

# University of Mumbai



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

**Under Credit, Grading and Semester System  
With Effect from Academic Year 2015-2016**

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

Semester V		Semester VI	
Course No.	Title of the Course	Course No.	Title of the Course
3.5.1	Financial Accounting Paper - V	3.6.1	Financial Accounting Paper –VI
3.5.2	Cost Accounting Paper – III	3.6.2	Cost Accounting Paper – IV
3.5.3	Financial Management – Paper II	3.6.3	Financial Management – Paper III
3.5.4	Taxation Paper - III Direct Tax Paper – I	3.6.4	Taxation Paper – IV (Direct Taxes - II)
3.5.5	Auditing Paper – III	3.6.5	Financial Accounting Paper – VII
3.5.6	Management Paper – II (Management Applications)	3.6.6	Economics Paper - III Indian Economy

**With effect from Academic Year 2015-2016**

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# Revised Syllabus and Question Paper Pattern of Courses of B.Com. (Accounting and Finance) Programme at Semester V

Course No.	Title of the Course
3.5.1	Financial Accounting Paper - V
3.5.2	Cost Accounting Paper – III
3.5.3	Financial Management Paper - II
3.5.4	Taxation Paper – III Direct Tax Paper – I
3.5.5	Auditing Paper – III
3.5.6	Management Paper – II (Management Applications)

**With effect from Academic Year 2015-2016**

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**B.Com. (Accounting and Finance) Programme at Semester V  
with Effect from the Academic Year 2015-2016**

**3.5.1 Financial Accounting Paper - V**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter – company holding)	15
2	Internal Reconstruction	15
3	Underwriting of shares & debentures	10
4	Liquidation of Companies	10
5	Buy-Back of shares	10
<b>Total</b>		<b>60</b>

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## Question Paper Pattern

Maximum Marks: 75

Questions to be Set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

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

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B.Com. (Accounting and Finance) Programme at Semester V  
with Effect from the Academic Year 2015-2016**

**3.5.2 Cost Accounting Paper – III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Uniform Costing and Inter-Firm Comparison	10
2	Integrated System and Non Integrated System of Accounts	15
3	Operating Costing	10
4	Process Costing- Equivalent Units of Production and Inter-process Profit (FIFO Method)	15
5	Introduction to Emerging concepts in costing	10
<b>Total</b>		<b>60</b>

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Sr. No	Modules/ Units
1	<b>Uniform Costing and Inter-Firm Comparison</b>
	<b>Uniform Costing</b> Meaning of and need for uniform costing Essentials for success of uniform costing Advantages and limitations of uniform costing Areas of Uniformity, Uniform cost manual Simple practical problems  <b>Inter-Firm Comparison</b> Pre requisites of inter firm comparison Advantages and limitations Simple practical problems
2	<b>Integrated System and Non Integrated System of Accounts</b>
	<b>Integrated System</b> Meaning Advantages and disadvantages Distinctive features Journal Entries. Simple practical problems  <b>Non-Integrated System</b> Meaning Advantages and disadvantages Distinctive features Cost control accounts to be prepared Journal entries Simple practical problems
3	<b>Operating Costing</b>
	Meaning of operating costing Determination of per unit cost Pricing of services Collection of costing data Simple practical problems based on costing of hospital, hotel, goods and passenger transport services
4	<b>Process Costing- Equivalent Units of Production and Inter-process Profit (FIFO Method)</b>
	Work in Progress and Equivalent Production (FIFO Method) Inter Process Profit Simple practical problems
5	<b>Introduction to Emerging concepts in costing</b>
	Target Costing Activity Based Costing (ABC) Product Life costing Excluding Practical Problems

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## Question Paper Pattern

Maximum Marks: 75

Questions to be Set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/ Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

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

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B.Com. (Accounting and Finance) Programme at Semester V  
with Effect from the Academic Year 2015-2016**

**3.5.3. Financial Management - Paper – II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Risk and Return	15
2	Leverage	07
3	Capital Structure Decisions	08
4	Cash Management	15
5	Receivable Management	15
<b>Total</b>		<b>60</b>

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Sr. No.	Modules / Units
1	<b>Risk and Return</b>
	Introduction Meaning of Return Types of Return- Holding Period Return, Annualized Return, Expected Return Meaning of Risk Types of Risk- Business Risk, Financial Risk, Interest Rate risk, Market Risk and Liquidity Risk (Including Practical Problems)
2	<b>Leverage</b>
	Introduction EBIT & EPS Analysis Types of Leverages: Operating Leverage, Financial Leverage & Composite Leverage Relationship between Operating Leverage and Financial Leverage (Including Practical Problems)
3	<b>Capital Structure Decisions</b>
	Meaning Choice of Capital Structure. Importance Optimal capital Structure EBIT-EPS Analysis Cost of Capital, Capital structure and Market Price of Share Capital Structure Theories Dividend Policy - Payout Ratio
4	<b>Cash Management</b>
	Introduction Motives for holding cash Aspects of cash management Long terms cash forecasting Reason for cash surplus Cash management: Basic strategies, Cash Management Techniques/Processes, Marketable Securities (Including Practical Problems)
5	<b>Receivable Management</b>
	Introduction Aspects of Receivable Management Credit Policy, Credit Evaluation, Credit Granting decision, Control on Accounts Receivable (Including Practical Problems)

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## Question Paper Pattern

Maximum Marks: 75

Questions to be Set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/ Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

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

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B.Com. (Accounting and Finance) Programme at Semester V  
with Effect from the Academic Year 2015-2016**

**3.5.4 Taxation Paper - III  
Direct Tax Paper – I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Definitions u/s – 2 Basis of Charge	08
2	Exclusions from Total Income	07
3	Heads of Income	25
4	Deductions under Chapter VI – A	10
5	Computation of Total Income	10
<b>Total</b>		<b>60</b>

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

**Note:**

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

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## Question Paper Pattern

Maximum Marks: 75

Questions to be Set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/ Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

Note:

1. The Problems should not cover more than two heads of income & two deductions.
2. Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

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B.Com. (Accounting and Finance) Programme at Semester V  
with Effect from the Academic Year 2015-2016**

**3.5.5 Auditing - Paper III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Company Audit	15
2	Audit Report	15
3	Audit under Computerized Information System Environment	15
4	Professional Ethics	15
<b>Total</b>		<b>60</b>

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Sr. No.	Modules / Units
1	<b>Company Audit</b>
	Powers & Duties of Auditors, Liabilities of Auditors Branch Audit, Joint Audit, Special Audit, Tax Audit
2	<b>Audit Report</b>
	Reporting requirement under the Companies Act Qualifications in Audit Report, Disclaimers in Audit Report Adverse Opinion, Disclosures, Reports & Certificate
3	<b>Audit under Computerized Information System Environment</b>
	Special aspects of CIS Audit Environment , Need for review of internal control especially procedure controls and facility controls Approach to audit in CIS environment Use of computer for internal and management audit purposes Audit tools, test packs, computerized audit programmes Special aspects in Audit of E-Commerce Transaction.
4	<b>Professional Ethics</b>
	Code of Ethics with special reference to the relevant provisions of The Chartered Accountant Act, 1949 and the Regulations thereunder The Chartered Accountant Act, 1949 Schedules Members who are deemed to be in Practice Significance of the Certificate of Practice Disabilities for purpose of Membership Disciplinary Procedure Professional Misconduct

**Note: Relevant Law / Statute & Accounting Standards in force on 1st April of every Academic Year shall be applicable for examination.**

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## Question Paper Pattern

Maximum Marks: 75

Questions to be Set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/ fill in the blanks)	15 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question OR	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question OR	15 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

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

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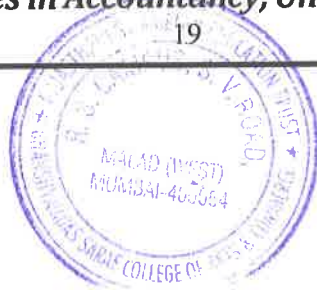
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B.Com. (Accounting and Finance) Programme at Semester V  
with Effect from the Academic Year 2015-2016**

**3.5.6. Management Paper – II  
Management Applications**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Marketing Management	15
2	Production Management	15
3	Human Resource Management	15
4	Financial Management	15
<b>Total</b>		<b>60</b>

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Sr. No	Modules /Units
1	<b>Marketing Management</b>
	Meaning and Definition of Marketing – 4 Ps of Marketing Product Management – Meaning & Definition – Product Development Strategies Price Management – Meaning and Definition – Pricing Strategies Place (Distribution) Management – Meaning and Definition – Factors Governing Distribution Decisions – Types of Distribution Channels Promotion Management – Meaning – Promotion Strategies Case studies based on the above topics
2	<b>Production Management</b>
	Meaning and Definition of Production Management – Scope of Production Management - Production vs. Productivity Meaning of Productivity - Measurement of Productivity – Measure to increase Productivity – Productivity Movement in India Meaning and Definition of Quality Management – TQM – Quality Circles – ISO 9000/14000 Inventory Management – Meaning and Methods Case studies based on the above topics
3	<b>Human Resource Management</b>
	Meaning and Definition of Human Resource Planning, Human Resource Management and Human Resource Development Process of Human Resource Planning Scope of Human Resource Management Methods of Developing Human Resource Performance Appraisal – Meaning and Definition – Traditional and Modern Methods of Appraisal – Self Appraisal – 3600 Appraisal Case studies based on the above topics
4	<b>Financial Management</b>
	Meaning and Definition of Financial Management – Functions of Financial Management Short-term and Long-term Sources of Finance – Sources and Significance Capital Market – Meaning and Constituents – Functions Fundamental Analysis – Technical Analysis - Venture Capital – DEMAT Account - Futures and Options Case studies based on the above topics

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## Question Paper Pattern

Maximum Marks: 75

Questions to be Set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/ fill in the blanks)	15 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question OR	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question OR	15 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

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

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# Revised Syllabus and Question Paper Pattern of Courses of B.Com. (Accounting and Finance) Programme at Semester VI

Course No.	Title of the Course
3.6.1	Financial Accounting Paper –VI
3.6.2	Cost Accounting Paper – IV
3.6.3	Financial Management – Paper III
3.6.4	Taxation Paper – IV (Direct Taxes - II)
3.6.5	Financial Accounting Paper –VII
3.6.6	Economics Paper - III Indian Economy

**With effect from Academic Year 2015-2016**

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**Revised Syllabus and Question Paper Pattern of Courses of  
B.Com. (Accounting and Finance) Programme at Semester VI  
with Effect from the Academic Year 2015-2016**

**3.6.1 Financial Accounting - Paper VI**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Final Accounts of Banking Company	15
2	Final Accounts of Insurance Company (Excl. Life Insurance)	15
3	Investment Accounting (w.r.t. Accounting Standard - 13)	10
4	Accounting of Transactions of Foreign Currency	10
5	Accounting for Limited Liability Partnership	10
<b>Total</b>		<b>60</b>

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Sr. No.	Modules / Units
<b>1</b>	<b>Final Accounts of Banking Company</b>
	Legal provision in Banking Regulation Act, 1949 relating to Accounts. Statutory reserves including Cash Reserve and Statutory Liquidity Ratio. Bill purchase and discounted, rebate of bill discounted. Final Accounts in prescribed form Non – performing assets and Income from non – performing assets. Classification of Advances, standard, sub – standard, doubtful and provisioning requirement.
<b>2</b>	<b>Final Accounts of Insurance Company (Excl. Life Insurance)</b>
	General Insurance – Various types of insurance, like fire, marine, Miscellaneous, Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk, reinsurance Final Accounts in a prescribed form. Revenue Statement – Form B – RA, Profit / Loss Account – Form B – PL and Balance Sheet Form B – BS.
<b>3</b>	<b>Investment Accounting (w.r.t. Accounting Standard- 13)</b>
	For shares (variable income bearing securities) For debentures/Preference. shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage). Columnar format for investment account.
<b>4</b>	<b>Accounting of Transactions of Foreign Currency</b>
	In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences
<b>5</b>	<b>Accounting for Limited Liability Partnership</b>
	Statutory provisions Conversion of partnership business into Limited Liability Partnership Final accounts

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## Question Paper Pattern

Maximum Marks: 75

Questions to be Set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns, Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

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

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B.Com. (Accounting and Finance) Programme at Semester VI  
with Effect from the Academic Year 2015-2016**

**3.6.2 Cost Accounting - Paper IV**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Budgeting and Budgetary Control	15
2	Absorption Costing and Marginal Costing Cost Volume and Profit Analysis	15
3	Managerial Decision Making	15
4	Standard Costing and Variance Analysis	15
<b>Total</b>		<b>60</b>

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

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## Question Paper Pattern

Maximum Marks: 75

Questions to be Set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/ Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

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

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**Revised Syllabus and Question Paper Pattern of Courses of  
B.Com. (Accounting and Finance) Programme at Semester VI  
with Effect from the Academic Year 2015-2016**

**3.6.3 Financial Management – Paper III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Financial Policy and Corporate Strategy	10
2	Security Analysis	15
3	Dividend Decisions	15
4	Mutual Funds	10
5	Portfolio Theory	10
<b>Total</b>		<b>60</b>

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Sr. No	Modules/ Units
1	<b>Financial Policy and Corporate Strategy</b>
	Meaning of strategic financial management Strategic financial decision making framework Functions of Strategic Financial Management Financial Planning
2	<b>Security Analysis</b>
	Fundamental analysis - Meaning, Dividend growth model and PE multiple Industry analysis - Factors affecting industry analysis, Techniques used industry analysis, Company analysis Technical analysis - Meaning, General principles and methods, The Dow theory, Market indicators Bond valuation - Introduction, Bond valuation model, Bond value theorems, Yield to maturity Bond values with semi-annual interest
3	<b>Dividend Decisions</b>
	Introduction of dividend policy Practical considerations in dividend policy Theories on dividend policy, Traditional position, Walter approach, Gordon Growth approach Modigliani and Miller hypothesis
4	<b>Mutual Funds</b>
	Introduction Classification of MFs Evaluating performance MFs, NAV, Costs incurred by MFs, Holding Period Return Criteria for evaluating the performance, Sharpe ratio, Treynor ratio, Jensen's ratio
5	<b>Portfolio Theory</b>
	Activities in portfolio management Objectives of portfolio management Theories, Traditional approach, Modern approach Portfolio analysis

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## Question Paper Pattern

Maximum Marks: 75

Questions to be Set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/ Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

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

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**Revised Syllabus and Question Paper Pattern of Courses of  
B.Com. (Accounting and Finance) Programme at Semester VI  
with Effect from the Academic Year 2015-2016**

**3.6.4 Taxation - Paper IV**

**Direct taxes - II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Clubbing of Income	05
2	Set Off & Carry Forward of Losses	05
3	Computation of Tax liability of Individual & HUF	05
4	Computation of Income of Partnership Firm in Relation to Sec: 40(b) & Tax Thereon With Applicable Rate of Tax	15
5	Return of Income – Sec 139	10
6	Tax Deduction at Source Advance Tax Interest Payable	15
7	DTAA U/S 90 & 91	5
<b>Total</b>		<b>60</b>

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

**Note:**

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

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## Question Paper Pattern

Maximum Marks: 75

Questions to be Set: 05

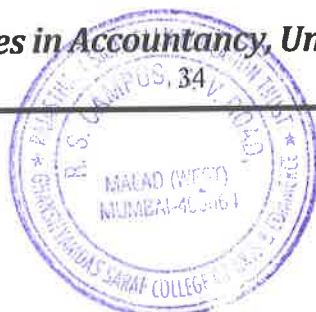
Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/ Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

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

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**Revised Syllabus and Question Paper Pattern of Courses of  
B.Com. (Accounting and Finance) Programme at Semester VI  
with Effect from the Academic Year 2015-2016**

**3.6.5 Financial Accounting - Paper VII**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Valuation of Goodwill and Shares	15
2	Final Account for Electricity Company	15
3	Final Accounts for Co-Operative Society - Co-Operative Housing Society - Consumer Co-Operative Society	15
4	Foreign Branch	08
5	Introduction to IFRS and Ind - AS	07
<b>Total</b>		<b>60</b>

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Sr. No	Modules /Units
1	<b>Valuation of Goodwill and Shares</b>
	<b>Valuation of Goodwill</b> Maintainable Profit method, Super Profit Method Capitalization method, Annuity Method <b>Valuation of Shares</b> Intrinsic Value Method, Yield method and Fair Value Method
2	<b>Final Account for Electricity Company</b>
	Final Accounts as per Double Account System <ul style="list-style-type: none"> <li>- Final Accounts as per Electricity Rules</li> <li>- Receipt &amp; Expenditure on Capital Account</li> <li>- General Balance Sheet</li> <li>- Contingency Reserve</li> </ul> Disposal of Surplus (As per Electricity Rules): Norms regarding Disposal of Surplus Replacement of Assets Simple practical problems
3	<b>Final Accounts for Co-Operative Society (Co-Operative Housing Society &amp; Consumer Co-Operative Society)</b>
	Provisions of Maharashtra State Co-Operative Societies Act and rules. Accounting provisions including appropriation to various funds Format of Final Accounts – Form N Simple practical problems on preparation of final accounts of a Co-Operative housing society & Consumer Co-Operative Society
4	<b>Foreign Branch</b>
	Conversion as per AS 11 and incorporation in HO accounts
5	<b>Introduction to IFRS and Ind - AS</b>
	Purpose & Objective of financial statement-its Frame work-its assumption, characteristics, element, recognition & measurement. Convergence & first time adoption of IFRS First time adaptation of Indian Accounting Standard

**Note: Relevant Law / Statute & Accounting Standards in force on 1st April of every Academic Year shall be applicable for examination.**

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## Question Paper Pattern

Maximum Marks: 75

Questions to be Set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/ Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

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

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**Revised Syllabus and Question Paper Pattern of Courses of  
B.Com. (Accounting and Finance) Programme at Semester VI  
with Effect from the Academic Year 2015-2016**

**3.6.6 Economics Paper - III  
Indian Economy**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction (09) Agricultural Sector (06)	15
2	Industrial Sector	15
3	Service Sector (09) External Sector (06)	15
4	Money and Banking	15
<b>Total</b>		<b>60</b>

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

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## Question Paper Pattern

Maximum Marks: 75

Questions to be Set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/ fill in the blanks)	15 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question OR	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question OR	15 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

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

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## **Revised Syllabus and Question Paper Pattern of Courses of**

**First Year M.Com programme**

**(Semester I & II)**

**Special Courses**

**Group - I**

**Advanced Accounting**

**Course I – Advanced Financial Accounting**

**Paper I & II**

**and**

**Course II – Advanced Cost Accounting**

**Paper I & II**

**Under Credit, Grading and Semester System**

**With Effect from Academic Year 2015-2016**

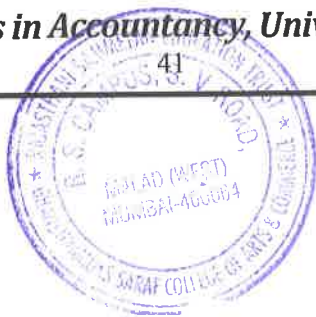
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**Revised Syllabus and  
Question Paper Pattern of Courses of  
M. Com. programme  
at  
First Year (Semester I and II)  
Advanced Accounting**

Semester I	
Course No.	Title of the Course
1.1.1	Advanced Financial Accounting – Paper I
1.1.2	Advanced Cost Accounting – Paper I

Semester II	
Course No.	Title of the Course
1.2.1	Advanced Financial Accounting – Paper II
1.2.2	Advanced Cost Accounting – Paper II

**With effect from Academic Year 2015-2016**

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**Revised Syllabus and  
Question Paper Pattern of Courses of  
M. Com. programme  
at  
First Year (Semester I)**

Course No.	Title of the Course
1.1.1	Advanced Financial Accounting – Paper I
1.1.2	Advanced Cost Accounting – Paper I

**With effect from Academic Year 2015-2016**

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**Question Paper Pattern of Courses of  
M.Com. programme- Advanced Accounting  
at Semester I  
with Effect from the Academic Year 2015-2016**

**1.1.1. Advanced Financial Accounting – Paper I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>
1	Consolidated Financial Statement
2	Final Accounts & Statutory Requirements for Banking Companies
3	Foreign Currency Conversion (As per AS-11)
4	Published Corporate Annual Reports

**Note: Law & Accounting Standards in force as on 1st April of every academic year shall be applicable for examination.**

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Sr. No.	Modules / Units
1	<b>Consolidated Financial Statement</b>
	Meaning, Stand Alone Financial Statements Consolidated Financial statements – Applicability, Advantages & Disadvantages Procedure of consolidation of Balance-sheet & Profit & Loss Account (Excluding cross holding, Chain Holding & Foreign Subsidiary) Disclosure Procedure
2	<b>Final Accounts &amp; Statutory Requirements for Banking Companies</b>
	Final Accounts of Banking Companies Provisioning of Non- Performing Assets Form & Requirements of Final Accounts
3	<b>Foreign Currency Conversion (As per AS-11)</b>
	Requirements as per AS-11 Foreign Branches
4	<b>Published Corporate Annual Reports</b>
	Contents of annual reports Notes of accounts Director's Reports Auditor's Reports Management discussion Analysis

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## Question Paper Pattern

Maximum Marks: 60

Questions to be Set:04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Practical Question OR	15 Marks
Q-1	Practical Question	15 Marks
Q-2	Practical Question OR	15 Marks
Q-2	Practical Question	15 Marks
Q-3	Practical Question OR	15 Marks
Q-3	Practical Question	15 Marks
Q-4	*Objective Question OR	15 Marks
Q-4	Short Notes (Any three out of five)	15 Marks

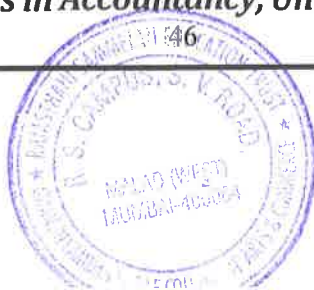
**Note: \*Multiple Choice / True or False / Fill in the Blanks / Match the Columns / Short Questions.**

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**Question Paper Pattern of Courses of  
M.Com. programme- Advanced Accounting  
at Semester I  
with Effect from the Academic Year 2015-2016**

**1.1.2. Advanced Cost Accounting – Paper I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>
1	Process Costing
2	Budgetary Control
3	Standard Costing
4	Cost Audit

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Sr. No.	Modules / Units
1	<b>Process Costing</b>
	Essential characteristics of Process Costing, Comparison of process costing and job costing, Inter process profits, Work in progress and equivalent production, Practical problems
2	<b>Budgetary Control</b>
	Budget and Budgetary control, Zero based budget, Performance budgets, Functional Budgets Leading to the Preparation of Master Budgets, Capital Expenditure Budget. Fixed and Flexible Budgets and preparation of different types of budgets.
3	<b>Standard Costing</b>
	Standard Costing as an Instrument of Cost Control and Cost Reduction. Fixation of Standards. Theory and Problems based on Analysis of Variances of Sales, Materials, Labour and Overheads including sub - variances
4	<b>Cost Audit</b>
	Cost and Efficiency Audit, Cost Audit vis-a-vis Financial audit, special Characteristics, Scope And Functions of Cost Audits, Organizations For and Circumstances favouring cost audits, Benefits of Cost audits, Cost audit programme and Procedure, External or Statutory Cost Audit. Provisions of Cost audit in companies Act and cost Audit (reporting) Rules, Cost Investigation

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## Question Paper Pattern

Maximum Marks: 60

Questions to be Set:04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Practical Question OR	15 Marks
Q-1	Practical Question	15 Marks
Q-2	Practical Question OR	15 Marks
Q-2	Practical Question	15 Marks
Q-3	Practical Question OR	15 Marks
Q-3	Practical Question	15 Marks
Q-4	Objective Question OR	15 Marks
Q-4	Short Notes (Any three out of five)	15 Marks

**Note: \*Multiple Choice / True or False / Fill in the Blanks / Match the Columns / Short Questions.**

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**Revised Syllabus and  
Question Paper Pattern of Courses of  
M. Com. programme  
at  
First Year (Semester II)**

Course No.	Title of the Course
1.2.1	Advanced Financial Accounting – Paper II
1.2.2	Advanced Cost Accounting – Paper II

**With effect from Academic Year 2015-2016**

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**Question Paper Pattern of Courses of  
M.Com. programme- Advanced Accounting  
at Semester II  
with Effect from the Academic Year 2015-2016**

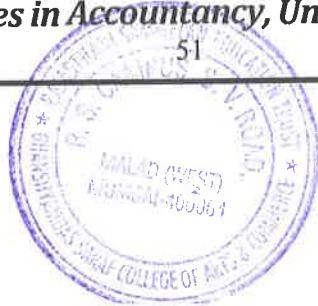
**1.2.1. Advanced Financial Accounting – Paper II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>
1	Specified Accounting Standards (AS)
2	International Financial Reporting Standards (IFRS) & Ind - AS
3	Valuation of Business for Amalgamation, Merger
4	Accounting & Statutory Requirements of ( Insurance Companies & Co-operative Societies)

**Note: Law & Accounting Standards in force as on 1st April of every academic year shall be applicable for examination.**

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Sr. No.	Modules / Units
1	<b>Specified Accounting Standards (AS)</b>
	AS - 16 Borrowing Costs AS - 17 Segment Reporting AS - 20 Earnings per share AS - 22 Accounting for taxes on income
2	<b>International Financial Reporting Standards (IFRS) &amp; Ind - AS</b>
	Introduction to I.F.R.S Ind – AS
3	<b>Valuation of Business for Amalgamation, Merger</b>
	Meaning, Need & Approach Methods of valuation
4	<b>Accounting &amp; Statutory Requirements of ( Insurance Companies &amp; Co-operative Societies)</b>
	<p>a) <b>Insurance companies</b></p> <ul style="list-style-type: none"> <li>Accounting Provision for insurance Act and Insurance</li> <li>Regulation and Development Authorities for               <ol style="list-style-type: none"> <li>Life Insurance Business</li> <li>General Insurance Business</li> </ol> </li> <li>Forms and Requirements of Final Accounts for               <ol style="list-style-type: none"> <li>Life Insurance Business</li> <li>General Insurance Business</li> </ol> </li> </ul> <p>b) <b>Co-operative Societies</b></p> <ul style="list-style-type: none"> <li>Accounting Provision of Maharashtra State Co-operative Societies Act and Rules</li> <li>Forms and Requirements of Final Accounts</li> </ul> <p>(Excluding Co-operative Housing Society)</p>

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## Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Practical Question OR	15 Marks
Q-1	Practical Question	15 Marks
Q-2	Practical Question OR	15 Marks
Q-2	Practical Question	15 Marks
Q-3	Practical Question OR	15 Marks
Q-3	Practical Question	15 Marks
Q-4	*Objective Question OR	15 Marks
Q-4	Short Notes (Any three out of five)	15 Marks

**Note: \*Multiple Choice / True or False / Fill in the Blanks / Match the Columns / Short Questions.**

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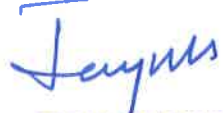
**Question Paper Pattern of Courses of  
M.Com. programme- Advanced Accounting  
at Semester II  
with Effect from the Academic Year 2015-2016**

**1.2.2. Advanced Cost Accounting – Paper II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>
1	Operating Costing
2	Marginal Costing and Absorption Costing
3	Managerial Decisions
4	Uniform Costing & Inter-Firm Comparison

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Sr. No.	Modules / Units
1	<b>Operating Costing</b>
	Meaning of operating costing, Determination of per unit cost, Collection of costing data Practical problems based on costing of hospital, hotel and goods and passenger transport.
2	<b>Marginal Costing and Absorption Costing</b>
	Meaning of absorption costing, distinction between absorption costing and marginal costing/Theory and Problems on Breakeven Analysis. Cost Volume Profit Analysis, Breakeven Charts. Contribution margin and Various decision making problems.
3	<b>Managerial Decisions</b>
	Managerial Decisions through Cost Accounting such as Pricing Accepting special Offer, Profit ' planning. Make or Buy decision, Determining key-factor, Determining Sales- mix, Determining optimum Activity Level, Performance Evaluation, Alternatives methods of Production, Cost reduction & Cost Control.
4	<b>Uniform Costing &amp; Inter-Firm Comparison</b>
	<b>Uniform Costing</b> Meaning of and need for uniform costing, Essentials for success of uniform costing, Advantages and limitations of uniform costing, Areas of Uniformity, Uniform cost manual Practical problems <b>Inter-Firm Comparison</b> Pre requisites of inter firm comparison, Advantages and limitations Practical problems

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## Question Paper Pattern

Maximum Marks: 60

Questions to be Set:04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Practical Question	15 Marks
	OR	
Q-1	Practical Question	15 Marks
Q-2	Practical Question	15 Marks
	OR	
Q-2	Practical Question	15 Marks
Q-3	Practical Question	15 Marks
	OR	
Q-3	Practical Question	15 Marks
Q-4	*Objective Question	15 Marks
	OR	
Q-4	Short Notes (Any three out of five)	15 Marks

**Note: \*Multiple Choice / True or False / Fill in the Blanks / Match the Columns / Short Questions.**

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## Syllabus for Business Law SY B.Com

2015-16 onwards

### **Business Law Objectives:**

- To provide the brief idea about the frame work of Indian Business Laws.
- To orient students, about the legal aspects of business.
- To familiarize the students with case law studies related to Business Laws of Semester III and IV.

### **Syllabus Semester III**

#### **Module I**

**Indian Contract Act 1872**

**15 lectures**

**(15 Marks)**

Chapter I : 04 Lectures.

Definitions (S.2): Agreement, kinds of Agreements, Contract- kinds of contracts: Valid, Void, Voidable, Contingent and Quasi Contract and E-contract, distinguish between Agreement and Contract.

Chapter II : 04 lectures

Offer or Proposal- definition, Essentials of Valid proposal or offer, counter offer, Standing or open offer, distinguish between offer and invitation to offer, Acceptance-definition, Essentials of a valid acceptance, Promise. Communication of Offer and acceptance and Revocation.

Chapter III : 03 lectures

Capacity to contract (Ss.10-12), Consent and Free Consent (Ss.13-22)

Chapter IV : 04 lectures

Consideration (S.2 and 25) and Void Agreements (Ss.24-30)

**Special contracts (15 lectures)**

**(15 marks)**

Chapter I : 05 lectures

Law of Indemnity and Guarantee (Ss.124-125, Ss-126-129,132-147)

Chapter II ) 05 Lectures

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### **Module lviii**

Law of Bailment and pledge (Ss. (Secs 148, 152-154, 162, 172, 178, 178A and 179)

Chapter III: 05 lectures

Law of Agency (S. 182-185 & 201-209 only)

### **Module III**

**The Sale of Goods Act 1930                      15 lectures                      (15 Marks)**

Chapter I : 04 lectures

Introduction, Definitions (Sec-2), Formalities of the contract of sale (Ss. 4-10), Distinction between 'sale' and 'agreement of sell, Distinction between 'sale and hire-purchase agreement'

Chapter II : 04 lectures

Conditions and Warranties (11-17)

Chapter III : 03 lectures

Transfer of property as between the seller and the buyer (sec-18-26)

Chapter IV : 04 lectures

Rights of an unpaid seller (Secs-45-54)

**Negotiable instruments Act 1881,   15 Lectures                      (15 Marks)**

Chapter I : 04 Lectures

Meaning and Characteristics of Negotiable Instrument, Operational rules of Evidence –Presumptions, classification of Negotiable Instruments.

Chapter II : 04 Lectures

Promissory Notes and Bills of Exchange (Ss. 4, 5, 108-116)

Essential elements of Promissory Note and Bill of Exchange, distinguish between Promissory note and Bill of Exchange. Acceptor and Acceptance, definition of Acceptor, Acceptance for honour, Absolute and qualified or



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### **Module lix**

conditional acceptance, Drawer, Drawee in case of Need(Ss.7,115&116)  
Payee,

### **Chapter III : 03 Lectures**

Cheques, Types of Cheque and Penalties in case of dishonour of certain cheques, distinguish between cheque and Bill of exchange, (Secs: 6,123-131A,138-147)

### **Chapter IV : 04 Lectures**

**Miscellaneous Provisions:(Secs:8-10,22,99-102,118-122,134-137)**

Holder(S.8), Holder in Due Course(S.9), Rights and privileges of H.D.C.  
Payment in due course (S.10), Maturity of an Instrument (S.22), Noting (S.99), Protest (S.100-102). Bills in Set. (Sec.13)

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## **Question Paper Pattern Semester End Semester III**

All Questions are Compulsory

Total Marks 75



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Q No 1: a) True or false with reasons (04 questions out of seven, one question from each chapter of Module I and Module II)

(08 marks)

b) Multiple choices questions/ Match the following / fill in the blanks

07 questions out of 10 from Module III and Module IV

(07 marks)

(Total 15 marks)

Q No. 2

a) Full length question on any topic from module I

(12 marks)

b) Case analysis on any topic from module I

(03 marks)

OR

Q No. 2

Short notes (any three out of five) on topics from module 1

(15 marks)

Q No.3

a) Full length question on any topic from module II

(12 marks)

b) Case analysis on any topic from module II

(03 Marks)

OR

Q No.3

Short notes (any three out of five) on topics from module II

(15 marks)

Q.No.4

a) Full length question on any topic from module III

(12 marks)

b) Case analysis on any topic from module III

(03 marks)

OR

Q.No.4

Short notes (any three out of five) on topics from module III

(15 marks)

Q.No.5

60



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- a) Full length question on any topic from module IV (12 marks)  
b) Case analysis on any topic from module IV (03 marks)

OR

Q.No.5

Short notes (any three out of five) on topics from module IV (15 Marks)

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### **Syllabus Semester IV**

(2015-16 onwards)

#### **Module I:**

**Indian Companies Act, 2013 with Amendments up to date.**

**(15 Lectures)**

**(15 Marks)**

#### Chapter I : 03 Lectures

Company and its formation, Definition and Nature of Company, Advantages and Disadvantages of a Company, Lifting of Corporate Veil with cases, Promoters and preliminary contracts(S.92-93)

#### Chapter II : 03 Lectures

Types of Companies. (Meaning and Concepts Only)

Chartered Companies Statutory Companies, Registered companies under the Act.

OPC (S. 3(1)), Companies limited by shares, Companies Limited by guarantee, Private Company, Public Company, Producer Companies (Sec 581 A to 581 Z-) Formation of Companies with charitable objects (Sec. 8),



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Holding Company and Subsidiary company, Small Company (S. 2(85))

Dormant Company (S.455)

Documents and procedure for Incorporation of Company, Effect of Incorporation.(S.9)

Chapter III : 02 Lectures

Membership of a company

Who can become member, Modes of acquiring membership, Cessation of membership, Rights and Liabilities of Members

Chapter IV : 04 Lectures

Memorandum of Association and Articles of Association.

Meaning , Concept, Clauses, effects of Memorandum and articles, Doctrine of Ultra Vires, Doctrine of Indoor Management, Doctrine of Constructive Notice.

Chapter IV : 03 Lectures

Prospectus.

Meaning (S.2) When to be issued, When not required, Various kinds of prospectus, legal framework for issuance of Prospectus, Contents of Prospectus, Private Placements

**Module II: Corporate Law and IPR: (15Lectures) (15 marks)**

Chapter I: 04 Lectures

Classification of Directors, women directors, independent director, small shareholder's director, disqualification of a director, Director Identification number, appointment, Legal position, powers and duties, Position of director as key managerial personnel, managing director, manager.

Chapter II : 02 Lectures

Meetings



Various types of meeting of shareholders and board, convening and conduct of meetings, postal ballot, meetings through video conferencing, e-voting.

### Chapter III

#### Intellectual Property Rights

a) Intellectual Property rights in India Introduction and Types.

b) Patents - 03 lectures

Meaning, Salient features of Patent Conditions for an invention to be patented, what is Patentable, What is not patentable? Procedure for Obtaining a Patent, Opposition to Grant of Patent (S. 25, 26) Term of Patent, How does a patent expire? Remedies available to the Patent Owner for Infringement of Patent Rights.

c) Copyrights: 03 lectures

Meaning (S. 14) Copy right Board and registration of Copy right (S. 11, S.44-50) Term of Copy right (S. 22-29) What works are protected, rights, who owns the rights and duration. Meaning of Fair use. Infringement of Copy rights and remedies (S. 51-55,57,58,63,64,65)

d) Trade marks- 03 lectures

Meaning Concept, functions of Trade mark, Types of Trade Marks, Trademarks that cannot be registered Registration of Trade Mark, Procedure for Registration of TM, Infringement and remedies, passing off, service marks.

#### **Module-III:**

**Indian Partnership Act, 1932 and Limited Liability Partnership, 2008**  
**(15 Lectures) (15 marks)**

Indian Partnership Act, 1932 (Sections,4,5,6,7,8,14 & 39-55)

Chapter I : 04 Lectures



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Definition, Essentials, Types of Partnerships and types of Partners Test of partnership, and Sharing of profits is not the real test of partnership (Sec6), Partnership deed, and property of the firm,

Chapter II : 04 lectures

Reconstitution of Partnership firms, Dissolution of the firm.

Limited Liability Partnership, 2008 (7 Lectures)

Definitions (S.2), Body corporate, Business, Partner.

Concept, Salient features, Nature of LLP (Ss-3-10)

Distinction between LLP and partnership, and LLP and LLP and Company

Extent and limitation of liability of LLP and its partners (Ss. 26-31)

Conversion to LLP (Ss. 55-58)

Winding up and Dissolution of the LLP (Ss. 63-65)

**Module IV: Consumer Protection Act, 1986 and Competition Act, 2002**  
**(15 Lectures) (15 marks)**

Chapter I : 05 Lectures

Introduction, Definitions: Consumer, Defect, Deficiency and unfair trade practices, manufacture, Consumer Councils

Chapter II : 05 Lectures

Consumer Protection Redressal Agencies- Jurisdiction.

Penalties for frivolous complaints.

Chapter III : 05 Lectures

Competition Act, 2002





Objectives of the Act, Salient features-Anti Competitive Agreements.  
Prevention of abuse of dominant position, Combination, Competition  
Advocacy, Competition Commission of India.

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## **Question Paper Pattern Semester End Semester IV**

**All Questions are Compulsory**

**Total Marks 75**

Q No 1: a) True or false with reasons (04 questions out of seven, one question from each chapter of Module I and Module II)

(08 marks)

b) Multiple choices questions/ Match the following / fill in the blanks

07 questions out of 10 from Module III and Module IV

(07 marks)

(Total 15 marks)

Q No. 2

a) Full length question on any topic from module I

(12 marks)

b) Case analysis on any topic from module I

(03 marks)

OR

Q No. 2

Short notes (any three out of five) on topics from module 1

(15 marks)

Q No.3

a) Full length question on any topic from module II

(12 marks)

b) Case analysis on any topic from module II

(03 Marks)

OR

Q No.3

Short notes (any three out of five) on topics from module II

(15 marks)



Q.No.4

- a) Full length question on any topic from module III (12 marks)  
b) Case analysis on any topic from module III (03 marks)

OR

Q.No.4

Short notes (any three out of five) on topics from module III (15 marks)

Q.No.5

- a) Full length question on any topic from module IV (12 marks)  
b) Case analysis on any topic from module IV (03 marks)

OR

Q.No.5

Short notes (any three out of five) on topics from module IV (15 Marks)

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### Class Test Paper Pattern for Semester III and IV.

#### Internal Class Test Paper Pattern

(Total Marks 20)

Q1: True or false with reasons/fill in the blanks/Match the following/Name the following/Multiple Choice Questions. (Ten questions of  $\frac{1}{2}$  mark each = 05)

Q2: Answer in One Sentences (Five questions of One Mark each = 05)

Q3: Brief Answer type questions/Short Notes/ Case based questions/ situation based question (Two questions of five marks each = 10)

OR

Assignments/Projects/Cases	Analysis/PPT	Presentation(Total	Marks	20
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# UNIVERSITY OF MUMBAI

PROPOSED SYLLABUS FOR THE SECOND YEAR (SEM- IV)

OF THE

BACHELOR OF MANAGEMENT STUDIES (B.M.S.)

DEGREE PROGRAMME

(With effect from the academic year 2015-2016)



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# Index

Semester	Course Title	Course Code
Semester IV	<b>Compulsory Courses</b>	
	• Business Planning & Entrepreneurial Management	UBMSFSIV.1
	c) Business Research Methods	UBMSFSIV.2
	c) Direct Taxes	UBMSFSIV.3
	c) Production & Total Quality Management	UBMSFSIV.4
	<b>Any One Elective group to be selected by the learner</b>	
	<b>Finance Group- Electives</b>	
	c) Advanced Costing & Auditing	UBMSFSIV.5
	c) Equity & Debt Market	UBMSFSIV.6
	<b>Marketing Group- Electives</b>	
	d) Integrated Marketing Communication & Advertising	UBMSFSIV.7
	e) Rural Marketing	UBMSFSIV.8
	<b>Human Resource Group- Electives</b>	
	c) Training and Development in HRM	UBMSFSIV.9
	c) Change Management	UBMSFSIV.10



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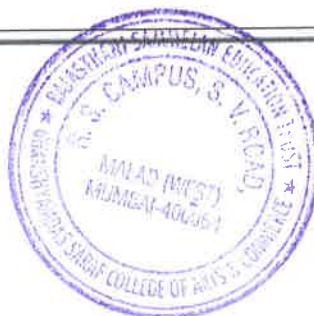
# UBMSFSIV.1: BUSINESS PLANNING & ENTREPRENEURIAL MANAGEMENT

**[60 lectures: 3 Credit]**

## Learning Objectives:

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

Unit no.	Name of the Topic	No. of lectures
Unit 1	<b>Foundations of Entrepreneurship Development:</b> c) Concept and Need of Entrepreneurship Development d) Definition of Entrepreneur, Entrepreneurship, e) Importance and significance of growth of entrepreneurial activities f) Characteristics and qualities of entrepreneur g) <b>Theories of Entrepreneurship:</b> <ul style="list-style-type: none"> <li>• Innovation Theory by Schumpeter &amp; Imitating</li> <li>• Theory of High Achievement by McClelland</li> <li>• X-Efficiency Theory by Leibenstein</li> <li>• Theory of Profit by Knight</li> <li>• Theory of Social change by Everett Hagen</li> </ul> <b>External Influences on Entrepreneurship Development:</b> Socio-Cultural, Political, Economical, Personal.	15
Unit 2	<b>Types &amp; Classification Of Entrepreneurs</b> Intrapreneur – Concept and Development of Intrapreneurship Women Entrepreneur – concept, development and problems faced by Women Entrepreneurs, Development of Women Entrepreneurs with reference to Self Help Group Social entrepreneurship – concept, development of Social Entrepreneurship in India. Importance and Social responsibility of NGO's. Entrepreneurial development Program (EDP) – concept, factor influencing EDP. Option available to Entrepreneur. (Ancillarisation, BPO, Franchise, M&A)	15
Unit 3	<b>Entrepreneur Project Development &amp; Business Plan</b> -Innovation, Invention, Creativity, Business Idea, Opportunities through change. -Idea generation – Sources - Development of product / idea, - Environmental scanning and SWOT analysis -Creating Entrepreneurial Venture - Entrepreneurship Development Cycle	15



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	-Business Planning Process - The business plan as an Entrepreneurial tool, scope and value of Business plan. -Elements of Business Plan, Objectives, Market and Feasibility Analysis, Marketing, Finance, Organization & Management, Ownership, - Critical Risk Contingencies of the proposal, Scheduling and milestones.	
Unit 4	<b>Venture Development</b> -Steps involved in starting of Venture -Institutional support to an Entrepreneur -Venture funding, requirements of Capital (Fixed and working) Sources of finance, problem of Venture set-up and prospects - Marketing: Methods, Channel of Marketing, Marketing Institutions and Assistance. New trends in entrepreneurship - E-entrepreneur	15

#### Reference Books

1. Dynamics of Entrepreneurial Development Management - Vasant Desai, Himalaya Publishing House.
2. Entrepreneurial Development - S.S. Khanna
3. Entrepreneurship & Small Business Management - CL Bansal, Haranand Publication
4. Entrepreneurial Development in India - Sami Uddin, Mittal Publication
5. Entrepreneur Vs Entrepreneurship- Human Diagno





## UBMSFSIV.2: BUSINESS RESEARCH METHODS

[60 lectures: 3 Credit]

### Learning Objectives:

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

Unit No.	Name of the Topic	No. of lectures
Unit I	<b>Introduction to business research methods:</b> <ol style="list-style-type: none"><li>1. Meaning and objectives of research</li><li>2. Types of research – a) Pure, Basic and Fundamental b) Applied, c) Empirical d) Scientific &amp; Social e) Historical f) Exploratory g) Descriptive h) Causal</li><li>3. Concepts in Research: Variables, Qualitative and Quantitative Research</li><li>4. Stages in research process.</li><li>5. Characteristics of Good Research</li><li>6. Hypothesis- Meaning, Nature, Significance, Types of Hypothesis, Sources.</li><li>7. Research design – Meaning, Definition, Need and Importance, Steps in research design, Essentials of a good research design, Areas / Scope of research design and Types- Descriptive, Exploratory and causal.</li><li>8. Sampling – a) meaning of sample and sampling, b) methods of sampling- i) Non Probability Sampling – Convenient, Judgment, Quota, Snow ball ii) Probability – Simple Random, Stratified, Cluster, Multi Stage.</li></ol>	18



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Unit 2	<b>Data collection and Processing:</b> <ol style="list-style-type: none"> <li>Types of data and sources- Primary and Secondary data sources</li> <li>Methods of collection of primary data <ol style="list-style-type: none"> <li>Observation- <ol style="list-style-type: none"> <li>structured and unstructured, ii) disguised and undisguised, iii) mechanical observations ( use of gadgets)</li> </ol> </li> <li>Experimental <ol style="list-style-type: none"> <li>Field</li> <li>Laboratory</li> </ol> </li> <li>Interview – i) Personal Interview ii) focused group, iii) in-depth interviews -Method,</li> <li>Survey – Telephonic survey, Mail, E-mail, Internet survey, Social media, and Media listening.</li> <li>Survey instrument – i) Questionnaire designing. <ol style="list-style-type: none"> <li>Types of questions– a) structured/ close ended and b) unstructured/ open ended, c) Dicotomous, d) Multiple Choice Questions.</li> </ol> </li> <li>Scaling techniques- i) Likert scale, ii) Semantic Differential scale</li> </ol> </li> </ol>	14
Unit 3	<b>Data analysis and Interpretation –</b> <ol style="list-style-type: none"> <li>Processing of data – i) Editing - field and office editing, ii) coding – meaning and essentials, iii) tabulation – note</li> <li>Analysis of data- Meaning, Purpose, types.</li> <li>Interpretation of data- Essentials, importance and Significance of processing data</li> <li>Multivariate analysis – concept only</li> <li>Testing of hypothesis – concept and problems – i) chi square test, ii) Z and t-test (for large and small sample)</li> </ol>	16
Unit 4	<b>Advanced techniques in Report Writing</b> <ol style="list-style-type: none"> <li>Report writing – i) Meaning , importance, functions of reports, essential of a good report, content of report , steps in writing a report, types of reports, Footnotes and Bibliography</li> <li>Ethics and research</li> <li>Objectivity, Confidentiality and anonymity in Research</li> <li>Plagiarism</li> </ol>	12

## Reference Books

- Research for Marketing Decisions Paul E. Green, Donald S. Tull
- Marketing Research- Text and Cases Harper W. Boyd Jr. , Ralph Westfall.
- Research methodology in Social sciences, O.R.Krishnaswamy, Himalaya Publication
- Business Research Methods, Donald R Cooper, Pamela Schindler, Tata McGraw Hill
- Marketing research and applied orientation, Naresh K Malhotra, Pearson
- Statistics for management, Levin and Reuben, Prentice Hall.





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## UBMSFSIV.3: DIRECT TAXES

[60 lectures : 3 Credit]

### Learning Objectives:

1. The objective of this course is to acquaint the students with the basics of Direct Tax structure in India
2. This Paper enables the students to understand the tools and techniques of taxation for individual and business requirement.

Unit no	Name of the Topic	No of lecture
UNIT 1	<b>Introduction To Income Tax</b> Income Tax, Legal Framework, Types of Taxes, Cannons of Taxation, Important Definitions: Assessment Year, Previous Year, Exceptions to the General Rule of Previous Year, Assessor, Person, Income, Casual Income, Gross Total Income, Agricultural Income. Residential Status of an Individual- Resident, Not Ordinary Resident, Non-Resident. Determination of Residential Status, Incidence of Tax, Problems on Scope of Total Income, Exempted Incomes U/S 10 (Restricted To Individual Assessment).	18
UNIT 2	<b>Income From Salary And House Property:</b> Meaning, Basis of Charge, Advance Salary, Arrears of Salary Definition: Salary Allowances, Fully Taxable Allowance, Partly Taxable Allowance, Fully Exempted Allowances, Perquisites, Tax Free Perquisites, Taxable Perquisites, Perquisites Taxable in all Cases, Perquisites Taxable Under Specified Cases, Profits in Lieu of Salary, Provident Fund, Transferred Balance, Deduction from Salary U/S16- Problems on Income From Salary (Excluding Retirement Benefits). Income From House Property, Basis of Charge, Deemed Owners, Exempted Incomes From House Property, Treatment of Composite Rent Annual Value, Determination Annual Value, Treatment Of Unrealized Rent, Loss Due to Vacancy, Deductions from Annual Value, Problems on Income From House Property (Excluding Preconstruction Interest).	18
UNIT 3	<b>Profits And Gains From Business And Profession</b> Meaning & Definitions of Business, Profession, Expenses Expressly Allowed, Allowable Losses, Expenses Expressly Disallowed to Sole Trader only and Problems on Profession Relating to Chartered Accountant, Advocate and Doctor.	12



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UNIT 4	<b>Computation of Total Income.</b> Income from Capital Gains & Income from Other Sources( Problems and Theory) and Deduction U/S80C, 80CC, 80D, 80E, 80U. Simple Problems on Computation of Total Income of an Individual, Skill Development Techniques, Form No.49A ( PAN ) and 49B, Filling of	12
	Income Tax Returns, List of Enclosures, Preparation of Form 16, Computation of Income Tax and the Slab Rates	

### Reference Books

1. Singhnia VK & Singhanian K, *Direct Taxes - Laws and Practices*, Taxmann
2. Gupta G & Ahuja A, *Fundamentals of Taxation*, Bharat Publication
3. Vinod Singhnia -Direct Taxes – Law and Practice –
4. Ravi Kishore- Direct Taxes
5. J. P. Jakhotiya -Direct Taxes
6. Ahuja - Direct Taxes





## UBMSFSIV.4: PRODUCTION & TOTAL QUALITY MANAGEMENT(T.Q.M.)

**[60 lectures : 3 Credit]**

### Learning Objectives:

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

Unit	Name of the Topic	No. of Lectures
Unit 1	<b>Production Management</b> 1. Objectives, Components –Manufacturing systems: Intermittent and Continuous Production Systems. 2. Product Development, Classification and Product Design. 3. Plant location & Plant layout – Objectives, Principles of good product layout, types of layout. 4. Importance of purchase management.	14
Unit 2	<b>Materials Management :</b> Concept, Objectives and importance of materials management Various types of Material Handling Systems. <b>Inventory Management:</b> Importance –Inventory Control Techniques ABC, VED, FSN, GOLF, XYZ, SOS, HML. EOQ : Assumptions limitations & advantages of Economic Order Quantity, Simple numerical on EOQ ,Lead Time, Reorder Level, Safety Stock.	16
Unit 3	<b>Basics Of Productivity &amp; TQM :</b> Concepts of Productivity, modes of calculating productivity. Importance of Quality Management, factors affecting quality; TQM – concept and importance, Cost of Quality, Philosophies and Approaches To Quality: Edward Deming, J. Juran , Kaizen , P. Crosby's philosophy. <b>Product &amp; Service Quality Dimensions, SERVQUAL</b> Characteristics of Quality, Quality Assurance, Quality Circle : Objectives of Quality Circles, Ishikawa Fish Bone, Applications in Organizations. Simple numerical on productivity	16
Unit.4	<b>Quality Improvement Strategies &amp; Certifications:</b> Lean Thinking, Kepner Tregor Methodology of problem solving, 6 Sigma features, Enablers, Goals, DMAIC/DMADV.  TAGUCHI'S QUALITY ENGINEERING, ISO 9000, ISO 1400, QS 9000. Malcolm Baldrige National Quality Award (MBNQA), Deming's Application Prize.	14





## Reference Books

1. Production and Operations Management: R. Paneerselvam
2. Production (Operations) Management: L.C. Jhamb
3. K. Ashwathappa and K .Shridhar Bhatt ; Production and Operations management
4. Productivity Management: Concepts and Techniques, Sawhney S.C., Tata McGraw Hill
5. Srinivas Gondhalekar and Uday Salunkhe, "Productivity Techniques", Himalaya Publishing House
6. Gerard Leone and Richard D. Rahn, "Productivity Techniques", Jaico Book House
7. John S. Oakland, "TQM: Text with Cases", Butterworth-Heinemann
8. David J. Sumanth, "Total Productivity Management (TPmgt): A systematic and quantitative approach to compete in quality, price and time", St. Lucie Press



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## UBMSFSIV.5: ADVANCED COSTING & AUDITING

### [60 lectures: 3 Credit]

#### Learning Objectives:

1. The objective of this subject is to familiarize students with the various concepts and element of cost.
2. The course allows intends to develop auditing skills among learners

Units	Name of the Topic	No. of lectures
Unit-1	<b>Process costing and Contract Costing:-</b> Contract Costing:- learning objectives, features, Sub- Contracting , Cost plus Contract , Profit on Incomplete Contract , Work Certified and Work Uncertified , Typical examples. Process Costing:- Objectives, Process Cost Accounting Procedure, Basic Steps for Solution of Problems in Process Costing, Normal Loss, Abnormal Loss, Abnormal Gain. Typical examples.	15
Unit-2	<b>Standard costing:-</b> Standard Cost , standard costing , variance analysis material , labour variances. Material variance:- Material Cost Variance, Material Price Variance, Material Usage Variance , Material Mix Variance , Material Yield Variance. Labour Variance:-Direct Wages Variance , Direct Rate Variance , Direct Efficiency Variance , Direct Time Variance , Direct Yield Variance.	15
Unit 3	<b>Audit concepts-</b> basic , Financial system, users of Financial information , definition of auditing , objectives of Auditing- primary and secondary , expression of opinion , detection of frauds and errors. Errors and frauds- definition , reasons and circumstances , types of errors – commission , omission , principle and compensating , Types of frauds , risk of frauds and error in audit . Internet limitations of Audit , auditors duties and responsibilities in respect to fraud. Principle of audit:- Documentation , planning , audit evidence accounting system and internal control , audit conclusion and reporting . Audit concept:- Materiality , Going Concern , true and fair independence.	17
Unit 4	<b>Vouching and verification</b> Vouching:- Audit of income and audit of expenditure Verification:- Audit of asset and audit of liabilities.	13

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## Reference Books

1. Khanna Pandey&Ahuja : Practical Costing, Sultan Chand.
2. K. S. Thakur: Cost Accounting, New Century Book House Pvt. Ltd.
3. M.L. Agarwal: Cost Accounting, Sahithya Bhawan Publications.
4. Palaniappan & Harihara : Cost Accounting I.K. International
5. Jain &Narang: Cost Accounting, Kalyani Publishers.
6. S.N. Maheshwari: Cost Accounting, Mahaveer Publishers.
7. Horngren: Cost Accounting – A Managerial Emphasis, Prentice Hall.
8. Management Control Systems, 10th Ed. – Anthony and Govindrajan
9. Practical Auditing – B.N.Tandon



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## UBMSFSIV.6: EQUITY & DEBT MARKET

[60 lectures : 3 Credit]

### Learning Objectives:

This paper will enable the students to understand the evolution of various aspects of financial markets which in turn will help them in framing the financial policies, development of financial instruments and processes and evolving the strategies during crisis. The teaching will be done mainly through materials available on internet and published research papers.

Unit	Name of the Topic		No. of Lectures
Unit 1	<b>Introduction to Financial Market</b> 1) Equity market – meaning & definitions of equity share; Growth of Corporate sector & simultaneous growth of equity shareholders; divorce between ownership and management in companies; development of Equity culture in India & current position. 2) Debt market – Evolution of Debt markets in India; Money market & Debt markets in India; Regulatory framework in the Indian Debt market.		15
Unit 2	15		
Unit 3	15		
Unit 4	15		



	-Balance sheet valuation -Dividend discount model (zero growth, constant growth & multiple growth)	
	-Determinants of the value of bonds - Yield to Maturity -Interest rate risk -Determinants of Interest Rate Risk	

### Reference Books:

1. Allen, Larry (1970-2000). The Global Financial System.
2. Ian H. Giddy (1994). Global Financial Markets. Houghton Mifflin.
3. Saunders, Anthony & Cornett, Marica Millon. Financial markets & institutions: A modern
4. perspective: TMIT
5. LM Bhole. Financial institutions & markets: Structure, growth & innovations. TMH (5th ed.)
6. Chandra, P. (2011). Corporate Valuation and Value Creation, (1st ed). TMH



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# UBMSFSIV.7: INTEGRATED MARKETING COMMUNICATION & ADVERTISING

**[60 lectures : 3 Credit]**

## Learning Objectives:

This course will equip the students with knowledge about the nature, purpose and complex construction in the planning and execution of an effective Integrated Marketing Communications (IMC) program. Students will learn about various tools of IMC and the importance of coordinating them for an effective marketing communications program

Unit No	Name of the Topic	No of Lectures
Unit 1	<b>Introduction to Integrated Marketing Communication</b> 1. Meaning, Evolution of IMC, Reasons for growth and Features 2. Promotional tools for IMC, IMC Planning Process, Role of IMC in Marketing. 3. Communication process, Traditional & Alternative Response Hierarchy models. 4. Establishing Objectives and Budgeting: Determining Promotional Objectives, Sales v/s communication objectives, DAGMAR, Problems in Setting Objectives, Setting objectives for the IMC Program	14
Unit 2	<b>Elements of IMC:</b> 1. Sales promotion- Different types of Sales Promotion, advantages & disadvantages. 2. Public Relation & Publicity- Types of PR, Process, advantages & disadvantages. Types of Publicity 3. Direct Marketing- Features, advantages & disadvantages. 4. Personal Selling- Features, advantages & disadvantages. 5. Advertising- Features, advantages & disadvantages. 6. New Trends in IMC, International Media	16
Unit 3	<b>Advertising:</b> 1. Types of Advertisements. 2. Communication Model with reference to Advertising 3. AIDA, Hierarchy of effects, Innovation, Adoption 4. Fundamentals of Advertising Campaigns - Brand Positioning through Advertising- Planning Process - The Creative Brief - Creating an Appeal – 5. Elements of Print Advertisement - Scriptwriting for Radio and Television - Legal and Ethical aspects of Advertising- Kids Advertising. 4. Advertising Agencies – Function – Types - In House Agencies - Direct Response Agencies - Sales Promotion Agencies - PR Firms - Interactive Agencies – Advertising Agency Structure - Client Agency Relationship - Agency Selection - Agency Compensation	14





<b>Unit 4</b>	<b>Budget &amp; Measuring effectiveness</b> 1. Definition of Ad Budget 2. Definition of Ad Appropriation 3. Methods of Budgeting 4. Measuring Effectiveness of Advertisement, Measuring Effectiveness of the Promotional Program & Evaluating Social, Ethical and Economic Aspects: Arguments for & Against 5. Advertising Research- What, When, Where & How, Testing Process. 6. Advertising and Promotion Ethics, Advertising and Children, Social and Cultural Consequences – Stereotypes, Economic Effects of Advertising	<b>16</b>

### Reference Books:

1. Integrated Marketing Communications - Kenneth Clown & Donald Bach
2. Advertising and Promotions - Belch & Belch, Tata McGraw Hill
3. Advertising Management - Rajeev Batra, John G. Myers & David A Aaker-PHI
4. Otto Kleepner's advertising Procedure - PH
5. International Edition - Contemporary Advertising Irwin/McGraw –Hill
6. Integrated Marketing Communications - Duncon- TMH
7. Foundations of Advertising Theory & Practice



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## UBMSFSIV.8: RURAL MARKETING

### [60 lectures : 3 Credit]

#### Learning Objectives:

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

Unit No	Name of the Topic	No of Lectures
Unit 1	<ol style="list-style-type: none"> <li>1. Introduction to Rural Market, Definition &amp; Scope of Rural Marketing.</li> <li>2. Rural Market in India- Size &amp; Scope, Rural development as a core area, Efforts put for Rural development by government (A brief Overview).</li> <li>3. Emerging Profile of Rural Markets in India,</li> <li>4. Problems of rural market.</li> <li>5. Constraints in Rural Marketing and Strategies to overcome constraints,</li> </ol>	13
Unit 2	<ol style="list-style-type: none"> <li>1. <b>Rural Consumer Vs Urban Consumers</b> – a comparison. Characteristics of Rural Consumers.</li> <li>2. <b>Rural Market Environment:</b> <ol style="list-style-type: none"> <li>a) Demographics – Population, Occupation Pattern, Literacy Level;</li> <li>b) Economic Factors - Income Generation, Expenditure Pattern, Rural Demand and Consumption Pattern, Rural Market Index; Land Use Pattern,</li> <li>c) Rural Infrastructure - Rural Housing, Electrification, Roads</li> </ol> </li> <li>3. <b>Rural Consumer Behaviour:</b> meaning, Factors affecting Rural Consumer Behaviour- Social factors, Cultural factors, Technological factors, Lifestyle, Personality.</li> </ol>	15
Unit 3	<ol style="list-style-type: none"> <li>1. Relevance of Marketing mix for Rural market/Consumers.</li> <li>2. Product Strategies, Rural Product Categories - FMCGs, Consumer Durables, Agriculture Goods &amp; Services; Importance of Branding, Packaging and Labeling.</li> <li>3. Nature of Competition in Rural Markets, the problem of Fake Brands</li> <li>4. Pricing Strategies &amp; objectives</li> <li>5. Promotional Strategies. Segmentation, Targeting &amp; Positioning for rural market, Rural.</li> </ol>	15
Unit 4	<ol style="list-style-type: none"> <li>1. <b>Distribution Strategies for Rural consumers.</b> Channels of Distribution- HAATS, Mandis, Public Distribution System, Co-operative society, Distribution Models of FMCG, Companies HUL, ITC, etc. Distribution networks, Ideal distribution</li> </ol>	15



	<p>model for rural markets. (Case study based)</p> <p><b>2. Communication Strategy.</b></p> <p>Challenges in Rural Communication, Developing Effective Communication, Determining Communication Objectives, Designing the Message, Selecting the Communication Channels. Creating Advertisements for Rural Audiences.</p> <p>Rural Media- Mass media, Non-Conventional Media, Personalized media;</p>	
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### Reference Books:

1. Badi & Badi : Rural Marketing
2. Mamoria, C.B. & Badri Vishal : Agriculture problems in India
3. Arora, R.C. : Integrated Rural Development
4. Rajgopal : Managing Rural Business
5. Gopaldaswamy, T.P. : Rural Marketing



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## UBMSFSIV.9: TRAINING AND DEVELOPMENT IN HRM

### [60 lectures: 3 Credit]

#### Learning Objectives:

This paper is not pure academic oriented but practice based. It has been designed, keeping in view the needs of the organizations. Successful managerial performance depends on the individual's ability to observe, interpret the issues and modify his approach and behaviour. All organizations need to pay adequate attention to equip their employees. Rapid progress in technology has changed not only in the physical facilities but also in the abstract qualities required of the men who are using them. This paper will attempt to orient the students to tailor themselves to meet the specific needs of the organizations in training and development activities.

Unit No	Name of the Topic	No of Lectures
Unit 1	<ol style="list-style-type: none"> <li>1. Overview of training – concept, scope, importance, objectives, features, need and assessment of training.</li> <li>2. Process of Training –Steps in Training , identification of Job Competencies ,criteria for identifying Training Needs(Person Analysis, Task Analysis, Organisation Analysis), Types – On the Job &amp; Off the Job Method.</li> <li>3. Assessment of Training Needs, Methods &amp; Process of Needs Assessment.</li> <li>4. Criteria &amp; designing - Implementation – an effective training program.</li> </ol>	15
Unit 2	<ol style="list-style-type: none"> <li>1. Overview of development – concept, scope, importance &amp; need and features, Human Performance Improvement</li> <li>2. Counseling techniques with reference to development employees, society and organization.</li> <li>3. Career development – Career development cycle, model for planned self development, succession planning.</li> </ol>	15
Unit 3	<ol style="list-style-type: none"> <li>1. Concept of Management Development.</li> <li>2. Process of MDP.</li> <li>3. Programs &amp; methods, importance, evaluating a MDP.</li> </ol>	15
Unit 4	<ol style="list-style-type: none"> <li>1. Performance measurements – Appraisals, pitfalls &amp; ethics of appraisal.</li> <li>2. Talent management –Introduction ,Measuring Talent Management, Integration &amp; future of TM, Global TM &amp; knowledge management- OVERVIEW -Introduction: History, Concepts,</li> <li>3. Knowledge Management: Definitions and the Antecedents of KM Information Management to Knowledge Management , Knowledge Management: What Is and What Is Not?, Three stages of KM, KM Life Cycle</li> </ol>	15



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## Reference Books:

1. Brinkerhoff, Robert, .Achieving Results from Training How to evaluate HRD to Strengthen programs and Increase impact. 1987, Jossey bass, San Francisco.
2. Craig, Robert L. Training and Development Handbook. , 3<sup>rd</sup> ed. 1987. McGraw Hill, New York
3. Employee Training And Development - Raymond Noe
4. Every Trainers Handbook- Devendra Agochia
5. 360 Degree Feedback, Competency Mapping And Assessment Centre- Radha Sharma
6. Training And Development- S.K. Bhatia.



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## UBMSFSIV.10: CHANGE MANAGEMENT

[60 lectures : 3 Credit]

### Learning Objectives:

The objective of this paper is to prepare students as organizational change facilitators using the knowledge and techniques of behavioural science.

Unit No	Name of the Topic	No of Lectures
Unit 1	Introduction & levels of change. Importance, imperatives of change, forces of change. Causes- social, economic, technological and organizational. Organizational culture & change. Types & Models of change – Kurt Lewin's change model, Action research, Expanded Process Model., A.J. Leavitts model.	15
Unit 2	Change & its implementation. – individual change : concept, need, importance & risk of not having individual perspective. Team Change – concept, need, importance & limitation Change & its impact – Resistance to change & sources- sources of individual resistance, sources of organizational resistance	15
Unit 3	Overcoming Resistance to change – Manifestations of resistance, Six box model Minimizing RTC. OD Interventions to overcome change- meaning and importance, Team intervention, Role analysis Technique, Coaching & mentoring, T-group, Job expectations technique, Behaviour modification, Managing role stress.	15
Unit 4	Effective implementation of change – change agents and effective change programs. Systematic approach to change, client & consultant relationship Classic skills for leaders Case study on smart change leaders, caselets on Action research.	15

### Reference Books:

1. Organisational Development by French and Bell
2. An experiential approach to O.D. by Harvey and Brown
3. Consultants and Consulting Styles by Dharani Sinha P.
4. Kavita Singh- Organization change
5. S.K. Bhatia- Organisational Change-
6. K.Ashwathapa- Management & OB, HRM.
- 7.Radha Sharma- Training & Development.

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# UNIVERSITY OF MUMBAI

PROPOSED SYLLABUS FOR THE SECOND YEAR (SEM- III)

OF THE

BACHELOR OF MANAGEMENT STUDIES (B.M.S.)

DEGREE PROGRAMME

(With effect from the academic year 2015-2016)



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## PROPOSED STRUCTURE FOR “B.M.S. CURRICULUM- S.Y. & T.Y. BMS (Sem. III TO Sem. VI)”

Specialization to be offered to Learners from Sem. III onwards

- Finance or
- Marketing or
- Human Resource Management

SEMESTER	COMPULSORY PAPERS	SPECIALIZATION PAPERS
III	4	2
IV	4	2
	Internship for 1-1.5 month and report to be submitted as 100 marks project for Sem. V (Project on Specialization)	
V	2	4
VI	3	4

Proposed Courses to be offered under New System

Semester	Course Title	Course Code
Semester III	<b>Compulsory Courses</b>	
	d) Managerial Economics - II	UBMSFSIII.1
	d) Principles of Marketing	UBMSFSIII.2
	d) Accounting for Managerial Decisions	UBMSFSIII.3
	d) Organization Behaviour & HRM	UBMSFSIII.4
	<b>Any One Elective group to be selected by the learner</b>	
	<b>Finance Group- Electives</b>	
	d) Basics of Financial Services	UBMSFSIII.5
	e) Corporate Finance	UBMSFSIII.6
	<b>Marketing Group- Electives</b>	
	f) Consumer Behaviour	UBMSFSIII.7
	d) Strategic Management	UBMSFSIII.8
	<b>Human Resource Group- Electives</b>	
	d) Recruitment & Selection	UBMSFSIII.9
	e) Motivation and Leadership	UBMSFSIII.10
Semester	Course Title	Course Code
Semester	<b>Compulsory Courses</b>	
	h) Business Planning & Entrepreneurial Mgmt	UBMSFSIV.1
	• Business Research Methods	UBMSFSIV.2
	• Direct Taxes	UBMSFSIV.3
	6. Production & Total Quality Management	UBMSFSIV.4
	<b>Any One Elective group to be selected by the learner</b>	



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IV	<b>Finance Group- Electives</b>	
	3. Advanced Costing & Auditing	UBMSFSIV.5
	2. Equity & Debt Market	UBMSFSIV.6
	<b>Marketing Group- Electives</b>	
	3. Integrated Marketing Communication & Advertising	UBMSFSIV.7
	ci) Rural Marketing	UBMSFSIV.8
	<b>Human Resource Group- Electives</b>	
	4. Training and Development in HRM	UBMSFSIV.9
	7. Change Management	UBMSFSIV.10

Semester	Course Title	Course Code
Semester V	<b>Compulsory Courses</b>	
	8. Logistics & Supply Chain Management	UBMSFSV.1
	9. Ethics & Governance	UBMSFSV.2
	c) Project work	UBMSFSV.3
	<b>Finance Group- Electives</b>	
	<b>Any One Elective group to be selected by the learner</b>	
	iii) Investment Analysis & Portfolio Management	UBMSFSV.4
	3. Commodity & Derivatives Market	UBMSFSV.5
	b) Wealth Management	UBMSFSV.6
	ii) Strategic Financial Management	UBMSFSV.7
	<b>Marketing Group- Electives</b>	
	c) Services Marketing	UBMSFSV.8
	iii) E-Commerce & Digital Marketing	UBMSFSV.9
	ci) Sales & Distribution Management	UBMSFSV.10
	di) Customer Relationship Management	UBMSFSV.11
	<b>Human Resource Group- Electives</b>	
	f) Finance for HR Professionals & Compensation Management	UBMSFSV.12
	iii) Strategic Human Resource Management & HR Policies	UBMSFSV.13
	g) Performance Management & Career Planning	UBMSFSV.14
	b) Industrial Relations	UBMSFSV.15
Semester	Course Title	Course Code
Semester VI	<b>Compulsory Courses</b>	
	c) Operation Research	UBMSFSVI.1
	ci) Indian Ethos in Mgmt.	UBMSFSVI.2
	di) Corporate Communication & Public Relations	UBMSFSVI.3
	<b>Any One Elective group to be selected by the learner</b>	
	<b>Finance Group- Electives</b>	
	f) Risk management	UBMSFSVI.4
	2) International Finance	UBMSFSVI.5
	3) Innovative Financial Services	UBMSFSVI.6



VI	5) Project Management	UBMSFSVI.7
	<b>Marketing Group- Electives</b>	
	8. Brand Management	UBMSFSVI.8
	3. Retail Management	UBMSFSVI.9
	7. International Marketing	UBMSFSVI.10
	2. Media Planning & Management	UBMSFSVI.11
	<b>Human Resource Group- Electives</b>	
	4. HRM in Global Perspective	UBMSFSVI.12
	2. Organizational Development	UBMSFSVI.13
	3. HRM in Service Sector Management	UBMSFSVI.14
	4. Human Resource Planning & Information System	UBMSFSVI.15



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## UBMSFSIII.1: MANAGERIAL ECONOMICS – II

[60 lectures: 3 Credit]

### Learning Objectives:

5. The aim is to impart understanding of evolution & operation of economic policies.
6. To discuss the effect of Macroeconomic policies on Managerial decisions.
7. To understand factors determining Growth, Inflation, business decisions etc.
8. To improve understanding of how Macroeconomic policy influences business cycles.
9. To understand basic economic principles related to global market and Exchange Rate.

Unit	Name of the Topic	No. of lectures
Unit 1	<b>Introduction to Macro Economics:</b> Macroeconomic Aggregates & Concepts 9. Circular Flow of Income, National Income and Related Concepts, Calculation of National Income (Numerical), National Income Deflator, Concept of Human development Index(H.D.I.), Concept of Inclusive Growth, Supply of Money, Demand for Money, Concept of Inflation And Stagflation. 3. Determination of Income and Employment - Keynesian Theory - Consumption Function, MEC, Multiplier, Business Cycles - Phases & Features.	17
Unit 2	<b>International Economics:</b> – Concept of International Trade, Distinction between Domestic and International Trade 10. Classical Theory of International Trade - Absolute, Equal and Comparative Cost Difference, Factor Endowment Theory. 3) Balance of Payment (B.O.P.) - Structure, Disequilibrium & Types, Measures to correct B.O.P. disequilibrium.	12
Unit 3	<b>Policy Environment:</b> 7. Monetary Policy - Objective & Instruments 8. Fiscal Policy- Objective & Instruments 5. Economic Stabilization - IS-LM Model (Effect of Monetary and Fiscal Policy on National Income, Rate of Interest) 6. Trade Policy: Free Trade and Protection.	17





<b>Unit 4</b>	<b>Global Markets &amp; Institution:</b> 2. WTO - Agreements and implications, Contentions issues, Dispute settlement mechanisms. 5. World Bank - structure - purpose & function. 5. Exchange Rate System (Fixed, Flexible & Managed Exchange Rate Systems). Foreign Exchange Market, feature, functions, participant, Factors affecting exchange rate, Foreign exchange quotation and its different type.	14
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**Reference Books:**

7. Macroeconomics for Business and management – By H L Ahuja
8. Macroeconomics – By Richard T Froyen
9. Macroeconomics – By Mankiw N G.
10. The Indian Economy – By Ray S K
11. Indian Economy and the WTO – By Vibha Mathur
12. Macroeconomics: Theory and Applications- By G.S. Gupta



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## UBMSFSIII.2: PRINCIPLES OF MARKETING

[60 lectures : 3 Credit]

### Learning Objectives:

1. To study basic concepts in marketing applicable to business
2. To critically analyze the marketing theories and concepts and understand their relevance in perspective to current Business Scenario in India.
3. To develop basic marketing skills among student in order to cater to the needs of marketing industries.

Unit no	Name of the Topic	No. of Lectures
Unit -1	<b>Introduction to Marketing:</b> 8. Definition, features, advantages and scope of marketing. The 4P's and 4C's of marketing. Marketing v/s Selling. Marketing as an activity and function. 2. <b>Concepts of Marketing:</b> Needs, wants and demands, transactions, transfer and exchanges. 3. <b>Orientations of a firm:</b> Production concept; Product concept; selling concept and marketing concept, social relationship, Holistic marketing.	15
Unit -2	<b>Marketing Environment, Research and Consumer Behaviour-</b> 6. <b>The micro environment of business:</b> Management structure; Marketing Channels; Markets in which a firm operates; competitors and stakeholders. 2. <b>Macro environment:</b> Political Factors; Economic Factors; Socio-Cultural Factors , Technological Factors (PEST Analysis) 3. <b>Marketing research:</b> Meaning, features, Importance of marketing research. Types of marketing research: Product research; Sales research; consumer/customer research; production research. c) <b>MIS-</b> meaning, features and Importance. ci) <b>Consumer Behavior</b> - Meaning, feature, importance, factors affecting Consumer Behavior.	15



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Unit -3	<b>Marketing mix-</b> Meaning –elements of Marketing Mix. 4. Product-product mix-product line lifecycle-product planning – New product development- failure of new product-levels of product. 3. Branding –Packing and packaging – role and importance 4. Pricing – objectives- factors influencing pricing policy and Pricing strategy. 6. Physical distribution – meaning – factor affecting channel selection- types of marketing channels. 2. Promotion – meaning and significance of promotion. Promotion tools (brief)	15



  
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Unit-4	<b>Segmentation, Targeting and Positioning &amp; Trends in Marketing</b> <ol style="list-style-type: none"> <li>3. Segmentation – meaning , importance , basis</li> <li>4. Targeting – meaning , types</li> <li>5. Positioning – meaning – strategies.</li> <li>6. New trends in marketing – E-marketing , Internet marketing and marketing using Social network.</li> <li>6. Social marketing/ Relationship marketing.</li> </ol>	15
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### Reference Books:

2. Kotlar, Philip, Marketing Management, Prentice Hall, New Delhi.
3. Stanton, Etzel, Walker, Fundamentals of Marketing, Tata-McGraw Hill, New Delhi.
4. Saxena, Rajan, Marketing Management, Tata-McGraw Hill, New Delhi.
5. McCarthy, E.J., Basic Marketing: A managerial approach, Irwin, New York.
6. Pillai R S, Bagavathi, *Modern Marketing*

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## UBMSFSIII.3: ACCOUNTING FOR MANAGERIAL DECISION

[60 lectures: 3 Credit]

### Learning Objectives:

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

Unit	Name of the Topic	No. of lectures
Unit-1	<b>Analysis and Interpretation of Financial statements:-</b> 4. Study of balance sheet of limited companies schedule VI- (New.). Study of Manufacturing , Trading, Profit and Loss A/c of Limited Companies- Schedule VI (New) 5. Vertical Form of Balance Sheet and Profit& Loss A/c- Trend Analysis, Comparative Statement & Common Size.	15
Unit-2	<b>Ratio analysis and Interpretation</b> (based on vertical form of financial statements)including conventional and functional classification restricted to: 2. <b>Balance sheet ratios:</b> Current ratio, Liquid Ratio, Stock Working capital ratio, Proprietary ratio, Debt Equity Ratio, Capital Gearing Ratio. 3. <b>Revenue statement ratios:</b> Gross profit ratio, Expenses ratio, Operating ratio, Net profit ratio, Net Operating Profit Ratio, Stock turnover Ratio, Debtors Turnover , Creditors Turnover Ratio 4. <b>Combined ratios:</b> Return on capital Employed (including Long term borrowings), Return on Proprietors fund (Share holder fund and Preference Capital), Return on Equity Capital, Dividend Payout Ratio, Debt Service Ratio, 4. Different modes of expressing ratios:- Rate, Ratio, Percentage, Number. Limitations of the use of Ratios.	15
Unit-3	Preparation of cash flow statement (Accounting Standard-3(revised))	15



<b>Unit-4</b>	<b>Working capital-</b> Concept, Estimation of requirements in case of Trading & Manufacturing Organizations. <b>Receivables management-</b> Meaning & Importance, Credit Policy Variables, methods of Credit Evaluation (Traditional and Numerical- Credit Scoring); Monitoring the Debtors Techniques [DSO, Ageing Schedule]	<b>15</b>
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## Reference Books

2. Srivastava R M, *Essentials of Business Finance*, Himalaya Publications
3. Anthony R N and Reece JS. *Accounting Principles*, Hoomwood Illinos , Richard D. Irvin
4. 2. Bhattacharya SK and Dearden J. - *Accounting for Management. Text and Cases* , New Delhi.
5. 3. Hingorani NL and ramanthan AR - *Management Accounting* , New Delhi
6. 4. Ravi M. Kishore , *Advanced management Accounting* , Taxmann , NewDelhi
7. 5. Maheshwari SN - *Management and Cost Accounting* , Sultan Chand , New Delhi
8. 6. Gupta , SP - *Management Accounting* , Sahitya Bhawan , Agra .



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## UBMSFSIII.4: ORGANIZATION BEHAVIOUR & HRM

### [60 lectures: 3 Credit]

#### Learning Objectives:

3. The objective of this course is to familiarize the student with the fundamental aspects of various issues associated with Human Resource Management as a whole.
4. The course aims to give a comprehensive overview of Organization Behavior as a separate area of management.
5. To introduce the basic concepts, functions and processes & create an awareness of the role, functions and functioning of Human Resource Management & OB.

Units	Name of the Topic	No. of lectures
Unit-1	<ol style="list-style-type: none"> <li>4. Introduction to Organizational Behaviour- Concept, definitions, Evolution of OB</li> <li>7. Importance of Organizational Behaviour- Cross Cultural Dynamics, Creating Ethical Organizational Culture &amp; Climate</li> <li>7. Individual and Group Behaviour- OB models –Autocratic, Custodial, Supportive, Collegial &amp; SOBC in context with Indian OB</li> <li>4. Human Relations and Organizational Behaviour</li> </ol>	12
Unit-2	<ol style="list-style-type: none"> <li>1. Managing Communication: Conflict management techniques.</li> <li>2. Time management strategies.</li> <li>3. Learning Organization and Organizational Design</li> <li>4. Rewards and Punishments- Termination, layoffs, Attrition, Retrenchment, Separations, Downsizing</li> </ol>	13
Unit-3	<ol style="list-style-type: none"> <li>1. HRM-Meaning objectives, scope and functions</li> <li>2. HRP-Definition, objectives, importance, factors affecting HRP, Process of HRP, Strategies of HRM , Global HR Strategies</li> <li>3. HRD-Concept ,meaning, objectives, HRD functions</li> </ol>	17
Unit-4	<ol style="list-style-type: none"> <li>1. Performance Appraisal: concept, process, methods and problems, KRA'S</li> <li>2. Compensation-concept, components of Pay Structure, Wage and salary administration, Incentives and Employee benefits.</li> <li>3. Career planning-concept of career Planning, Career stages and carrier planning</li> </ol>	18

#### Reference Books:

1. Griffin, Ricky W: Organizational Behaviour, Houghton Mifflin Co., Boston.
2. Prasad L M, Organizational Behaviour, Sultan Chand
3. Khanka S. S., Organizational Behaviour, S. Chand
4. P.L. Rao-International Human Resource
5. Ivancevich; John and Micheol T. Matheson: Organizational Behaviour and Management, Business Publication Inc., Texas.
6. Koontz, Harold, Cyril O'Donnell, and Heinz Weihrich: Essentials of management, Tata McGraw-Hill, New Delhi.



7. Luthans, Fred: Organizational Behaviour, McGraw-Hill, New York.



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## UBMSFSIII.5: BASICS OF FINANCIAL SERVICES

[60 lectures : 3 Credit]

### Learning Objectives:

1. The course aims at explaining the core concepts of business finance and its importance in managing a business
2. The objectives of develop a conceptual frame work of finance function and to acquaint the participants with the tools, types, instruments of financial system in the realm of Indian Financial Market.

Unit no.	Name of the Topic	No. of Lecture
Unit-1	<b>Financial System:</b> An overview of Financial System, Financial Markets, Structure of Financial Market (Organised and Unorganized Market), Components of Financial System, Major Financial Intermediaries, Financial Products, Function of Financial System, Regulatory Framework of Indian Financial System(Overview of SEBI and RBI-Role and Importance as regulators).	14
Unit-2	<b>Commercial Banks, RBI And Development Banks</b> <b>Concept of Commercial Banks-</b> Functions, Investment Policy of Commercial Banks, Liquidity in Banks, Asset Structure of Commercial Banks, Non-Performing Assets, Interest Rate reforms, Capital Adequacy Norms. <b>Reserve Bank of India-</b> Organisation & Management, Role And Functions. <b>Development Banks-</b> Characteristics of Development Banks, Need And Emergence of Development Financial Institutions In India, Function of Development Banks.	16
Unit-3	<b>Insurance:</b> Concept, Basic Characteristics of Insurance, Insurance Company Operations, Principles of Insurance, Reinsurance, Purpose And Need Of Insurance, Different Kinds of Life Insurance Products, Basic Idea About Fire And Marine Insurance and Bancassurance	15
Unit-4	<b>Mutual Funds:</b> Concept of Mutual Funds, Growth of Mutual Funds in India, Features and Importance of Mutual Fund. Mutual Fund Schemes, Money Market Mutual Funds, Private Sector Mutual Funds, Evaluation of the Performance Of Mutual Funds, Functioning of Mutual Funds In India.	15

### Reference Books:

1. Khan M.Y., *Indian Financial System*, Tata McGraw Hill Publishing Company
2. Varshney P.N. & Mittal MN, *Financial System*, Sultan Chand & Co
3. A. Avadhani , *Marketing of Financial Services-*
4. Bhole L. M: *Financial Markets and Institutions*; Tata McGraw-Hill Publishing Company, New Delhi.
5. Chandra Prasanna: *Financial Management: Theory and Practice*; Tata McGraw Hill, New Delhi.



6. Gupta Suraj B: Monetary Economics; S. Chand and Co., New Delhi.

## UBMSFSIII.6: CORPORATE FINANCE

[60 lectures: 3 Credit]

### Learning Objectives:

1. The objectives of develop a conceptual frame work of finance function and to acquaint the participants with the tools techniques and process of financial management in the realm of financial decision making.
2. The course aims at explaining the core concepts of corporate finance and its importance in managing a business
3. To providing understanding of nature, importance, structure of corporate finance related areas and to impart knowledge regarding source of finance for a business.

Unit	Name of the Topic	No. of Lectures
Unit 1	<b>Introduction To Corporate Finance:</b> Meaning, Principles of Corporate Finance, Significance of Corporate Finance, Amount of Capitalisation, Over Capitalisation and Under Capitalisation, Fixed capital and Working Capital funds. <b>Introduction to ownership securities</b> – Ordinary Shares, Reference Shares, Creditor Ship Securities, Debtors and Bonds, Convertible Debentures, Concept of Private Placement of Securities.	14
Unit 2	<b>Capital Structure and Leverage</b> Introduction to Capital Structure theories, EBIT – EPS analysis for Capital Structure decision. Cost of Capital – Cost of Debt, Cost of Preference Shares, Cost of Equity Shares and Cost of Retained Earnings, Calculation of Weighted Cost of Capital. Introduction to concept of Leverage - Operating Leverage, Financial Leverage and Combined Leverage.	16
Unit 3	<b>Time Value of Money</b> Introduction to Time Value of Money – compounding and discounting Introduction to basics of Capital Budgeting (time value of money based methods) – NPV and IRR (Net Present Value and Internal Rate of Return) Importance of Risk and Return analysis in Corporate Finance	15



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Unit 4	<b>Mobilisation of Funds</b> Public deposits and RBI regulations, Company deposits and SEBI regulations, Protection of depositors, RBI and public deposits with NBFC's. Foreign capital and collaborations, Foreign direct Investment (FDI)	15
	Emerging trends in FDI, Global Depositary Receipts, Policy development, Capital flows and Equity Debt. Brief introduction & sources of short term Finance Bank Overdraft, Cash Credit, Factoring	

#### Reference Books:

1. Foster, George Financial Statement Analysis, 2nd ed., Pearson Education Pvt Ltd
2. Damodaran, A. (2008). Damodaran on Valuation, Security Analysis for Investment and Corporate Finance (2nd ed.). Wiley India Pvt. Ltd.
3. Chandra, P. (2011). Corporate Valuation and Value Creation, (1st ed). TMH
4. Weston, Chung, Hoag, Mergers, Restructuring and Corporate Control, Prentice Hall Of India.
5. M.Y. Khan and P.K. Jain - Financial Management - Tata - McGraw Hill Publishing co. Ltd., New Delhi.
6. Prasanna Chandra - Financial Management - Tata - McGraw Hill





## UBMSFSIII.7: CONSUMER BEHAVIOUR

[60 lectures: 3 Credit]

### Learning Objectives:

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

Unit No.	Name of the Topic	No. of Lectures
Unit 1	<b>Introduction To Consumer Behaviour:</b> 1. Meaning of Consumer Behaviour, Features and Importance 2. Types of Consumer (Institutional & Retail), Diversity of consumers and their behavior- Types Of Consumer Behavior 3. Profiling the consumer and understanding their needs 4. Consumer Involvement 5. Application of Consumer Behavior knowledge in Marketing 6. <b>Consumer Decision Making Process</b> and Determinants of Buyer Behaviour, factors affecting each stage, and Need recognition.	14
UNIT 2	<b>Individual- Determinants of Consumer Behavior</b> 1. Consumer Needs & Motivation (Theories - Maslow, Mc Cleland). 2. Personality – Concept, Nature of personality, Freudian, non - Freudian and Trait theories, Personality Traits and it's Marketing significance, Product personality and brand personification. 3. Self Concept – Concept 4. Consumer Perception 5. Learning - Theory, Nature of Consumer Attitudes, Consumer Attitude Formation & Change. 6. Attitude - Concept of attitude	16



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UNIT 3	<b>Environmental Determinants of Consumer Behavior</b> <ol style="list-style-type: none"> <li>1. Family Influences on Buyer Behaviour,</li> <li>2. Roles of different members, needs perceived and evaluation rules. Factors affecting the need of the family, family life cycle stage and size.</li> <li>3. Social Class and Influences.</li> <li>4. Group Dynamics &amp; Consumer Reference Groups, Social Class &amp; Consumer Behavior - Reference Groups, Opinion Leaders and Social Influences In-group versus out-group influences, role of opinion leaders in diffusion of innovation and in purchase process.</li> <li>5. Cultural Influences on Consumer Behaviour Understanding cultural and sub-cultural influences on individual, norms and their role, customs, traditions and value system.</li> </ol>	15
UNIT 4	<b>Consumer decision making models and New Trends</b> <ol style="list-style-type: none"> <li>1. Consumer Decision making models: Howard Sheth Model, Engel Blackwell, Miniard Model, Nicosia Models of Consumer Decision Making</li> <li>2. Diffusion of innovations Process of Diffusion and Adoption, Innovation, Decision process, Innovator profiles</li> <li>3. E-Buying behavior The E-buyer vis-a vis the Brick and Mortar buyer, Influences on E-buying</li> </ol>	15

### Reference Books

1. Schiffman, L.G., Kanuk, L.L., & Kumar, S.R. (2011). Consumer Behaviour. (10th ed.). Pearson.
2. Solomon, M.R. (2009). Consumer Behaviour – Buying, Having, and Being. (8th ed.) New Delhi: Pearson .
3. Blackwell, R.D., Miniard, P.W., & Engel, J. F. (2009). Consumer Behaviour. New Delhi: Cengage Learning.
4. Hawkins, D.I., Best, R. J., Coney, K.A., & Mookerjee, A. (2007). Consumer Behaviour – Building Marketing Strategy. (9th ed.). Tata McGraw Hill.
5. Loudan, David L and Bitta, A.J. Della Consumer Behaviour
6. Kotler, P. & Keller, K. L. (2012). Marketing Management (Global Edition) (14th ed.). Pearson
7. Nair, Suja R- Consumer Behaviour in Indian Perspective



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## UBMSFSIIL.8: STRATEGIC MANAGEMENT

[60 lectures: 3 Credit]

### Learning Objectives:

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

Unit no.	Name of the Topic	No. of lectures
Unit-1	1. Business Policy-Meaning, Nature, Importance 2. Strategy-Meaning, Definition 3. Strategic Management-Meaning, Definition, Importance, Strategic management 4. Process & Levels of Strategy and Concept and importance of Strategic Business Units (SBU's) 5. Strategic Intent - Mission, Vision, Goals, Objective, Plans	12
Unit-2	<b>Strategy Formulation-</b> 1. Environment Analysis and Scanning (SWOT ) 2. Corporate Level Strategy (Stability, Growth, Retrenchment, Integration and Internationalization) 3. Business Level Strategy(Cost Leadership, Differentiation, Focus) 4. Functional Level Strategy(R & D, HR, Finance, Marketing ,Production)	16
Unit-3	<b>Strategic Implementation</b> Models of Strategy making. Strategic Analysis & Choices & Implementation : BCG Matrix, GE 9 Cell, Porter 5 Forces, 7S Frame Work Implementation: Meaning, Steps and implementation at Project, Process, Structural, Behavioural, Functional level.	18
Unit-4	<b>Strategic Evaluation &amp; Control –</b> Meaning, Steps of Evaluation & Techniques of Control Synergy : Concept , Types , evaluation of Synergy. Synergy as a Component of Strategy & its Relevance . Change Management – Elementary Concept	14



## Reference Books

1. Kazmi Azhar, Business Policy & Strategic Management, Tata McGraw Hill.
2. P.K. Ghosh : Business Policy , Strategy , Planning and Management
3. Christensen , Andrews Dower: Business Policy- Text and Cases
4. William F. Gkycj : Business Policy – Strategy Formation and Management Action
5. Bongee and Colonan : Concept of Corporate Strategy.



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## UBMSFSIII.9: RECRUITMENT & SELECTION

[60 lectures: 3 Credit]

### Learning Objectives:

1. The objective is to familiarize the students with concepts and principles, procedure of Recruitment and Selection in an organization.
2. To give an in depth insight into various aspects of Human Resource management and make them acquainted with practical aspect of the subject.

Unit No	Name of the Topic	No of Lectures
Unit 1	<ol style="list-style-type: none"><li>1. Concepts of Recruitment- -Meaning, Objectives, Scope &amp; Definition, Importance and relevance of Recruitment.</li><li>2. Job Analysis- -Concept, Specifications, Description, Process And Methods, Uses of Job Analysis</li><li>3. Job Design - -Introduction, Definition, Modern Techniques, Factors affecting Job Design, Contemporary Issues in Job Designing.</li><li>4. Source or Type of Recruitment – a) Direct/Indirect, b) Internal/ External.<ul style="list-style-type: none"><li>• Internal - Notification, Promotion – Types, Transfer – Types, Reference</li><li>• External - Campus Recruitment, Advertisement, Job Boards - Website/Portals, Internship, Placement</li></ul></li><li>5. Technique of Recruitment - Traditional Vs Modern - Recruitment</li><li>6. Evaluation of Recruitment- Outsourcing Programme</li></ol>	18
Unit 2	<ol style="list-style-type: none"><li>1. Selection - Concept of Selection, Criteria for Selection, Process, Advertisement and Application (Blank Format).</li><li>2. Screening - Pre and Post Criteria for Selection, Steps of Selection</li><li>3. Interviewing - Types and Guidelines for Interviewer&amp; Interviewee, Types of Selection Tests, Effective Interviewing Techniques.</li><li>4. Selection Hurdles and Ways to Overcome Them</li></ol>	15



Unit 3	<ol style="list-style-type: none"> <li>1. Induction - Concept, Types-Formal /Informal, Advantages of Induction ,How to make Induction Effective</li> <li>2. Orientation &amp; On boarding- Programme and Types, Process.</li> <li>3. Socialisation-Types-Anticipatory, Encounter, Setting in,</li> </ol>	15
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	Socialisation Tactics 4. Current trends in Recruitment and Selection Strategies – with respect to Service, Finance, I.T., Law And Media Industry	
Unit 4	1) Preparing Bio-data and C.V. 2) Social and Soft Skills – Group Discussion & Personal Interview, Video and Tele Conferencing Skills 3) Presentation and Negotiation Skills, Aesthetic Skills 4) Etiquettes - Different Types and Quitting Techniques. 5) Exit Interview- Meaning, importance.	12

**Reference Books:**

1. Dipak Kumar Bhattacharya - Human Resource Management
2. Arun Monappa- Managing Human Resource .
3. C.B. Memoria -Personnel Management-
4. Armstrong, Michael & Baron Angela. (2005). *Handbook of Strategic HRM* (1st ed.). New Delhi: Jaico Publishing House.
5. Mello, Jeffrey A. (2007). *Strategic Human Resource Management* (2nd ed.). India: Thomson South Western.



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## UBMSFSIII.10: MOTIVATION AND LEADERSHIP

[60 lectures: 3 Credit]

### Learning Objectives:

1. To gain knowledge of the leadership strategies for motivating people and changing organizations.
2. To study how leaders facilitate group development and problem solving and work through problems and issues as well as transcend differences.
3. To acquaint the students about practical approaches to Motivation and Leadership & its application in the Indian context.

UNIT	Name of the Topic	No. of Lectures
Unit 1	1. Concept of motivation, Importance, Tools of Motivation. 2. Theory Z, Equity theory. 3. Process Theories- Vroom's Expectancy Theory, Valency- Four drive model .	12
Unit 2	1. East v/s West, motivating workers (in context to Indian workers) 2. The Indian scene – basic differences. 3. Work – Life balance – concept, differences, generation and tips on work life balance.	15
Unit 3	1. Leadership – Meaning, Traits and Motives of an Effective Leader, Styles of Leadership. 2. Theories – Trait Theory, Behavioural Theory, Path Goal Theory. 3. Transactional v/s Transformational leaders. 4. Strategic leaders – meaning, qualities . 5. Charismatic Leaders – meaning of charisma, Qualities, characteristics, types of charismatic leaders (socialized, personalized, office-holder, personal, divine)	17
Unit 4	1. Great leaders, their style, activities and skills (Ratan Tata, Narayan Murthy, Dhirubhai Ambani, Bill Gates, Mark Zuckerberg, Donald Trump) 2. Characteristics of creative leaders and organization methods to enhance creativity (Andrew Dubrein). 3. Contemporary issues in leadership – Leadership roles, team leadership, mentoring, self leadership, online leadership, finding and creating effective leader.	16

### Reference Books

1. Stephen P. Robbins, Timothy A. Judge (Author) - Organizational behaviour (15<sup>th</sup> Edition), Prentice Hall Publication.
2. Niraj Kumar- Organisational Behaviour: A New Looks (Concept, Theory & Cases), Himalaya Publishing House
3. Strategic Leadership – Sahu & Bharati – Excel Books
4. Peter I. Dowling & Denice E. (2006). International HRM (1st ed.). New Delhi. Excel Books.
5. French Wendell, Bell Cecil and Vohra Veena. (2004). Organization Development, Behavioral Science Interventions for Organization Improvement. (6th ed.)



**Paper pattern for Bachelor of Management Studies (B.M.S.)**

**under CBSGS System for F.Y./S.Y./T.Y. B.M.S**

**Max. Mks.: 75**

**Time: 2.5 Hours**

**Note:** 1. All questions are compulsory subject to internal choice. 2. Figures to right indicate full marks.

- |                             |           |
|-----------------------------|-----------|
| Q1. Attempt any 2 questions | (15mks)   |
| a)                          | (7.5 mks) |
| b)                          | (7.5 mks) |
| c)                          | (7.5 mks) |
| Q2. Attempt any 2 questions | (15mks)   |
| a)                          | (7.5 mks) |
| b)                          | (7.5 mks) |
| c)                          | (7.5 mks) |
| Q3. Attempt any 2 questions | (15mks)   |
| a)                          | (7.5 mks) |
| b)                          | (7.5 mks) |
| c)                          | (7.5 mks) |
| Q4. Attempt any 2 questions | (15mks)   |
| a)                          | (7.5 mks) |
| b)                          | (7.5 mks) |
| c)                          | (7.5 mks) |
| Q5. Case Study              | (15mks)   |



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

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

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

***Faculty of Commerce***

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# Bachelor of Commerce (B.Com) Programme

## Under Choice Based Credit, Grading and Semester System

### Course Structure

#### F.Y.B.Com

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

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

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

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## S.Y.B.Com

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

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

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

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

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

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

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

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

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

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## T.Y.B.Com

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

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

**Note:** Project work is considered as a special course involving application of knowledge in solving/analyzing/exploring a real life situation/ difficult problem. Project work would be of 03 credits. A project work may be undertaken in any area of discipline specific courses/ discipline related elective courses

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

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

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<b>**List of Discipline Related Elective(DRE) Courses for Semester V (Any One)</b>		<b>**List of Discipline Related Elective(DRE) Courses for Semester VI (Any One)</b>	
1	Trade Unionism and Industrial Relations Paper I	1	Trade Unionism and Industrial Relations. Paper II
2	Computer system & Applications Paper I	2	Computer system & Applications Paper II
3	Export Marketing Paper I	3	Export Marketing Paper II
4	Marketing Research Paper I	4	Marketing Research Paper II
5	Investment Analysis Portfolio Paper I	5	Investment Analysis Portfolio Paper II
6	Transport Management Paper I	6	Transport Management Paper II
7	Entrepreneurship & M.S.S.I. Paper I	7	Entrepreneurship & M.S.S.I. Paper II
8	International Marketing Paper I	8	International Marketing Paper II
9	Merchant Banking Paper I	9	Merchant Banking Paper II
10	Direct & Indirect Taxation Paper I	10	Direct & Indirect Taxation Paper II
11	Labour Welfare & Practice Paper I	11	Labour Welfare & Practice Paper II
12	Purchasing & Store keeping Paper I	12	Purchasing & Store keeping Paper II
13	Inventory Management & Cost Reduction Paper I	13	Inventory Management & Cost Reduction Paper II
14	Insurance Paper I	14	Insurance Paper II
15	Banking Law & Practice Paper I	15	Banking Law & Practice Paper II
16	Regional Planning Paper I	16	Regional Planning Paper II
17	Rural Marketing Paper I	17	Rural Marketing Paper II
18	Elements of Operational Research Paper I	18	Elements of Operational Research Paper II
19	Psychology of Human Behaviour at work Paper I	19	Psychology of Human Behaviour at work Paper II
<b>Note: Course selected in Semester V will continue in Semester VI</b>			

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

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

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

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# Bachelor of Commerce (B.Com.) Programme

## Under Choice Based Credit, Grading and Semester System

### Course Structure

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

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

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

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

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

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**Bachelor of Commerce (B.Com.) Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

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

**Semester I**

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

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

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

***Elective Courses (EC)***

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

**1. Accountancy and Financial Management I**

***Modules at a Glance***

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

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

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

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

**2. Commerce I**

***Modules at a Glance***

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

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

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

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

**3. Business Economics I**

***Modules at a Glance***

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



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



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

**Ability Enhancement Courses (AEC)**

**4. Business Communication - I**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Theory of Communication	15
2	Business Correspondence	15
3	Language and Writing Skills	15
Total		45

**Note:**

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

SN	Objectives
1	To develop awareness of the complexity of the communication process
2	To develop effective listening skills in students so as to enable them to comprehend instructions and become a critical listener
3	To develop effective oral skills so as to enable students to speak confidently interpersonally as well as in large groups
4	To develop effective writing skills so as enable students to write in clear, concise, persuasive and audience centered manner
5	To demonstrate effective use of communication technology

SN	Expected Outcome
1	After successful completion of the course the learner should be able to enhance his Listening, Speaking, Reading and Writing skills to meet the challenges of the world

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Sr. No.	Modules / Units
1	<b>Theory of Communication</b>
	<ol style="list-style-type: none"> <li><b>1. Concept of Communication:</b> Models of Communication – Linear / Interactive / Transactional / Shannon and Weaver (To be only discussed in class) Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world</li> <li><b>2. Impact of Technology Enabled Communication:</b> Types – Internet, Blogs, E – Mail, Moodle, Social Media ( Facebook, Twitter &amp; Whats'app Advantages &amp; Disadvantages</li> <li><b>3. Communication at Workplace:</b> Channels - Formal and Informal—Vertical, Horizontal, Diagonal, Grapevine, Methods – Verbal / Non Verbal (including Visual), Business Etiquettes</li> <li><b>4. Business Ethics:</b> Ethics at workplace - Importance of Business Ethics Personal Integrity at the workplace Business Ethics and media Computer Ethics Corporate Social Responsibility</li> <li><b>5. Problems in Communication /Barriers to Communication:</b> Physical/ Semantic/Language / Socio-Cultural / Psychological Barriers, Ways to Overcome these Barriers</li> <li><b>6. Listening:</b> Importance of Listening Skills, Obstacles to Listening, Cultivating good Listening Skills</li> </ol>
2	<b>Business Correspondence</b>
	<ol style="list-style-type: none"> <li><b>1. Theory of Business Letter Writing:</b> Parts, Structure, Layouts-Full Block, Principles of Effective Letter Writing, Principles of effective E - mail Writing</li> <li><b>2. Personnel Correspondence:</b> Statement of Purpose, Letter of Recommendation, Job Application Letter and Resume, Letter of Appointment (To be only discussed in class), Letter of Acceptance of Job Offer, Letter of Appreciation, Letter of Resignation</li> </ol>
3	<b>Language and Writing Skills</b>
	<ol style="list-style-type: none"> <li><b>1. Commercial Terms used in Business Communication (to be only discussed)</b></li> <li><b>2. Paragraph Writing:</b> Developing an idea, using appropriate linking devices, etc Cohesion and Coherence etc</li> <li><b>3. Tutorials Activities</b> Speaking Skills, Writing Skills, Remedial Grammar, Soft Skills – EQ, Conflict Management, Time Management (Students may be asked to make a Power Point Presentation on any topic of their choice in order to enhance LSRW – Listening / Speaking/ Reading / Writing)</li> </ol>



**Question Paper Pattern**  
**(Only for Business Communication - I)**  
**Semester - I**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

Question No	Particular	Marks
Q-1	A) Explain the terms in 02 - 03 sentences (05 out of 08) (From all units)	10 Marks
	B) Match the following	05 Marks
	C) Multiple Choice Questions	05 Marks
Q-2	Short Notes (04 out of 06) : Unit I - Chapter 1, 2, 3	20 Marks
Q-3	Essay Type (02 out of 03) : Unit I - Chapter 4, 5, 6	20 Marks
Q-4	Job Application Letter and Resume 05 + 05	10 Marks
Q-5	Personnel Letters (04 out of 05) Statement of Purpose, Letter of Recommendation, Letter of Acceptance of Job Offer, Letter of Resignation, Letter of Appreciation	20 Marks
Q-6	A) Paragraph Writing (01 out of 02)	05 Marks
	B) Situation based Case Study (from Unit I- Chapter 03 Channels and Chapter 05 Barriers)	05 Marks



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

***Ability Enhancement Courses (AEC)***

**5. Environmental Studies I**

***Modules at a Glance***

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



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



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**Question Paper Pattern**  
**(Only for Environmental Studies-I)**  
**Semester I**

Maximum Marks: 100

Questions to be set: 05

Duration: 03 Hrs.

All Questions are Compulsory Carrying 20 Marks each.

Question No	Particular	Marks
Q-1	A) Reading and interpretation of world thematic maps	10 Marks
	B) Map Filling (World Map)	10 Marks
Q-2	A) Full Length Question	10 Marks
	B) Full Length Question	10 Marks
	<b>OR</b>	
Q-2	A) Full Length Question	10 Marks
	B) Full Length Question	10 Marks
	Unit I	
Q-3	A) Full Length Question	10 Marks
	B) Full Length Question	10 Marks
	<b>OR</b>	
Q-3	A) Full Length Question	10 Marks
	B) Full Length Question	10 Marks
	Unit II	
Q-4	A) Full Length Question	10 Marks
	B) Full Length Question	10 Marks
	<b>OR</b>	
Q-4	A) Full Length Question	10 Marks
	B) Full Length Question	10 Marks
	Unit III	
Q-5	A) Full Length Question	10 Marks
	B) Full Length Question	10 Marks
	<b>OR</b>	
Q-5	A) Full Length Question	10 Marks
	B) Full Length Question	10 Marks
	Unit IV	



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

***Skill Enhancement Courses (SEC)***

**6. Foundation Course - I**

***Modules at a Glance***

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



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

**Topics for Project Guidance: Growing Social Problems in India:**

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

**Note:**

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



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***Revised Syllabus of Courses of B.Com. Programme at Semester I  
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***Skill Enhancement Courses (SEC)***

**6. Foundation Course in NSS - I**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to NSS	10
2	Concept of Society and Social Issues in India	15
3	Indian Constitution and Social Justice	10
4	Human Personality and National Integration	10
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Introduction to NSS</b>
	<b>Introduction to National Service Scheme(NSS)</b> Orientation and structure of National Service Scheme(NSS) National Service Scheme(NSS)- its objectives The historical perspective of National Service Scheme(NSS) National Service Scheme(NSS)- Symbol and its meaning National Service Scheme(NSS)- its hierarchy from national to college level <b>National Service Scheme(NSS) Regular activities</b> Distribution of working hours- Association between issues and programs- community project- urban rural activities, Association- modes of activity evaluation
2	<b>Concept of Society and Social Issues in India</b>
	<b>History and philosophy of social sciences in India</b> Concept of society- Development of Indian society - Features of Indian Society- Division of labour and cast system in India <b>Basic social issues in India</b> Degeneration of value system, Family system, Gender issues, Regional imbalance
3	<b>Indian Constitution and Social Justice</b>
	<b>Indian Constitution</b> Features of Indian Constitution - Provisions related to social integrity and development <b>Social Justice</b> Social Justice- the concept and its features Inclusive growth- the concept and its features
4	<b>Human Personality and National Integration</b>
	<b>Dimensions of human personality</b> Social Dimension of Human personality- Understanding of the society Physical Dimension of Human personality- Physical Exercise, Yoga, etc. <b>National integration &amp; Communal Harmony</b> National Integration- its meaning, importance and practice Communal Harmony- its meaning, importance and practice



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***Revised Syllabus of Courses of B.Com. Programme at Semester I  
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***Skill Enhancement Courses (SEC)***

**6. Foundation Course in NCC - I**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to NCC, National Integration & Awareness	10
2	Drill: Foot Drill	10
3	Adventure Training, Environment Awareness and Conservation	10
4	Personality Development and Leadership	10
5	Specialized Subject: Army/ Navy/ Air	05
Total		45



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Sr. No.	Modules / Units
1	<b>Introduction to NCC, National Integration &amp; Awareness</b>
	<p><b>Desired outcome:</b> The students will display sense of patriotism, secular values and shall be transformed into motivated youth who will contribute towards nation building through national unity and social cohesion.</p> <ul style="list-style-type: none"> <li>• Genesis, Aims, Objectives of NCC &amp; NCC Song</li> <li>• Organisation &amp; Training</li> <li>• Incentives &amp; Benefits</li> <li>• Religions, Culture, Traditions and Customs of India</li> <li>• National Integration: Importance and Necessity</li> <li>• Freedom Struggle</li> </ul>
2	<b>Drill: Foot Drill</b>
	<p><b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> <li>• General and Words of Command</li> <li>• Attention, Stand at Ease and Stand Easy, Turning and Inclining at the Halt</li> <li>• Sizing, Forming Up in Three Ranks and Numbering, Open and Close Order March and Dressing</li> <li>• Saluting at the Halt, Getting On Parade, Dismissing and Falling Out</li> <li>• Marching, Length of Pace and Time of Marching in Quick Time and Halt, Slow March and Halt</li> <li>• Turning on the March and Wheeling.</li> <li>• Saluting on the March.</li> <li>• Formation of squad and Squad Drill.</li> </ul>
3	<b>Adventure Training, Environment Awareness and Conservation</b>
	<p><b>Adventure Training</b></p> <p><b>Desired outcome:</b> The students will overcome fear &amp; inculcate within them the sense of adventure , sportsmanship , esprit-d-corp and develop confidence , courage , determination, diligence and quest for excellence.</p> <ul style="list-style-type: none"> <li>• Any Two such as – Obstacle course, Slithering, Trekking, Cycling, Rock Climbing, Para Sailing, Sailing, Scuba Diving etc</li> </ul> <p><b>Environment Awareness and Conservation</b></p> <p><b>Desired outcome:</b> The student will be aware of the conservation of natural resources and protection of environment.</p> <ul style="list-style-type: none"> <li>• Natural Resources – Conservation and Management</li> <li>• Water Conservation and Rainwater Harvesting</li> </ul>



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Sr. No.	Modules / Units
4	<b>Personality Development and Leadership</b> <b>Desired outcome:</b> The student will develop an all-round personality with adequate leadership traits to deal / contribute effectively in life. <ul style="list-style-type: none"> <li>• Introduction to Personality Development</li> <li>• Factors Influencing /Shaping Personality: Physical, Social, Physiological, Philosophical and Psychological</li> <li>• Self Awareness Know yourself/ Insight</li> <li>• Change Your Mind Set</li> <li>• Communication Skills: Group Discussion / Lecturettes (Public Speaking)</li> <li>• Leadership Traits</li> <li>• Types of Leadership</li> </ul>
5	<b>Specialized Subject: Army Or Navy Or Air</b> <u><b>Army</b></u> <b>Desired outcome:</b> The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces. It will also acquaint, expose & provide basic knowledge about armed, naval and air-force subjects <b>A. Armed Force</b> <ul style="list-style-type: none"> <li>• Basic organisation of Armed Forces</li> <li>• Organisation of Army</li> <li>• Badges and Ranks</li> </ul> <b>B. Introduction to Infantry and weapons and equipments</b> <ul style="list-style-type: none"> <li>• Characteristics of 7.62mm SLR Rifle, Ammunition, Fire power, Stripping, Assembling and Cleaning</li> </ul> <b>C. Military history</b> <ul style="list-style-type: none"> <li>• Biographies of renowned Generals (Carriapa / Sam Manekshaw)</li> <li>• Indian Army War Heroes- PVCs</li> </ul> <b>D. Communication</b> <ul style="list-style-type: none"> <li>• Types of Communications</li> <li>• Characteristics of Wireless Technologies (Mobile, Wi-Fi etc.)</li> </ul> <p style="text-align: center;"><b>OR</b></p> <u><b>Navy</b></u> <b>A. Naval orientation and service subjects</b> <ul style="list-style-type: none"> <li>• History of the Indian Navy-Pre and Post Independence, Gallantry award winners</li> <li>• Organization of Navy- NHQ, Commands, Fleets, Ships and shore establishments</li> <li>• Types of Warships and their role</li> <li>• Organization of Army and Air Force- Operational and Training commands</li> <li>• Ranks of Officers and Sailors, Equivalent Ranks in the Three Services</li> </ul> <b>B. Ship and Boat Modelling</b> <ul style="list-style-type: none"> <li>• Principles of Ship Modelling</li> <li>• Maintenance and Care of tools</li> </ul>



Sr. No.	Modules / Units
	<p><b>C. Search and Rescue</b></p> <ul style="list-style-type: none"> <li>• SAR Organization in the Indian ocean</li> </ul> <p><b>D. Swimming</b></p> <p>Floating for three minutes and Free style swimming for 50 meters</p> <p style="text-align: center;"><b>OR</b></p> <p><b><u>AIR</u></b></p> <p><b>A. General Service Knowledge</b></p> <ul style="list-style-type: none"> <li>• Development of Aviation</li> <li>• History of IAF</li> </ul> <p><b>B. Principles of Flight</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Laws of Motion</li> <li>• Glossary of Terms.</li> </ul> <p><b>C. Airmanship</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Airfield Layout</li> <li>• Rules of the Air</li> <li>• Circuit Procedure</li> <li>• ATC/RT Procedures</li> <li>• Aviation Medicine</li> </ul> <p><b>D. Aero- Engines</b></p> <ul style="list-style-type: none"> <li>• Introduction to Aero-engines</li> </ul>



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**Skill Enhancement Courses (SEC)**

**6. Foundation Course in Physical Education - I**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Basic Relevant concepts in Physical Education	10
2	Components of Physical Fitness	15
3	Testing Physical Fitness	10
4	Effect of Exercise on various Body System	10
Total		45



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Sr. No.	Modules / Units
1	Introduction to Basic Relevant concepts in Physical Education
	<ul style="list-style-type: none"> <li>• Dimensions and determinants of Health, Fitness &amp; Wellness</li> <li>• Concept of Physical Education and its importance</li> <li>• Concept of Physical Fitness and its types</li> <li>• Concept of Physical Activity, exercise and its types &amp; benefits</li> </ul>
2	Components of Physical Fitness
	<ul style="list-style-type: none"> <li>• Concept of components of Physical Fitness</li> <li>• Concept and components of HRPF</li> <li>• Concept and components of SRPF</li> <li>• Importance of Physical Education in developing physical fitness components.</li> </ul>
3	Testing Physical Fitness
	<ul style="list-style-type: none"> <li>• Tests for measuring Cardiovascular Endurance</li> <li>• Tests for measuring Muscular Strength &amp; Endurance</li> <li>• Tests for measuring Flexibility</li> <li>• Tests for measuring Body Composition</li> </ul>
4	Effect of Exercise on various Body System
	<ul style="list-style-type: none"> <li>• Effect of exercises on Musculoskeletal system</li> <li>• Effect of exercises on Circulatory System</li> <li>• Effect of exercises on Respiratory System</li> <li>• Effect of exercises on Glandular System</li> </ul>



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**Core Courses (CC)**

**7. Mathematical and Statistical Techniques I**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
<b>A) Mathematics: (40 Marks)</b>		
1	Shares and Mutual Funds	15
2	Permutation, Combination and Linear Programming Problems	15
<b>B) Statistics: (60 Marks)</b>		
3	Summarization Measures	15
4	Elementary Probability Theory	15
5	Decision Theory	15
<b>Total</b>		<b>75</b>

**Note:**

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



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Sr. No.	Modules / Units
<b>A) Mathematics: (40 Marks)</b>	
1	<b>Shares and Mutual Funds</b>
	<ul style="list-style-type: none"> <li>• <b>Shares:</b> Concept of share, face value, market value, dividend, equity shares, preferential shares, bonus shares. Simple examples.</li> <li>• <b>Mutual Funds:</b> Simple problems on calculation of Net income after considering entry load, dividend, change in Net Asset Value (N.A.V.) and exit load. Averaging of price under the Systematic Investment Plan (S.I.P.)</li> </ul>
2	<b>Permutation, Combination and Linear Programming Problems</b>
	<ul style="list-style-type: none"> <li>• <b>Permutation and Combination:</b> Factorial Notation, Fundamental principle of counting, Permutation as arrangement, Simple examples, combination as selection, Simple examples, Relation between <math>{}^nC_r</math> and <math>{}^nP_r</math> Examples on commercial application of permutation and combination</li> <li>• <b>Linear Programming Problem:</b> Sketching of graphs of (i) linear equation <math>Ax + By + C = 0</math> (ii) linear inequalities. Mathematical Formulation of Linear Programming Problems upto 3 variables. Solution of Linear Programming Problems using graphical method up to two variables.</li> </ul>
<b>B) Statistics: (60 Marks)</b>	
3	<b>Summarization Measures</b>
	<ul style="list-style-type: none"> <li>• <b>Measures of Central Tendencies:</b> Definition of Average, Types of Averages: Arithmetic Mean, Median, and Mode for grouped as well as ungrouped data. Quartiles, Deciles and Percentiles. Using Ogive locate median and Quartiles. Using Histogram locate mode. Combined and Weighted mean.</li> <li>• <b>Measures of Dispersions:</b> Concept and idea of dispersion. Various measures Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance, Combined Variance.</li> </ul>
4	<b>Elementary Probability Theory</b>
	<ul style="list-style-type: none"> <li>• <b>Probability Theory:</b> Concept of random experiment/trial and possible outcomes; Sample Space and Discrete Sample Space; Events their types, Algebra of Events, Mutually Exclusive and Exhaustive Events, Complimentary events. Classical definition of Probability, Addition theorem (without proof), conditional probability. Independence of Events: <math>P(A \cap B) = P(A)P(B)</math>. Simple examples.</li> <li>• <b>Random Variable:</b> Probability distribution of a discrete random variable; Expectation and Variance of random variable, simple examples on probability distributions.</li> </ul>
5	<b>Decision Theory</b>
	Decision making situation, Decision maker, Courses of Action, States of Nature, Pay-off and Pay-off matrix; Decision making under uncertainty, Maximin, Maximax, Minimax regret and Laplace criteria; simple examples to find optimum decision. Formulation of Payoff Matrix. Decision making under Risk, Expected Monetary Value (EMV); Decision Tree; Simple Examples based on EMV. Expected Opportunity Loss (EOL), simple examples based on EOL.





**Examination Pattern:**

*Semester End Examination: 100 marks*

*At the end of each semester, there will be a Semester End Examination of 100 mark , 3 hours duration and question paper pattern as shown below.*

**Question Paper Pattern:**

- 1. In Section I (based on Mathematics), Two questions carrying 20 marks each. First question should be on Unit I and Second question should be from Unit II.*
- 2. In each question there should be five sub-questions carrying 5 marks each. Students should be asked to answer any 4 sub questions from each question.*
- 3. In Section II (based on Statistics), Three questions carrying 20 marks each. First question should be on Unit III, Second question should be from Unit IV and third question should be from Unit V.*
- 4. In each question there should be five sub-questions carrying 5 marks each. Students should be asked to answer any 4 sub questions from each question.*

**Question Paper Pattern**  
**(Only for Mathematical and Statistical Techniques I)**  
**Semester I**

Maximum Marks: 100

Questions to be set: 05

Duration: 03 Hrs.

All Questions are Compulsory Carrying 20 Marks each.

Question No	Particular	Marks
<b>Section I</b>		
Q-1	Sub Questions to be asked 05 and to be answered any 04 carrying 05 Marks each	20 Marks
Q-2	Sub Questions to be asked 05 and to be answered any 04 carrying 05 Marks each	20 Marks
<b>Section II</b>		
Q-3	Sub Questions to be asked 05 and to be answered any 04 carrying 05 Marks each	20 Marks
Q-4	Sub Questions to be asked 05 and to be answered any 04 carrying 05 Marks each	20 Marks
Q-5	Sub Questions to be asked 05 and to be answered any 04 carrying 05 Marks each	20 Marks

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**Bachelor of Commerce (B.Com.) Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

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

## Semester II

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

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

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

**1. Accountancy and Financial Management II**

**Modules at a Glance**

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



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



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

**2. Commerce II**

***Modules at a Glance***

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



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



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

**3. Business Economics II**

***Modules at a Glance***

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



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



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**Ability Enhancement Courses (AEC)**

**4. Business Communication II**

**Modules at a Glance**

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

**Note:**

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

SN	Objectives
1	To develop awareness of the complexity of the communication process
2	To develop effective listening skills in students so as to enable them to comprehend instructions and become a critical listener
3	To develop effective oral skills so as to enable students to speak confidently interpersonally as well as in large groups
4	To develop effective writing skills so as enable students to write in clear, concise, persuasive and audience centered manner
5	To demonstrate effective use of communication technology

SN	Expected Outcome
1	After successful completion of the course the learner should be able to enhance his Listening, Speaking, Reading and Writing skills to meet the challenges of the world

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Sr. No.	Modules / Units
1	Group Communication
	<ol style="list-style-type: none"> <li><b>Interviews:</b> Group Discussion, Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit, Online</li> <li><b>Meetings:</b> Need and Importance of Meetings, Conduct of Meeting and Group Dynamics, Role of the Chairperson, Role of the Participants, Drafting of Notice, Agenda and Resolutions, Types of Secretaries – Company Secretary/ Private Secretary, Functions of secretaries (only to be discussed and not to be assessed )</li> <li><b>Committees and Conferences:</b> Importance &amp; Types of Committees, Meaning and Importance of Conference, Organizing a Conference, Modern Methods: Skype &amp; Webinar</li> <li><b>Public Relations:</b> Meaning, Functions of PR Department, External and Internal Measures of PR, Crisis Management, Press Release</li> </ol>
2	Business Correspondence
	<ol style="list-style-type: none"> <li><b>Trade Letters:</b> Letters of Inquiry, Letters of Complaints, Claims, Adjustments, Sales Letters, promotional leaflets and fliers, Consumer Grievance Redressed Letters, Letters under Right to Information (RTI) Act</li> </ol>
3	Language and Writing Skills
	<ol style="list-style-type: none"> <li><b>Reports and Business Proposals:</b> Parts, Types, Feasibility Reports, Investigative Reports, Drafting of Business Proposals</li> <li><b>Summarization:</b> Identification of main and supporting/sub points, Presenting these in a cohesive manner</li> <li><b>Tutorial Activities:</b> Group Discussion, Book Reviews, Mock Interviews</li> </ol>



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**Question Paper Pattern**  
**(Only for Business Communication - II)**  
**Semester - II**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

Question No	Particular	Marks
Q-1	A) Explain the terms in 02 - 03 sentences (05 out of 08) (From all units)	10 Marks
	B) Match the following	05 Marks
Q-2	Short Notes (04 out of 06) : Unit I- Chapter 1, 2	20 Marks
Q-3	Essay Type (02 out of 03) : Unit I – Chapter 3, 4	20 Marks
Q-4	Letters (04 out of 05) (i) Letter of Inquiry (ii) Complaint/Claims/Adjustment Letter (iii) Sales Letter (iv) Consumer Grievance Redressal Letter (v) RTI Letter	20 Marks
Q-5	Drafting of Report or Business Proposal	10 Marks
Q-6	Drafting of Notice, Agenda and 02 Resolutions	10 Marks
Q-7	Summarization	05 Marks

**Note:**

Each Semester will be of 100 marks

Paper Pattern for ATKT Examination: 75 Marks

Syllabus in which the student had appeared

[Examination Rules and Regulations Of Mumbai University apply]



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***Ability Enhancement Courses (AEC)***

**5. Environmental Studies II**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Solid Waste Management for Sustainable Society	13
2	Agriculture and Industrial Development	13
3	Tourism and Environment	13
4	Environmental Movements and Management	13
5	Map Filling	08
Total		60



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



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**Question Paper Pattern**  
**(Only for Environmental Studies-II)**  
**Semester II**

Maximum Marks: 100

Questions to be set: 05

Duration: 03 Hrs.

All Questions are Compulsory Carrying 20 Marks each.

Question No	Particular	Marks
Q-1	A) Map Filling (Mumbai) B) Map Filling (Konkan)	10 Marks 10 Marks
Q-2	A) Full Length Question B) Full Length Question <b>OR</b>	10 Marks 10 Marks
Q-2	A) Full Length Question B) Full Length Question	10 Marks 10 Marks
Q-3	A) Full Length Question B) Full Length Question <b>OR</b>	10 Marks 10 Marks
Q-3	A) Full Length Question B) Full Length Question	10 Marks 10 Marks
Q-4	A) Full Length Question B) Full Length Question <b>OR</b>	10 Marks 10 Marks
Q-4	A) Full Length Question B) Full Length Question	10 Marks 10 Marks
Q-5	A) Full Length Question B) Full Length Question <b>OR</b>	10 Marks 10 Marks
Q-5	A) Full Length Question B) Full Length Question	10 Marks 10 Marks



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

***Skill Enhancement Courses (SEC)***

**6. Foundation Course - II**

***Modules at a Glance***

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



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



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***Revised Syllabus of Courses of B.Com. Programme at Semester II  
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***Skill Enhancement Courses (SEC)***

**6. Foundation Course in NSS - II**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Socio-economic Survey and Special Camp	10
2	Orientation of the College Unit and Communication Skills	15
3	Rapport with Community and Programme Planning	10
4	Government Organisations /Non-Government Organisations	10
Total		45



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Sr. No.	Modules / Units
1	<b>Socio-economic Survey and Special Camp</b>
	<p><b>Socio economic survey</b> Socio-economic survey- its meaning and need, Process of Socio-economic survey- design of questionnaire; data collection, data analysis and report writing</p> <p><b>Special camping activity</b> Concept of camp- Identification of community problems- Importance of group living- Team building- Adoption of village- Planning for camp- pre camping, during the course of camp and post camping activities</p>
2	<b>Orientation of the College Unit and Communication Skills</b>
	<p><b>Training and orientation of the program unit in the college</b> Leadership training – formation of need based programmes- Concept of campus to community(C to C) activities</p> <p><b>Communication skills and Documentation</b> Communication skills- the concept, Verbal, Non-Verbal communication The documentation- Activity Report Writing – basics of NSS accounting – Annual Report – Press note and preparation</p>
3	<b>Rapport with Community and Programme Planning</b>
	<p><b>Working with individual group and community</b> Ice breaking- interaction games – conflict resolution</p> <p><b>Program planning</b> Programme planning- the concept and its features, requirements for successful implementation of program- program flow charting- feedback</p>
4	<b>Government Organisations /Non-Government Organisations</b>
	<p><b>Structure of Government Organisations and Non-Government Organisations</b> Government organisations (GO)- its meaning -Legal set up, functioning, Sources of funding Non-Government organisations (NGO)- its meaning -Legal set up, functioning, Sources of funding National Service Scheme(NSS)- Government organisations (GO) and Non-Government organisations (NGO)</p> <p><b>Government schemes for community development</b> Schemes of Government welfare departments for community development- provisions &amp; examples</p>



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***Revised Syllabus of Courses of B.Com. Programme at Semester II  
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***Skill Enhancement Courses (SEC)***

**6. Foundation Course in NCC - II**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Disaster Management, Social Awareness and Community Development	05
2	Health and Hygiene	10
3	Drill with Arms	10
4	Weapon Training	10
5	Specialized Subject: Army Or Navy Or Air	10
Total		45



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Sr. No.	Modules / Units
1	<b>Disaster Management, Social Awareness and Community Development</b> <b>Disaster Management:</b> <b>Desired outcome:</b> The student shall gain basic information about civil defence organisation / NDMA & shall provide assistance to civil administration in various types of emergencies during natural / manmade disasters <ul style="list-style-type: none"> <li>• Civil Defence Organisation and Its Duties/ NDMA</li> <li>• Types of Emergencies/ Natural Disaster</li> <li>• Assistance during Natural / Other Calamities: Flood / Cyclone/ Earth Quake/ Accident etc.</li> <li>• 'Avan' model of NCC</li> </ul> <b>Social Awareness and Community Development:</b> <b>Desired outcome:</b> The student shall have an understanding about social service and its need, about NGOs and shall participate in community action programmes for betterment of the community. <ul style="list-style-type: none"> <li>• Basics of Social Service, Weaker Sections of Our Society and Their Needs</li> <li>• Social/ Rural Development Project: MNREGA, SGSY, NSAP etc.</li> <li>• Contribution of Youth towards Social Welfare</li> <li>• Civic Responsibilities</li> <li>• Causes &amp; Prevention of HIV/AIDS; Role of Youth</li> </ul>
2	<b>Health and Hygiene</b> <b>Desired outcome:</b> The student shall be fully aware about personal health and hygiene lead a healthy life style and foster habits of restraint and self awareness. <ul style="list-style-type: none"> <li>• Structure and Functioning of the Human Body</li> <li>• Hygiene and Sanitation (Personal and Food Hygiene)</li> <li>• Infectious &amp; Contagious Diseases &amp; Their Prevention</li> </ul>
3	<b>Drill with Arms</b> <b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes. <ul style="list-style-type: none"> <li>• Attention, Stand at Ease and Stand Easy</li> <li>• Getting on Parade with Rifle and Dressing at the Order</li> <li>• Dismissing and Falling Out</li> <li>• Ground / Take Up Arms</li> <li>• Present From the Order and Vice-versa</li> <li>• General Salute, Salami Shastra</li> </ul>
4	<b>Weapon Training</b> <b>Desired outcome:</b> The student shall have basic knowledge of weapons and their use and handling. <ul style="list-style-type: none"> <li>• Characteristics of a Rifle / Rifle Ammunition and its Fire Power</li> <li>• Stripping, Assembling, Care and Cleaning and Sight Setting of .22 rifle</li> <li>• Stripping, Assembling, Care and Cleaning of 7.62mm SLR</li> <li>• Loading, Cocking and Unloading</li> <li>• The lying position, Holding and Aiming- I</li> <li>• Trigger control and firing a shot</li> <li>• Range procedure and safety precautions</li> <li>• Short range firing, Aiming- II -Alteration of sight</li> </ul>



Sr. No.	Modules / Units
5	<p><b>Specialized Subject: Army Or Navy Or Air</b></p> <p><b>Army</b>  <b>Desired outcome:</b> The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces. It will also acquaint, expose &amp; provide basic knowledge about armed, naval and air-force subjects</p> <p><b>A. Map reading</b></p> <ul style="list-style-type: none"> <li>• Introduction to types of Maps and Conventional signs</li> <li>• Scales and Grid system</li> <li>• Topographical forms and technical terms</li> <li>• Relief, contours and Gradients</li> <li>• Cardinal points and Types of North</li> <li>• Types of bearings and use of Service Protractor</li> <li>• Prismatic compass and its use and GPS</li> </ul> <p><b>B. Field Craft and Battle Craft</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Judging distance</li> <li>• Description of ground</li> <li>• Recognition, Description and Indication of landmarks and targets</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p><b>Navy</b></p> <p><b>A. Naval Communication</b></p> <ul style="list-style-type: none"> <li>• Introduction to Naval Modern Communication, Purpose and Principles <ul style="list-style-type: none"> <li>▪ Introduction of Naval communication</li> <li>▪ Duties of various communication sub-departments</li> </ul> </li> <li>• Semaphore <ul style="list-style-type: none"> <li>▪ Introduction of position of letters and prosigns</li> <li>▪ Reading of messages</li> <li>▪ Transmission of messages</li> </ul> </li> </ul> <p><b>B. Seamanship</b></p> <ul style="list-style-type: none"> <li>• <b>Anchor work</b> <ul style="list-style-type: none"> <li>▪ Parts of Anchor and Cable, their identification</li> </ul> </li> <li>• <b>Rigging</b> <ul style="list-style-type: none"> <li>▪ Types of ropes and breaking strength- stowing, maintenance and securing of ropes</li> <li>▪ Practical Bends and Hitches: Reef Knot, Half hitch, Clove Hitch, Rolling Hitch, Timber Hitch, Bow Line, Round Turn and Two half hitch and Bow line on the Bight and its basic elements and uses.</li> <li>▪ Introduction to Shackles, Hooks, Blocks and Derricks, Coiling Down and Splicing of rope</li> </ul> </li> </ul> <p><b>C. Boat work</b></p> <ul style="list-style-type: none"> <li>• Parts of Boat and Parts of an Oar</li> <li>• Instruction on boat Pulling- Pulling orders</li> <li>• Steering of boat under oars, Practical instruction on Boat Pulling, Precautions while pulling</li> </ul>



Sr. No.	Modules / Units
	<p style="text-align: center;"><b>OR</b></p> <p><b>Air</b></p> <p><b>A. Air frames</b></p> <ul style="list-style-type: none"> <li>• Aircraft Controls</li> <li>• Landing Gear</li> </ul> <p><b>B. Instruments</b></p> <ul style="list-style-type: none"> <li>• Basic Flight Instruments</li> </ul> <p><b>C. Aircraft Particulars</b></p> <ul style="list-style-type: none"> <li>• Aircraft Particulars (Type specific)</li> </ul> <p><b>D. Aero modelling</b></p> <ul style="list-style-type: none"> <li>• History of Aero modelling</li> <li>• Materials used in Aero modelling</li> <li>• Type of Aero models</li> <li>• Flying/ Building of Aero models</li> </ul>



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***Revised Syllabus of Courses of B.Com. Programme at Semester II  
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***Skill Enhancement Courses (SEC)***

**6. Foundation Course in Physical Education - II**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Development of Fitness	10
2	Health, Fitness and Diseases	15
3	Yoga Education	10
4	Daily Schedule of Achieving Quality of Life and Wellness	10
Total		60



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Sr. No.	Modules / Units
1	Development of Fitness
	<ul style="list-style-type: none"> <li>• Benefits of physical fitness and exercise and principles of physical fitness</li> <li>• Calculation of fitness index level 1-4</li> <li>• Waist-hip ratio Target Heart Rate, BMI and types and principles of exercise (FITT)</li> <li>• Methods of training – continues, Interval, circuit, Fartlek and Plyometric</li> </ul>
2	Health, Fitness and Diseases
	<ul style="list-style-type: none"> <li>• Definition of obesity and its management</li> <li>• Communicable diseases, their preventive and therapeutic aspects</li> <li>• Factors responsible for communicable diseases</li> <li>• Preventive and therapeutic aspect of Communicable and non- communicable diseases</li> </ul>
3	Yoga Education
	<ul style="list-style-type: none"> <li>• Meaning and history of yoga</li> <li>• Ashtang yoga and types of yoga</li> <li>• Types of Suryanamaskar and Technique of Pranayam</li> <li>• Benefits of Yoga</li> </ul>
4	Daily Schedule of Achieving Quality of Life and Wellness
	<ul style="list-style-type: none"> <li>• Daily schedule based upon one's attitude, gender, age &amp; occupation.</li> <li>• Basic – module: - Time split for rest, sleep, diet, activity &amp; recreation.</li> <li>• Principles to achieve quality of life:- positive attitude, daily regular exercise, control over food habits &amp; healthy hygienic practices.</li> </ul>



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**Core Courses (CC)**

**7. Mathematical and Statistical Techniques II**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
<b>A) Mathematics: (40 Marks)</b>		
1	Functions, Derivatives and Their Applications	15
2	Interest and Annuity	15
<b>B) Statistics: (60 Marks)</b>		
3	Bivariate Linear Correlation and Regression	15
4	Time series and Index Numbers	15
5	Elementary Probability Distributions	15
<b>Total</b>		<b>75</b>

**Note:**

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



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Sr. No.	Modules / Units
<b>A) Mathematics: (40 Marks)</b>	
1	<b>Functions, Derivatives and Their Applications</b>
	<p><b>Concept of real functions:</b> Constant function, linear function, <math>x^n</math>, <math>e^x</math>, <math>a^x</math>, <math>\log x</math>. Demand, Supply, Total Revenue, Average Revenue, Total cost, Average cost and Profit function. Equilibrium Point, Break-even point.</p> <p><b>Derivative of functions:</b></p> <ul style="list-style-type: none"> <li>Derivative as rate measure, Derivative of <math>x^n</math>, <math>e^x</math>, <math>a^x</math>, <math>\log x</math>.</li> <li>Rules of derivatives: Scalar multiplication, sum, difference, product, quotient (Statements only), Simple problems. Second order derivatives.</li> <li>Applications: Marginal Cost, Marginal Revenue, Elasticity of Demand. Maxima and Minima for functions in Economics and Commerce.</li> </ul> <p>(Examination Questions on this unit should be application oriented only.)</p>
2	<b>Interest and Annuity</b>
	<p><b>Interest:</b> Simple Interest, Compound Interest (Nominal &amp; Effective Rate of Interest), Calculations involving upto 4 time periods.</p> <p><b>Annuity:</b> Annuity Immediate and its Present value, Future value. Equated Monthly Installments (EMI) using reducing balance method &amp; amortization of loans. Stated Annual Rate &amp; Affective Annual Rate Perpetuity and its present value. Simple problems involving up to 4 time periods.</p>
<b>B) Statistics: (60 Marks)</b>	
3	<b>Bivariate Linear Correlation and Regression</b>
	<p><b>Correlation Analysis:</b> Meaning, Types of Correlation, Determination of Correlation: Scatter diagram, Karl Pearson's method of Correlation Coefficient (excluding Bivariate Frequency Distribution Table) and Spearman's Rank Correlation Coefficient.</p> <p><b>Regression Analysis:</b> Meaning, Concept of Regression equations, Slope of the Regression Line and its interpretation. Regression Coefficients (excluding Bivariate Frequency Distribution Table), Relationship between Coefficient of Correlation and Regression Coefficients, Finding the equations of Regression lines by method of Least Squares.</p>



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Sr. No.	Modules / Units
4	Time series and Index Numbers
	<p><b>Time series:</b> Concepts and components of a time series. Representation of trend by Freehand Curve Method, Estimation of Trend using Moving Average Method and Least Squares Method (Linear Trend only ). Estimation of Seasonal Component using Simple Arithmetic Mean for Additive Model only (For Trend free data only). Concept of Forecasting using Least Squares Method.</p> <p><b>Index Numbers:</b> Concept and usage of Index numbers, Types of Index numbers, Aggregate and Relative Index Numbers, Lasperye's, Paasche's, Dorbisch-Bowley's, Marshall-Edgeworth and Fisher's ideal index numbers, Test of Consistency: Time Reversal Test and Factor Reversal Test. Chain Base Index Nos. Shifting of Base year. Cost of Living Index Numbers, Concept of Real Income, Concept of Wholesale Price Index Number. (Examples on missing values should not be taken)</p>
5	Elementary Probability Distributions
	<p><b>Probability Distributions:</b></p> <ul style="list-style-type: none"> <li>▪ Discrete Probability Distribution: Binomial, Poisson (Properties and applications only, no derivations are expected)</li> <li>▪ Continuous Probability distribution: Normal Distribution. (Properties and applications only, no derivations are expected)</li> </ul>

**Tutorial:**

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



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**Examination Pattern:**

Semester End Examination: 100 marks

At the end of each semester, there will be a Semester End Examination of 100 mark , 3 hours duration and question paper pattern as shown below.

**Question Paper Pattern:**

1. In Section I (based on Mathematics), Two questions carrying 20 marks each. First question should be on Unit I and Second question should be from Unit II.
2. In each question there should be five sub-questions carrying 5 marks each. Students should be asked to answer any 4 sub questions from each question.
3. In Section II (based on Statistics), Three questions carrying 20 marks each. First question should be on Unit III, Second question should be from Unit IV and third question should be from Unit V.
4. In each question there should be five sub-questions carrying 5 marks each. Students should be asked to answer any 4 sub questions from each question.

**Question Paper Pattern**  
**(Only for Mathematical and Statistical Techniques II)**  
**Semester II**

Maximum Marks: 100

Questions to be set: 05

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
<b>Section I</b>		
Q-1	Sub Questions to be asked 05 and to be answered any 04 carrying 05 Marks each	20 Marks
Q-2	Sub Questions to be asked 05 and to be answered any 04 carrying 05 Marks each	20 Marks
<b>Section II</b>		
Q-3	Sub Questions to be asked 05 and to be answered any 04 carrying 05 Marks each	20 Marks
Q-4	Sub Questions to be asked 05 and to be answered any 04 carrying 05 Marks each	20 Marks
Q-5	Sub Questions to be asked 05 and to be answered any 04 carrying 05 Marks each	20 Marks

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**Reference Books**

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

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- Hirchey .M., *Managerial Economics*, Thomson South western (2003)
- Salvatore, D.: *Managerial Economics in a global economy* (Thomson South Western Singapore, 2001)
- Frank Robert.H, Bernanke. Ben S., *Principles of Economics* (Tata McGraw Hill (ed.3)
- Gregory Mankiw., *Principles of Economics*, Thomson South western (2002 reprint)
- Samuelson & Nordhas.: *Economics* (Tata McGraw Hills, New Delhi, 2002)
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### Business Communication

- Agarwal, Anju D(1989) *A Practical Handbook for Consumers*, IBH.
- Alien, R.K.(1970) *Organisational Management through Communication*.
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## Question Paper Pattern (Practical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

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

**Note:**

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

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## Question Paper Pattern (Theoretical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

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

**Note:**

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



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# University of Mumbai



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

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

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

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



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Rajasthan Sammelan Educational Trust  
Chandrabhai S. Gera College

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

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

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

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

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

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



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## S.Y.B.Com. (Accounting & Finance)

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

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

<b>*List of Elective Courses (EC) for Semester III (Any Three)</b>		<b>**List of Elective Courses (EC) for Semester IV (Any Three)</b>	
1	Financial Accounting (Special Accounting Areas) - III	1	Financial Accounting (Special Accounting Areas) - IV
2	Cost Accounting (Methods of Costing) - II	2	Wealth Management
3	Auditing (Techniques of Auditing and Audit Procedures) - II	3	Auditing - III
4	Taxation - II (Indirect Taxes Paper- II)	4	Taxation - III (Indirect Taxes- III)
5	Operation Research	5	Management Accounting (Introduction to Management Accounting) - I

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



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## T.Y.B.Com. (Accounting & Finance)

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

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
1	<b>Elective Courses (EC)</b>		1	<b>Elective Courses (EC)</b>	
1,2,3 & 4	*Any four courses from the following list of the courses	12	1,2,3 & 4	**Any four courses from the following list of the courses	12
2	<b>Core Courses (CC)</b>		2	<b>Core Courses (CC)</b>	
5	Management (Management Applications) - II	04	5	Economics (Indian Economy) - III	04
3	✓ <b>Project Work</b>		3	✓ <b>Project Work</b>	
6	Project Work I	04	6	Project Work II	04
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

✓ **Note:** Project work is considered as a special course involving application of knowledge in solving/analyzing/exploring a real life situation/ difficult problem. Project work would be of 03 credits. A project work may be undertaken in any area of Elective Courses/ study area

<b>*List of Elective Courses for Semester V (Any Four)</b>		<b>**List of Elective Courses for Semester VI (Any Four)</b>	
1	Financial Accounting - V	1	Financial Accounting - VI
2	Cost Accounting - IV	2	Cost Accounting - V
3	Financial Management - II	3	Financial Management - III
4	Taxation - IV (Direct Taxes- I)	4	Taxation - V (Direct Taxes- II)
5	International Finance - I	5	Financial Accounting - VII
6	Financial Analysis and Business Valuation	6	Security Analysis and Portfolio Management
<b>Note: Course selected in Semester V will continue in Semester VI</b>			



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# University of Mumbai



**Revised Syllabus  
and  
Question Paper Pattern  
of Courses of  
B.Com. (Accounting & Finance)  
Programme  
First Year  
*Semester I and II***

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

***With effect from Academic Year- 2016-2017***

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



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

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

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

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

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





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

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

**Semester I**

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

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



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


***Elective Courses (EC)***

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

***Modules at a Glance***

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



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



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

***Elective Courses (EC)***

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

***Modules at a Glance***

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



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



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

***Elective Courses (EC)***

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

***Modules at a Glance***

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



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



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

***Ability Enhancement Courses (AEC)***

**4. Business Communication- I**

***Modules at a Glance***

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



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



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



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

***Skill Enhancement Courses (SEC)***

**5. Foundation Course -I**

***Modules at a Glance***

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



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



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

**Skill Enhancement Courses (SEC)**

**5.Foundation Course in NSS - I**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to NSS	10
2	Concept of Society and Social Issues in India	15
3	Indian Constitution and Social Justice	10
4	Human Personality and National Integration	10
Total		45



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Sr. No.	Modules / Units
1	<b>Introduction to NSS</b>
	<b>Introduction to National Service Scheme(NSS)</b> Orientation and structure of National Service Scheme(NSS) National Service Scheme(NSS)- its objectives The historical perspective of National Service Scheme(NSS) National Service Scheme(NSS)- Symbol and its meaning National Service Scheme(NSS)- its hierarchy from national to college level <b>National Service Scheme(NSS) Regular activities</b> Distribution of working hours- Association between issues and programs- community project- urban rural activities, Association- modes of activity evaluation
2	<b>Concept of Society and Social Issues in India</b>
	<b>History and philosophy of social sciences in India</b> Concept of society- Development of Indian society - Features of Indian Society- Division of labour and cast system in India <b>Basic social issues in India</b> Degeneration of value system, Family system, Gender issues, Regional imbalance
3	<b>Indian Constitution and Social Justice</b>
	<b>Indian Constitution</b> Features of Indian Constitution - Provisions related to social integrity and development <b>Social Justice</b> Social Justice- the concept and its features Inclusive growth- the concept and its features
4	<b>Human Personality and National Integration</b>
	<b>Dimensions of human personality</b> Social Dimension of Human personality- Understanding of the society Physical Dimension of Human personality- Physical Exercise, Yoga, etc. <b>National integration &amp; Communal Harmony</b> National Integration- its meaning, importance and practice Communal Harmony- its meaning, importance and practice



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Programme at Semester I  
with Effect from the Academic Year 2016-2017***

***Skill Enhancement Courses (SEC)***

**5.Foundation Course in NCC - I**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to NCC, National Integration & Awareness	10
2	Drill: Foot Drill	10
3	Adventure Training, Environment Awareness and Conservation	10
4	Personality Development and Leadership	10
5	Specialized Subject: Army/ Navy/ Air	05
Total		45



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Sr. No.	Modules / Units
1	<b>Introduction to NCC, National Integration &amp; Awareness</b>
	<p><b>Desired outcome:</b> The students will display sense of patriotism, secular values and shall be transformed into motivated youth who will contribute towards nation building through national unity and social cohesion.</p> <ul style="list-style-type: none"> <li>• Genesis, Aims, Objectives of NCC &amp; NCC Song</li> <li>• Organisation &amp; Training</li> <li>• Incentives &amp; Benefits</li> <li>• Religions, Culture, Traditions and Customs of India</li> <li>• National Integration: Importance and Necessity</li> <li>• Freedom Struggle</li> </ul>
2	<b>Drill: Foot Drill</b>
	<p><b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> <li>• General and Words of Command</li> <li>• Attention, Stand at Ease and Stand Easy, Turning and Inclining at the Halt</li> <li>• Sizing, Forming Up in Three Ranks and Numbering, Open and Close Order March and Dressing</li> <li>• Saluting at the Halt, Getting On Parade, Dismissing and Falling Out</li> <li>• Marching, Length of Pace and Time of Marching in Quick Time and Halt, Slow March and Halt</li> <li>• Turning on the March and Wheeling.</li> <li>• Saluting on the March.</li> <li>• Formation of squad and Squad Drill.</li> </ul>
3	<b>Adventure Training, Environment Awareness and Conservation</b>
	<p><b>Adventure Training</b></p> <p><b>Desired outcome:</b> The students will overcome fear &amp; inculcate within them the sense of adventure, sportsmanship, esprit-d-corp and develop confidence, courage, determination, diligence and quest for excellence.</p> <ul style="list-style-type: none"> <li>• Any Two such as – Obstacle course, Slithering, Trekking, Cycling, Rock Climbing, Para Sailing, Sailing, Scuba Diving etc</li> </ul> <p><b>Environment Awareness and Conservation</b></p> <p><b>Desired outcome:</b> The student will be aware of the conservation of natural resources and protection of environment.</p> <ul style="list-style-type: none"> <li>• Natural Resources – Conservation and Management</li> <li>• Water Conservation and Rainwater Harvesting</li> </ul>



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Sr. No.	Modules / Units
4	<b>Personality Development and Leadership</b> <b>Desired outcome:</b> The student will develop an all-round personality with adequate leadership traits to deal / contribute effectively in life. <ul style="list-style-type: none"> <li>• Introduction to Personality Development</li> <li>• Factors Influencing /Shaping Personality: Physical, Social, Physiological, Philosophical and Psychological</li> <li>• Self Awareness Know yourself/ Insight</li> <li>• Change Your Mind Set</li> <li>• Communication Skills: Group Discussion / Lecturettes (Public Speaking)</li> <li>• Leadership Traits</li> <li>• Types of Leadership</li> </ul>
5	<b>Specialized Subject: Army Or Navy Or Air</b> <u><b>Army</b></u> <b>Desired outcome:</b> The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces. It will also acquaint, expose & provide basic knowledge about armed, naval and air-force subjects <b>A. Armed Force</b> <ul style="list-style-type: none"> <li>• Basic organisation of Armed Forces</li> <li>• Organisation of Army</li> <li>• Badges and Ranks</li> </ul> <b>B. Introduction to Infantry and weapons and equipments</b> <ul style="list-style-type: none"> <li>• Characteristics of 7.62mm SLR Rifle, Ammunition, Fire power, Stripping, Assembling and Cleaning</li> </ul> <b>C. Military history</b> <ul style="list-style-type: none"> <li>• Biographies of renowned Generals (Carriapa / Sam Manekshaw)</li> <li>• Indian Army War Heroes- PVCs</li> </ul> <b>D. Communication</b> <ul style="list-style-type: none"> <li>• Types of Communications</li> <li>• Characteristics of Wireless Technologies (Mobile, Wi-Fi etc.)</li> </ul> <p style="text-align: center;"><b>OR</b></p> <u><b>Navy</b></u> <b>A. Naval orientation and service subjects</b> <ul style="list-style-type: none"> <li>• History of the Indian Navy-Pre and Post Independence, Gallantry award winners</li> <li>• Organization of Navy- NHQ, Commands, Fleets, Ships and shore establishments</li> <li>• Types of Warships and their role</li> <li>• Organization of Army and Air Force- Operational and Training commands</li> <li>• Ranks of Officers and Sailors, Equivalent Ranks in the Three Services</li> </ul> <b>B. Ship and Boat Modelling</b> <ul style="list-style-type: none"> <li>• Principles of Ship Modelling</li> <li>• Maintenance and Care of tools</li> </ul>



Sr. No.	Modules / Units
	<p><b>C. Search and Rescue</b></p> <ul style="list-style-type: none"> <li>• SAR Organization in the Indian ocean</li> </ul> <p><b>D. Swimming</b></p> <p>Floating for three minutes and Free style swimming for 50 meters</p> <p style="text-align: center;"><b>OR</b></p> <p><b><u>AIR</u></b></p> <p><b>A. General Service Knowledge</b></p> <ul style="list-style-type: none"> <li>• Development of Aviation</li> <li>• History of IAF</li> </ul> <p><b>B. Principles of Flight</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Laws of Motion</li> <li>• Glossary of Terms.</li> </ul> <p><b>C. Airmanship</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Airfield Layout</li> <li>• Rules of the Air</li> <li>• Circuit Procedure</li> <li>• ATC/RT Procedures</li> <li>• Aviation Medicine</li> </ul> <p><b>D. Aero- Engines</b></p> <ul style="list-style-type: none"> <li>• Introduction to Aero-engines</li> </ul>



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

**Skill Enhancement Courses (SEC)**

**5.Foundation Course in Physical Education - I**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Basic Relevant concepts in Physical Education	10
2	Components of Physical Fitness	15
3	Testing Physical Fitness	10
4	Effect of Exercise on various Body System	10
Total		45




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Sr. No.	Modules / Units
1	Introduction to Basic Relevant concepts in Physical Education
	<ul style="list-style-type: none"> <li>• Dimensions and determinants of Health, Fitness &amp; Wellness</li> <li>• Concept of Physical Education and its importance</li> <li>• Concept of Physical Fitness and its types</li> <li>• Concept of Physical Activity, exercise and its types &amp; benefits</li> </ul>
2	Components of Physical Fitness
	<ul style="list-style-type: none"> <li>• Concept of components of Physical Fitness</li> <li>• Concept and components of HRPF</li> <li>• Concept and components of SRPF</li> <li>• Importance of Physical Education in developing physical fitness components.</li> </ul>
3	Testing Physical Fitness
	<ul style="list-style-type: none"> <li>• Tests for measuring Cardiovascular Endurance</li> <li>• Tests for measuring Muscular Strength &amp; Endurance</li> <li>• Tests for measuring Flexibility</li> <li>• Tests for measuring Body Composition</li> </ul>
4	Effect of Exercise on various Body System
	<ul style="list-style-type: none"> <li>• Effect of exercises on Musculoskeletal system</li> <li>• Effect of exercises on Circulatory System</li> <li>• Effect of exercises on Respiratory System</li> <li>• Effect of exercises on Glandular System</li> </ul>



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

***Core Courses (CC)***

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

**Modules at a Glance**

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



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



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**Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
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**Core Courses (CC)**

**7.Business Economics - I**

**Modules at a Glance**

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



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Sr. No.	Modules / Units
1	<b>Introduction</b>
	<b>Scope and Importance of Business Economics</b> - basic tools- Opportunity Cost principle- Incremental and Marginal Concepts. Basic economic relations - functional relations: equations- Total, Average and Marginal relations- use of Marginal analysis in decision making, The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium
2	<b>Demand Analysis</b>
	<b>Demand Function</b> - nature of demand curve under different markets Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- relationship between elasticity of demand and revenue concepts <b>Demand estimation and forecasting:</b> Meaning and significance - methods of demand estimation : survey and statistical methods (numerical illustrations on trend analysis and simple linear regression)
3	<b>Supply and Production Decisions and Cost of Production</b>
	<b>Production function:</b> short run analysis with Law of Variable Proportions- Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs- Long run production function and Laws of Returns to Scale - expansion path - Economies and diseconomies of Scale. <b>Cost concepts:</b> Accounting cost and economic cost, implicit and explicit cost, fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run (hypothetical numerical problems to be discussed), LAC and Learning curve - Break even analysis (with business applications)
4	<b>Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition</b>
	Short run and long run equilibrium of a competitive firm and of industry - monopoly - short run and long- run equilibrium of a firm under Monopoly <b>Monopolistic competition:</b> Equilibrium of a firm under monopolistic competition, debate over role of advertising (topics to be taught using case studies from real life examples) <b>Oligopolistic markets:</b> key attributes of oligopoly - Collusive and non collusive oligopoly market - Price rigidity - Cartels and price leadership models (with practical examples)
5	<b>Pricing Practices</b>
	Cost oriented pricing methods: cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing (case studies on how pricing methods are used in business world)

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

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

**Semester II**

No. of Courses	Semester II	Credits
<b>1</b>	<b>Elective Courses (EC)</b>	
1	Financial Accounting(Special Accounting Areas) - II	<b>03</b>
2	Auditing (Introduction and Planning) - I	<b>03</b>
3	Taxation - I (Indirect Taxes I)	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>	
4	Business Communication - II	<b>03</b>
<b>2B</b>	<b>**Skill Enhancement Courses (SEC)</b>	
5	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>	
6	Business Law (Business Regulatory Framework) - I	<b>03</b>
7	Business Mathematics	<b>03</b>
<b>Total Credits</b>		<b>20</b>

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



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***Elective Courses (EC)***

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

***Modules at a Glance***

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



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



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**Elective Courses (EC)**

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

**Modules at a Glance**

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



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



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Sr. No.	Modules / Units
3	<b>Auditing Techniques</b>
	<ul style="list-style-type: none"> <li>• <b>Test Check</b> Test Checking Vs Routing Checking, Test Check Meaning, Features, Factors to be Considered, When Test Checks can be Used, Advantages, Disadvantages and Precautions.</li> <li>• <b>Audit Sampling</b> Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size - Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items Evaluation of Sample Results Auditors Liability in Conducting Audit based on Sample</li> <li>• <b>Internal Control</b> Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control, Internal Control Samples for Sales and Debtors, Purchases and Creditors, Wages and Salaries</li> <li>• <b>Internal Checks Vs Internal Control, Internal Checks Vs Test Checks</b></li> </ul>
4	<b>Internal Audit</b>
	Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit Internal Audit Vs External Audit, Internal Checks Vs Internal Audit



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***Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
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***Elective Courses (EC)***

**3. Taxation -  
Indirect Taxes - I**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Maharashtra Value Added Tax (MVAT), Act 2002: Introduction	20
2	Maharashtra Value Added Tax (MVAT), Act 2002: Registration Procedure and Rules: Section 16	10
3	Maharashtra Value Added Tax (MVAT), Act 2002: Audit Section 22 and 61	20
4	Maharashtra Value Added Tax (MVAT), Act 2002: Penalty and Interest	10
Total		60



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Sr. No.	Modules / Units
1	<b>Maharashtra Value Added Tax (MVAT), Act 2002:</b> Introduction <b>Definitions</b> Section: 2 (4)Businesses; 2 (8)Dealers; 2 (12) Goods; 2 (13)Importer; 2 (15)Manufacturer; 2 (20)Purchase Price; 2 (22)Resale; 2 (24)Sales 2 (25)Sales Price; 2 (27)Service; 2 (33)Turnover of Sales and Rule 3 <b>Incidence of Levy of Tax</b> Sec. 3 Incidence of Tax Sec. 4 Tax Payable Sec. 5 Tax Not Leviable on Certain Goods Sec. 6 Levy of Sales Tax on Goods specified in the Schedule Sec. 7 Rate of Tax on Packing Material Sec. 8 Certain Sale and Purchase not Liable for Tax <b>Payment of Tax and Recovery</b> Section: 42 - Composition of Tax and Notification 1505/CR-105/Taxation-1 <b>Set Off, Refund, etc.</b> Section 48 and 49 Set Off, Refund etc. Along with Rules 52, 53, 54, 55
2	<b>Maharashtra Value Added Tax (MVAT), Act 2002:</b> Registration Procedure and Rules: Section 16
3	<b>Maharashtra Value Added Tax (MVAT), Act 2002:</b> Audit Section 22 and 61
4	<b>Maharashtra Value Added Tax (MVAT), Act 2002:</b> Penalty and Interest

**Notes:**

1. The Syllabus is restricted to Study of Particular Sections, Specifically Mentioned Rules and Notifications Only.
2. All Modules / Units include Computational Problems / Case Study.
3. The Law in force on 1<sup>st</sup> April Immediately Preceding the Commencement of Academic Year will be Applicable for Ensuing Examinations.



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***Ability Enhancement Courses (AEC)***

**4. Business Communication - II**

***Modules at a Glance***

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



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



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***Skill Enhancement Courses (SEC)***

**5. Foundation Course – II**

***Modules at a Glance***

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



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



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**Skill Enhancement Courses (SEC)**

**5. Foundation Course in NSS - II**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Socio-economic Survey and Special Camp	10
2	Orientation of the College Unit and Communication Skills	15
3	Rapport with Community and Programme Planning	10
4	Government Organisations /Non-Government Organisations	10
Total		45



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Sr. No.	Modules / Units
1	<b>Socio-economic Survey and Special Camp</b>
	<p><b>Socio economic survey</b> Socio-economic survey- its meaning and need, Process of Socio-economic survey- design of questionnaire; data collection, data analysis and report writing</p> <p><b>Special camping activity</b> Concept of camp- Identification of community problems- Importance of group living- Team building- Adoption of village- Planning for camp- pre camping, during the course of camp and post camping activities</p>
2	<b>Orientation of the College Unit and Communication Skills</b>
	<p><b>Training and orientation of the program unit in the college</b> Leadership training – formation of need based programmes- Concept of campus to community(C to C) activities</p> <p><b>Communication skills and Documentation</b> Communication skills- the concept, Verbal, Non-Verbal communication The documentation- Activity Report Writing – basics of NSS accounting – Annual Report – Press note and preparation</p>
3	<b>Rapport with Community and Programme Planning</b>
	<p><b>Working with individual group and community</b> Ice breaking- interaction games – conflict resolution</p> <p><b>Program planning</b> Programme planning- the concept and its features, requirements for successful implementation of program- program flow charting- feedback</p>
4	<b>Government Organisations /Non-Government Organisations</b>
	<p><b>Structure of Government Organisations and Non-Government Organisations</b> Government organisations (GO)- its meaning -Legal set up, functioning, Sources of funding Non-Government organisations (NGO)- its meaning -Legal set up, functioning, Sources of funding National Service Scheme(NSS)- Government organisations (GO) and Non-Government organisations (NGO)</p> <p><b>Government schemes for community development</b> Schemes of Government welfare departments for community development- provisions &amp; examples</p>



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**Skill Enhancement Courses (SEC)**

**5.Foundation Course in NCC - II**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Disaster Management, Social Awareness and Community Development	10
2	Health and Hygiene	10
3	Drill with Arms	10
4	Weapon Training	10
5	Specialized Subject: Army Or Navy Or Air	05
Total		45



  
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Sr. No.	Modules / Units
1	<b>Disaster Management, Social Awareness and Community Development</b> <b>Disaster Management:</b> <b>Desired outcome:</b> The student shall gain basic information about civil defence organisation / NDMA & shall provide assistance to civil administration in various types of emergencies during natural / manmade disasters <ul style="list-style-type: none"> <li>• Civil Defence Organisation and Its Duties/ NDMA</li> <li>• Types of Emergencies/ Natural Disaster</li> <li>• Assistance during Natural / Other Calamities: Flood / Cyclone/ Earth Quake/ Accident etc.</li> <li>• 'Avan' model of NCC</li> </ul> <b>Social Awareness and Community Development:</b> <b>Desired outcome:</b> The student shall have an understanding about social service and its need, about NGOs and shall participate in community action programmes for betterment of the community. <ul style="list-style-type: none"> <li>• Basics of Social Service, Weaker Sections of Our Society and Their Needs</li> <li>• Social/ Rural Development Project: MNREGA, SGSY, NSAP etc.</li> <li>• Contribution of Youth towards Social Welfare</li> <li>• Civic Responsibilities</li> <li>• Causes &amp; Prevention of HIV/AIDS; Role of Youth</li> </ul>
2	<b>Health and Hygiene</b> <b>Desired outcome:</b> The student shall be fully aware about personal health and hygiene lead a healthy life style and foster habits of restraint and self awareness. <ul style="list-style-type: none"> <li>• Structure and Functioning of the Human Body</li> <li>• Hygiene and Sanitation (Personal and Food Hygiene)</li> <li>• Infectious &amp; Contagious Diseases &amp; Their Prevention</li> </ul>
3	<b>Drill with Arms</b> <b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes. <ul style="list-style-type: none"> <li>• Attention, Stand at Ease and Stand Easy</li> <li>• Getting on Parade with Rifle and Dressing at the Order</li> <li>• Dismissing and Falling Out</li> <li>• Ground / Take Up Arms</li> <li>• Present From the Order and Vice-versa</li> <li>• General Salute, Salami Shastra</li> </ul>
4	<b>Weapon Training</b> <b>Desired outcome:</b> The student shall have basic knowledge of weapons and their use and handling. <ul style="list-style-type: none"> <li>• Characteristics of a Rifle / Rifle Ammunition and its Fire Power</li> <li>• Stripping, Assembling, Care and Cleaning and Sight Setting of .22 rifle</li> <li>• Stripping, Assembling, Care and Cleaning of 7.62mm SLR</li> <li>• Loading, Cocking and Unloading</li> <li>• The lying position, Holding and Aiming- I</li> <li>• Trigger control and firing a shot</li> <li>• Range procedure and safety precautions</li> <li>• Short range firing, Aiming- II -Alteration of sight</li> </ul>

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Sr. No.	Modules / Units
5	<p><b>Specialized Subject: Army Or Navy Or Air</b></p> <p><b>Army</b>  <b>Desired outcome:</b> The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces.  It will also acquaint, expose &amp; provide basic knowledge about armed, naval and air-force subjects</p> <p><b>A. Map reading</b></p> <ul style="list-style-type: none"> <li>• Introduction to types of Maps and Conventional signs</li> <li>• Scales and Grid system</li> <li>• Topographical forms and technical terms</li> <li>• Relief, contours and Gradients</li> <li>• Cardinal points and Types of North</li> <li>• Types of bearings and use of Service Protractor</li> <li>• Prismatic compass and its use and GPS</li> </ul> <p><b>B. Field Craft and Battle Craft</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Judging distance</li> <li>• Description of ground</li> <li>• Recognition, Description and Indication of landmarks and targets</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p><b>Navy</b></p> <p><b>A. Naval Communication</b></p> <ul style="list-style-type: none"> <li>• Introduction to Naval Modern Communication, Purpose and Principles <ul style="list-style-type: none"> <li>▪ Introduction of Naval communication</li> <li>▪ Duties of various communication sub-departments</li> </ul> </li> <li>• Semaphore <ul style="list-style-type: none"> <li>▪ Introduction of position of letters and prosigns</li> <li>▪ Reading of messages</li> <li>▪ Transmission of messages</li> </ul> </li> </ul> <p><b>B. Seamanship</b></p> <ul style="list-style-type: none"> <li>• <b>Anchor work</b> <ul style="list-style-type: none"> <li>▪ Parts of Anchor and Cable, their identification</li> </ul> </li> <li>• <b>Rigging</b> <ul style="list-style-type: none"> <li>▪ Types of ropes and breaking strength- stowing, maintenance and securing of ropes</li> <li>▪ Practical Bends and Hitches: Reef Knot, Half hitch, Clove Hitch, Rolling Hitch, Timber Hitch, Bow Line, Round Turn and Two half hitch and Bow line on the Bight and its basic elements and uses.</li> <li>▪ Introduction to Shackles, Hooks, Blocks and Derricks, Coiling Down and Splicing of rope</li> </ul> </li> </ul> <p><b>C. Boat work</b></p> <ul style="list-style-type: none"> <li>• Parts of Boat and Parts of an Oar</li> <li>• Instruction on boat Pulling- Pulling orders</li> <li>• Steering of boat under oars, Practical instruction on Boat Pulling, Precautions while pulling</li> </ul>



Sr. No.	Modules / Units
	<p style="text-align: center;"><b>OR</b></p> <p><b>Air</b></p> <p><b>A. Air frames</b></p> <ul style="list-style-type: none"> <li>• Aircraft Controls</li> <li>• Landing Gear</li> </ul> <p><b>B. Instruments</b></p> <ul style="list-style-type: none"> <li>• Basic Flight Instruments</li> </ul> <p><b>C. Aircraft Particulars</b></p> <ul style="list-style-type: none"> <li>• Aircraft Particulars (Type specific)</li> </ul> <p><b>D. Aero modelling</b></p> <ul style="list-style-type: none"> <li>• History of Aero modelling</li> <li>• Materials used in Aero modelling</li> <li>• Type of Aero models</li> <li>• Flying/ Building of Aero models</li> </ul>



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**Skill Enhancement Courses (SEC)**

**5.Foundation Course in Physical Education - II**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Development of Fitness	10
2	Health, Fitness and Diseases	15
3	Yoga Education	10
4	Daily Schedule of Achieving Quality of Life and Wellness	10
Total		45



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Sr. No.	Modules / Units
1	<b>Development of Fitness</b>
	<ul style="list-style-type: none"> <li>• Benefits of physical fitness and exercise and principles of physical fitness</li> <li>• Calculation of fitness index level 1-4</li> <li>• Waist-hip ratio Target Heart Rate, BMI and types and principles of exercise (FITT)</li> <li>• Methods of training – continues, Interval, circuit, Fartlek and Plyometric</li> </ul>
2	<b>Health, Fitness and Diseases</b>
	<ul style="list-style-type: none"> <li>• Definition of obesity and its management</li> <li>• Communicable diseases, their preventive and therapeutic aspects</li> <li>• Factors responsible for communicable diseases</li> <li>• Preventive and therapeutic aspect of Communicable and non- communicable diseases</li> </ul>
3	<b>Yoga Education</b>
	<ul style="list-style-type: none"> <li>• Meaning and history of yoga</li> <li>• Ashtang yoga and types of yoga</li> <li>• Types of Suryanamaskar and Technique of Pranayam</li> <li>• Benefits of Yoga</li> </ul>
4	<b>Daily Schedule of Achieving Quality of Life and Wellness</b>
	<ul style="list-style-type: none"> <li>• Daily schedule based upon one's attitude, gender, age &amp; occupation.</li> <li>• Basic – module: - Time split for rest, sleep, diet, activity &amp; recreation.</li> <li>• Principles to achieve quality of life:- positive attitude, daily regular exercise, control over food habits &amp; healthy hygienic practices.</li> </ul>



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***Core Courses (CC)***

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

***Modules at a Glance***

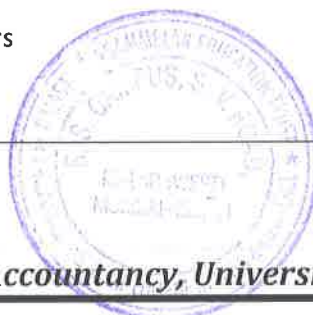
Sr. No.	Modules	No. of Lectures
1	Law of Contract 1872	15
2	Sale of Goods Act 1930	15
3	Negotiable Instrument Act 1881	15
4	Consumer Protection Act 1986	15
Total		60



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



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***Core Courses (CC)***

**7.Business Mathematics**

***Modules at a Glance***

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




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



  
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Reference Books
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- Signature: \_\_\_\_\_



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Reference Books
<b>Financial Accounting - Special Accounting Areas - Paper II</b>
<ul style="list-style-type: none"> <li>• Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Financial Accounting by LesileChandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi</li> <li>• Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai</li> <li>• Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi</li> <li>• Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc</li> <li>• Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida</li> <li>• Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi</li> <li>• Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi</li> <li>• Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> <li>• Financial Accounting a Managerial Perspective, Varadraj B. Bapat, MehulRaithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> </ul>
<b>Auditing - Introduction and Planning - Paper I</b>
<ul style="list-style-type: none"> <li>• Contemporary Auditing by Kamal Gupta, Tata Mc-Graw Hill, New Delhi</li> <li>• A Hand-Book of Practical Auditing by B.N. Tandon, S. Chand and Company, New Delhi</li> <li>• Fundamentals of Auditing by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi</li> <li>• Auditing: Principles and Practice by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi</li> <li>• Auditing and Assurance for CA IPCC by Sanjib Kumar Basu, Pearson Education, New Delhi</li> <li>• Contemporary Auditing by Kamal Gupta, McGraw Hill Education Pvt. Ltd., New Delhi</li> <li>• Fundamentals of Auditing by Kamal Arora and Ashok Gupta, Tata McGraw Hill, New Delhi</li> </ul>
<b>Taxation - Indirect Taxes - Paper I</b>
<ul style="list-style-type: none"> <li>• Indirect Taxes: Law and Practice by V.S. Datey, Taxmann, New Delhi</li> <li>• Commentary on M.V.A.T. ACT, 2002 by M.S. Mathuria and DilipPhadke by Maharashtra Sales Tax Vat News, Mumbai</li> <li>• Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi</li> <li>• Maharashtra Value Added Tax by Shah Shantilal, Snow White Publications Pvt. Ltd., Mumbai</li> </ul>
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**Revised Syllabus of Courses of B.Com.(Accounting and Finance)**  
**Programme at Semester I and II**  
**with effect from the Academic Year 2016-2017**

**Scheme of Evaluation**

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

**A) Internal Assessment: 25 %**

**Question Paper Pattern**

**(Internal Assessment- Courses without Practical Courses)**

Sr. No.	Particular	Marks
1	<b>One class test (20 Marks)</b>	
	Match the Column/ Fill in the Blanks/ Multiple Choice Questions (½ Mark each)	05 Marks
	Answer in One or Two Lines (Concept based Questions) (01 Mark each)	05 Marks
	Answer in Brief (Attempt Any Two of the Three) (05 Marks each)	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

**Question Paper Pattern**

**(Internal Assessment- Courses with Practical Courses)**

Sr. No.	Particular	Marks
1	<b>Semester End Practical Examination (20 Marks)</b>	
	Journal	05 Marks
	Viva	05 Marks
	Laboratory Work	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

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**B) Semester End Examination: 75 %**

- i) Duration: The examination shall be of 2 ½ Hours duration
- ii) Theory question paper pattern
  - There shall be five questions each of 15 marks.
  - All questions shall be compulsory with internal choice within the questions.
  - Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.

**(Detail question paper pattern has been given separately)**

**Passing Standard**

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

  
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## Question Paper Pattern (Practical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

*Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.*

  
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## Question Paper Pattern (Theoretical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

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

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# University of Mumbai



**B.Com. (Financial Markets)  
Programme  
Three Year Integrated Programme-  
Six Semesters  
*Course Structure***

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

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

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***Board of Studies-in-Accountancy, University of Mumbai***

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

**F.Y.B.Com.(Financial Markets)**

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

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
1	Financial Accounting- I	03	1	Financial Accounting- II	03
2	Introduction to Financial system	03	2	Principles of Management	03
3	Business Mathematics	03	3	Business Statistics	03
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>		<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>		<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>	
4	Business Communication - I	03	4	Business Communication - II	03
<b>2B</b>	<b>*Skill Enhancement Courses (SEC)</b>		<b>2B</b>	<b>**Skill Enhancement Courses (SEC)</b>	
5	Any one course from the following list of the courses	02	5	Any one course from the following list of the courses	02
<b>3</b>	<b>Core Courses (CC)</b>		<b>3</b>	<b>Core Courses (CC)</b>	
6	Business Environment	03	6	Environmental Science	03
7	Business Economics - I	03	7	Computer Skills - I	03
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

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

  
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## S.Y.B.Com. (Financial Markets)

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

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
1	<b>Elective Courses (EC)</b>		1	<b>Elective Courses (EC)</b>	
1, 2 & 3	*Any three courses from the following list of the courses courses	09	1,2 & 3	*Any three courses from the following list of the courses	09
2	<b>Ability Enhancement Courses (AEC)</b>		2	<b>Ability Enhancement Courses (AEC)</b>	
4	Taxation	02	4	Computers in Investment	02
3	<b>Core Courses (CC)</b>		3	<b>Core Courses (CC)</b>	
5	Management Accounting	03	5	Corporate Finance	03
6	Business Law-1	03	6	Business Law-2	03
7	Money Market	03	7	Foreign Exchange Markets	03
Total Credits		20	Total Credits		20

<b>*List of Discipline Related Elective(DRE) Courses for Semester III (Any Three)</b>		<b>*List of Discipline Related Elective(DRE) Courses for Semester IV (Any Three)</b>	
1	Debt Markets-1	1	Debt Markets-2
2	Equity Markets-1	2	Equity Markets-2
3	Commodities Markets	3	Commodities Derivatives
4	Investment Banking	4	Merchant Banking
5	Treasury Management	5	Personal Financial Planning

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



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## T.Y.B.Com. (Financial Markets)

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

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
1	<i>Elective Courses (EC)</i>		1	<i>Elective Courses (EC)</i>	
1,2,3 & 4	*Any four courses from the following list of the courses	12	1,2,3 & 4	*Any four courses from the following list of the courses	12
2	<i>Core Courses (CC)</i>		2	<i>Core Courses (CC)</i>	
5	Corporate Accounting	04	5	Corporate Restructuring	04
3	<i>*Project Work</i>		3	<i>*Project Work</i>	
6	Project Work I	04	6	Project Work II	04
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

**Note:** Project work is considered as a special course involving application of knowledge in solving/analyzing/exploring a real life situation/ difficult problem. Project work would be of 043 credits. A project work may be undertaken in any area of Elective Courses/ study area

<i>*List of Elective Courses for Semester V (Any Four)</i>		<i>*List of Elective Courses for Semester VI (Any Four)</i>	
1	Treasury Management	1	Venture Capital and Private Equity
2	Technical Analysis	2	Mutual Fund Management
3	Financial Derivatives	3	Financial Journalism
4	Organisational Behaviour	4	Strategic Corporate Finance
5	Marketing for financial services	5	Econometrics for Finance
6	Financial Analysis and Business Valuation	6	Security Analysis & Portfolio Management
<b>Note: Course/ Subject selected in Semester V will continue in Semester VI</b>			



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

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

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

***Board of Studies-in-Accountancy, University of Mumbai***

***Board of Studies-in-Accountancy, University of Mumbai***1 | Page



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

**F.Y.B.Com.(Financial Markets)**

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

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
1	Financial Accounting - I	03	1	Financial Accounting - II	03
2	Introduction to Financial Systems	03	2	Principles of Management	03
3	Business Mathematics	03	3	Business Statistics	03
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>		<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>		<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>	
4	Business Communication - I	03	4	Business Communication - II	03
<b>2B</b>	<b>*Skill Enhancement Courses (SEC)</b>		<b>2B</b>	<b>**Skill Enhancement Courses (SEC)</b>	
5	Any one course from the following list of the courses	02	5	Any one course from the following list of the courses	02
<b>3</b>	<b>Core Courses (CC)</b>		<b>3</b>	<b>Core Courses (CC)</b>	
6	Business Environment	03	6	Environmental Science	03
7	Business Economics - I	03	7	Computer Skills - I	03
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

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



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

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

**Semester I**

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

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



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

**Elective Courses (EC)**

**1. Financial Accounting - I**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Nature and purpose of Accounting	10
2	Books of Accounts	15
3	Introduction to Financial Statements	15
4	Preparation of Final Accounts	20
Total		60



  
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Sr. No.	Modules / Units
1	<b>Nature, Purpose of Accounting</b>
	Meaning and scope of Accounting: Need, development & Definition of Accounting, persons interest in Accounting disclosure, branches of accounting Accounting concepts and Accounting Standards
2	<b>Books of Accounts</b>
	Journals, ledger, subsidiary books Trial Balance, Financial Accounting framework
3	<b>Introduction to Financial Statements</b>
	Bank Reconciliation statements Treatment of Capital & Revenue Depreciation Accounting; methods of recording depreciation and methods of providing depreciation as per AS-4
4	<b>Preparation of Final Accounts</b>
	Final Accounts of Sole Traders- Manufacturing Account, Trading, Profit & Loss Account and Balancesheet Final Accounts of Partnership Firm, Manufacturing Account, Trading, Profit & Loss Account and Balancesheet



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

***Elective Courses (EC)***

**2.Introduction to Financial Systems**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Overview of Financial System	15
2	Financial Markets	15
3	Financial Regulators	15
4	Financial Instruments	15
Total		60



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Sr. No.	Modules / Units
1	<b>Overview of Financial System</b>
	An introduction to the financial system, Overview of financial system, Functions of a financial system, Evolution of financial systems (capital market oriented), Financial systems in India compared with those in developed nations and developing nations, Constituents of the financial system and interrelationships between various components
2	<b>Financial Markets</b>
	Capital markets, Money Markets, Foreign Exchange Market, Commodity Markets, Derivative Markets, Meaning, classification and structure, sub-segments, Role played, participants
3	<b>Financial Regulators</b>
	Meaning and features of financial regulators, Role and functions of financial regulators, Kinds of financial regulators, markets regulated by each regulator
4	<b>Financial Instruments</b>
	Meaning and classification of financial instruments (multiple ways of classifying financial instruments), Types of financial instruments, Evaluation of financial instruments (risk return trade-off), Characteristics of financial instruments, New financial instruments



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

**Elective Courses (EC)**

**3.Business Mathematics**

**Modules at a Glance**

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



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



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**Revised Syllabus of Courses of B.Com. (Financial Markets)**  
**Programme at Semester I**

**with Effect from the Academic Year 2016-2017**

**4. Business Communication - I**

**Modules at a Glance**

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



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



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



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

**Skill Enhancement Courses (SEC)**

**5. Foundation Course - I**

**Modules at a Glance**

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



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



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

**Skill Enhancement Courses (SEC)**

**5.Foundation Course in NSS - I**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to NSS	10
2	Concept of Society and Social Issues in India	15
3	Indian Constitution and Social Justice	10
4	Human Personality and National Integration	10
Total		45



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Sr. No.	Modules / Units
1	<b>Introduction to NSS</b>
	<b>Introduction to National Service Scheme(NSS)</b> Orientation and structure of National Service Scheme(NSS) National Service Scheme(NSS)- its objectives The historical perspective of National Service Scheme(NSS) National Service Scheme(NSS)- Symbol and its meaning National Service Scheme(NSS)- its hierarchy from national to college level <b>National Service Scheme(NSS) Regular activities</b> Distribution of working hours- Association between issues and programs- community project- urban rural activities, Association- modes of activity evaluation
2	<b>Concept of Society and Social Issues in India</b>
	<b>History and philosophy of social sciences in India</b> Concept of society- Development of Indian society - Features of Indian Society- Division of labour and cast system in India <b>Basic social issues in India</b> Degeneration of value system, Family system, Gender issues, Regional imbalance
3	<b>Indian Constitution and Social Justice</b>
	<b>Indian Constitution</b> Features of Indian Constitution - Provisions related to social integrity and development <b>Social Justice</b> Social Justice- the concept and its features Inclusive growth- the concept and its features
4	<b>Human Personality and National Integration</b>
	<b>Dimensions of human personality</b> Social Dimension of Human personality- Understanding of the society Physical Dimension of Human personality- Physical Exercise, Yoga, etc. <b>National integration &amp; Communal Harmony</b> National Integration- its meaning, importance and practice Communal Harmony- its meaning, importance and practice



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

**Skill Enhancement Courses (SEC)**

**5.Foundation Course in NCC - I**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to NCC, National Integration & Awareness	10
2	Drill: Foot Drill	10
3	Adventure Training, Environment Awareness and Conservation	10
4	Personality Development and Leadership	10
5	Specialized Subject: Army/ Navy/ Air	05
Total		45



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Sr. No.	Modules / Units
1	<b>Introduction to NCC, National Integration &amp; Awareness</b> <b>Desired outcome:</b> The students will display sense of patriotism, secular values and shall be transformed into motivated youth who will contribute towards nation building through national unity and social cohesion. <ul style="list-style-type: none"> <li>• Genesis, Aims, Objectives of NCC &amp; NCC Song</li> <li>• Organisation &amp; Training</li> <li>• Incentives &amp; Benefits</li> <li>• Religions, Culture, Traditions and Customs of India</li> <li>• National Integration: Importance and Necessity</li> <li>• Freedom Struggle</li> </ul>
2	<b>Drill: Foot Drill</b> <b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes. <ul style="list-style-type: none"> <li>• General and Words of Command</li> <li>• Attention, Stand at Ease and Stand Easy, Turning and Inclining at the Halt</li> <li>• Sizing, Forming Up in Three Ranks and Numbering, Open and Close Order March and Dressing</li> <li>• Saluting at the Halt, Getting On Parade, Dismissing and Falling Out</li> <li>• Marching, Length of Pace and Time of Marching in Quick Time and Halt, Slow March and Halt</li> <li>• Turning on the March and Wheeling.</li> <li>• Saluting on the March.</li> <li>• Formation of squad and Squad Drill.</li> </ul>
3	<b>Adventure Training, Environment Awareness and Conservation</b> <b>Adventure Training</b> <b>Desired outcome:</b> The students will overcome fear & inculcate within them the sense of adventure , sportsmanship , esprit-d-corp and develop confidence , courage , determination, diligence and quest for excellence. <ul style="list-style-type: none"> <li>• Any Two such as – Obstacle course, Slithering, Trekking, Cycling, Rock Climbing, Para Sailing, Sailing, Scuba Diving etc</li> </ul> <b>Environment Awareness and Conservation</b> <b>Desired outcome:</b> The student will be aware of the conservation of natural resources and protection of environment. <ul style="list-style-type: none"> <li>• Natural Resources – Conservation and Management</li> <li>• Water Conservation and Rainwater Harvesting</li> </ul>

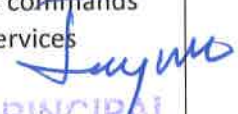


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Sr. No.	Modules / Units
4	<b>Personality Development and Leadership</b> <b>Desired outcome:</b> The student will develop an all-round personality with adequate leadership traits to deal / contribute effectively in life. <ul style="list-style-type: none"> <li>• Introduction to Personality Development</li> <li>• Factors Influencing /Shaping Personality: Physical, Social, Physiological, Philosophical and Psychological</li> <li>• Self Awareness Know yourself/ Insight</li> <li>• Change Your Mind Set</li> <li>• Communication Skills: Group Discussion / Lecturettes (Public Speaking)</li> <li>• Leadership Traits</li> <li>• Types of Leadership</li> </ul>
5	<b>Specialized Subject: Army Or Navy Or Air</b> <u><b>Army</b></u> <b>Desired outcome:</b> The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces. It will also acquaint, expose & provide basic knowledge about armed, naval and air-force subjects <b>A. Armed Force</b> <ul style="list-style-type: none"> <li>• Basic organisation of Armed Forces</li> <li>• Organisation of Army</li> <li>• Badges and Ranks</li> </ul> <b>B. Introduction to Infantry and weapons and equipments</b> <ul style="list-style-type: none"> <li>• Characteristics of 7.62mm SLR Rifle, Ammunition, Fire power, Stripping, Assembling and Cleaning</li> </ul> <b>C. Military history</b> <ul style="list-style-type: none"> <li>• Biographies of renowned Generals (Carriapa / Sam Manekshaw)</li> <li>• Indian Army War Heroes- PVCs</li> </ul> <b>D. Communication</b> <ul style="list-style-type: none"> <li>• Types of Communications</li> <li>• Characteristics of Wireless Technologies (Mobile, Wi-Fi etc.)</li> </ul> <p style="text-align: center;"><b>OR</b></p> <u><b>Navy</b></u> <b>A. Naval orientation and service subjects</b> <ul style="list-style-type: none"> <li>• History of the Indian Navy-Pre and Post Independence, Gallantry award winners</li> <li>• Organization of Navy- NHQ, Commands, Fleets, Ships and shore establishments</li> <li>• Types of Warships and their role</li> <li>• Organization of Army and Air Force- Operational and Training commands</li> <li>• Ranks of Officers and Sailors, Equivalent Ranks in the Three Services</li> </ul> <b>B. Ship and Boat Modelling</b> <ul style="list-style-type: none"> <li>• Principles of Ship Modelling</li> <li>• Maintenance and Care of tools</li> </ul>

  
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Sr. No.	Modules / Units
	<p><b>C. Search and Rescue</b></p> <ul style="list-style-type: none"> <li>• SAR Organization in the Indian ocean</li> </ul> <p><b>D. Swimming</b></p> <p>Floating for three minutes and Free style swimming for 50 meters</p> <p style="text-align: center;"><b>OR</b></p> <p><b>AIR</b></p> <p><b>A. General Service Knowledge</b></p> <ul style="list-style-type: none"> <li>• Development of Aviation</li> <li>• History of IAF</li> </ul> <p><b>B. Principles of Flight</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Laws of Motion</li> <li>• Glossary of Terms.</li> </ul> <p><b>C. Airmanship</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Airfield Layout</li> <li>• Rules of the Air</li> <li>• Circuit Procedure</li> <li>• ATC/RT Procedures</li> <li>• Aviation Medicine</li> </ul> <p><b>D. Aero- Engines</b></p> <ul style="list-style-type: none"> <li>• Introduction to Aero-engines</li> </ul>



  
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**Skill Enhancement Courses (SEC)**

**5.Foundation Course in Physical Education - I**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Basic Relevant concepts in Physical Education	10
2	Components of Physical Fitness	15
3	Testing Physical Fitness	10
4	Effect of Exercise on various Body System	10
Total		45



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Sr. No.	Modules / Units
1	Introduction to Basic Relevant concepts in Physical Education
	<ul style="list-style-type: none"> <li>• Dimensions and determinants of Health, Fitness &amp; Wellness</li> <li>• Concept of Physical Education and its importance</li> <li>• Concept of Physical Fitness and its types</li> <li>• Concept of Physical Activity, exercise and its types &amp; benefits</li> </ul>
2	Components of Physical Fitness
	<ul style="list-style-type: none"> <li>• Concept of components of Physical Fitness</li> <li>• Concept and components of HRPF</li> <li>• Concept and components of SRPF</li> <li>• Importance of Physical Education in developing physical fitness components.</li> </ul>
3	Testing Physical Fitness
	<ul style="list-style-type: none"> <li>• Tests for measuring Cardiovascular Endurance</li> <li>• Tests for measuring Muscular Strength &amp; Endurance</li> <li>• Tests for measuring Flexibility</li> <li>• Tests for measuring Body Composition</li> </ul>
4	Effect of Exercise on various Body System
	<ul style="list-style-type: none"> <li>• Effect of exercises on Musculoskeletal system</li> <li>• Effect of exercises on Circulatory System</li> <li>• Effect of exercises on Respiratory System</li> <li>• Effect of exercises on Glandular System</li> </ul>



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**Core Courses (CC)**

**6. Business Environment**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Business and its Environment	15
2	Business and Society	15
3	Contemporary Issues	15
4	International Environment	15
Total		60



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



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***Core Courses (CC)***

**7. Business Economics - Paper I**

***Modules at a Glance***

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



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Sr. No.	Modules / Units
1	Introduction
	<p><b>Scope and Importance of Business Economics</b> - basic tools- Opportunity Cost principle- Incremental and Marginal Concepts. Basic economic relations - functional relations: equations- Total, Average and Marginal relations- use of Marginal analysis in decision making,</p> <p>The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium</p>
2	Demand Analysis
	<p><b>Demand Function</b> - nature of demand curve under different markets Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- relationship between elasticity of demand and revenue concepts</p> <p><b>Demand estimation and forecasting:</b> Meaning and significance - methods of demand estimation: survey and statistical methods (numerical illustrations on trend analysis and simple linear regression)</p>
3	Supply and Production Decisions and Cost of Production
	<p><b>Production function:</b> short run analysis with Law of Variable Proportions- Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs- Long run production function and Laws of Returns to Scale - expansion path - Economies and diseconomies of Scale.</p> <p><b>Cost concepts:</b> Accounting cost and economic cost, implicit and explicit cost, fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run (hypothetical numerical problems to be discussed), LAC and Learning curve - Break even analysis (with business applications)</p>
4	Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition
	<p>Short run and long run equilibrium of a competitive firm and of industry - monopoly - short run and long- run equilibrium of a firm under Monopoly</p> <p><b>Monopolistic competition:</b>Equilibrium of a firm under monopolistic competition, debate over role of advertising (topics to be taught using case studies from real life examples)</p> <p><b>Oligopolistic markets:</b> key attributes of oligopoly - Collusive and non collusive oligopoly market - Price rigidity - Cartels and price leadership models (with practical examples)</p>
5	Pricing Practices
	<p>Cost oriented pricing methods: cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing (case studies on how pricing methods are used in business world)</p>



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

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

## Semester II

No. of Courses	Semester II	Credits
<b>1</b>	<b>Elective Courses (EC)</b>	
1	Financial Accounting- II	<b>03</b>
2	Principles of Management	<b>03</b>
3	Business Statistics	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>	
4	Business Communication -II	<b>03</b>
<b>2B</b>	<b>**Skill Enhancement Courses (SEC)</b>	
5	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>	
6	Environmental Science	<b>03</b>
7	Computer Skills - I	<b>03</b>
<b>Total Credits</b>		<b>20</b>

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

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**Elective Courses (EC)**

**1. Financial Accounting -II**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Shares and Debentures	15
2	Corporate Accounting	15
3	Share Valuation	15
4	Indian Accounting Standards	15
Total		60



  
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Sr. No.	Modules / Units
1	<b>Shares and Debentures</b>
	Issue of Shares & Debentures: Types of Shares & Debentures (in India) Accounting Treatments for issue of shares & debentures with new market and SEBI rules
2	<b>Corporate Accounting</b>
	Capitalisation of reserves & issue of Bonus Shares Preparation of corporate financial statements in vertical form.
3	<b>Share Valuation</b>
	Valuation of Shares. Buy-back of shares & own debentures. Investment Accounting
4	<b>Indian Accounting Standards</b>
	AS, GAAP & their impact on Income Statement & B/S. Latest Development: Computerization of accounting & accounting



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***Elective Courses (EC)***

**2. Principles of Management**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction	15
2	Planning and decision making	15
3	Organising	15
4	Management Control	15
Total		60



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Sr. No.	Modules / Units
1	Introduction
	Nature and process of management, basic management roles and skills, nature of managerial work, approaches to management, classical behavioural, systems and contingency approaches, contemporary issues and challenges
2	Planning and decision making
	concept, purpose and process of planning, kinds of plans, strategies, policies and planning, premises, goal setting, MBO, decision making, conditions, forms of group decision making in organisation
3	Organising
	fundamentals of organising, bases of departmentation, distribution of authority, coordination, organisation structure, and design, leadership- nature and significance, leading and managing, leadership styles, leadership theories
4	Management control
	Nature, purpose and process of controlling, kinds of control system, prerequisites of effective control systems, resistance to control, controlling techniques



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***Elective Courses (EC)***

**3. Business Statistics**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Population and Sample	12
2	Measures of Central Tendency	12
3	Measures of Dispersion	12
4	Correlation and regression (for ungrouped data)	12
5	Linear Programming Problems	12
Total		60



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Sr. No.	Modules / Units
1	<b>Population and sample</b>
	Definition of statistics, scope of statistics in Management and financial markets, Concept of population and sample with illustration Methods of sampling- SRSWR, SRSWOR, stratified, systematic (description of sampling procedures only) Data condensation and graphical methods: Raw data, attributes and variables, classification, frequency distribution, cumulative frequency distribution Graphs- Histogram and frequency polygon Diagrams- Multiple bar, pie, subdivided bar
2	<b>Measures of Central tendency</b>
	Criteria for good measures of central tendency, arithmetic mean, median mode for grouped and ungrouped data, combined mean
3	<b>Measures of Dispersion</b>
	Concept of dispersion, absolute and relative measures of dispersion, range variance, standard deviation, coefficient of variation, quartile deviation, coefficient of quartile deviation
4	<b>Correlation and regression (for ungrouped data)</b>
	Concept of correlation, positive and negative correlation, Karl Pearson's Coefficient of Correlation, meaning of regression, two regression equations, Regression coefficients and properties
5	<b>Linear Programming Problems</b>
	Meaning of LPP, Formulation of LPP, solution by graphical methods, problems relating to two variables only



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**Ability Enhancement Courses (AEC)**

**4. Business Communication - II**

**Modules at a Glance**

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



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



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**Skill Enhancement Courses (SEC)**

**5. Foundation Course – II**

**Modules at a Glance**

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



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



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**Skill Enhancement Courses (SEC)**

**5. Foundation Course in NSS II**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Socio-economic Survey and Special Camp	10
2	Orientation of the College Unit and Communication Skills	15
3	Rapport with Community and Programme Planning	10
4	Government Organisations /Non-Government Organisations	10
Total		45



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Sr. No.	Modules / Units
1	<b>Socio-economic Survey and Special Camp</b>
	<p><b>Socio economic survey</b> Socio-economic survey- its meaning and need, Process of Socio-economic survey- design of questionnaire; data collection, data analysis and report writing</p> <p><b>Special camping activity</b> Concept of camp- Identification of community problems- Importance of group living- Team building- Adoption of village- Planning for camp- pre camping, during the course of camp and post camping activities</p>
2	<b>Orientation of the College Unit and Communication Skills</b>
	<p><b>Training and orientation of the program unit in the college</b> Leadership training – formation of need based programmes- Concept of campus to community(C to C) activities</p> <p><b>Communication skills and Documentation</b> Communication skills- the concept, Verbal, Non-Verbal communication The documentation- Activity Report Writing – basics of NSS accounting – Annual Report – Press note and preparation</p>
3	<b>Rapport with Community and Programme Planning</b>
	<p><b>Working with individual group and community</b> Ice breaking- interaction games – conflict resolution</p> <p><b>Program planning</b> Programme planning- the concept and its features, requirements for successful implementation of program- program flow charting- feedback</p>
4	<b>Government Organisations /Non-Government Organisations</b>
	<p><b>Structure of Government Organisations and Non-Government Organisations</b> Government organisations (GO)- its meaning -Legal set up, functioning, Sources of funding Non-Government organisations (NGO)- its meaning -Legal set up, functioning, Sources of funding National Service Scheme(NSS)- Government organisations (GO) and Non-Government organisations (NGO)</p> <p><b>Government schemes for community development</b> Schemes of Government welfare departments for community development- provisions &amp; examples</p>



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**Skill Enhancement Courses (SEC)**

**5.Foundation Course inNCC- II**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Disaster Management, Social Awareness and Community Development	10
2	Health and Hygiene	10
3	Drill with Arms	10
4	Weapon Training	10
5	Specialized Subject: Army Or Navy Or Air	05
Total		45



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Sr. No.	Modules / Units
5	<p><b>Specialized Subject: Army Or Navy Or Air</b></p> <p><b>Army</b>  <b>Desired outcome:</b> The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces.  It will also acquaint, expose &amp; provide basic knowledge about armed, naval and air-force subjects</p> <p><b>A. Map reading</b></p> <ul style="list-style-type: none"> <li>• Introduction to types of Maps and Conventional signs</li> <li>• Scales and Grid system</li> <li>• Topographical forms and technical terms</li> <li>• Relief, contours and Gradients</li> <li>• Cardinal points and Types of North</li> <li>• Types of bearings and use of Service Protractor</li> <li>• Prismatic compass and its use and GPS</li> </ul> <p><b>B. Field Craft and Battle Craft</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Judging distance</li> <li>• Description of ground</li> <li>• Recognition, Description and Indication of landmarks and targets</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p><b>Navy</b></p> <p><b>A. `Naval Communication</b></p> <ul style="list-style-type: none"> <li>• Introduction to Naval Modern Communication, Purpose and Principles <ul style="list-style-type: none"> <li>▪ Introduction of Naval communication</li> <li>▪ Duties of various communication sub-departments</li> </ul> </li> <li>• Semaphore <ul style="list-style-type: none"> <li>▪ Introduction of position of letters and prosigns</li> <li>▪ Reading of messages</li> <li>▪ Transmission of messages</li> </ul> </li> </ul> <p><b>B. Seamanship</b></p> <ul style="list-style-type: none"> <li>• <b>Anchor work</b> <ul style="list-style-type: none"> <li>▪ Parts of Anchor and Cable, their identification</li> </ul> </li> <li>• <b>Rigging</b> <ul style="list-style-type: none"> <li>▪ Types of ropes and breaking strength- stowing, maintenance and securing of ropes</li> <li>▪ Practical Bends and Hitches: Reef Knot, Half hitch, Clove Hitch, Rolling Hitch, Timber Hitch, Bow Line, Round Turn and Two half hitch and Bow line on the Bight and its basic elements and uses.</li> <li>▪ Introduction to Shackles, Hooks, Blocks and Derricks, Coiling Down and Splicing of rope</li> </ul> </li> </ul> <p><b>C. Boat work</b></p> <ul style="list-style-type: none"> <li>• Parts of Boat and Parts of an Oar</li> <li>• Instruction on boat Pulling- Pulling orders</li> <li>• Steering of boat under oars, Practical instruction on Boat Pulling, Precautions while pulling</li> </ul>



Sr. No.	Modules / Units
	<p style="text-align: center;"><b>OR</b></p> <p><b>Air</b></p> <p><b>A. Air frames</b></p> <ul style="list-style-type: none"> <li>• Aircraft Controls</li> <li>• Landing Gear</li> </ul> <p><b>B. Instruments</b></p> <ul style="list-style-type: none"> <li>• Basic Flight Instruments</li> </ul> <p><b>C. Aircraft Particulars</b></p> <ul style="list-style-type: none"> <li>• Aircraft Particulars (Type specific)</li> </ul> <p><b>D. Aero modelling</b></p> <ul style="list-style-type: none"> <li>• History of Aero modelling</li> <li>• Materials used in Aero modelling</li> <li>• Type of Aero models</li> <li>• Flying/ Building of Aero models</li> </ul>



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***Skill Enhancement Courses (SEC)***

**5.Foundation Course in Physical Education- II**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Development of Fitness	10
2	Health, Fitness and Diseases	15
3	Yoga Education	10
4	Daily Schedule of Achieving Quality of Life and Wellness	10
Total		45



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Sr. No.	Modules / Units
1	<b>Development of Fitness</b>
	<ul style="list-style-type: none"> <li>• Benefits of physical fitness and exercise and principles of physical fitness</li> <li>• Calculation of fitness index level 1-4</li> <li>• Waist-hip ratio Target Heart Rate, BMI and types and principles of exercise (FITT)</li> <li>• Methods of training – continues, Interval, circuit, Fartlek and Plyometric</li> </ul>
2	<b>Health, Fitness and Diseases</b>
	<ul style="list-style-type: none"> <li>• Definition of obesity and its management</li> <li>• Communicable diseases, their preventive and therapeutic aspects</li> <li>• Factors responsible for communicable diseases</li> <li>• Preventive and therapeutic aspect of Communicable and non- communicable diseases</li> </ul>
3	<b>Yoga Education</b>
	<ul style="list-style-type: none"> <li>• Meaning and history of yoga</li> <li>• Ashtang yoga and types of yoga</li> <li>• Types of Suryanamaskar and Technique of Pranayam</li> <li>• Benefits of Yoga</li> </ul>
4	<b>Daily Schedule of Achieving Quality of Life and Wellness</b>
	<ul style="list-style-type: none"> <li>• Daily schedule based upon one's attitude, gender, age &amp; occupation.</li> <li>• Basic – module: - Time split for rest, sleep, diet, activity &amp; recreation.</li> <li>• Principles to achieve quality of life:- positive attitude, daily regular exercise, control over food habits &amp; healthy hygienic practices.</li> </ul>



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**Core Courses (CC)**

**6.Environmental Science**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Environment: An overview	15
2	Natural Resources	15
3	Environment and Economic Activities	15
4	Environment Management	16
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Environment : An overview</b>
	Environment- structure, components and typology Ecosystem as part of environment- Functioning and levels of organisation Biodiversity- Classification, value, threats to biodiversity
2	<b>Natural Resources</b>
	Definition, importance and classification of natural resources Utilisation o and conservation of water, forest, soil and energy resources Issues associated with natural resources
3	<b>Environment and Economic Activities</b>
	Economic activities-nature and pattern- primary,secondary and tertiary Environmental problems associated with economic activities Case studies with reference to India
4	<b>Environment Management</b>
	Environment management- Concept, need and relevance of environmental education Environmental Impact Assessment, Environmental audit Role of technology in Environment Management- GIS,GPS, Remote sensing as tools



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

**Core Courses (CC)**

**7.Computer skills -1**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures Including Practicals
1	Computer Hardware	10
2	Windows	10
3	Internet	10
4	Word - 2013	15
4	Excel -2013	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Computer Hardware</b>
	Personal Computers- identification/demonstration of different storage Devices like CD and CD drive, hard disk- HDD, storing and retrieving data from various storage devices, identification of various input and output devices. Primary memory, RAM and ROM- Processor- CPU, it's speed- machine cycle, ports, computer buses, Different types of printers. Introduction to trouble shooting of personal computers.
2	<b>Windows</b>
	Introduction, features, various versions of windows, My computer, my documents, recycle bin, network neighbourhood, start menu, taskbar, file and folder operation (creating, copying, moving, deleting), system tools, creating shortcuts,
3	<b>Internet</b>
	What is internet, most popular internet services , functions of internet like email, WW, FTP, usenet, Instant messaging, internet telephony, using address book, working with task list, scheduling appointments, reminders, events
4	<b>Word – 2013</b>
	Getting started, The Word window, New documents, Document navigation, Editing text, Working with text, Undo and Redo commands, Cut, copy, and paste, Find and replace Text formatting, Character formatting, Tab settings, Paragraph formatting, Paragraph spacing and indents Tables, Creating tables, Working with table content, Changing the table structure Page layout, Headers and footers, Page setup Graphics, Adding graphics and clip art, Working with graphics Proofing, printing, and exporting, Spelling and grammar, AutoCorrect, Printing and exporting documents
5	<b>Excel- 2013</b>
	Fundamentals of Excel, Cut, Copy, Insert, Delete, Paste Special, Custom Formatting , Undo, Redo, Excel Formulas – Basic, Useful functions and Paste Function, Calc, Comments, Drawing toolbar, Edit, Replace, Delete, Clear, Essential Printing, Data Sorting, Hiding, AutoFormats, Protection, Basic Charts, Basic Formatting, If Function



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**Revised Syllabus of Courses of B.Com.(Financial Markets)**  
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<ul style="list-style-type: none"> <li>• Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Financial Accounting by LesileChandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi</li> <li>• Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai</li> <li>• Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi</li> <li>• Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc</li> <li>• Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida</li> <li>• Compendium of Statement and Standard of Accounting, ICAI</li> <li>• Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Company Accounting Standards by ShrinivasanAnand, Taxman, New Delhi</li> <li>• Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi</li> <li>• Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi</li> <li>• Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> <li>• Financial Accounting a Managerial Perspective, Varadraj B. Bapat, MehulRaithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> </ul>
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## **Revised Syllabus of Courses of B.Com.(Financial Markets)**

### **Programme at Semester II**

**with effect from the Academic Year 2016-2017**

#### **Reference Books**

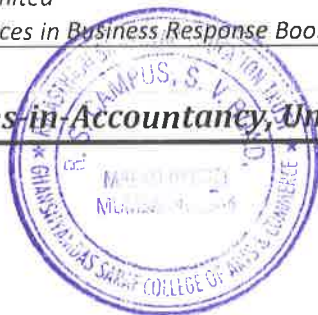
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<ul style="list-style-type: none"><li>• <i>Principles of Management</i> - P.C. Tripathi &amp; P.N. Reddy.</li><li>• <i>Essentials of Management</i> - Wehrich and Koontz.</li><li>• <i>Principles of Management</i> - L.M. Prasad</li><li>• <i>Principles of Management</i> - Dinkar Pagare</li><li>• <i>Business Management</i> - C.B. Gupta</li><li>• <i>Business Management</i> - N. Premavathy</li><li>• <i>Principles of Management</i> - J. Jayasankar</li></ul>
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Ganeshyandis Saral College

IN Arts & Commerce

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

**Scheme of Evaluation**

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

**A) Internal Assessment: 25 %**

**Question Paper Pattern**

**(Internal Assessment- Courses without Practical Courses)**

Sr. No.	Particular	Marks
1	<b>One class test (20 Marks)</b>	
	Match the Column/ Fill in the Blanks/ Multiple Choice Questions (½ Mark each)	05 Marks
	Answer in One or Two Lines (Concept based Questions) (01 Mark each)	05 Marks
	Answer in Brief (Attempt Any Two of the Three) (05 Marks each)	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

**Question Paper Pattern**

**(Internal Assessment- Courses with Practical Courses)**

Sr. No.	Particular	Marks
1	<b>Semester End Practical Examination (20 Marks)</b>	
	Journal	05 Marks
	Viva	05 Marks
	Laboratory Work	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

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**B) Semester End Examination: 75 %**

- i) Duration: The examination shall be of 2 ½ Hours duration
- ii) Theory question paper pattern
  - There shall be five questions each of 15 marks.
  - All questions shall be compulsory with internal choice within the questions.
  - Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.

**(Detail question paper pattern has been given separately)**

**Passing Standard**

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.



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## Question Paper Pattern (Practical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

**Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.**



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## Question Paper Pattern (Theoretical Courses)

Maximum Marks: 75

Questions to be set: 05

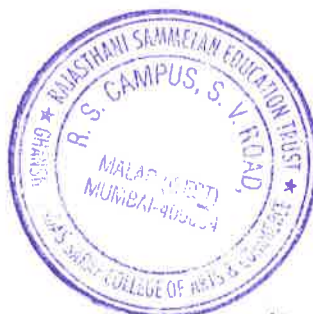
Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

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



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# University of Mumbai



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

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

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

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



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

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Rajawade Sanshodhan Mandal Education Trust  
Chandhyani Saraf College  
Of Arts & Commerce

# Bachelor of Management Studies (BMS) Programme

## Under Choice Based Credit, Grading and Semester System

### Course Structure

#### FYBMS

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

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

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



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# SYBMS

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

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

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



# TYBMS

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

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
1	<b>Elective Courses (EC)</b>		1	<b>Elective Courses (EC)</b>	
1,2,3 & 4	*Any four courses from the following list of the courses	12	1,2,3 & 4	**Any four courses from the following list of the courses	12
2	<b>Core Courses (CC)</b>		2	<b>Core Courses (CC)</b>	
5	Logistics & Supply Chain Management	04	5	Operation Research	04
3	<b>✓ Project Work</b>		3	<b>✓ Project Work</b>	
6	Project Work I	04	6	Project Work II	04
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

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

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

**Note: Group selected in Semester III will continue in Semester V & Semester VI**

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# University of Mumbai



**Revised Syllabus  
and  
Question Paper Pattern  
of Courses  
of  
Bachelor of Management  
Studies(BMS) Programme  
First Year  
*Semester I and II***

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

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

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



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# Bachelor of Management Studies (BMS) Programme

## Under Choice Based Credit, Grading and Semester System

### Course Structure

FYBMS

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

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

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

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

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

**Semester I**

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

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

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

***Elective Courses (EC)***

**1. Introduction to Financial Accounts**

***Modules at a Glance***

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



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

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

**Elective Courses (EC)**

**2. Business Law**

**Modules at a Glance**

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



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Sr. No.	Modules / Units
1	<b>Contract Act, 1872 &amp; Sale of Goods Act, 1930</b>
	<ul style="list-style-type: none"> <li>• <b>Contract Act, 1872:</b> Essential elements of Contract; Agreement and Contract – Capacity to Contract, free consent, consideration, lawful objects/ consideration, Breach of contract. Remedies for breach of Contract.</li> <li>• <b>Sale of Goods Act, 1930:</b> Scope of Act, Sale and Agreement to sell, essential of a valid Sale Contract – Conditions and warranties – Implied Condition and warranties, Rights of an unpaid seller.</li> </ul>
2	<b>Negotiable Instrument Act, 1981 &amp; Consumer Protection Act, 1986</b>
	<ul style="list-style-type: none"> <li>• <b>Negotiable Instrument Act, 1981:</b> Introduction of Negotiable Instruments – Characteristics of negotiable instruments, Promissory note, Bills of exchange, Cheque, Dishonour of Cheque.</li> <li>• <b>Consumer Protection Act, 1986:</b> Objects of Consumer Protection- Introduction of Consumers, who is consumer? Meaning of the words “Goods and services” – Meaning of the words “Defects and Deficiencies of goods and services” Consumer disputes and Complaints.</li> </ul>
3	<b>Company Law</b>
	<ul style="list-style-type: none"> <li>• <b>Company Law:</b> What is company? – Incorporation of company – MOA, AOA, Prospectus, Meetings, Meaning of transfer and transmission of shares.</li> </ul>
4	<b>Intellectual Property Rights (IPR)</b>
	<ul style="list-style-type: none"> <li>• <b>Intellectual Property Rights (IPR)</b> <ul style="list-style-type: none"> <li>▪ IPR definition/ objectives</li> <li>▪ Patent definition. What is patentable? What is not patentable? Invention And its Attributes, Inventors and Applications</li> <li>▪ Trademarks, definition, types of trademarks, infringement and passing off.</li> <li>▪ Copy right definition and subject in which copy right exists, Originality, Meaning and Content, Authors and Owners, Rights and Restrictions.</li> <li>▪ Geographical indications (only short notes)</li> </ul> </li> </ul>



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

***Elective Courses (EC)***

**3. Business Statistics**

***Modules at a Glance***

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



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



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

***Ability Enhancement Courses (AEC)***

**4. Business Communication- I**

***Modules at a Glance***

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



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



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



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

***Skill Enhancement Courses (SEC)***

**5. Foundation Course -I**

***Modules at a Glance***

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



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



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(BMS) Programme at Semester I  
with Effect from the Academic Year 2016-2017***

***Skill Enhancement Courses (SEC)***

**5. Foundation Course in NSS - I**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to NSS	10
2	Concept of Society and Social Issues in India	15
3	Indian Constitution and Social Justice	10
4	Human Personality and National Integration	10
Total		45



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Sr. No.	Modules / Units
1	<b>Introduction to NSS</b>
	<b>Introduction to National Service Scheme(NSS)</b> Orientation and structure of National Service Scheme(NSS) National Service Scheme(NSS)- its objectives The historical perspective of National Service Scheme(NSS) National Service Scheme(NSS)- Symbol and its meaning National Service Scheme(NSS)- its hierarchy from national to college level <b>National Service Scheme(NSS) Regular activities</b> Distribution of working hours- Association between issues and programs- community project- urban rural activities, Association- modes of activity evaluation
2	<b>Concept of Society and Social Issues in India</b>
	<b>History and philosophy of social sciences in India</b> Concept of society- Development of Indian society - Features of Indian Society- Division of labour and cast system in India <b>Basic social issues in India</b> Degeneration of value system, Family system, Gender issues, Regional imbalance
3	<b>Indian Constitution and Social Justice</b>
	<b>Indian Constitution</b> Features of Indian Constitution - Provisions related to social integrity and development <b>Social Justice</b> Social Justice- the concept and its features Inclusive growth- the concept and its features
4	<b>Human Personality and National Integration</b>
	<b>Dimensions of human personality</b> Social Dimension of Human personality- Understanding of the society Physical Dimension of Human personality- Physical Exercise, Yoga, etc. <b>National integration &amp; Communal Harmony</b> National Integration- its meaning, importance and practice Communal Harmony- its meaning, importance and practice



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**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester I**

**with Effect from the Academic Year 2016-2017**

**Skill Enhancement Courses (SEC)**

**5.Foundation Course in NCC - I**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to NCC, National Integration & Awareness	10
2	Drill: Foot Drill	10
3	Adventure Training, Environment Awareness and Conservation	10
4	Personality Development and Leadership	10
5	Specialized Subject: Army/ Navy/ Air	05
Total		45



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Sr. No.	Modules / Units
1	<b>Introduction to NCC, National Integration &amp; Awareness</b>
	<p><b>Desired outcome:</b> The students will display sense of patriotism, secular values and shall be transformed into motivated youth who will contribute towards nation building through national unity and social cohesion.</p> <ul style="list-style-type: none"> <li>• Genesis, Aims, Objectives of NCC &amp; NCC Song</li> <li>• Organisation &amp; Training</li> <li>• Incentives &amp; Benefits</li> <li>• Religions, Culture, Traditions and Customs of India</li> <li>• National Integration: Importance and Necessity</li> <li>• Freedom Struggle</li> </ul>
2	<b>Drill: Foot Drill</b>
	<p><b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> <li>• General and Words of Command</li> <li>• Attention, Stand at Ease and Stand Easy, Turning and Inclining at the Halt</li> <li>• Sizing, Forming Up in Three Ranks and Numbering, Open and Close Order March and Dressing</li> <li>• Saluting at the Halt, Getting On Parade, Dismissing and Falling Out</li> <li>• Marching, Length of Pace and Time of Marching in Quick Time and Halt, Slow March and Halt</li> <li>• Turning on the March and Wheeling.</li> <li>• Saluting on the March.</li> <li>• Formation of squad and Squad Drill.</li> </ul>
3	<b>Adventure Training, Environment Awareness and Conservation</b>
	<p><b>Adventure Training</b></p> <p><b>Desired outcome:</b> The students will overcome fear &amp; inculcate within them the sense of adventure, sportsmanship, esprit-d-corp and develop confidence, courage, determination, diligence and quest for excellence.</p> <ul style="list-style-type: none"> <li>• Any Two such as – Obstacle course, Slithering, Trekking, Cycling, Rock Climbing, Para Sailing, Sailing, Scuba Diving etc</li> </ul> <p><b>Environment Awareness and Conservation</b></p> <p><b>Desired outcome:</b> The student will be aware of the conservation of natural resources and protection of environment.</p> <ul style="list-style-type: none"> <li>• Natural Resources – Conservation and Management</li> <li>• Water Conservation and Rainwater Harvesting</li> </ul>



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Sr. No.	Modules / Units
4	<b>Personality Development and Leadership</b> <b>Desired outcome:</b> The student will develop an all-round personality with adequate leadership traits to deal / contribute effectively in life. <ul style="list-style-type: none"> <li>• Introduction to Personality Development</li> <li>• Factors Influencing /Shaping Personality: Physical, Social, Physiological, Philosophical and Psychological</li> <li>• Self Awareness Know yourself/ Insight</li> <li>• Change Your Mind Set</li> <li>• Communication Skills: Group Discussion / Lecturettes (Public Speaking)</li> <li>• Leadership Traits</li> <li>• Types of Leadership</li> </ul>
5	<b>Specialized Subject: Army Or Navy Or Air</b> <u><b>Army</b></u> <b>Desired outcome:</b> The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces. It will also acquaint, expose & provide basic knowledge about armed, naval and air-force subjects <b>A. Armed Force</b> <ul style="list-style-type: none"> <li>• Basic organisation of Armed Forces</li> <li>• Organisation of Army</li> <li>• Badges and Ranks</li> </ul> <b>B. Introduction to Infantry and weapons and equipments</b> <ul style="list-style-type: none"> <li>• Characteristics of 7.62mm SLR Rifle, Ammunition, Fire power, Stripping, Assembling and Cleaning</li> </ul> <b>C. Military history</b> <ul style="list-style-type: none"> <li>• Biographies of renowned Generals (Carriapa / Sam Manekshaw)</li> <li>• Indian Army War Heroes- PVCs</li> </ul> <b>D. Communication</b> <ul style="list-style-type: none"> <li>• Types of Communications</li> <li>• Characteristics of Wireless Technologies (Mobile, Wi-Fi etc.)</li> </ul> <p style="text-align: center;"><b>OR</b></p> <u><b>Navy</b></u> <b>A. Naval orientation and service subjects</b> <ul style="list-style-type: none"> <li>• History of the Indian Navy-Pre and Post Independence, Gallantry award winners</li> <li>• Organization of Navy- NHQ, Commands, Fleets, Ships and shore establishments</li> <li>• Types of Warships and their role</li> <li>• Organization of Army and Air Force- Operational and Training commands</li> <li>• Ranks of Officers and Sailors, Equivalent Ranks in the Three Services</li> </ul> <b>B. Ship and Boat Modelling</b> <ul style="list-style-type: none"> <li>• Principles of Ship Modelling</li> <li>• Maintenance and Care of tools</li> </ul>

Sr. No.	Modules / Units
	<p><b>C. Search and Rescue</b></p> <ul style="list-style-type: none"> <li>• SAR Organization in the Indian ocean</li> </ul> <p><b>D. Swimming</b></p> <p>Floating for three minutes and Free style swimming for 50 meters</p> <p style="text-align: center;"><b>OR</b></p> <p><b>AIR</b></p> <p><b>A. General Service Knowledge</b></p> <ul style="list-style-type: none"> <li>• Development of Aviation</li> <li>• History of IAF</li> </ul> <p><b>B. Principles of Flight</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Laws of Motion</li> <li>• Glossary of Terms.</li> </ul> <p><b>C. Airmanship</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Airfield Layout</li> <li>• Rules of the Air</li> <li>• Circuit Procedure</li> <li>• ATC/RT Procedures</li> <li>• Aviation Medicine</li> </ul> <p><b>D. Aero- Engines</b></p> <ul style="list-style-type: none"> <li>• Introduction to Aero-engines</li> </ul>



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***Revised Syllabus of Courses of Bachelor of Management Studies  
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***Skill Enhancement Courses (SEC)***

**5. Foundation Course in Physical Education - I**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to Basic Relevant concepts in Physical Education	10
2	Components of Physical Fitness	15
3	Testing Physical Fitness	10
4	Effect of Exercise on various Body System	10
Total		45



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Sr. No.	Modules / Units
1	<b>Introduction to Basic Relevant concepts in Physical Education</b>
	<ul style="list-style-type: none"> <li>• Dimensions and determinants of Health, Fitness &amp; Wellness</li> <li>• Concept of Physical Education and its importance</li> <li>• Concept of Physical Fitness and its types</li> <li>• Concept of Physical Activity, exercise and its types &amp; benefits</li> </ul>
2	<b>Components of Physical Fitness</b>
	<ul style="list-style-type: none"> <li>• Concept of components of Physical Fitness</li> <li>• Concept and components of HRPF</li> <li>• Concept and components of SRPF</li> <li>• Importance of Physical Education in developing physical fitness components.</li> </ul>
3	<b>Testing Physical Fitness</b>
	<ul style="list-style-type: none"> <li>• Tests for measuring Cardiovascular Endurance</li> <li>• Tests for measuring Muscular Strength &amp; Endurance</li> <li>• Tests for measuring Flexibility</li> <li>• Tests for measuring Body Composition</li> </ul>
4	<b>Effect of Exercise on various Body System</b>
	<ul style="list-style-type: none"> <li>• Effect of exercises on Musculoskeletal system</li> <li>• Effect of exercises on Circulatory System</li> <li>• Effect of exercises on Respiratory System</li> <li>• Effect of exercises on Glandular System</li> </ul>



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**Core Courses (CC)**

**6. Foundation of Human Skills**

**Modules at a Glance**

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



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Sr. No.	Modules / Units
1	<b>Understanding of Human Nature</b> <ul style="list-style-type: none"> <li>• <b>Individual Behaviour:</b> Concept of a man, individual differences, factors affecting individual differences, Influence of environment</li> <li>• <b>Personality and attitude:</b> Determinants of personality, Personality traits theory, Big five model, Personality traits important for organizational behaviour like authoritarianism, locus of control, Machiavellianism, introversion-extroversion achievement orientation, self – esteem, risk taking, self-monitoring and type A and B personalities, Concept of understanding self through JOHARI WINDOWS, Nature and components of attitude, Functions of attitude, Ways of changing attitude, Reading emotions</li> <li>• <b>Thinking, learning and perceptions:</b> Thinking skills, thinking styles and thinking hat, Managerial skills and development, Learning characteristics, theories of learning (classical conditioning, operant conditioning and social learning approaches), Intelligence, type ( IQ, EQ, SQ, at work place), Perception features and factor influencing individual perception, Effects of perceptual error in managerial decision making at work place. (Errors such as Halo effect, stereotyping, prejudice attributional).</li> </ul>
2	<b>Introduction to Group Behaviour</b> <ul style="list-style-type: none"> <li>• <b>Introduction to Group Behaviour</b> <ul style="list-style-type: none"> <li>▪ <b>Group Dynamics:</b> Nature, types, group behaviour model (roles, norms, status, process, structures)</li> <li>▪ <b>Team effectiveness:</b> nature, types of teams, ways of forming an effective team.</li> <li>▪ Setting goals.</li> </ul> </li> <li>• <b>Organizational processes and system.</b> <ul style="list-style-type: none"> <li>▪ <b>Power and politics:</b> nature, bases of power, politics nature, types, causes of organizational politics, political games.</li> <li>▪ <b>Organizational conflicts and resolution:</b> Conflict features, types, causes leading to organizational conflicts, levels of conflicts, ways to resolve conflicts through five conflicts resolution strategies with outcomes.</li> </ul> </li> </ul>
3	<b>Organizational Culture and Motivation at workplace</b> <ul style="list-style-type: none"> <li>• <b>Organizational Culture:</b> <ul style="list-style-type: none"> <li>▪ Characteristics of organizational culture.</li> <li>▪ Types, functions and barriers of organizational culture</li> <li>▪ Ways of creating and maintaining effective organization culture</li> </ul> </li> <li>• <b>Motivation at workplace:</b> Concept of motivation Theories of motivation in an organisational set up. <ul style="list-style-type: none"> <li>▪ A.Maslow Need Hierarchy</li> <li>▪ F.Hertzberg Dual Factor</li> <li>▪ Mc.Gregor theory X and theory Y.</li> </ul> Ways of motivating through carrot (positive reinforcement) and stick (negative reinforcement) at workplace. </li> </ul>



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



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***Core Courses (CC)***

**7. Business Economics - I**

***Modules at a Glance***

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



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Sr. No.	Modules / Units
1	<b>Introduction</b>
	<b>Scope and Importance of Business Economics</b> - basic tools- Opportunity Cost principle- Incremental and Marginal Concepts. Basic economic relations - functional relations: equations- Total, Average and Marginal relations- use of Marginal analysis in decision making, The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium
2	<b>Demand Analysis</b>
	<b>Demand Function</b> - nature of demand curve under different markets Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- relationship between elasticity of demand and revenue concepts <b>Demand estimation and forecasting:</b> Meaning and significance - methods of demand estimation : survey and statistical methods (numerical illustrations on trend analysis and simple linear regression)
3	<b>Supply and Production Decisions and Cost of Production</b>
	<b>Production function:</b> short run analysis with Law of Variable Proportions- Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs- Long run production function and Laws of Returns to Scale - expansion path - Economies and diseconomies of Scale. <b>Cost concepts:</b> Accounting cost and economic cost, implicit and explicit cost, fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run (hypothetical numerical problems to be discussed), LAC and Learning curve - Break even analysis (with business applications)
4	<b>Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition</b>
	Short run and long run equilibrium of a competitive firm and of industry - monopoly - short run and long- run equilibrium of a firm under Monopoly <b>Monopolistic competition:</b> Equilibrium of a firm under monopolistic competition, debate over role of advertising (topics to be taught using case studies from real life examples) <b>Oligopolistic markets:</b> key attributes of oligopoly - Collusive and non collusive oligopoly market - Price rigidity - Cartels and price leadership models (with practical examples)
5	<b>Pricing Practices</b>
	Cost oriented pricing methods: cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing (case studies on how pricing methods are used in business world)



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

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

## Semester II

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

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



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***Elective Courses(EC)***

**1. Principles of Marketing**

***Modules at a Glance***

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



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



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**Elective Courses (EC)**

**2. Industrial Law**

**Modules at a Glance**

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



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



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***Elective Courses (EC)***

**3.Business Mathematics**

***Modules at a Glance***

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



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



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***Ability Enhancement Courses (AEC)***

**4. Business Communication - II**

***Modules at a Glance***

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



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



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***Skill Enhancement Courses (SEC)***

**5. Foundation Course – II**

***Modules at a Glance***

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



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



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***Skill Enhancement Courses (SEC)***

**5. Foundation Course in NSS - II**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Socio-economic Survey and Special Camp	10
2	Orientation of the College Unit and Communication Skills	15
3	Rapport with Community and Programme Planning	10
4	Government Organisations /Non-Government Organisations	10
Total		45



  
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Sr. No.	Modules / Units
1	<b>Socio-economic Survey and Special Camp</b>
	<p><b>Socio economic survey</b> Socio-economic survey- its meaning and need, Process of Socio-economic survey- design of questionnaire; data collection, data analysis and report writing</p> <p><b>Special camping activity</b> Concept of camp- Identification of community problems- Importance of group living- Team building- Adoption of village- Planning for camp- pre camping, during the course of camp and post camping activities</p>
2	<b>Orientation of the College Unit and Communication Skills</b>
	<p><b>Training and orientation of the program unit in the college</b> Leadership training – formation of need based programmes- Concept of campus to community(C to C) activities</p> <p><b>Communication skills and Documentation</b> Communication skills- the concept, Verbal, Non-Verbal communication The documentation- Activity Report Writing – basics of NSS accounting – Annual Report – Press note and preparation</p>
3	<b>Rapport with Community and Programme Planning</b>
	<p><b>Working with individual group and community</b> Ice breaking- interaction games – conflict resolution</p> <p><b>Program planning</b> Programme planning- the concept and its features, requirements for successful implementation of program- program flow charting- feedback</p>
4	<b>Government Organisations /Non-Government Organisations</b>
	<p><b>Structure of Government Organisations and Non-Government Organisations</b> Government organisations (GO)- its meaning -Legal set up, functioning, Sources of funding Non-Government organisations (NGO)- its meaning -Legal set up, functioning, Sources of funding National Service Scheme(NSS)- Government organisations (GO) and Non-Government organisations (NGO)</p> <p><b>Government schemes for community development</b> Schemes of Government welfare departments for community development- provisions &amp; examples</p>



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**Skill Enhancement Courses (SEC)**

**5.Foundation Course in NCC - II**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Disaster Management, Social Awareness and Community Development	10
2	Health and Hygiene	10
3	Drill with Arms	10
4	Weapon Training	10
5	Specialized Subject: Army Or Navy Or Air	05
Total		45



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Sr. No.	Modules / Units
1	<b>Disaster Management, Social Awareness and Community Development</b> <b>Disaster Management:</b> <b>Desired outcome:</b> The student shall gain basic information about civil defence organisation / NDMA & shall provide assistance to civil administration in various types of emergencies during natural / manmade disasters <ul style="list-style-type: none"> <li>• Civil Defence Organisation and Its Duties/ NDMA</li> <li>• Types of Emergencies/ Natural Disaster</li> <li>• Assistance during Natural / Other Calamities: Flood / Cyclone/ Earth Quake/ Accident etc.</li> <li>• 'Avan' model of NCC</li> </ul> <b>Social Awareness and Community Development:</b> <b>Desired outcome:</b> The student shall have an understanding about social service and its need, about NGOs and shall participate in community action programmes for betterment of the community. <ul style="list-style-type: none"> <li>• Basics of Social Service, Weaker Sections of Our Society and Their Needs</li> <li>• Social/ Rural Development Project: MNREGA, SGSY, NSAP etc.</li> <li>• Contribution of Youth towards Social Welfare</li> <li>• Civic Responsibilities</li> <li>• Causes &amp; Prevention of HIV/AIDS; Role of Youth</li> </ul>
2	<b>Health and Hygiene</b> <b>Desired outcome:</b> The student shall be fully aware about personal health and hygiene lead a healthy life style and foster habits of restraint and self awareness. <ul style="list-style-type: none"> <li>• Structure and Functioning of the Human Body</li> <li>• Hygiene and Sanitation (Personal and Food Hygiene)</li> <li>• Infectious &amp; Contagious Diseases &amp; Their Prevention</li> </ul>
3	<b>Drill with Arms</b> <b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes. <ul style="list-style-type: none"> <li>• Attention, Stand at Ease and Stand Easy</li> <li>• Getting on Parade with Rifle and Dressing at the Order</li> <li>• Dismissing and Falling Out</li> <li>• Ground / Take Up Arms</li> <li>• Present From the Order and Vice-versa</li> <li>• General Salute, Salami Shastra</li> </ul>
4	<b>Weapon Training</b> <b>Desired outcome:</b> The student shall have basic knowledge of weapons and their use and handling. <ul style="list-style-type: none"> <li>• Characteristics of a Rifle / Rifle Ammunition and its Fire Power</li> <li>• Stripping, Assembling, Care and Cleaning and Sight Setting of .22 rifle</li> <li>• Stripping, Assembling, Care and Cleaning of 7.62mm SLR</li> <li>• Loading, Cocking and Unloading</li> <li>• The lying position, Holding and Aiming- I</li> <li>• Trigger control and firing a shot</li> <li>• Range procedure and safety precautions</li> <li>• Short range firing, Aiming- II -Alteration of sight</li> </ul>



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Sr. No.	Modules / Units
5	<b>Specialized Subject: Army Or Navy Or Air</b>
	<p><b>Army</b></p> <p><b>Desired outcome:</b> The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces. It will also acquaint, expose &amp; provide basic knowledge about armed, naval and air-force subjects</p> <p><b>A. Map reading</b></p> <ul style="list-style-type: none"> <li>• Introduction to types of Maps and Conventional signs</li> <li>• Scales and Grid system</li> <li>• Topographical forms and technical terms</li> <li>• Relief, contours and Gradients</li> <li>• Cardinal points and Types of North</li> <li>• Types of bearings and use of Service Protractor</li> <li>• Prismatic compass and its use and GPS</li> </ul> <p><b>B. Field Craft and Battle Craft</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Judging distance</li> <li>• Description of ground</li> <li>• Recognition, Description and Indication of landmarks and targets</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p><b>Navy</b></p> <p><b>A. Naval Communication</b></p> <ul style="list-style-type: none"> <li>• Introduction to Naval Modern Communication, Purpose and Principles <ul style="list-style-type: none"> <li>▪ Introduction of Naval communication</li> <li>▪ Duties of various communication sub-departments</li> </ul> </li> <li>• Semaphore <ul style="list-style-type: none"> <li>▪ Introduction of position of letters and prosigns</li> <li>▪ Reading of messages</li> <li>▪ Transmission of messages</li> </ul> </li> </ul> <p><b>B. Seamanship</b></p> <ul style="list-style-type: none"> <li>• <b>Anchor work</b> <ul style="list-style-type: none"> <li>▪ Parts of Anchor and Cable, their identification</li> </ul> </li> <li>• <b>Rigging</b> <ul style="list-style-type: none"> <li>▪ Types of ropes and breaking strength- stowing, maintenance and securing of ropes</li> <li>▪ Practical Bends and Hitches: Reef Knot, Half hitch, Clove Hitch, Rolling Hitch, Timber Hitch, Bow Line, Round Turn and Two half hitch and Bow line on the Bight and its basic elements and uses.</li> <li>▪ Introduction to Shackles, Hooks, Blocks and Derricks, Coiling Down and Splicing of rope</li> </ul> </li> </ul> <p><b>C. Boat work</b></p> <ul style="list-style-type: none"> <li>• Parts of Boat and Parts of an Oar</li> <li>• Instruction on boat Pulling- Pulling orders</li> <li>• Steering of boat under oars, Practical instruction on Boat Pulling, Precautions while pulling</li> </ul>



Sr. No.	Modules / Units
	<p style="text-align: center;"><b>OR</b></p> <p><b>Air</b></p> <p><b>A. Air frames</b></p> <ul style="list-style-type: none"> <li>• Aircraft Controls</li> <li>• Landing Gear</li> </ul> <p><b>B. Instruments</b></p> <ul style="list-style-type: none"> <li>• Basic Flight Instruments</li> </ul> <p><b>C. Aircraft Particulars</b></p> <ul style="list-style-type: none"> <li>• Aircraft Particulars (Type specific)</li> </ul> <p><b>D. Aero modelling</b></p> <ul style="list-style-type: none"> <li>• History of Aero modelling</li> <li>• Materials used in Aero modelling</li> <li>• Type of Aero models</li> <li>• Flying/ Building of Aero models</li> </ul>



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**Skill Enhancement Courses (SEC)**

**5.Foundation Course in Physical Education - II**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Development of Fitness	10
2	Health, Fitness and Diseases	15
3	Yoga Education	10
4	Daily Schedule of Achieving Quality of Life and Wellness	10
Total		45



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Sr. No.	Modules / Units
1	<b>Development of Fitness</b>
	<ul style="list-style-type: none"> <li>• Benefits of physical fitness and exercise and principles of physical fitness</li> <li>• Calculation of fitness index level 1-4</li> <li>• Waist-hip ratio Target Heart Rate, BMI and types and principles of exercise (FITT)</li> <li>• Methods of training – continues, Interval, circuit, Fartlek and Plyometric</li> </ul>
2	<b>Health, Fitness and Diseases</b>
	<ul style="list-style-type: none"> <li>• Definition of obesity and its management</li> <li>• Communicable diseases, their preventive and therapeutic aspects</li> <li>• Factors responsible for communicable diseases</li> <li>• Preventive and therapeutic aspect of Communicable and non- communicable diseases</li> </ul>
3	<b>Yoga Education</b>
	<ul style="list-style-type: none"> <li>• Meaning and history of yoga</li> <li>• Ashtang yoga and types of yoga</li> <li>• Types of Suryanamaskar and Technique of Pranayam</li> <li>• Benefits of Yoga</li> </ul>
4	<b>Daily Schedule of Achieving Quality of Life and Wellness</b>
	<ul style="list-style-type: none"> <li>• Daily schedule based upon one's attitude, gender, age &amp; occupation.</li> <li>• Basic – module: - Time split for rest, sleep, diet, activity &amp; recreation.</li> <li>• Principles to achieve quality of life:- positive attitude, daily regular exercise, control over food habits &amp; healthy hygienic practices.</li> </ul>



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**Core Courses (CC)**

**6. Business Environment**

**Modules at a Glance**

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



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



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**Core Courses (CC)**

**7. Principles of Management**

**Modules at a Glance**

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



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



  
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**Reference Books**

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



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### Foundation Course - I

- *Social and Economic Problems in India*, Naseem Azad, R Gupta Pub (2011)
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  - *Social Problems in India*, Ram Ahuja, Rawat Pub (2014)
  - *Faces of Feminine in Ancient, medieval and Modern India*, Mandakranta Bose Oxford University Press
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  - *Rural, Urban Migration : Trends, challenges & Strategies*, S Rajagopalan, ICFAI- 2012
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  - *The Constitution of India*, P M Bakshi 2011
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  - *Politics in India: structure, Process and Policy* Subrata Mitra, Routledge Pub
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  - *Problems of Communalism in India*, Ravindra Kumar Mittal Pub
- Combating communalism in India: Key to National Integration*, KawalKishor Bhardwaj, Mittal Pub

### Foundation Course in NSS

- *National Service Scheme Manual (Revised) 2006*, Government of India, Ministry of Youth Affairs and Sports, New Delhi.
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- *Avhan Chancellor's Brigade - NSS Wing, Training camp on Disaster Preparedness Guidelines*, March 2012
- *RashtriyaSevaYojanaSankalpana* - Prof.Dr.SankayChakane, Dr.Pramod\Pabrekar, Diamond Publication, Pune
- *National Service Scheme Manual for NSS District Coordinators*, National Service Scheme Cell, Dept. of Higher and Technical Education, Mantralaya,
- *Annual report of National Service Scheme (NSS) published by Dept. of Higher and Technical Education*, Mantralaya,
- *NSS Cell, Dept. of Higher and Technical Education, Mantralaya, UTKARSHA- Socio and cultural guidelines*
- *Case material as a Training Aid for Field Workers*, Gurmeet Hans.
- *Social service opportunities in hospitals*, Kapil K. Krishnan, TISS
- *New Trends in NSS*, Research papers published by University of Pune
- *ANOOGUNJ Research Journal*, published by NSS Unit C- K. Thakur college

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**with effect from the Academic Year 2016-2017**

**Scheme of Evaluation**

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

**A) Internal Assessment: 25 %**

**Question Paper Pattern**

**(Internal Assessment- Courses without Practical Courses)**

Sr. No.	Particular	Marks
1	<b>One class test (20 Marks)</b>	
	Match the Column/ Fill in the Blanks/ Multiple Choice Questions (½ Mark each)	05 Marks
	Answer in One or Two Lines (Concept based Questions) (01 Mark each)	05 Marks
	Answer in Brief (Attempt Any Two of the Three) (05 Marks each)	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

**Question Paper Pattern**

**(Internal Assessment- Courses with Practical Courses)**

Sr. No.	Particular	Marks
1	<b>Semester End Practical Examination (20 Marks)</b>	
	Journal	05 Marks
	Viva	05 Marks
	Laboratory Work	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks



**B) Semester End Examination: 75 %**

- i) Duration: The examination shall be of 2 ½ Hours duration
- ii) Theory question paper pattern
  - There shall be five questions each of 15 marks.
  - All questions shall be compulsory with internal choice within the questions.
  - Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.

**(Detail question paper pattern has been given separately)**

**Passing Standard**

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.



*Jacques*

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## Question Paper Pattern (Practical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

*Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.*



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## Question Paper Pattern (Theoretical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

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



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## **Master of Commerce (M.Com) Programme Two Year Integrated Programme - Four Semesters *Course Structure***

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

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

***Faculty of Commerce, University of Mumbai***



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# Master of Commerce (M.Com) Programme

## Under Choice Based Credit, Grading and Semester System

### Course Structure

#### M.Com I

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

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
<b>1</b>	<b>Core Courses (CC)</b>		<b>1</b>	<b>Core Courses (CC)</b>	
1	Strategic Management	06	1	Research Methodology for Business	06
2	Economics for Business Decisions	06	2	Macro Economics concepts and Applications	06
3	Cost and Management Accounting	06	3	Corporate Finance	06
4	Business Ethics and Corporate Social Responsibility	06	4	E-Commerce	06
<b>Total Credits</b>		<b>24</b>	<b>Total Credits</b>		<b>24</b>

#### M.Com II

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

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
1,2 and 3	*Any one group of courses from the following list of the courses (Group – A/B/C/D/E)	18	1,2 and 3	**Any one group of courses from the following list of the courses (Group – A/B/C/D/E)	18
<b>2</b>	<b>✓ Project Work</b>		<b>2</b>	<b>✓ Project Work</b>	
4	Project Work - I	06	4	Project Work - II	06
<b>Total Credits</b>		<b>24</b>	<b>Total Credits</b>		<b>24</b>

✓ **Note:** Project work is considered as a special course involving application of knowledge in solving/ analyzing/ exploring a real life situation/ difficult problem. Project work would be of 06 credits. A project work may be undertaken in any area of Elective Courses



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1	<i>*List of group of Elective Courses (EC) for Semester III (Any Three out of Five)</i>		1	<i>** List of group of Elective Courses (EC) for Semester IV (Any Three out of Five)</i>	
<b>Group A: Advanced Accounting, Corporate Accounting and Financial Management</b>					
1	Advanced Financial Accounting	06	1	Advanced Auditing	06
2	Corporate Financial Accounting	06	2	Indirect Tax	06
3	(Skill based) : Financial Management	06	3	International Financial Reporting Standards	06
4	Direct Tax	06	4	Personal Financial Planning	06
5	Financial Services	06	5	Financial Journalism	06
<b>Group B: Business Studies (Management)</b>					
1	Human Resource Management	06	1	Supply chain management and logistics	06
2	Rural Marketing	06	2	Advertising and sales Management	06
3	Entrepreneurial Management	06	3	Retail Management	06
4	Marketing Strategies and practices	06	4	Tourism Management	06
5	Organizational Behaviour	06	5	Management of Business Relations	06
<b>Group C : Banking &amp; Finance</b>					
1	Banking Law and Practices	06	1	Cooperative Banking System	06
2	(Skill based) Legal framework of banking	06	2	Financial Institutions and Markets	06
3	Commercial Bank Management	06	3	Accounting and Auditing of Banking	06
4	Investment Management Analysis	06	4	International Finance	06
5	Financial Risk Management	06	5	Financial Services	06
<b>Group D : E-Commerce</b>					
1	Database Management System	06	1	E-Commerce Security and Law	06
2	Internet & Web-Designing (skill based)	06	2	Advance technology for E-Commerce	06
3	Network Infrastructure and Payment System	06	3	Management Information System	06
4	Logistic & supply chain Management in E-Commerce	06	4	Digital Marketing	06
5	Business Models in E-Commerce & ICT Applications	06	5	International Business, Law and Taxation	06

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1      *List of group of Elective Courses (EC) for Semester III (Any Three out of Five)			1      ** List of group of Elective Courses (EC) for Semester IV (Any Three out of Five)		
Group E : Business Economics					
1	Economics of Growth and Development	06	1	Urban Economics	06
2	Applied Econometrics	06	2	Entrepreneurship and family business	06
3	Agriculture Economics	06	3	Indian Financial system	06
4	Monetary Economics	06	4	International Economics	06
5	Industrial Economics	06	5	Economics of Services	06
Note: Group selected in Semester III will continue in Semester IV					



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**Revised Syllabus  
and  
Question Paper Pattern  
of Courses  
of  
Master of Commerce (M.Com)  
Programme  
at  
Two Year  
Semester I and II**

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

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

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**Master of Commerce (M.Com) Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

**M.Com I**

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

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
<b>1</b>	<b>Core Courses (CC)</b>		<b>1</b>	<b>Core Courses (CC)</b>	
1	Strategic Management	06	1	Research Methodology for Business	06
2	Economics for Business Decisions	06	2	Macro Economics concepts and Applications	06
3	Cost and Management Accounting	06	3	Corporate Finance	06
4	Business Ethics and Corporate Social Responsibility	06	4	E-Commerce	06
<b>Total Credits</b>		<b>24</b>	<b>Total Credits</b>		<b>24</b>



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**Master of Commerce (M.Com) Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

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

**Semester I**

No. of Courses	Semester I	Credits
<b>1</b>	<b>Core Courses (CC)</b>	
1	Strategic Management	<b>06</b>
2	Economics for Business Decisions	<b>06</b>
3	Cost and Management Accounting	<b>06</b>
4	Business Ethics and Corporate Social Responsibility	<b>06</b>
<b>Total Credits</b>		<b>24</b>



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**Revised Syllabus of Courses of  
Master of Commerce (M.Com) Programme at Semester I  
(To be implemented from Academic Year- 2016-2017)**

**Core Courses (CC)**

**1. Strategic Management**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to Strategic Management	15
2	Strategy Formulation, Implementation and Evaluation	15
3	Business, Corporate and Global Strategies	15
4	Emerging Strategic Trends	15
Total		60

**Objectives**

SN	Objectives
1	To enable the learners to understand new forms of Strategic Management concepts and their use in business
2	To provide information pertaining to Business, Corporate and Global Reforms
3	To develop learning and analytical skills of the learners to enable them to solve cases and to provide strategic solutions
4	To acquaint the learners with recent developments and trends in the business corporate world



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SN	Modules/ Units
1	<b>Introduction to Strategic Management</b>
	<ul style="list-style-type: none"> <li>• Concept of Strategic Management, Strategic Management Process, Vision, Mission and Goals, Benefits and Risks of Strategic Management.</li> <li>• Levels of Strategies: Corporate, Business and Operational Level Strategy</li> <li>• Functional Strategies: Human Resource Strategy, Marketing Strategy, Financial Strategy , Operational Strategy</li> <li>• Business Environment: Components of Environment- Micro and Macro and Environmental Scanning</li> </ul>
2	<b>Strategy Formulation, Implementation and Evaluation</b>
	<ul style="list-style-type: none"> <li>• Strategic Formulation: Stages and Importance, Formulation of Alternative Strategies: Mergers, Acquisitions, Takeovers, Joint Ventures, Diversification, Turnaround, Divestment and Liquidation.</li> <li>• Strategic Analysis and Choice: Issues and Structures, Corporate Portfolio Analysis- SWOT Analysis, BCG Matrix, GE Nine Cell Matrix, Hofer's Matrix,</li> <li>• ETOP- Environmental Threat and Opportunity Profile, Strategic Choice- Factors and Importance.</li> <li>• Strategic Implementation: Steps, Importance and Problems, Resource Allocation- Importance &amp; Challenges</li> <li>• Strategic Evaluation and Control: Importance, Limitations and Techniques</li> <li>• Budgetary Control: Advantages, Limitations</li> </ul>
3	<b>Business, Corporate and Global Strategies</b>
	<ul style="list-style-type: none"> <li>• Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes.</li> <li>• Strategic Alliance: Concept, Types, Importance, Problems of Indian Strategic Alliances and International Businesses</li> <li>• Public Private Participation: Importance, Problems and Governing Strategies of PPP Model.</li> <li>• Information Technology Driven Strategies: Importance, Limitations and contribution of IT sector in Indian Business</li> </ul>
4	<b>Emerging Strategic Trends</b>
	<ul style="list-style-type: none"> <li>• Business Process Outsourcing and Knowledge Process Outsourcing in India: Concept and Strategies. Reasons for growing BPO and KPO businesses in India.</li> <li>• Reengineering Business Processes- Business Reengineering, Process Reengineering and Operational Reengineering</li> <li>• Disaster Management: Concept, Problems and Consequences of Disasters, Strategies for Managing and Preventing disasters and Cope up Strategies.</li> <li>• Start-up Business Strategies and Make in India Model: Process of business start ups and its Challenges, Growth Prospects and government initiatives in Make in India Model with reference to National manufacturing, Contribution of Make in India Policy in overcoming industrial sickness</li> </ul>

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**Revised Syllabus of Courses of  
Master of Commerce (M.Com) Programme at Semester I  
(To be implemented from Academic Year- 2016-2017)**

**Core Courses (CC)**

**2. Economics for Business Decisions**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Basic Principles in Business Economics	15
2	Demand and Supply Analysis	15
3	Production Decisions and Cost Analysis	15
4	Market Structure Analysis	15
Total		60

**Objectives**

SN	Objectives
1	This course is designed to equip the students with basic tools of economic theory and its practical applications
2	The course aims at familiarising the students with the understanding of the economic aspects of current affairs and thereby prepares them to analyse the market behaviour with economic way of thinking
3	In addition to providing an insight into application of economic principles in business decisions, it also intends to widen analytical ability of the students and to provide them a foundation for further study of economics
4	In order to make the study practical oriented, the paper requires discussion of some cases involving the use of concepts of business economics

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SN	Modules/ Units
1	<b>Basic Principles in Business Economics</b>
	<ul style="list-style-type: none"> <li>Meaning and scope of Business Economics - twin principles of scarcity and efficiency; incremental and Marginal principle; profit maximisation principle; market economy and invisible hand; production possibility frontier; Opportunity cost - accounting profit and economic profit; market failure, externality, public goods and economic role of Government</li> </ul>
2	<b>Demand and Supply Analysis</b>
	<ul style="list-style-type: none"> <li>Determinants of demand - market demand function - theory of attributes, snob appeal, band wagon and Veblen effect and demand function. Law of supply- elasticity of supply</li> <li>Applications of elasticity of demand and supply to economic issues: Paradox of bumper harvest- tax on price and quantity - minimum floor and maximum ceilings: minimum wages controversy and Administered price control</li> <li>The theory of consumer choice - Consumer preference and budget constraint - equilibrium position of tangency with the help of Indifference curve analysis- effect of changes in price and income on consumer equilibrium</li> </ul>
3	<b>Production decisions and Cost analysis</b>
	<ul style="list-style-type: none"> <li>Production function - short run and long run - Law of variable proportion, returns to scale, scale economies, scope economies- least cost factor combination for a given output- Expansion path and Multiproduct firm- cost reduction through experience - learning curve</li> <li>Economic analysis of Cost: Classification of costs, short run and long run cost functions.</li> </ul>
4	<b>Market structure analysis</b>
	<ul style="list-style-type: none"> <li>Difference between perfectly and imperfectly competitive markets -Perfect competition and Monopoly as limiting cases of market imperfections - Sources of market power - profit maximisation of simple and discriminating monopolist- methods of measuring monopoly power - Public policy towards monopoly power</li> <li>Different forms of imperfect competition - Monopolistic competition and Oligopoly - Strategic decision making in oligopoly markets- collusive and non-collusive oligopoly- colliding oligopoly : rivalry among few, price war and kinked demand curve- collusive oligopoly models of price leadership and cartel - basic concepts of game theory - Using Game theory to analyse strategic decisions - application of model of prisoner's dilemma in market decisions</li> </ul>



*Jayant*

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**Revised Syllabus of Courses of  
Master of Commerce (M.Com) Programme at Semester I  
(To be implemented from Academic Year- 2016-2017)**

**Core Courses (CC)**

**3. Cost and Management Accounting**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Marginal Costing, Absorption Costing and Management Decisions	15
2	Standard Costing	15
3	Budgetary Control	15
4	Operating Costing	15
Total		60

**Objectives**

SN	Objectives
1	To enhance the abilities of learners to develop the concept of Cost and management accounting and its significance in the business
2	To enable the learners to understand, develop and apply the techniques of costing in the decision making in the business corporates
3	To enable the learners in understanding, developing, preparing and presenting the financial report in the business corporates



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SN	Modules/ Units
1	<b>Marginal Costing, Absorption Costing and Management Decisions</b>
	<ul style="list-style-type: none"> <li>• Meaning of Absorption Costing - Distinction between Absorption Costing and Marginal Costing - Problems on Breakeven Analysis - Cost Volume Profit Analysis - Breakeven Charts - Contribution Margin and Various Decision Making Problems</li> <li>• Managerial Decisions through Cost Accounting such as Pricing Accepting Special Offer - Profit Planning - Make or Buy Decisions - Determining Key Factors - Determining Sales Mix - Determining Optimum Activity Level - Performance Evaluation - Alternative Methods of Production, Cost Reduction &amp; Cost Control</li> </ul>
2	<b>Standard Costing</b>
	<ul style="list-style-type: none"> <li>• Standard Costing as an Instrument of Cost Control and Cost Reduction - Fixation of Standards - Theory and Problems based on Analysis of Variances of Materials, Labour Overheads and sales including Sub-variances</li> </ul>
3	<b>Budgetary Control</b>
	<ul style="list-style-type: none"> <li>• Budget and Budgetary Control - Zero Based Budget - Performance Budgets - Functional Budgets Leading to the Preparation of Master Budgets - Capital Expenditure Budget - Fixed and Flexible Budgets - Preparation of Different Types of Budgets</li> </ul>
4	<b>Operating Costing</b>
	<ul style="list-style-type: none"> <li>• Meaning of Operating Costing - Determination of Per Unit Cost - Collection of Costing Data - Practical Problems based on Costing of Hospital, Hotel and Goods &amp; Passenger Transport</li> </ul>



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**Revised Syllabus of Courses of  
Master of Commerce (M.Com) Programme at Semester I  
(To be implemented from Academic Year- 2016-2017)**

**Core Courses (CC)**

**4. Business Ethics and Corporate Social  
Responsibility**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to Business Ethics	15
2	Indian Ethical Practices and Corporate Governance	15
3	Introduction to Corporate Social Responsibility	15
4	Areas of CSR and CSR Policy	15
Total		60

**Objectives**

SN	Objectives
1	To familiarize the learners with the concept and relevance of Business Ethics in the modern era
2	To enable learners to understand the scope and complexity of Corporate Social responsibility in the global and Indian context



  
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SN	Modules/ Units
<b>1</b>	<b>Introduction to Business Ethics</b>
	<ul style="list-style-type: none"> <li>• Business Ethics – Concept, Characteristics, Importance and Need for business ethics. Indian Ethos, Ethics and Values, Work Ethos,</li> <li>• Sources of Ethics, Concept of Corporate Ethics, code of Ethics-Guidelines for developing code of ethics, Ethics Management Programme, Ethics Committee.</li> <li>• Various approaches to Business Ethics - Theories of Ethics- Friedman's Economic theory, Kant's Deontological theory, Mill &amp; Bentham's Utilitarianism theory</li> <li>• Gandhian Approach in Management and Trusteeship, Importance and relevance of trusteeship principle in Modern Business, Gandhi's Doctrine of Satya and Ahimsa,</li> <li>• Emergence of new values in Indian Industries after economic reforms of 1991</li> </ul>
<b>2</b>	<b>Indian Ethical Practices and Corporate Governance</b>
	<ul style="list-style-type: none"> <li>• Ethics in Marketing and Advertising, Human Resources Management, Finance and Accounting, Production, Information Technology, Copyrights and Patents</li> <li>• Corporate Governance: Concept, Importance, Evolution of Corporate Governance, Principles of Corporate Governance,</li> <li>• Regulatory Framework of Corporate Governance in India, SEBI Guidelines and clause 49, Audit Committee, Role of Independent Directors, Protection of Stake Holders, Changing roles of corporate Boards.</li> <li>• Elements of Good Corporate Governance, Failure of Corporate Governance and its consequences</li> </ul>
<b>3</b>	<b>Introduction to Corporate Social Responsibility</b>
	<ul style="list-style-type: none"> <li>• Corporate Social Responsibility: Concept, Scope &amp; Relevance and Importance of CSR in Contemporary Society.</li> <li>• Corporate philanthropy, Models for Implementation of CSR, Drivers of CSR, Prestigious awards for CSR in India.</li> <li>• CSR and Indian Corporations- Legal Provisions and Specification on CSR, A Score Card, Future of CSR in India.</li> <li>• Role of NGO's and International Agencies in CSR, Integrating CSR into Business</li> </ul>
<b>4</b>	<b>Areas of CSR and CSR Policy</b>
	<ul style="list-style-type: none"> <li>• CSR towards Stakeholders-- Shareholders, Creditors and Financial Institutions, Government, Consumers, Employees and Workers, Local Community and Society.</li> <li>• CSR and environmental concerns.</li> <li>• Designing CSR Policy- Factors influencing CSR Policy, Role of HR Professionals in CSR</li> <li>• Global Recognitions of CSR- ISO- 14000-SA 8000 – AA 1000 – Codes formulated by UN Global Compact – UNDP, Global Reporting Initiative; major codes on CSR.</li> <li>• CSR and Sustainable Development</li> <li>• CSR through Triple Bottom Line in Business</li> </ul>



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**Master of Commerce (M.Com) Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

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

**Semester II**

No. of Courses	Semester II	Credits
<b>1</b>	<b>Core Courses (CC)</b>	
1	Research Methodology for Business	<b>06</b>
2	Macro Economics concepts and Applications	<b>06</b>
3	Corporate Finance	<b>06</b>
4	E-Commerce	<b>06</b>
<b>Total Credits</b>		<b>24</b>



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**Revised Syllabus of Courses of  
Master of Commerce (M.Com) Programme at Semester II  
(To be implemented from Academic Year- 2016-2017)**

**Core Courses (CC)**

**1. Research Methodology for Business**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to Research	15
2	Research Process	15
3	Data Processing and Statistical Analysis	15
4	Research Reporting and Modern Practices in Research	15
Total		60

**Objectives**

SN	Objectives
1	To enhance the abilities of learners to undertake research in business & social sciences
2	To enable the learners to understand, develop and apply the fundamental skills in formulating research problems
3	To enable the learners in understanding and developing the most appropriate methodology for their research
4	To make the learners familiar with the basic statistical tools and techniques applicable for research



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SN	Modules/ Units
1	<b>Introduction to Research</b>
	<ul style="list-style-type: none"> <li>• Features and Importance of research in business, Objectives and Types of research- Basic, Applied, Descriptive, Analytical and Empirical Research.</li> <li>• Formulation of research problem, Research Design, significance of Review of Literature</li> <li>• Hypothesis: Formulation, Sources, Importance and Types</li> <li>• Sampling: Significance, Methods, Factors determining sample size</li> </ul>
2	<b>Research Process</b>
	<ul style="list-style-type: none"> <li>• Stages in Research process</li> <li>• Data Collection: Primary data: Observation, Experimentation, Interview, Schedules, Survey,</li> <li>• Limitations of Primary data</li> <li>• Secondary data: Sources and Limitations,</li> <li>• Factors affecting the choice of method of data collection.</li> <li>• Questionnaire: Types, Steps in Questionnaire Designing, Essentials of a good questionnaire</li> </ul>
3	<b>Data Processing and Statistical Analysis</b>
	<ul style="list-style-type: none"> <li>• Data Processing: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation</li> <li>• Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis.</li> <li>• Testing of Hypotheses – <ul style="list-style-type: none"> <li>▪ Parametric Test-t test, f test, z test</li> <li>▪ Non-Parametric Test -Chi square test, ANOVA, Factor Analysis</li> </ul> </li> <li>• Interpretation of data: significance and Precautions in data interpretation</li> </ul>
4	<b>Research Reporting and Modern Practices in Research</b>
	<ul style="list-style-type: none"> <li>• Research Report Writing: Importance, Essentials, Structure/ layout, Types</li> <li>• References and Citation Methods: <ul style="list-style-type: none"> <li>▪ APA (American Psychological Association)</li> <li>▪ CMS (Chicago Manual Style)</li> <li>▪ MLA (Modern Language Association)</li> </ul> </li> <li>• Footnotes and Bibliography</li> <li>• Modern Practices: Ethical Norms in Research, Plagiarism, Role of Computers in Research</li> </ul>



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**Revised Syllabus of Courses of  
Master of Commerce (M.Com) Programme at Semester II  
(To be implemented from Academic Year- 2016-2017)**

**Core Courses (CC)**

**2. Macro Economics Concepts and Applications**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Aggregate Income and its Dimensions	15
2	Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF)	15
3	Economic Policy Implications in the IS-LM framework	15
4	International Aspects of Macroeconomic Policy	15
Total		60

**Objectives**

SN	Objectives
1	The heavily application-oriented nature of macroeconomics course is introduced in order to enable the learners to grasp fully the theoretical rationale behind policies at the country as well as corporate level
2	This course the learners to receive a firm grounding on the basic macroeconomic concepts that strengthen analysis of crucial economic policies
3	Learners are expected to regularly read suggested current readings and related articles in the dailies and journals are analysed class rooms



  
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SN	Modules/ Units
1	<b>Aggregate Income and its Dimensions</b>
	<ul style="list-style-type: none"> <li>Aggregate Income and its dimensions: National income aggregates - and measurement; - GNP, GDP, NDP, Real and nominal income concepts, measures of inflation and price indices - GDP deflator, - Nominal and real interest rates- PPP income and HDI</li> </ul>
2	<b>Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF)</b>
	<ul style="list-style-type: none"> <li>Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF), Interaction of ADF and ASF and determination of real income; Inflationary gap</li> <li>Policy trade- off between Inflation and unemployment – Phillips' curve – short run and long run</li> </ul>
3	<b>Economic Policy Implications in the IS-LM framework</b>
	<ul style="list-style-type: none"> <li>The IS-LM model: Equilibrium in goods and money market; Monetary and real influences on IS-LM curves, Economic fluctuations and Stabilisation policies in IS-LM framework - Transmission mechanism and the crowding out effect; composition of output and policy mix, IS-LM in India</li> </ul>
4	<b>International Aspects of Macroeconomic Policy</b>
	<ul style="list-style-type: none"> <li>International aspects of Macroeconomic policy: Balance of payments disequilibrium of an open economy - corrective policy measures -Expenditure changing policies and expenditure switching policies BOP adjustments through monetary and fiscal policies -The Mundell-Fleming model - Devaluation, revaluation as expenditure switching policies - effectiveness of devaluation and J - curve effect</li> </ul>



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**Core Courses (CC)**

**3. Corporate Finance**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Scope and Objectives of Financial Management	15
2	Time Value of Money	15
3	Financial Analysis - Application of Ratio Analysis in Financial Decision Making	15
4	Financial Decisions	15
Total		60

**Objectives**

SN	Objectives
1	To enhance the abilities of learners to develop the objectives of Financial Management
2	To enable the learners to understand, develop and apply the techniques of investment in the financial decision making in the business corporates
3	To enhance the abilities of learners to analyse the financial statements



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SN	Modules/ Units
1	<b>Scope and Objectives of Financial Management</b>
	<ul style="list-style-type: none"> <li>• Introduction, Meaning, Importance, Scope, Objectives, Profit v/s Value Maximization</li> </ul>
2	<b>Time Value of Money</b>
	<ul style="list-style-type: none"> <li>• Concept, Present Value, Annuity, Techniques of Discounting, Techniques of Compounding, Bond Valuation and YTM</li> </ul>
3	<b>Financial Analysis - Application of Ratio Analysis in Financial Decision Making</b>
	<b>Management Analysis</b> <ul style="list-style-type: none"> <li>• Profitability Ratios: Gross Profit Ratio, Operating Profit Ratio, Return on Capital Employed</li> <li>• Efficiency Ratios: Sales to Capital Employed, Sales to Fixed Assets, Profit to Fixed Assets, Stock Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio</li> <li>• Liquidity Ratios: Current Ratio, Quick Ratio</li> <li>• Stability Ratio: Capital Gearing Ratio, Interest Coverage Ratio</li> <li>• Investor's Analysis</li> <li>• Earnings per Share, P/E Ratio, Dividend Yield</li> </ul>
4	<b>Financial Decisions</b>
	<ul style="list-style-type: none"> <li>• Cost of Capital - Introduction, Definition of Cost of Capital, Measurement of Cost of Capital, WACC, Marginal Cost of Capital</li> <li>• Capital Structure Decisions - Meaning, Choice of Capital Structure, Importance, Optimal Capital Structure, EBIT-EPS Analysis, Cost of Capital, Capital Structure and Market Price of Share, Capital Structure Theories, Dividend Policy - Pay Out Ratio</li> <li>• Business Risk and Financial Risk - Introduction, Debt v/s Equity Financing, Types of Leverage, Investment Objective/Criteria for Individuals/Non-business Purpose</li> </ul>



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**Revised Syllabus of Courses of  
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**Core Courses (CC)**

**4. E-Commerce**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to Electronic Commerce –Evolution and Models	15
2	World Wide Web and E-enterprise	15
3	E-marketing and Electronic Payment System	15
4	Legal and Regulatory Environment and Security issues of E-commerce	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To provide an analytical framework to understand the emerging world of e-commerce
2	To make the learners familiar with current challenges and issues in e-commerce
3	To develop the understanding of the learners towards various business models
4	To enable to understand the Web- based Commerce and equip the learners to assess e-commerce requirements of a business
5	To develop understanding of learners relating to Legal and Regulatory Environment and Security issues of E-commerce

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SN	Modules/ Units
1	<b>Introduction to Electronic Commerce –Evolution and Models</b>
	<ul style="list-style-type: none"> <li>• Evolution of E-Commerce-Introduction, History/Evolution of Electronic Commerce, Roadmap of E-Commerce in India, Main activities, Functions and Scope of E-Commerce.</li> <li>• Benefits and Challenges of E-Commerce, E-Commerce Business Strategies for Marketing, Sales and Promotions.</li> <li>• Business Models of E-Commerce- Characteristics of Business to Business(B2B), Business to Consumers (B2C), Business to Government (B2G)</li> <li>• Concepts of other models of E-commerce.</li> <li>• Business to Consumer E-Commerce process, Business to Business E-Commerce- Need and Importance, alternative models of B2B E-Commerce.</li> <li>• E-Commerce Sales Product Life Cycle (ESLC) Model</li> </ul>
2	<b>World Wide Web and E-enterprise</b>
	<ul style="list-style-type: none"> <li>• World Wide Web-Reasons for building own website, Benefits of Website, Registering a Domain Name, Role of web site in B2C E-commerce; push and pull approaches; Web site design principles.</li> <li>• EDI and paperless trading; Pros &amp; Cons of EDI; Related new technologies use in E-commerce.</li> <li>• Applications of E-commerce and E-enterprise - Applications to Customer Relationship Management- Types of E-CRM, Functional Components of E-CRM.</li> <li>• Managing the E-enterprise- Introduction, Managing the</li> <li>• E-enterprise, Comparison between Conventional and</li> <li>• E-organisation, Organisation of Business in an E-enterprise, Benefits and Limitations of E- enterprise</li> </ul>
3	<b>E-marketing and Electronic Payment System</b>
	<ul style="list-style-type: none"> <li>• E-Marketing- Scope and Techniques of E-Marketing, Traditional web promotion; Web counters; Web advertisements, Role of Social media.</li> <li>• E-Commerce Customer Strategies for Purchasing and support activities, Planning for Electronic Commerce and its initiates, The pros and cons of online shopping, Justify an Internet business.</li> <li>• Electronic Payment System-Characteristics of E-payment system, SET Protocol for credit card payment, prepaid e-payment service, post-paid E-payment system, Types of payment systems.</li> <li>• Operational, credit and legal risks of E-payment system, Risk management options for E-payment systems, Set standards / principles for E-payment</li> </ul>



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SN	Modules/ Units
4	<b>Legal and Regulatory Environment and Security Issues of E-commerce</b>
	<ul style="list-style-type: none"> <li>• Introduction to Cyber Laws-World Scenario, Cyber-crime&amp; Laws in India and their limitations, Hacking, Web Vandals, E-mail Abuse, Software Piracy and Patents.</li> <li>• Taxation Issues, Protection of Cyber Consumers in India and CPA 1986, Importance of Electronic Records as Evidence.</li> <li>• Security Issues in E-Commerce- Risk management approach to Ecommerce Security - Types and sources of threats, Protecting electronic commerce assets and intellectual property.</li> <li>• Security Tools, Client server network security, Electronic signature, Encryption and concepts of public and private key infrastructure</li> </ul>



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**Revised Syllabus of Courses of  
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(To be implemented from Academic Year- 2016-2017)**

**Reference Books**

Reference Books
<b>Strategic Management</b> <ul style="list-style-type: none"> <li>• <i>Strategic Management, A Dynamic Perspective -Concepts and Cases</i> – Mason A. Carpenter, Wm. Gerard Sanders, Prashant Salwan, Published by Dorling Kindersley (India) Pvt Ltd, Licensees of Pearson Education in south Asia</li> <li>• <i>Strategic Management and Competitive Advantage-Concepts-</i> Jay B. Barney, William S. Hesterly, Published by PHI Learning Private Limited, New Delhi</li> <li>• <i>Globalization, Liberalization and Strategic Management</i> - V. P. Michael</li> <li>• <i>Business Policy and Strategic Management</i> – Sukul Lomash and P.K Mishra, Vikas Publishing House Pvt. Ltd, New Delhi</li> <li>• <i>Strategic Management</i> – Fred R. David, Published by Prentice Hall International</li> <li>• <i>Business Policy and Strategic Management</i> – Dr Azhar Kazmi, Published by Tata McGraw Hill Publications</li> <li>• <i>Business Policy and Strategic Management-</i> Jauch Lawrence R &amp; William Glueck Published by Tata McGraw Hill</li> <li>• <i>Public Enterprise Management and Privatisation</i> – Laxmi Narain Published by S.Chand &amp; Company Ltd, New Delhi</li> <li>• <i>Business Organisation</i> – Rajendra P. Maheshwari, J.P. Mahajan, Published by International Book House Pvt Ltd</li> <li>• <i>Disasters and Development-</i> Cuny Fred C, Published by Oxford University Press, Oxford</li> <li>• <i>At Risks Natural Hazards, People's Vulnerability and Disasters-</i> Wisner Ben P. Blaikie, T Cannon and I.davis, Published by Wiltshire Routledge</li> <li>• <i>Mergers, Acquisitions and Corporate Restructuring – Strategies and Practices-</i> Rabi Narayan Kar, Published by International Book House Pvt Ltd, Mumbai</li> <li>• <i>Strategic Management- Awareness and Change,</i> John. L. Thompson, Internal Thomson Business Press</li> <li>• <i>Gaining and Sustaining Competitive Advantage,</i> Jay B. barney, Eastern economy Edition, PHI Learning Pvt Ltd, New Delhi</li> <li>• <i>Strategic Management</i> by Prof N.H. Mullick, Enkay Publishing House New Delhi</li> <li>• <i>Public Sector Perspective,</i> by Dr M.Veerappa Moily</li> <li>• <i>The Impact of Private sector participation in Infrastructure- Lights, shadows and the Road ahead</i> by Andres, Luis, Guasch, luis, J. Thomas, Haven &amp; Foster, World Bank, Washington</li> </ul>



  
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## Reference Books

### Economics for Business Decisions

- Salvatore, D.: *Managerial Economics in a global economy* (Thomson South Western Singapore, 2001)
- Frank Robert.H, Bernanke. Ben S., *Principles of Economics* (Tata McGraw Hill (ed.3)
- Gregory Mankiw., *Principles of Economics*, Thomson South western (2002 reprint)
- Samuelson & Nordhas.,: *Economics* (Tata McGraw Hills, New Delhi, 2002)
- Hirchey .M., *Managerial Economics*, Thomson South western (2003)
- Mehta, P.L.: *Managerial Economics – Analysis, Problem and Cases* (S. Chand & Sons, N. Delhi, 2000)
- Koutsyiannis, A., *Modern Microeconomics*, Macmillan Press Ltd (1998 Reprint).
- Varian, *Micro-Economic Analysis* (ed. 3), Norton, 1992.
- Dean, Joel: *Managerial Economics* (Prentice Hall of India, N. Delhi, 2002)
- Gupta, G.S.: *Managerial Economics* (Tata McGraw Hill, N. Delhi, 1997)
- Sen Anindya, *Micro -Economics: Theory and Applications*, Oxford University Press, New Delhi, 1999.
- *Economic and Political Weekly*
- *Indian Economic Review*
- *Financial Dailies*

### Cost and Management Accounting

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### Business Ethics and Corporate Social Responsibility

- Sharma J.P ' *Corporate Governance, business ethics and CSR*, Ane Books Pvt Ltd, New Delhi
- Sharma J.P. *Corporate Governance and Social Responsibility of business*, Ane Books Pvt Ltd, New Delhi
- S.K.Bhatia, *Business Ethics and Corporate Governance*
- William Shaw, *Business Ethics*, Wordsworth Publishing Company, International Thomson Publishing Company.
- *Corporate Crimes and Financial Frauds*, Dr. Sumit Sharma, New Delhi India
- R.C. Sekhar, *Ethical choices in Business*, Sage Publications, New Delhi
- *Business Ethics*, Andrew Crane and Dirk Matten, Oxford University Press.
- *Business Ethics, Text and Cases*, C.S.V. Murthy, Himalaya Publication House.
- Mallin, Christine A. *Corporate Governance* (Indian Edition) Oxford University press. New Delhi
- Blow field ,Michael and Alan Murray, *Corporate Responsibility*, Oxford University Press,
- Philip Kotler and Nancy Lee, *CSR : doing the most good for Company and your cause* , Wiley 2005
- Beeslory, Michel and Evens, *CSR* , Taylor and Francis, 1978
- Subhabrata Bobby Banerjee, *CSR: the good, the bad and the ugly*. Edward Elgar Publishing 2007
- Joseph A. Petrick and John F. Quinn, *Management Ethics- Integrity at work* , Sage Publication , 1997
- Francesco Perrini, Stefano and AntonioTencati, *Developing CSR- A European Perspective* , Edward Elgar.
- William B. Werther, Jr. David Chandler, *Strategic Corporate Social Responsibility, stakeholders' a global environment*, Sage Publication, 2009.
- Ellington. J. (1998), *Cannibals with forks: The triple bottom line of 21st Century business*, New Society Publishers.
- Crane, A. Et al., (2008), *The Oxford handbook of Corporate Social Responsibility*, New York: Oxford University Press Inc.

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**Revised Syllabus of Courses of  
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(To be implemented from Academic Year- 2016-2017)**

**Reference Books**

Reference Books
<b>Research Methodology for Business</b>
<ul style="list-style-type: none"> <li>• <i>Research Methodology – Text and Cases with SPSS Applications</i>, by Dr S.L. Gupta and Hitesh Gupta, International Book House Pvt Ltd</li> <li>• <i>Business Research Methodology</i> by T N Srivastava and Shailaja Rego, Tata Mcgraw Hill Education Private Limited, New Delhi</li> <li>• <i>Methodology of Research in Social Sciences</i>, by O.R. Krishnaswami, Himalaya Publishing House</li> <li>• <i>Research Methodology</i> by Dr Vijay Upagude and Dr Arvind Shende</li> <li>• <i>Business Statistics</i> by Dr S. K Khandelwal, International Book House Pvt Ltd</li> <li>• <i>Quantitative Techniques</i> by Dr S. K Khandelwal, International Book House Pvt Ltd</li> <li>• <i>SPSS 17.0 for Researchers</i> by Dr S.L Gupta and Hitesh Gupta, 2nd edition, Dr S. K Khandelwal, International Book House Pvt Ltd</li> <li>• <i>Foundations of Social Research and Econometrics Techniques</i> by S.C. Srivastava, Himalaya publishing House</li> <li>• <i>Statistical Analysis with Business and Economics Applications</i>, Hold Rinehart &amp; Wrintston, 2nd Edition, New York</li> <li>• <i>Business Research Methods</i>, Clover, Vernon T and Balsely, Howard L, Colombus O. Grid, Inc</li> <li>• <i>Business Research Methods</i>, Emary C. Willima, Richard D. Irwin In. Homewood</li> <li>• <i>Research Methods in Economics and Business</i> by R. Gerber and P.J. Verdoom, The Macmillan Company, New York</li> <li>• <i>Research and Methodology in Accounting and Financial Management</i>, J.K Courtis</li> <li>• <i>Statistics for Management and Economics</i>, by Menden Hall and Veracity, Reinmuth J.E</li> <li>• <i>Panneerselvam, R., Research Methodology</i>, Prentice Hall of India, New Delhi, 2004.</li> <li>• <i>Kothari CR, Research Methodology- Methods and Techniques</i>, New Wiley Ltd., 2009</li> </ul>
<b>Macro Economics concepts and Applications</b>
<ul style="list-style-type: none"> <li>• <i>Dornbusch. R, Fisher.S., Macroeconomics</i>, Tata McGraw-Hill 9th edition</li> <li>• <i>D'Souza Errol., Macroeconomics</i>, Pearson Education 2008</li> <li>• <i>Gupta G.S., Macroeconomics Theory and Applications</i>, Tata McGraw-Hill, New Delhi 2001</li> <li>• <i>Dwivedi D.N., Macroeconomics theory and policy</i>, Tata McGraw-Hill, New Delhi 2001</li> <li>• <i>Economic and Political Weekly</i></li> <li>• <i>Indian Economic Review</i></li> <li>• <i>Financial Dailies</i></li> </ul>
<b>Corporate Finance</b>





## Reference Books

### E-Commerce

- *Laudon, Kenneth C. and Carol Guercio Traver (2002) E-commerce: business, technology, society. (New Delhi : Pearson Education).*
- *Awad, Elias M. (2007), Electronic Commerce: From Vision to Fulfillment (NewDelhi : Pearson Education).*
- *Kalakota, Ravi and Marcia Robinson (2001). Business 2.0: Roadmap for Success (newDelhi : Pearson Education).*
- *Smith, P.R. and Dave Chaffey (2005), eMarketing eXcellence; The Heart of eBusiness (UK : Elsevier Ltd.)*
- *Vivek Sood Cyber Laws Simplified-TMH (2001)*
- *Vakul Sharma Handbook of cyber Laws-Macmillan (2002)*
- *Sundeep Oberoi e Security and you-TMH (2001)*
- *Greenstein & Feinman Electronic Commerce-Security, Risk Mgt and Control-TMH (2000)*
- *Adam Nabli R. (Editor) Electronic Commerce: Technical Business and Legal Issues.*
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- *Kalakota et al, Frontiers of Electronic Commerce, Addison Wesley, 2004*
- *E- Commerce Strategies, Technology and applications (David) Tata McGrawHill*
- *Introduction to E-commerce (jeffrey) Tata- Mcgrawhill*
- *E-Business and Commerce- Strategic Thinking and Practice (Brahm) biztantra*
- *Web Technology : Ramesh Bangia*
- *HTML – The complete Reference :*
- *Gary Schneider, Electronic Commerce, Thomson Publishing.*
- *Pandey, Srivastava and Shukla, E-Commerce and its Application, S. Chand*
- *P.T. Joseph, Electronic Commerce – An Indian Perspective, P.H.I*
- *Turban, King, Viehland & Lee, Electronic Commerce- A Managerial Perspective, Pearson.*
- *IJECS International journal of Electronic Ecommerce Studies ISSN 2073-9729 <http://ijecs.academic-publication.org/>*
- *Electronic Commerce Research and Applications ISSN: 1567-4223 Editor-in-Chief: Robert Kauffman (<http://www.journals.elsevier.com/electronic-commerce-research-and-applications>)*
- *Journal of Electronic Commerce Research (JECR) ISSN: 1526-6133 (Online) 1938-9027 (Print) ([http://web.csulb.edu/journals/jecr/a\\_j.htm](http://web.csulb.edu/journals/jecr/a_j.htm))*



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**Scheme of Examination:**

The performance of the learners will be evaluated in two components. One component will be the Internal Assessment component carrying 40% marks and the second component will be the Semester End Examination component carrying 60% marks.

**Internal Assessment:**

The Internal Assessment will consist of one class test of 40 marks for each course excluding projects. The question paper pattern will be shown as below:

### **Question Paper Pattern (Internal Assessment)**

Maximum Marks: 40 marks

Questions to be set: 03

Duration: 1½ hours

Question No	Particular	Marks
Q-1	Objective Questions Students to answer 10 sub questions out of 15 sub questions. (*Multiple choice/ True or False/ Match the columns/ Fill in the blanks)  <b>OR</b>  Objective Questions A) Sub Questions to be asked 08 and to be answered any 05 B) Sub Questions to be asked 08 and to be answered any 05 (*Multiple choice/ True or False/ Match the columns/ Fill in the blanks)	10 Marks
Q-2	Concept based short questions Students to answer 5 sub questions out of 8 sub questions.	10 Marks
Q-3	Practical problems or short questions Students to answer 02 sub questions out of 03 sub questions	20 Marks



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## Question Paper Pattern (Practical Courses)

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Practical Question <b>OR</b>	15 Marks
Q-1	Practical Question	15 Marks
Q-2	Practical Question <b>OR</b>	15 Marks
Q-2	Practical Question	15 Marks
Q-3	Practical Question <b>OR</b>	15 Marks
Q-3	Practical Question	15 Marks
Q-4	Objective Question (Multiple Choice/ True or False/ Fill in the Blanks/ Match the Columns/ Short Questions.) <b>OR</b>	15 Marks
Q-4	Short Notes (Any three out of five)	15 Marks

**Note:**

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



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## Question Paper Pattern (Theoretical Courses)

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Full length Question <b>OR</b>	15 Marks
Q-1	Full length Question	15 Marks
Q-2	Full length Question <b>OR</b>	15 Marks
Q-2	Full length Question	15 Marks
Q-3	Full length Question <b>OR</b>	15 Marks
Q-3	Full length Question	15 Marks
Q-4	Objective Question (Multiple Choice/ True or False/ Fill in the Blanks/ Match the Columns/ Short Questions.) <b>OR</b>	15 Marks
Q-4	Short Notes (Any three out of five)	15 Marks

**Note:**

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



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Sr. No	Particular
01	<p><b>Standard of Passing</b></p> <p>The learner to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment &amp; Semester End Examination. The learner shall obtain minimum of 40% marks (i.e. 16 out of 40) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 24 out of 60) separately, to pass the course and minimum of Grade E in the project component, wherever applicable to pass a particular semester. A learner will be said to have passed the course if the learner passes the Internal Assessment &amp; Semester End Examination together.</p>
02	<p><b>Allowed to Keep Terms (ATKT)</b></p> <p>1) A learner shall be allowed to keep term for Semester II irrespective of number of courses of failure in the semester I.</p> <p>2) A learner shall be allowed to keep term for Semester III if he/she passes each of the semester I and Semester II OR a learner fails in not more than two courses of Semester I and not more than two courses of Semester I Semester II.</p>



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Ghanshyamdas Saraf College  
Of Arts & Commerce

**UNIVERSITY OF MUMBAI**  
No. UG/121 of 2016-17

**CIRCULAR:-**

A reference is invited to the Syllabi relating to the B.Com. (Banking Insurance) degree course vide this office Circular No. UG/144 of 2011 dated 14<sup>th</sup> June, 2011 the Principals of affiliated Colleges in Commerce are hereby informed that the approved by the Academic Council at its meeting held on 24<sup>th</sup> June, 2016 vide item No. 4.74 and that in accordance therewith, the revised syllabus as per Choice Based Credit System for B.Com (Banking and Insurance) (Sem. I to VI) - Course Structure (Sem. I & II), which is available on the University's web site ([www.mu.ac.in](http://www.mu.ac.in)) and that the same has been brought into force with effect from the academic year 2016-17.

MUMBAI-400 032  
27<sup>th</sup> October, 2016

  
(Dr. M.A. Khan)  
REGISTRAR

To,

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

A.C/4.74 /24/06/2016

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No. UG/121-A of 2016-17      MUMBAI-400 032      27<sup>th</sup> October, 2016

Copy forwarded with compliments for information to:-

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

  
(Dr. M.A. Khan)  
REGISTRAR

PTO.,

  
**PRINCIPAL**

Rajasthan Sammelan Education Trust  
C. Anandadas Saraf College

**Board of Studies-in-Banking & Finance, University of Mumbai Commerce**



AC 24-06-2016

Item No. 4.74

# University of Mumbai



## **B.Com. (Banking & Insurance) Programme Three Year Integrated Programme - Six Semesters Course Structure**

**Under Choice Based Credit System**

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

***Board of Studies-in-Banking & Finance, University of Mumbai***

***Board of Studies-in-Banking & Finance, University of Mumbai***



*Jayant*

**PRINCIPAL**  
Rajashree Sammelan Education Trust  
Anshyarnul's Sarai College  
Of Arts & Commerce

**B.Com. (Banking & Insurance) Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

**F.Y.B.Com. (Banking & Insurance)**

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

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
1	Environment and Management of Financial Services.	03	1	Principles and Practices of Banking & Insurance	03
2	Principles of Management	03	2	Business Law	03
3	Financial Accounting - I	03	3	Financial Accounting - II	03
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>		<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>		<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>	
4	Business Communication-I	03	4	Business Communication-II	03
<b>2B</b>	<b>*Skill Enhancement Courses (SEC)</b>		<b>2B</b>	<b>**Skill Enhancement Courses (SEC)</b>	
5	Any one course from the following list of the courses	02	5	Any one course from the following list of the courses	02
<b>3</b>	<b>Core Courses (CC)</b>		<b>3</b>	<b>Core Courses (CC)</b>	
6	Business Economics-I	03	6	Organisational Behaviour	03
7	Quantitative Methods-I	03	7	Quantitative Methods-II	03
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

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

## S.Y.B.Com. (Banking & Insurance)

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

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
1, 2 & 3	*Any three courses from the following list of the courses	<b>09</b>	1, 2 & 3	*Any three courses from the following list of the courses	<b>09</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>		<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
4	Information Technology in Banking & Insurance-I	<b>02</b>	4	Information Technology in Banking & Insurance-II	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>		<b>3</b>	<b>Core Courses (CC)</b>	
5	Laws Governing Banking & Insurance	<b>03</b>	5	Corporate Laws & laws Governing Capital Market	<b>03</b>
6	Financial Market (Equity, Debt, Forex and Derivatives)	<b>03</b>	6	Universal Banking	<b>03</b>
7	Taxation of Financial Services	<b>03</b>	7	Business Economics-II	<b>03</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

<b>*List of Discipline Related Elective(DRE) Courses for Semester III (Any Three)</b>		<b>*List of Discipline Related Elective(DRE) Courses for Semester IV (Any Three)</b>	
1	Financial Management -I	1	Financial Management -II
2	Management Accounting (Tools & Techniques, Focus on Banking & Insurance)	2	Financial Market (Equity, Debt, Forex and Derivatives)
3	Organizational Behaviour	3	Wealth Management
4	Risk Management	4	Cost Accounting of Banking & Insurance
5	Mutual Fund Management	5	Entrepreneurship Management



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# University of Mumbai



**Revised Syllabus  
and  
Question Paper Pattern  
of Courses  
of  
B.Com. (Banking & Insurance)  
Programme  
at  
First Year  
*Semester I and II***

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

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

***Board of Studies-in-Banking & Finance, University of Mumbai***

***Board of Studies-in-Banking & Finance, University of Mumbai***



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**Rajawade Sanshodhan Education Trust  
Gandhi Sarai College  
Of Arts & Commerce**



**B.Com. (Banking & Insurance) Programme at**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

**F.Y.B.Com. (Banking & Insurance)**

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

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
1	Environment and Management of Financial Services.	<b>03</b>	1	Principles and Practices of Banking & Insurance	<b>03</b>
2	Principles of Management	<b>03</b>	2	Business Law	<b>03</b>
3	Financial Accounting -I	<b>03</b>	3	Financial Accounting -II	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>		<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>		<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>	
4	Business Communication-I	<b>03</b>	4	Business Communication-II	<b>03</b>
<b>2B</b>	<b>*Skill Enhancement Courses (SEC)</b>		<b>2B</b>	<b>**Skill Enhancement Courses (SEC)</b>	
5	Any one course from the following list of the courses	<b>02</b>	5	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>		<b>3</b>	<b>Core Courses (CC)</b>	
6	Business Economics-I	<b>03</b>	6	Organizational Behaviour	<b>03</b>
7	Quantitative Methods-I	<b>03</b>	7	Quantitative Methods-II	<b>03</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

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

**Board of Studies-in-Banking & Finance, University of Mumbai**

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 University of Mumbai  
 St. Xavier's College  
 Of Arts & Commerce



# **B.Com. (Banking & Insurance) Programme**

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

## **Course Structure**

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

### **Semester I**

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

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

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

**Board of Studies-in-Banking & Finance, University of Mumbai**

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**31**  
**Rayeshani Sammelan Education Trust**  
**Sanjay Saraf College**  
**Of Arts & Commerce**

***Revised Syllabus of courses of B.Com. (Banking & Insurance)  
Programme at Semester I  
with effect from the Academic Year 2016-2017***

***Elective Courses (EC)***

**1. Environment and Management of  
Financial Services**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Financial System	15
2	Phases of Development of Banking and Insurance	15
3	Management, Regulation and Development	15
4	Regulatory and Developmental Framework of Banking & Insurance	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Introduction to Financial System</b>
	<ul style="list-style-type: none"> <li>• <b>Financial System</b> <ul style="list-style-type: none"> <li>▪ Institutional set- up</li> <li>▪ Marketing Structure</li> <li>▪ Instruments</li> <li>▪ Overview of different kinds of financial services. (e.g Leasing, Hire purchase, factoring, forfaiting, Bill financing/Bill discounting, housing finance, letter of credit, insurance, venture capital, merchant banking, stock broking and credit rating.)</li> </ul> </li> <li>• Meaning, Definition and scope of Banking and Insurance.</li> </ul>
2	<b>Phases of Development of Banking and Insurance</b>
	<ul style="list-style-type: none"> <li>• Significance and Role of Banking and Insurance in mobilizing savings, investment, accumulation and economic growth.</li> <li>• Functions and working of banking and insurance companies</li> </ul>
3	<b>Management, Regulation and Development</b>
	<ul style="list-style-type: none"> <li>• Risk management within the organizations of Banks and Insurance companies</li> <li>• Asset - Liability Management in Banking and Insurance</li> <li>• Organisational structure and management</li> </ul>
4	<b>Regulatory and Developmental Framework of Banking &amp; Insurance</b>
	<ul style="list-style-type: none"> <li>• Banking companies and RBI Acts and legal framework governing the insurance.</li> <li>• Developmental Activities of RBI and IRDA</li> <li>• Mechanism of supervision and regulation.</li> <li>• Prudential Norms.</li> </ul>

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*Board of Studies-in-Banking & Finance, University of Mumbai* 5 | Page

## T.Y.B.Com. (Banking & Insurance)

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

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
1,2,3 & 4	*Any four courses from the following list of the courses	<b>12</b>	1,2,3 & 4	*Any four courses from the following list of the courses	<b>12</b>
<b>2</b>	<b>Core Courses (CC)</b>		<b>2</b>	<b>Core Courses (CC)</b>	
5	International Banking & Finance	<b>04</b>	5	Central Banking	<b>04</b>
<b>3</b>	<b>*Project Work</b>		<b>3</b>	<b>*Project Work</b>	
6	Project Work-I (Banking)	<b>04</b>	6	Project Work-II (Insurance)	<b>04</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

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

<b>*List of Elective Courses for Semester V (Any Four)</b>		<b>*List of Elective Courses for Semester VI (Any Four)</b>	
1	Marketing in Banking & Insurance	1	Security Analysis and Portfolio Management
2	Financial Reporting & Analysis(Corporate Banking & Insurance)	2	Strategic Management
3	Auditing	3	Human Resource Management in Banking & Insurance
4	Business Ethics & Corporate Governance	4	Turnaround Management
5	Financial Services Management	5	International Resource Management in Banking & Insurance
6	Actuarial Analysis in Banking & Insurance	6	Procedures & Documentations in Banking & Insurance



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**Board of Studies-in-Banking & Finance, University of Mumbai**

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***Revised Syllabus of courses of B.Com. (Banking & Insurance)  
Programme at Semester I  
with effect from the Academic Year 2016-2017***


***Elective Courses (EC)***

**2. Principles of Management**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Management	15
2	Management Process	15
3	Organization Structure of Banking and Insurance companies	15
4	Business Leaders	15
<b>Total</b>		<b>60</b>



  
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Sr. No.	Modules / Units
1	<b>Introduction to Management</b>
	<ul style="list-style-type: none"> <li>• Definition of Management</li> <li>• Management as a Profession</li> <li>• Traditional Vs Contemporary Management (Henry Fayol, F.W. Taylor, Peter Drucker) (C.K.Pralhad, Mr. Vijay Govindarajan)</li> </ul>
2	<b>Management Process</b>
	<ul style="list-style-type: none"> <li>• Management Process, Practices, Functions of Management related to Banking and Insurance companies</li> </ul>
3	<b>Organization Structure of Banking and Insurance companies</b>
4	<b>Business Leaders</b>
	<ul style="list-style-type: none"> <li>• Leaders in the Indian Industry ( J.R.D Tata, Ratan Tata, Aditya Birla, Kumar Mangalam Birla, Mr Dhirubhai Ambani and Sons, Kiran Mazumdar Shaw, Verghese Kurien)</li> <li>• Leaders in the Banking and Insurance Industry <ul style="list-style-type: none"> <li>▪ <b>Indian Leaders</b> (Banking &amp; Insurance: H.Shanbagh. Uday Kotak, K.V. Kamath Naina Kidwai, Deepak Parekh, Chanda Kochhar, Hinduja, Godrej, Aziz Premzi, Narayan Murthy, Anand Mahindra , Governor of RBI)</li> <li>▪ <b>International Leader</b> President of World bank, President of Asian Development Bank, President of Fed Reserve, President of International Monetary Fund</li> </ul> </li> </ul>



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**Board of Studies-in-Banking & Finance, University of Mumbai**

***Revised Syllabus of courses of B.Com. (Banking & Insurance)  
Programme at Semester I  
with effect from the Academic Year 2016-2017***

***Elective Courses (EC)***

**3. Financial Accounting**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to accounting	12
2	Classification of Income & Expenses & Accounting Standards	12
3	Issues of Shares, Stock Valuation & Hire purchase	20
4	Final Accounts	16
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>Introduction to accounting</b>
	Meaning, scope, objectives, need, importance and limitations of accounting. Basic accounting terminology. Branches of accounting. Accounting concepts, Conventions and Principles. Double Entry System, Classifications of accounts, Rules of debit and credit. Writing of journal Entries and Ledger, Sub division of journal and Trial Balance
<b>2</b>	<b>Classification of Income &amp; Expenses &amp; Accounting Standards</b>
	Classifications of Income, Expenditure and Receipts on the basis of capital and revenue. Source documents required for practical accounting. Introduction to Bank Reconciliation Statement and Errors and their Rectification. Accounting Standard 1, 2, 6, 8, 9, 10. Understanding Fair value concept, Overview of Ind-AS vis-a-vis International Financial Reporting Standards (IFRSs).
<b>3</b>	<b>Issues of Shares, Stock Valuation &amp; Hire purchase</b>
	Introduction to issue of shares. Stock valuation (FIFO and Weighted Average Method only) Hire Purchase Transactions (calculation of interest, accounting as per asset purchase method only, exclude repossession), Introduction to Depreciation: Fixed Installment method, Written Down Value Method, Change of method. Valuation of goodwill (problems based on average profit method and super profit method only)
<b>4</b>	<b>Final Accounts</b>
	Trading Account, Profit and Loss Account, Balance Sheet, Adjustment Entries. Introduction to Accounts of Non Profit Organizations



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

***Ability Enhancement Courses (AEC)***

**4. Business Communication - I**

***Modules at a Glance***

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



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



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



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

***Skill Enhancement Courses (SEC)***

**5. Foundation Course - I**

***Modules at a Glance***

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



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

*Jayashree*

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

***Skill Enhancement Courses (SEC)***

**5. Foundation Course in NSS - I**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to NSS	10
2	Concept of Society and Social Issues in India	15
3	Indian Constitution and Social Justice	10
4	Human Personality and National Integration	10
<b>Total</b>		<b>45</b>



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Chandigarh  
Of Arts & Commerce

Sr. No.	Modules / Units
1	<b>Introduction to NSS</b> <b>Introduction to National Service Scheme(NSS)</b> Orientation and structure of National Service Scheme(NSS) National Service Scheme(NSS)- its objectives The historical perspective of National Service Scheme(NSS) National Service Scheme(NSS)- Symbol and its meaning National Service Scheme(NSS)- its hierarchy from national to college level <b>National Service Scheme(NSS) Regular activities</b> Distribution of working hours- Association between issues and programs- community project- urban rural activities, Association- modes of activity evaluation
2	<b>Concept of Society and Social Issues in India</b> <b>History and philosophy of social sciences in India</b> Concept of society- Development of Indian society - Features of Indian Society- Division of labour and cast system in India <b>Basic social issues in India</b> Degeneration of value system, Family system, Gender issues, Regional imbalance
3	<b>Indian Constitution and Social Justice</b> <b>Indian Constitution</b> Features of Indian Constitution - Provisions related to social integrity and development <b>Social Justice</b> Social Justice- the concept and its features Inclusive growth- the concept and its features
4	<b>Human Personality and National Integration</b> <b>Dimensions of human personality</b> Social Dimension of Human personality- Understanding of the society Physical Dimension of Human personality- Physical Exercise, Yoga, etc. <b>National integration &amp; Communal Harmony</b> National Integration- its meaning, importance and practice Communal Harmony- its meaning, importance and practice



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

***Skill Enhancement Courses (SEC)***

**5. Foundation Course in NCC - I**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to NCC, National Integration & Awareness	10
2	Drill: Foot Drill	10
3	Adventure Training, Environment Awareness and Conservation	10
4	Personality Development and Leadership	10
5	Specialized Subject: Army/ Navy/ Air	05
<b>Total</b>		<b>45</b>



  
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Sr. No.	Modules / Units
1	<b>Introduction to NCC, National Integration &amp; Awareness</b>
	<p><b>Desired outcome:</b> The students will display sense of patriotism, secular values and shall be transformed into motivated youth who will contribute towards nation building through national unity and social cohesion.</p> <ul style="list-style-type: none"> <li>• Genesis, Aims, Objectives of NCC &amp; NCC Song</li> <li>• Organisation &amp; Training</li> <li>• Incentives &amp; Benefits</li> <li>• Religions, Culture, Traditions and Customs of India</li> <li>• National Integration: Importance and Necessity</li> <li>• Freedom Struggle</li> </ul>
2	<b>Drill: Foot Drill</b>
	<p><b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> <li>• General and Words of Command</li> <li>• Attention, Stand at Ease and Stand Easy, Turning and Inclining at the Halt</li> <li>• Sizing, Forming Up in Three Ranks and Numbering, Open and Close Order March and Dressing</li> <li>• Saluting at the Halt, Getting On Parade, Dismissing and Falling Out</li> <li>• Marching, Length of Pace and Time of Marching in Quick Time and Halt, Slow March and Halt</li> <li>• Turning on the March and Wheeling.</li> <li>• Saluting on the March.</li> <li>• Formation of squad and Squad Drill.</li> </ul>
3	<b>Adventure Training, Environment Awareness and Conservation</b>
	<p><b>Adventure Training</b></p> <p><b>Desired outcome:</b> The students will overcome fear &amp; inculcate within them the sense of adventure , sportsmanship , esprit-d-corp and develop confidence , courage , determination, diligence and quest for excellence.</p> <ul style="list-style-type: none"> <li>• Any Two such as – Obstacle course, Slithering, Trekking, Cycling, Rock Climbing, Para Sailing, Sailing, Scuba Diving etc</li> </ul> <p><b>Environment Awareness and Conservation</b></p> <p><b>Desired outcome:</b> The student will be aware of the conservation of natural resources and protection of environment.</p> <ul style="list-style-type: none"> <li>• Natural Resources – Conservation and Management</li> <li>• Water Conservation and Rainwater Harvesting</li> </ul>



Sr. No.	Modules / Units
4	<b>Personality Development and Leadership</b> <p><b>Desired outcome:</b> The student will develop an all-round personality with adequate leadership traits to deal / contribute effectively in life.</p> <ul style="list-style-type: none"> <li>• Introduction to Personality Development</li> <li>• Factors Influencing /Shaping Personality: Physical, Social, Physiological, Philosophical and Psychological</li> <li>• Self Awareness Know yourself/ Insight</li> <li>• Change Your Mind Set</li> <li>• Communication Skills: Group Discussion / Lecturettes (Public Speaking)</li> <li>• Leadership Traits</li> <li>• Types of Leadership</li> </ul>
5	<b>Specialized Subject: Army Or Navy Or Air</b> <p><b>Army</b>  <b>Desired outcome:</b> The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces.  It will also acquaint, expose &amp; provide basic knowledge about armed, naval and air-force subjects</p> <p><b>A. Armed Force</b></p> <ul style="list-style-type: none"> <li>• Basic organisation of Armed Forces</li> <li>• Organisation of Army</li> <li>• Badges and Ranks</li> </ul> <p><b>B. Introduction to Infantry and weapons and equipments</b></p> <ul style="list-style-type: none"> <li>• Characteristics of 7.62mm SLR Rifle, Ammunition, Fire power, Stripping, Assembling and Cleaning</li> </ul> <p><b>C. Military history</b></p> <ul style="list-style-type: none"> <li>• Biographies of renowned Generals (Carriapa / Sam Manekshaw)</li> <li>• Indian Army War Heroes- PVCs</li> </ul> <p><b>D. Communication</b></p> <ul style="list-style-type: none"> <li>• Types of Communications</li> <li>• Characteristics of Wireless Technologies (Mobile, Wi-Fi etc.)</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p><b>Navy</b></p> <p><b>A. Naval orientation and service subjects</b></p> <ul style="list-style-type: none"> <li>• History of the Indian Navy-Pre and Post Independence, Gallantry award winners</li> <li>• Organization of Navy- NHQ, Commands, Fleets, Ships and shore establishments</li> <li>• Types of Warships and their role</li> <li>• Organization of Army and Air Force- Operational and Training commands</li> <li>• Ranks of Officers and Sailors, Equivalent Ranks in the Three Services</li> </ul> <p><b>B. Ship and Boat Modelling</b></p> <ul style="list-style-type: none"> <li>• Principles of Ship Modelling</li> <li>• Maintenance and Care of tools</li> </ul>

Sr. No.	Modules / Units
	<p><b>C. Search and Rescue</b></p> <ul style="list-style-type: none"> <li>SAR Organization in the Indian ocean</li> </ul> <p><b>D. Swimming</b></p> <p>Floating for three minutes and Free style swimming for 50 meters</p> <p style="text-align: center;"><b>OR</b></p> <p><b>AIR</b></p> <p><b>A. General Service Knowledge</b></p> <ul style="list-style-type: none"> <li>Development of Aviation</li> <li>History of IAF</li> </ul> <p><b>B. Principles of Flight</b></p> <ul style="list-style-type: none"> <li>Introduction</li> <li>Laws of Motion</li> <li>Glossary of Terms.</li> </ul> <p><b>C. Airmanship</b></p> <ul style="list-style-type: none"> <li>Introduction</li> <li>Airfield Layout</li> <li>Rules of the Air</li> <li>Circuit Procedure</li> <li>ATC/RT Procedures</li> <li>Aviation Medicine</li> </ul> <p><b>D. Aero- Engines</b></p> <ul style="list-style-type: none"> <li>Introduction to Aero-engines</li> </ul>



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***Skill Enhancement Courses (SEC)***

**5. Foundation Course in Physical Education - I**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Basic Relevant concepts in Physical Education	10
2	Components of Physical Fitness	15
3	Testing Physical Fitness	10
4	Effect of Exercise on various Body System	10
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Introduction to Basic Relevant concepts in Physical Education</b>
	<ul style="list-style-type: none"> <li>• Dimensions and determinants of Health, Fitness &amp; Wellness</li> <li>• Concept of Physical Education and its importance</li> <li>• Concept of Physical Fitness and its types</li> <li>• Concept of Physical Activity, exercise and its types &amp; benefits</li> </ul>
2	<b>Components of Physical Fitness</b>
	<ul style="list-style-type: none"> <li>• Concept of components of Physical Fitness</li> <li>• Concept and components of HRPF</li> <li>• Concept and components of SRPF</li> <li>• Importance of Physical Education in developing physical fitness components.</li> </ul>
3	<b>Testing Physical Fitness</b>
	<ul style="list-style-type: none"> <li>• Tests for measuring Cardiovascular Endurance</li> <li>• Tests for measuring Muscular Strength &amp; Endurance</li> <li>• Tests for measuring Flexibility</li> <li>• Tests for measuring Body Composition</li> </ul>
4	<b>Effect of Exercise on various Body System</b>
	<ul style="list-style-type: none"> <li>• Effect of exercises on Musculoskeletal system</li> <li>• Effect of exercises on Circulatory System</li> <li>• Effect of exercises on Respiratory System</li> <li>• Effect of exercises on Glandular System</li> </ul>



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***Core Courses (CC)***

**6. Business Economics I**

***Modules at a Glance***

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



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Sr. No.	Modules / Units
1	<b>Introduction</b> <b>Scope and Importance of Business Economics</b> - basic tools- Opportunity Cost principle- Incremental and Marginal Concepts. Basic economic relations - functional relations: equations- Total, Average and Marginal relations- use of Marginal analysis in decision making, The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium
2	<b>Demand Analysis</b> <b>Demand Function</b> - nature of demand curve under different markets Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- relationship between elasticity of demand and revenue concepts <b>Demand estimation and forecasting:</b> Meaning and significance - methods of demand estimation : survey and statistical methods <i>(numerical illustrations on trend analysis and simple linear regression)</i>
3	<b>Supply and Production Decisions and Cost of Production</b> <b>Production function:</b> short run analysis with Law of Variable Proportions- Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs- Long run production function and Laws of Returns to Scale - expansion path - Economies and diseconomies of Scale. <b>Cost concepts:</b> Accounting cost and economic cost, implicit and explicit cost, fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run <i>(hypothetical numerical problems to be discussed)</i> , LAC and Learning curve - Break even analysis <i>(with business applications)</i>
4	<b>Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition</b> Short run and long run equilibrium of a competitive firm and of industry - monopoly - short run and long- run equilibrium of a firm under Monopoly <b>Monopolistic competition:</b> Equilibrium of a firm under monopolistic competition, debate over role of advertising. <i>(topics to be taught using case studies from real life examples)</i> <b>Oligopolistic markets:</b> key attributes of oligopoly - Collusive and non-collusive oligopoly market - Price rigidity - Cartels and price leadership models <i>(with practical examples)</i>
5	<b>Pricing Practices</b> Cost oriented pricing methods: cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing <i>(case studies on how pricing methods are used in business world)</i>

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***Core Courses (CC)***

**7. Quantitative Methods -I**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction, Organising, Data, Frequency Distribution, Data Representation	10
2	Measures of Central Tendencies	10
3	Measures of Dispersion	08
4	Co-variance, Correlation and Regression	10
5	Probability, Probability Distribution and decision Theory	10
6	Index Nos.	06
7	Insurance	06
<b>Total</b>		<b>60</b>

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Sr. No.	Modules / Units
1	<b>Introduction, Organising, Data, Frequency Distribution, Data Representation</b> Organizing Data, Frequency Distribution, Measure of Central tendency, Org Data, preparation of frequency distribution graphical and diagrammatic representation histogram, frequency polygon and gives. Definition of averages and objective of averages types of average. Arithmetic mean, Geometric, harmonic mean and its usages, mode and medium (using graph also) for both) for grouped as well as ungrouped data
2	<b>Measures of Central Tendencies</b> Definition of Averages and objective of Averages Types of Averages. Arithmetic mean, Geometric Mean, Harmonic Mean and its advantages, Disadvantages and usages, mode, median, quartiles, deciles and percentiles for both grouped as well as ungrouped data.
3	<b>Measures of Dispersion</b> Concept and idea of dispersion. Various measures Range, quartile deviation, Mean Deviation, Standard Deviation and corresponding relative measure of dispersion. Geographical representation and utility of various is measure of Dispersions
4	<b>Co-variance, Correlation and Regression</b> Meaning, definition and Application of covariance, concept of correlation. Rank correlation, regression concept, relationship with correlation, Assumptions in simple Regression, Estimation using Simple Regression: Fitting of straight line, method of least square, construction of characteristic line/estimation line
5	<b>Probability, Probability Distribution and decision Theory</b> Concept of probability yen diagrams, Rules of Probality conditional & unconditional probality, Baye theorem. Discrete and continuous variable. Expected value of the variable, Decision theory normal distribution
6	<b>Index Nos.</b> Concept and usage of index nos. Construction of index nos. Types of index nos. Aggregate and Relative method of constructing index nos. Chain base index nos. Test of consistency: Time reversal factor reversal and circular test . Quantity and Value index nos for agricultural, industrial production, Retail Prices, Consumer price index nos. for security prices, etc.
7	<b>Insurance</b> Meaning, Objective, Purpose and need for Insurance. Fundamentals of Insurance Calculation of age, Premiums, Bonuses, Paid up value of a policy, Maturity Value of the Policy. Claim Calculation and Surrender Value.



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# B.Com. (Banking & Insurance) Programme

## Under Choice Based Credit, Grading and Semester System

### Course Structure

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

## Semester II

No. of Courses	Semester II	Credits
<b>1</b>	<b>Elective Courses (EC)</b>	
1	Principles and Practices of Banking & Insurance	03
2	Business Law	03
3	Financial Accounting -II	03
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>	
4	Effective Communication-II	03
<b>2B</b>	<b>**Skill Enhancement Courses (SEC)</b>	
5	Any one course from the following list of the courses	02
<b>3</b>	<b>Core Courses (CC)</b>	
6	Organisational Behaviour	03
7	Quantitative Methods-II	03
<b>Total Credits</b>		<b>20</b>

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

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Programme at Semester II  
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***Elective Courses (EC)***

**1. Principles and Practices of Banking & Insurance**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Banking	15
2	Banking Scenario in India	15
3	Introduction to Insurance	15
4	Insurance Business Environment in India	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Introduction to Banking</b>
	Basic Concepts: Origin, Need, Types, Scope and Functions of Banking - Need for Regulation and Supervision
2	<b>Banking Scenario In India</b>
	Banking Operations -Types of accounts - Banking Services - Current Scenario, Financial Inclusion and Banking Regulations & Role of RBI.
3	<b>Introduction to Insurance</b>
	Understanding Risk - Kinds of business risks - Need and Scope of insurance - Evolution of. insurance - Principles of insurance - Types of insurance and policies - Risk and Return relationship
4	<b>Insurance Business Environment in India</b>
	Growth of Insurance Business - Actuarial Role - Claim and Settlement Procedures - Insurance Regulations Role of IRDA.



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***Elective Courses (EC)***

**2. Business Law**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Law	08
2	Indian Constitution	10
3	Contract Act	12
4	Special Contract	12
5	Negotiable Instrument Act	10
6	Information Technology Act	08
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Introduction to Law</b>
	Meaning, Definitions, Features, Types, Sources and Classification
2	<b>Indian Constitution</b>
	Natural Justice, Special Leave Appeal, Features, Writs, Fundamental Rights
3	<b>Contract Act</b>
	Meaning, Essentials, Agreement, Offer, Acceptance, Consent, Free Consent, Consideration, Capacity of contract, Kinds and Classification of Contract, Performance, Discharge and Termination of Contract, Void - Quasi- Contingent - Wager - Minor Contracts, Breach and Remedies For the Contract.
4	<b>Special Contract</b>
	<ul style="list-style-type: none"> <li>• Indemnity &amp; Guarantee - Meaning, Features, distinguish, position, Surety, discharge of surety</li> <li>• Bailment : Meaning, Types, Features, Position, Lien, Finder of Goods Pledge</li> <li>• Agency: Meaning, Features, types, Position, Ratification, Modes of Creation and Termination, Liabilities.</li> <li>• Sale of Goods Act: Introduction, Meaning, Features, Terms, Goods Classification, Sale and Agreement to sell, Unpaid Seller and position Conditions and Warranty</li> </ul>
5	<b>Negotiable Instrument Act</b>
	Features, Promissory Notes, Bills of Exchange, Cheque, Features, Distinguish, Acceptance, Crossing, Dishonor, Position Of Banker, Holder and Holder In Due Course, Privileges, Payment In and Out of Due Course, Types of Instruments, Penalties For Dishonour, Endorsement
6	<b>Information Technology Act</b>
	Objectives, Scheme, Digital Signature, Authorization, E- Governance, Certifying Authorities, Digital Certificates, Cyber



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***Elective Courses (EC)***

**3. Financial Accounting - II**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Valuation of Goodwill and Shares	15
2	Buyback of equity shares	15
3	Redemption of preference shares	15
4	Redemption of debentures (excluding buy back of own debentures)	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Valuation of Goodwill and Shares</b>
	<b>Valuation of Goodwill</b> Maintainable Profit method, Super Profit Method Capitalization method, Annuity Method <b>Valuation of Shares</b> Intrinsic Value Method, Yield method and Fair Value Method
2	<b>Buyback of equity shares</b>
	Company Law/ Legal Provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions) Compliance of conditions including sources, maximum limits and debt equity ratio
3	<b>Redemption of preference shares</b>
	Company Law / Legal Provisions for redemption of preference shares in Companies Act Sources of redemption including divisible profits and proceeds of fresh issue of shares Premium on redemption from security premium and profits of company Capital Redemption Reserve Account - creation and use
4	<b>Redemption of debentures</b>
	Redemption of debentures by payment from sources including out of capital and / or out of profits. Debenture redemption reserve and debenture redemption sinking fund excluding insurance policy. Redemption of debentures by conversion into new class of shares or debentures with options- including at par, premium and discount



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***Ability Enhancement Courses (AEC)***

**4. Business Communication - II**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Presentation Skills	15
2	Group Communication	15
3	Business Correspondence	15
4	Language and Writing Skills	15
<b>Total</b>		<b>60</b>



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



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***Skill Enhancement Courses (SEC)***

**5. Foundation Course – II**

***Modules at a Glance***

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



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



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***Skill Enhancement Courses (SEC)***

**2.5. Foundation Course in NSS - II**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Socio-economic Survey and Special Camp	10
2	Orientation of the College Unit and Communication Skills	15
3	Rapport with Community and Programme Planning	10
4	Government Organisations /Non-Government Organisations	10
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Socio-economic Survey and Special Camp</b>
	<b>Socio economic survey</b> Socio-economic survey- its meaning and need, Process of Socio-economic survey- design of questionnaire; data collection, data analysis and report writing <b>Special camping activity</b> Concept of camp- Identification of community problems- Importance of group living- Team building- Adoption of village- Planning for camp- pre camping, during the course of camp and post camping activities
2	<b>Orientation of the College Unit and Communication Skills</b>
	<b>Training and orientation of the program unit in the college</b> Leadership training – formation of need based programmes- Concept of campus to community(C to C) activities <b>Communication skills and Documentation</b> Communication skills- the concept, Verbal, Non-Verbal communication The documentation- Activity Report Writing – basics of NSS accounting – Annual Report – Press note and preparation
3	<b>Rapport with Community and Programme Planning</b>
	<b>Working with individual group and community</b> Ice breaking- interaction games – conflict resolution <b>Program planning</b> Programme planning- the concept and its features, requirements for successful implementation of program- program flow charting- feedback
4	<b>Government Organisations /Non-Government Organisations</b>
	<b>Structure of Government Organisations and Non-Government Organisations</b> Government organisations (GO)- its meaning -Legal set up, functioning, Sources of funding Non-Government organisations (NGO)- its meaning -Legal set up, functioning, Sources of funding National Service Scheme(NSS)- Government organisations (GO) and Non-Government organisations (NGO) <b>Government schemes for community development</b> Schemes os Government welfare departments for community development- provisions & examples



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***Skill Enhancement Courses (SEC)***

**5. Foundation Course in NCC - II**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Disaster Management, Social Awareness and Community Development	10
2	Health and Hygiene	10
3	Drill with Arms	10
4	Weapon Training	10
5	Specialized Subject: Army Or Navy Or Air	05
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Disaster Management, Social Awareness and Community Development</b> <b>Disaster Management:</b> <b>Desired outcome:</b> The student shall gain basic information about civil defence organisation / NDMA & shall provide assistance to civil administration in various types of emergencies during natural / manmade disasters <ul style="list-style-type: none"> <li>• Civil Defence Organisation and Its Duties/ NDMA</li> <li>• Types of Emergencies/ Natural Disaster</li> <li>• Assistance during Natural / Other Calamities: Flood / Cyclone/ Earth Quake/ Accident etc.</li> <li>• 'Avan' model of NCC</li> </ul> <b>Social Awareness and Community Development:</b> <b>Desired outcome:</b> The student shall have an understanding about social service and its need, about NGOs and shall participate in community action programmes for betterment of the community. <ul style="list-style-type: none"> <li>• Basics of Social Service, Weaker Sections of Our Society and Their Needs</li> <li>• Social/ Rural Development Project: MNREGA, SGSY, NSAP etc.</li> <li>• Contribution of Youth towards Social Welfare</li> <li>• Civic Responsibilities</li> <li>• Causes &amp; Prevention of HIV/AIDS; Role of Youth</li> </ul>
2	<b>Health and Hygiene</b> <b>Desired outcome:</b> The student shall be fully aware about personal health and hygiene lead a healthy life style and foster habits of restraint and self awareness. <ul style="list-style-type: none"> <li>• Structure and Functioning of the Human Body</li> <li>• Hygiene and Sanitation (Personal and Food Hygiene)</li> <li>• Infectious &amp; Contagious Diseases &amp; Their Prevention</li> </ul>
3	<b>Drill with Arms</b> <b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes. <ul style="list-style-type: none"> <li>• Attention, Stand at Ease and Stand Easy</li> <li>• Getting on Parade with Rifle and Dressing at the Order</li> <li>• Dismissing and Falling Out</li> <li>• Ground / Take Up Arms</li> <li>• Present From the Order and Vice-versa</li> <li>• General Salute, Salami Shastra</li> </ul>
4	<b>Weapon Training</b> <b>Desired outcome:</b> The student shall have basic knowledge of weapons and their use and handling. <ul style="list-style-type: none"> <li>• Characteristics of a Rifle / Rifle Ammunition and its Fire Power</li> <li>• Stripping, Assembling, Care and Cleaning and Sight Setting of .22 rifle</li> <li>• Stripping, Assembling, Care and Cleaning of 7.62mm SLR</li> <li>• Loading, Cocking and Unloading</li> <li>• The lying position, Holding and Aiming- I</li> <li>• Trigger control and firing a shot</li> <li>• Range procedure and safety precautions</li> <li>• Short range firing, Aiming- II -Alteration of sight</li> </ul>



Sr. No.	Modules / Units
5	<p><b>Specialized Subject: Army Or Navy Or Air</b></p> <p><b>Army</b>  <b>Desired outcome:</b> The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces.  It will also acquaint, expose &amp; provide basic knowledge about armed, naval and air-force subjects</p> <p><b>A. Map reading</b></p> <ul style="list-style-type: none"> <li>• Introduction to types of Maps and Conventional signs</li> <li>• Scales and Grid system</li> <li>• Topographical forms and technical terms</li> <li>• Relief, contours and Gradients</li> <li>• Cardinal points and Types of North</li> <li>• Types of bearings and use of Service Protractor</li> <li>• Prismatic compass and its use and GPS</li> </ul> <p><b>B. Field Craft and Battle Craft</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Judging distance</li> <li>• Description of ground</li> <li>• Recognition, Description and Indication of landmarks and targets</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p><b>Navy</b></p> <p><b>A. Naval Communication</b></p> <ul style="list-style-type: none"> <li>• Introduction to Naval Modern Communication, Purpose and Principles <ul style="list-style-type: none"> <li>▪ Introduction of Naval communication</li> <li>▪ Duties of various communication sub-departments</li> </ul> </li> <li>• Semaphore <ul style="list-style-type: none"> <li>▪ Introduction of position of letters and prosigns</li> <li>▪ Reading of messages</li> <li>▪ Transmission of messages</li> </ul> </li> </ul> <p><b>B. Seamanship</b></p> <ul style="list-style-type: none"> <li>• <b>Anchor work</b> <ul style="list-style-type: none"> <li>▪ Parts of Anchor and Cable, their identification</li> </ul> </li> <li>• <b>Rigging</b> <ul style="list-style-type: none"> <li>▪ Types of ropes and breaking strength- stowing, maintenance and securing of ropes</li> <li>▪ Practical Bends and Hitches: Reef Knot, Half hitch, Clove Hitch, Rolling Hitch, Timber Hitch, Bow Line, Round Turn and Two half hitch and Bow line on the Bight and its basic elements and uses.</li> <li>▪ Introduction to Shackles, Hooks, Blocks and Derricks, Coiling Down and Splicing of rope</li> </ul> </li> </ul> <p><b>C. Boat work</b></p> <ul style="list-style-type: none"> <li>• Parts of Boat and Parts of an Oar</li> <li>• Instruction on boat Pulling- Pulling orders</li> <li>• Steering of boat under oars, Practical instruction on Boat Pulling, Precautions while pulling</li> </ul>

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Sr. No.	Modules / Units
	<p style="text-align: center;"><b>OR</b></p> <p><b>Air</b></p> <p><b>A. Air frames</b></p> <ul style="list-style-type: none"> <li>• Aircraft Controls</li> <li>• Landing Gear</li> </ul> <p><b>B. Instruments</b></p> <ul style="list-style-type: none"> <li>• Basic Flight Instruments</li> </ul> <p><b>C. Aircraft Particulars</b></p> <ul style="list-style-type: none"> <li>• Aircraft Particulars (Type specific)</li> </ul> <p><b>D. Aero modelling</b></p> <ul style="list-style-type: none"> <li>• History of Aero modelling</li> <li>• Materials used in Aero modelling</li> <li>• Type of Aero models</li> <li>• Flying/ Building of Aero models</li> </ul>



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**Skill Enhancement Courses (SEC)**

**5. Foundation Course in Physical Education - II**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Development of Fitness	10
2	Health, Fitness and Diseases	15
3	Yoga Education	10
4	Daily Schedule of Achieving Quality of Life and Wellness	10
Total		45

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Sr. No.	Modules / Units
1	<b>Development of Fitness</b>
	<ul style="list-style-type: none"> <li>• Benefits of physical fitness and exercise and principles of physical fitness</li> <li>• Calculation of fitness index level 1-4</li> <li>• Waist-hip ratio Target Heart Rate, BMI and types and principles of exercise (FITT)</li> <li>• Methods of training – continues, Interval, circuit, Fartlek and Plyometric</li> </ul>
2	<b>Health, Fitness and Diseases</b>
	<ul style="list-style-type: none"> <li>• Definition of obesity and its management</li> <li>• Communicable diseases, their preventive and therapeutic aspects</li> <li>• Factors responsible for communicable diseases</li> <li>• Preventive and therapeutic aspect of Communicable and non- communicable diseases</li> </ul>
3	<b>Yoga Education</b>
	<ul style="list-style-type: none"> <li>• Meaning and history of yoga</li> <li>• Ashtang yoga and types of yoga</li> <li>• Types of Suryanamaskar and Technique of Pranayam</li> <li>• Benefits of Yoga</li> </ul>
4	<b>Daily Schedule of Achieving Quality of Life and Wellness</b>
	<ul style="list-style-type: none"> <li>• Daily schedule based upon one's attitude, gender, age &amp; occupation.</li> <li>• Basic – module: - Time split for rest, sleep, diet, activity &amp; recreation.</li> <li>• Principles to achieve quality of life:- positive attitude, daily regular exercise, control over food habits &amp; healthy hygienic practices.</li> </ul>



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***Core Courses (CC)***

**6. Organizational Behavior**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction of organizational Behavior	15
2	Group Dynamics	15
3	Organizational Culture and Change Management	15
4	Organizational Development.	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Introduction of organizational Behavior</b>
	<p>Meaning, Nature and scope of OB, Models of OB,  <b>Theories of Motivation :</b></p> <ul style="list-style-type: none"> <li>• Maslow, Herzberg, Mc.Gregor Theory X and Theory Y, William Ouchi's Theory Z, Victor Vroom . ERG theory</li> <li>• Application of the Theories</li> <li>• Motivational techniques in Banking and Insurance Industry</li> </ul>
2	<b>Group Dynamics</b>
	<ul style="list-style-type: none"> <li>• Individual Behavior ( IQ, EQ, SQ)</li> <li>• Group Formation, Team Building, Team Development.</li> <li>• Goal Setting</li> <li>• Soft Skills, Interpersonal Skills, Multicultural Skills, Cross Cultural Skills.</li> <li>• Johari Window</li> </ul>
3	<b>Organizational Culture and Change Management</b>
	<ul style="list-style-type: none"> <li>• Work Culture, Ways for Making Work Culture Effective and Lively, Work Conflicts.</li> <li>• Organizational Change, effects of Resistance to Change, ways to overcome resistance to change.</li> <li>• Time and Stress Management.</li> </ul>
4	<b>Organizational Development</b>
	<ul style="list-style-type: none"> <li>• Meaning and Nature of OD.</li> <li>• Techniques of OD.</li> <li>• Importance of OD.</li> </ul>



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***Core Courses (CC)***

**7. Quantitative Methods-II**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Testing of Hypothesis	10
2	Linear Programming Techniques	10
3	Matrices & Determinants (Application in Business and Economics)	10
4	Ratio, Proportion & Percentage	10
5	Statistical Applications In Investment Management	15
6	Economic indicators	05
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Testing of Hypothesis</b>
	Testing of hypotheses: Null Hypothesis, Alternative Hypothesis, Decision Criterion, Critical Region, Type I and Type II Error, level of significance, Test based on large Sample for Means and Proportion/s
2	<b>Linear Programming Techniques</b>
	Meaning, Advantages, limitations, business applications, basic terminology, formulation of linear Programming Problems, Graphical Method of solving Linear Programming Problems, Simplex method (upto 3 variables) with Maximisation and Minimisation. Duality in Linear Programming (concept only)
3	<b>Matrices &amp; Determinants (Application in Business and Economics)</b>
	Matrices, Types of Matrices, Transpose, Addition, Multiplication, Subtraction of a Matrix, Determinants, Type of Determinants, inverse of a matrix by Pivotal Reduction Method, Adjoint Method and Row / Column Transformation. Application of Matrices and Determinants to Business and Economics. (Please concentrate on application of Matrices and Determinants to Business & Economics)
4	<b>Ratio, Proportion &amp; Percentage</b>
	Ratio Definition, Continued Ratio, Inverse Ratio, Proportion, Continued Proportion, Direct Proportion, Inverse proportion, Variation, Inverse Variation, Joint Variation, Percentage: Meaning & Computation of Percentage.
5	<b>Statistical Applications In Investment Management</b>
	Expected return from shares (using probability) Measuring total risk from investigator shares (using standard deviations) Partitioning risk into systematic and unsystematic component (using co-variance) Measuring risks of portfolio (using co-relation) to draw conclusions regarding share prices (using testing of hypothesis).
6	<b>Economic indicators</b>
	GDP, Real growth in GDP price level Inflation rate, Money supply, Index for agricultural production Index for industrial production, Electrical



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**Reference Books**

<b>Reference Books</b>
<b>Environment and Management of Financial Services</b> <ul style="list-style-type: none"> <li>• <i>Essentials of Business Finance</i> - R.H. Srivastava, Himalaya</li> <li>• <i>Management of Financial Institution</i> - R. .N. Srivastava, Himalaya</li> <li>• <i>Investment Management</i> - Preeti Singh, Himalaya.</li> <li>• <i>Corporate Financial Policies and Returns to the Shareholders</i>. N. Balsubramanian</li> <li>• <i>Modern Banking</i>- R.S. Sayers</li> <li>• <i>Investment Analysis and Securities in India</i>, V.A. Avadhani, Himalaya.</li> <li>• <i>Life insurance Corporates as Financial Institutions</i>, IIC Associates of America.</li> <li>• <i>Modern Life Insurance</i>, M J Oster and W, Robert, Macmillan NY</li> <li>• <i>Capital Market in a Planned Economy</i>, NCAERT, Delhi,</li> <li>• <i>Banking In India</i>. S.G. Panandikar, Worali, Mumbai.</li> <li>• <i>Investment Mgmt. S.L.V. Sinha &amp; Others</i>, Institute for Financial Development and Research. Madras</li> <li>• <i>Indian Financial System (Vol. I &amp; II)</i> B.D. Ghonasgi &amp; Maloti Anagol</li> <li>• <i>Indian Financial System</i> M.Y. Khan, Tata Mcgrow Hill.</li> <li>• <i>Financial Institutions in India</i> - Vadilal Dagli, Mumbai.</li> <li>• <i>Financial Institutions in Indian Markets</i> - L. M. Bhole, Tata Mcgrow Hill</li> <li>• <i>Outline of Mondy</i> - G.M. Gonter</li> <li>• <i>Investment for Beginners</i> - V.A. Avadhani, Himalaya</li> <li>• <i>Financial Services in India</i> - M.Y. Khan, Tata Macgrow Hill.</li> <li>• <i>Structure of Financial Institutions</i> - V.V. Bhatt, Varadeo</li> <li>• <i>Financial Analysis and Portfolio Management</i>-Graham Dodd &amp; Cotler, Macgrow Hill.</li> <li>• <i>Globalisation Indian Financial Markets</i> - Tandon R.K. Gupta S.L.</li> <li>• <i>Life Insurance Corporation of India. Vol.1. II &amp; III</i> Mishra M.N.</li> <li>• <i>Life Insurance Corporation Act, 1956.</i></li> <li>• <i>Insurance Regulatory Development Act, 1999.</i></li> </ul>
<b>Principles of Management</b> <ul style="list-style-type: none"> <li>• <i>Principles of Management</i>, T.Ramaswamy Himalaya Publications, Mumbai.</li> <li>• <i>Practices and Principles of Management</i> L.M. Prasad, S.Chand and Sons Education Publishers, New Delhi.</li> <li>• <i>Business Maharajas</i>, Gita Piramal, Penguin Books, New Delhi.</li> <li>• <i>Wisdom of Indian Business Leadership</i>, G. Narayana, English Edition Publishers and Distributors India Pvt, Ltd.</li> <li>• <i>In Search of Change Maestros</i> Pritam Singh and Asha Bhandarkar, Sage Publications, UK</li> </ul>
<b>Financial Accounting</b> <ul style="list-style-type: none"> <li>• <i>Introduction to Accountancy</i> -T. S. Grewal-(S.Chand &amp; Co.)</li> <li>• <i>Double Entry Book Keeping</i>- J. R. Balliboi.</li> <li>• <i>Double Entry Book Keeping</i> - M. M. Chokshi</li> <li>• <i>Advanced Accounts</i> -Shukia &amp; Grewal (S.Chand &amp; Co.)</li> <li>• <i>Advanced Accountancy</i> - R.L.Gupta &amp; M. Radhaswamy</li> <li>• <i>Accounting Standards</i> -Institute of Chartered Accountants of India. New Delhi</li> <li>• <i>Gupa S C &amp; Shukla, M C: Advanced Accounts Vol.1.</i> New Delhi. S. Chand &amp; Company Ltd.</li> </ul>

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- *Social and Economic Problems in India*, Naseem Azad, R Gupta Pub ( 2011)
- *Indian Society and Culture*, Vinita Padey, Rawat Pub (2016)
- *Social Problems in India*, Ram Ahuja, Rawat Pub (2014)
- *Faces of Feminine in Ancient , medieval and Modern India*, Mandakranta Bose Oxford University Press
- *National Humana rights commission- disability Manual*
- *Rural, Urban Migration : Trends, challenges & Strategies*, S Rajagopalan, ICFAI- 2012
- *Regional Inequilities in India* Bhat L SSSRD- New Delhi
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- *Problems of Communalism in india*, Ravindra Kumar Mittal Pub
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### Foundation Course in NSS

- *National Service Scheme Manual (Revised) 2006*, Government of India, Ministry of Youth Affairs and Sports, New Delhi.
- *University of Mumbai National Service Scheme Manual 2009*.
- *Avhan Chancellor's Brigade - NSS Wing, Training camp on Disaster Preparedness Guidelines*, March 2012
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- *Fundamentals of Applied Statistics*: S G Gupta and V K Kapoor, Sultan Chandra & Co



Rajasthani Sammelan Education Trust  
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Of Arts & Commerce



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

**Scheme of Evaluation**

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

**A) Internal Assessment: 25 %**

**Question Paper Pattern**  
**(Internal Assessment- Courses without Practical Courses)**

Sr. No.	Particular	Marks
1	<b>One class test (20 Marks)</b>	
	Match the Column/ Fill in the Blanks/ Multiple Choice Questions (½ Mark each)	05 Marks
	Answer in One or Two Lines (Concept based Questions) (01 Mark each)	05 Marks
	Answer in Brief (Attempt Any Two of the Three) (05 Marks each)	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

**Question Paper Pattern**  
**(Internal Assessment- Courses with Practical Courses)**

Sr. No.	Particular	Marks
1	<b>Semester End Practical Examination (20 Marks)</b>	
	Journal	05 Marks
	Viva	05 Marks
	Laboratory Work	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks



**B) Semester End Examination: 75 %**

- i) Duration: The examination shall be of 2 ½ Hours duration
- ii) Theory question paper pattern
  - There shall be five questions each of 15 marks.
  - All questions shall be compulsory with internal choice within the questions.
  - Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.

**(Detail question paper pattern has been given separately)**

**Passing Standard**

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.



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Of Arts & Commerce

## Question Paper Pattern (Practical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

*Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.*

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Of Arts & Commerce

## Question Paper Pattern (Theoretical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

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



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# University of Mumbai



**BCom Banking and Insurance  
Second Year Semester IV  
Revised Syllabus  
and  
Question Paper Pattern  
of  
Economics II  
Under Choice Based Credit, Grading  
and  
Semester System  
*With effect from Academic Year-2017-2018***

***Board of studies in  
Business Economics***



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## ECONOMICS II

### MACROECONOMICS

#### Preamble

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

In order to understand the media reporting of macroeconomic events and to analyze current economic happenings, it is strongly recommended to constantly update the students' knowledge by holding class room discussions on related articles from academic journals and financial news papers.



*Jaymalhotra*  
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Chandhyani's Saral College  
Of Arts & Commerce

# **BCom Banking and Insurance**

## **Second year**

## **Semester IV**

### **Revised Syllabus**

**ECONOMICS II**

**MACROECONOMICS**

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

### ***List of Modules***

<b>Module No.</b>	<b>Title</b>	<b>No.of Lecture</b>
1	Introduction to Macroeconomic Data and Theory	15
2	Money, Inflation and Monetary Policy	15
3.	Constituents of Fiscal Policy	15
4	Open Economy : Theory and Issues of International Trade	15
<b>Total no. of lectures</b>		<b>60</b>



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Ghanshyamdas Sarai College

Of Arts & Commerce

Sr.	Modules / Units
1	<b>INTRODUCTION TO MACRO ECONOMICS</b> <ul style="list-style-type: none"> <li>• <b>Macroeconomics:</b> Meaning, Scope and Importance.</li> <li>• <b>Circular flow of aggregate income and expenditure:</b> closed and open economy models</li> <li>• <b>The Measurement of national product:</b> Meaning and Importance - conventional and Green GNP and NNP concepts - Relationship between National Income and Economic Welfare.</li> <li>• <b>Short run economic fluctuations :</b> Features and Phases of Trade Cycles</li> <li>• <b>The Keynesian Principle of Effective Demand:</b> Aggregate Demand and Aggregate Supply - Consumption Function - Investment function - effects of Investment Multiplier on Changes in Income and Output</li> </ul>
2	<b>MONEY, INFLATION AND MONETARY POLICY</b> <ul style="list-style-type: none"> <li>• <b>Money Supply:</b> Determinants of Money Supply - Factors influencing Velocity of Circulation of Money</li> <li>• <b>Demand for Money :</b> Classical and Keynesian approaches and Keynes' liquidity preference theory of interest</li> <li>• <b>Money and prices :</b> Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach</li> <li>• <b>Inflation:</b> Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy.</li> <li>• <b>Monetary policy :</b> Meaning, objectives and instruments, inflation targeting</li> </ul>
3	<b>CONSTITUENTS OF FISCAL POLICY</b> <ul style="list-style-type: none"> <li>• <b>Role of a Government</b> to provide Public goods- Principles of Sound and Functional Finance</li> <li>• <b>Fiscal Policy:</b> Meaning, Objectives - Contra cyclical Fiscal Policy and Discretionary Fiscal Policy</li> <li>• <b>Instruments of Fiscal policy :</b> Canons of taxation - Factors influencing incidence of taxation - Effects of taxation Significance of Public Expenditure - Social security contributions- Low Income Support and Social Insurance Programmes - Public Debt - Types, Public Debt and Fiscal Solvency, Burden of debt finance</li> <li>• <b>Union budget</b> -Structure- Deficit concepts-Fiscal Responsibility and Budget Management Act.</li> </ul>



*Jayramdas*

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- **The basis of international trade :** Ricardo's Theory of comparative cost advantage - Heckscher – Ohlin theory of factor endowments - terms of trade - meaning and types - Factors determining terms of trade - Gains from trade - Free trade versus protection
- **Foreign Investment :** Foreign Portfolio investment- Benefits of Portfolio capital flows- Foreign Direct Investment - Merits of Foreign Direct Investment - Role of Multinational corporations
- **Balance of Payments:** Structure - Types of Disequilibrium - Measures to correct disequilibrium in BOP.
- **Foreign Exchange and foreign exchange market :** Spot and Forward rate of Exchange - Hedging, Speculation and Arbitrage -Fixed and Flexible exchange rates- Managed flexibility



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	Ahuja. H.L., Modern Economics — S.Chand Company Ltd. New Delhi.
	Bhatia H.L.: Public Finance. Vikas Publishing House Pvt. Ltd
	Dornbush , Fisher and Startz, Macroeconomics, Tata-Mac Graw Hill, New Delhi.
	Dwivedi, D.N. (2001), Macro Economics: Theory and Policy, Tata-Mac Graw Hill, New Delhi.
	Friedman Hilton (1953) Essays in Positive Economics, University of Chicago Press, London.
	Francis Cherunilam International Economics Tata McGraw – Hill Publishing co.Ltd.New Delhi.
	Gregory .N. Mankiw, Macroeconomics, Fifth Edition (2002) New York:Worth Publishers
	Jhingan, M.L., Principles of Economics — Vrinda Publications (P) Ltd.
	Jhingan M.L. – International Economics – Vrinda publication Pvt. Ltd - Delhi
	Musgrave, R.A and P.B. Musgrave (1976) : Public Finance in Theory and Practice, Tata McGraw Hill, Kogakusha, Tokyo
	Shapiro, E (1996), Macro-Economic Analysis, Golgotha Publication, New Delhi.
	Singh.S.K. (2014): Public finance in Theory and Practice, S.Chand &co Pvt Ltd, New Delhi
	Salvatore Dominick – International Economics – John Wiley & sons, Inc Singapore
	Vaish .M.C. (2010) Macro Economic Theory 14th edition, Vikas Publishing House(P)Ltd

*Jayashree*



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Of Arts & Commerce



## QUESTION PAPER PATTERN

### Economics II Semester IV

**Maximum Marks:** 75 Marks

**Time:** 2:30 Hours

**Note:** 1) Attempt all Questions

2) All Questions carry equal marks

Question	Particulars	Marks
Q-1 (from Module I)	<b>Answer any two</b> A) Full Length Question B) Full Length Question C) Full Length Question	15Marks
Q-2 (from Module II)	<b>Answer any two</b> A) Full Length Question B) Full Length Question C) Full Length Question	15Marks
Q-3 (from Module III)	<b>Answer any two</b> A) Full Length Question B) Full Length Question C) Full Length Question	15Marks
Q-4 (from Module IV)	<b>Answer any two</b> A) Full Length Question B) Full Length Question C) Full Length Question	15Marks
Q-5 (from Module I- IV)	<b>Objective Question</b> A) Conceptual questions (any Four out of six questions) B) Multiple Choice Questions (seven questions at least one from each module)	15Marks (8) (7)



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Of Arts & Commerce

# University of Mumbai



## **Bachelor of Management Studies Second Year Semester IV**

### **Revised Syllabus**

**and**

### **Question Paper Pattern of Managerial Economics II**

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

*With effect from  
Academic Year-2017-2018*

*Board of studies in  
Business Economics*

Mumbai University

Economics - PAPER II

Self Finance courses syllabus Semester IV



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# MANAGERIAL ECONOMICS II

## Preamble

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

In order to understand the media reporting of macroeconomic events and to analyze current economic happenings, it is strongly recommended to constantly update the students' knowledge by holding class room discussions on related articles from academic journals and financial news papers.



***B.M.S.  
Semester IV***

**Revised Syllabus of  
MANAGERIAL ECONOMICS II  
*With Effect from the Academic Year 2017-2018***

***List of Modules***

<b>Module No.</b>	<b>Title</b>	<b>No. of Lecture</b>
1	Introduction to Macroeconomic Data and Theory	15
2	Money, Inflation and Monetary Policy	15
3.	Constituents of Fiscal Policy	15
4	Open Economy : Theory and Issues of International Trade	15
<b>Total no. of lectures</b>		<b>60</b>

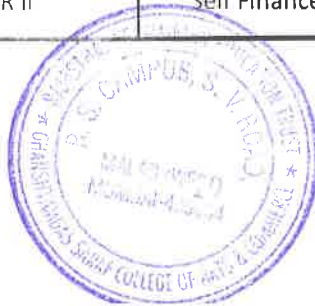


Sr.	Modules / Units
1	<b>INTRODUCTION TO MACRO ECONOMICS</b>
	<ul style="list-style-type: none"> <li>• <b>Macroeconomics:</b> Meaning, Scope and Importance.</li> <li>• <b>Circular flow of aggregate income and expenditure:</b> closed and open economy models</li> <li>• <b>The Measurement of national product:</b> Meaning and Importance - conventional and Green GNP and NNP concepts - Relationship between National Income and Economic Welfare.</li> <li>• <b>Short run economic fluctuations :</b> Features and Phases of Trade Cycles</li> <li>• <b>The Keynesian Principle of Effective Demand:</b> Aggregate Demand and Aggregate Supply - Consumption Function - Investment function - effects of Investment Multiplier on Changes in Income and Output</li> </ul>
2	<b>MONEY, INFLATION AND MONETARY POLICY</b>
	<ul style="list-style-type: none"> <li>• <b>Money Supply:</b> Determinants of Money Supply - Factors influencing Velocity of Circulation of Money</li> <li>• <b>Demand for Money :</b> Classical and Keynesian approaches and Keynes' liquidity preference theory of interest</li> <li>• <b>Money and prices :</b> Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach</li> <li>• <b>Inflation:</b> Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy.</li> <li>• <b>Monetary policy :</b> Meaning, objectives and instruments, inflation targeting</li> </ul>
3	<b>CONSTITUENTS OF FISCAL POLICY</b>
	<ul style="list-style-type: none"> <li>• <b>Role of a Government</b> to provide Public goods- Principles of Sound and Functional Finance</li> <li>• <b>Fiscal Policy:</b> Meaning, Objectives - Contra cyclical Fiscal Policy and Discretionary Fiscal Policy</li> <li>• <b>Instruments of Fiscal policy :</b> Canons of taxation - Factors influencing incidence of taxation - Effects of taxation Significance of Public Expenditure - Social security contributions- Low Income Support and Social Insurance Programmes - Public Debt - Types, Public Debt and Fiscal Solvency, Burden of debt finance</li> <li>• <b>Union budget -Structure- Deficit concepts-Fiscal Responsibility and Budget Management Act.</b></li> </ul>





- **The basis of international trade :** Ricardo's Theory of comparative cost advantage - The Heckscher – Ohlin theory of factor endowments - terms of trade - meaning and types - Factors determining terms of trade - Gains from trade - Free trade versus protection
- **Foreign Investment :** Foreign Portfolio investment- Benefits of Portfolio capital flows- Foreign Direct Investment - Merits of Foreign Direct Investment - Role of Multinational corporations
- **Balance of Payments:** Structure - Types of Disequilibrium - Measures to correct disequilibrium in BOP.
- **Foreign Exchange and foreign exchange market :** Spot and Forward rate of Exchange - Hedging, Speculation and Arbitrage -Fixed and Flexible exchange rates- Managed flexibility



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Reference Books	
Ackley.G (1976), Macro Economic Theory and Policy, Macmillan Publishing Co. New York	
Ahuja. H.L., Modern Economics --- S.Chand Company Ltd. New Delhi.	
Bhatia H.L.: Public Finance. Vikas Publishing House Pvt. Ltd	
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Musgrave, R.A and P.B. Musgrave (1976) : Public Finance in Theory and Practice, Tata McGraw Hill, Kogakusha, Tokyo	
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Vaish .M.C. (2010) Macro Economic Theory 14th edition, Vikas Publishing House(P)Ltd	

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Economics - PAPER-I

Self Finance courses syllabus Semester IV



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**QUESTION PAPER PATTERN**  
**Managerial Economics Semester IV**

**Maximum Marks:** 75 Marks

**Time:** 2:30 Hours

**Note:** 1) Attempt all Questions

2) All Questions carry equal marks

Question	Particulars	Marks
Q-1 (from Module I)	Answer any two A) Full Length Question B) Full Length Question C) Full Length Question	15Marks
Q-2 (from Module II)	Answer any two A) Full Length Question B) Full Length Question C) Full Length Question	15Marks
Q-3 (from Module III)	Answer any two A) Full Length Question B) Full Length Question C) Full Length Question	15Marks
Q-4 (from Module IV)	Answer any two A) Full Length Question B) Full Length Question C) Full Length Question	15Marks
Q-5 (from Module I- IV)	Objective Question A) Conceptual questions (any Four out of six questions) B) Multiple Choice Questions (seven questions at least one from each module)	15Marks (8) (7)

Mumbai University

Economics - PAPER I

Self Finance courses syllabus Semester IV



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# University of Mumbai



## **Syllabus and Question Paper Pattern of Second Year B.Com Elective Course *Semester III and IV***

### **Indian Financial System**

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

*With effect from Academic Year-2017-2018*

***Board of studies – Business Economics***



# INDIAN FINANCIAL SYSTEM

## *Syllabus*

### Preamble

A Financial System plays a vital role in the economic growth of a country. It intermediates between the flow of funds belonging to those who save a part of their income and those who invest in productive assets. It facilitates the transfer and allocation of funds, efficiently and effectively. It provides opportunities for students to enhance their knowledge & employability skills. The purpose of this paper is to acquaint the students with the various components of the financial system and their workings. In the globalised context, the Indian Financial System has metamorphosed in to a substantive, competitive and cost effective system and hence, it is essential to study in depth about its structure and recent developments.



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

**Business Economics  
Elective course  
Indian Financial System**

***List of Modules***

<b>Sr. No.</b>	<b>Modules</b>	<b>No.of Lectures</b>
1	Overview of the Indian Financial System	10
2	RBI & Financial Sector Reforms	10
3	Banking & Non-Banking Financial Institutions	15
4	Financial Instruments	10
<b>Total</b>		<b>45</b>

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Sr.No.	Modules / Units
1	<b>OVERVIEW OF INDIAN FINANCIAL SYSTEM.</b>
	Definition and meaning of the financial system - components of the financial system: institutions, instruments, markets, and services - functions and role of financial system - structure of Indian financial system - Indicators of financial development: Financial Interrelations Ratio (FIR), Finance Ratio (FR), Intermediation Ratio (IR) and New Issue Ratio (NIR).
2	<b>RBI &amp; FINANCIAL SECTOR REFORMS:</b>
	Functions of RBI- Monetary Policy of the RBI: objectives & instruments – Recent developments in the monetary policy - Review of financial sector reforms (Narasimham Committee Report 1991 and 1998).
3	<b>BANKING &amp; NON-BANKING FINANCIAL INSTITUTIONS</b>
	Commercial Banking: Developments in commercial banking sector since mid 1980s – Non-Performing Assets (NPAs) and their Management - Capital Adequacy Norms (Basel Accord III) - Overview of Non Bank Finance Companies (NBFCs) in India
4	<b>FINANCIAL INSTRUMENTS</b>
	Traditional Instruments: Classification and functions of Equities, Debentures and Bonds - Hybrid Instruments; Different types of bonds such as floating rate bonds, zero interest bonds, deep discount bonds, inverse float bonds & inflation index bonds.

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Reference Books	
	Bhole L. M. (2008): Financial Institutions and Markets, Growth and Innovation, Tata McGraw-Hill, New Delhi.
	Hull John (2002): Introduction to Futures and Options Market, Prentice Hall of India, Delhi.
	Khan, M. Y., Indian Financial System-Theory and Practice, Tata McGraw Hill, New Delhi.
	Khan and Jain, Financial Services, Tata McGraw Hill, New Delhi.
	Meir Kohn, Financial Institution and Market, Oxford University Press. New Delhi.
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	Paul, J. and P. Suresh (2008), Management of Banking and Financial Services, Pearson Education, Delhi.
	Singh, J.K., Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi.
	Simha, S.L.N. Development Banking in India : Madras Institute of Financial Management and Research.
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	Reserve Bank of India (1997) Occasional Papers, Vol. 18, Nos. 2 & 3, RBI, Mumbai.
	Annual Reports of Major Financial Institutions in India.

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Of Arts & Commerce

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



## QUESTION PAPER PATTERN

### Semester III

**Maximum Marks:** 100 Marks

**Time:** 3 Hours

**Note:** 1) Attempt all Questions

2) All Questions carry equal marks

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

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

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

**Business Economics  
Financial Market Operation**

***List of Modules***

<b>Sr. No.</b>	<b>Modules</b>	<b>No.of Lectures</b>
1	Money Market	10
2	Capital Market	15
3	Debt Market	10
4	Financial Services	10
<b>Total</b>		<b>45</b>

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**Rajasthani Sammelan Education Trust  
Granting Degree Saraf College  
Of Arts & Commerce**



### Objective: FINANCIAL MARKET OPERATIONS

It has been a long journey for the Indian Financial Market. Now it is organized, fairly integrated, mature, more global and modernized. The Indian Financial Markets are now getting integrated with global markets. Therefore, it is necessary to study the Indian Financial Market Operations in an organized manner. This paper aims at discussing the recent changes in the financial markets and the evolution of new financial instruments.

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Sr.No.	Modules / Units
1	<b>MONEY MARKET:</b>
	Components of organized money market – Call and Notice Market, Treasury Bills Market, Commercial Bills Market, Market for Certificate of Deposits, Market for Commercial Papers, Discount Market and Market for Collateralized Borrowing and Lending Obligations - Features of Indian Money Market- Reforms in Indian money market.
2	<b>CAPITAL MARKET &amp; FOREIGN EXCHANGE MARKET</b>
	Capital Market: Structure of the Indian Capital Market –Recent Developments in the Primary Market and the Secondary Market - Overview of Debt Market in India – Role of SEBI - Foreign Exchange Market: components and functions.
3	<b>Derivatives Market In India</b>
	Meaning of derivatives – Participants in the derivative markets (Hedgers, Arbitraders and Speculators) --- Significance of derivative markets – types and functioning of financial derivatives: Forwards, Futures, Options and Swaps - Derivatives trading in India.
4	<b>FINANCIAL SERVICES</b>
	Merchant Banking-Functions & Role, Credit Rating-Concept & Types, Functions & Limitations, Leasing Companies, Venture Capital Funds, Micro Finance.

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Reference Books	
	Bhole, L. M., Financial Markets and Institutions, Tata McGraw Hill, New Delhi.
	Clifford. Gomez : Financial Markets, Institutions and Financial Services,
	Nayak and Sana, Indian Financial System and Financial Market Operations
	Gurusamy: Financial Services, Tata McGraw Hill, New Delhi.
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	Reserve Bank of India (1997) Occasional Papers, Vol. 18, Nos. 2 & 3, RBI, Mumbai.
	Annual Reports of Major Financial Institutions in India.

*Jayanta*  
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## QUESTION PAPER PATTERN

### Semester IV

**Maximum Marks:** 100 Marks

**Time:** 3 Hours

**Note:** 1) Attempt all Questions

2) All Questions carry equal marks

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

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

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# University of Mumbai



**Revised Syllabus  
and  
Question Paper Pattern  
of Course of  
B.Com Programme  
Second Year  
*Semester III & IV*  
Under Choice Based Credit, Grading  
and  
Semester System  
*With effect from Academic Year-2017-2018***

***Board of studies in  
Business Economics***





*Revised Syllabus of Courses of B.Com Programme*

*Semester III*

*With Effect from Academic Year 2017-2018*

**Business Economics -III**

**Macro Economics**

*List of Modules*

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

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## BUSINESS ECONOMICS III

### ELEMENTS OF MACROECONOMICS

#### Preamble

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



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

*Jyoti*



Reference Books	
	Ackley.G (1976), Macro Economic Theory and Policy, Macmillan Publishing Co. New York
	Ahuja. H.L., Modern Economics — S.Chand Company Ltd. New Delhi.
	Blanchard Olivier (2000), Macro Economics, Englewood Elitt, Prentice Hall
	Bouman John, Principles of Macro Economics
	Dornbush , Rudiger, Fisher Stanley and Startz, Richards Macroeconomics, Ninth edition 2004 Tata-Mac Graw Hill, New Delhi.
	Dwivedi, D.N. (2001), Macro Economics: Theory and Policy, Tata-Mac Graw Hill, New Delhi.
	Friedman Hilton (1953) Essays in Positive Economics, University of Chicago Press, London.
	Gregory .N. Mankiw, Macroeconomics, Fifth Edition (2002) New York:Worth Publishers
	Jhingan, M.L., Principles of Economics — Vrinda Publications (P) Ltd.
	Shapiro, E (1996). Macro-Economic Analysis , Galgotia Publication, New Delhi.
	Vaish .M.C. (2010) Macro Economic Theory 14th edition, Vikas Publishing House(P)Ltd

*Jayant*



## QUESTION PAPER PATTERN

### Business Economics Semester III

**Maximum Marks:** 100 Marks

**Time:** 3 Hours

**Note:** 1) Attempt all Questions

2) All Questions carry equal marks

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

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

*Jayant*





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

*With Effect from the Academic Year 2017-2018*

**Business Economics - IV**  
**Foundation of Public Finance**

*List of Modules*

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



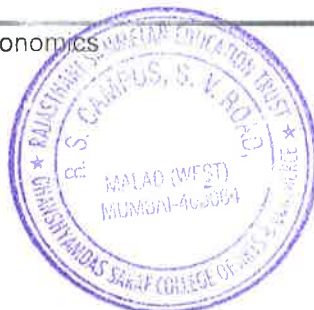
## **Business Economics IV**

### **Foundation of Public Finance**

#### **Preamble**

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

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



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



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Reference Books	
	Ahuja H.L. : Modern Economics, 19th edition, 2015, S.Chand &co Pvt Ltd, New Delhi
	Bhatia H.L.: Public Finance. Vikas Publishing House Pvt. Ltd.
	David N. Hyman : Public Finance A Contemporary Application of theory of policy, Krishna Offset, Delhi
	Hoiughton E.W.(1998) : Public Finance, Penguin, Baltimore
	Hajela T.N: Public Finance – Ane Books Pvt.Ltd
	Jha, R (1998) : Modern Public Economics, Route Ledge, London
	Musgrave, R.A and P.B. Musgrave (1976) : Public Finance in Theory and Practice, Tata McGraw Hill, Kogakusha, Tokyo
	Mithani, D.M (1998) : Modern Public Finance, Himalaya Publishing House, Mumbai
	Singh.S.K. (2014): Public finance in Theory and Practice, S.Chand &co Pvt Ltd, New Delhi



## QUESTION PAPER PATTERN

### Business Economics Semester IV

**Maximum Marks:** 100 Marks

**Time:** 3 Hours

**Note:** 1) Attempt all Questions

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

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





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

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

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

***Faculty of Commerce***

***Faculty of Commerce, University of Mumbai***

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## S.Y.B.Com

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

**Semester III**

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

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

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

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

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

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

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

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

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

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

***Elective Courses (EC)***

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

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

***Modules at a Glance***

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

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**Faculty of Commerce, University of Mumbai**

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

**Reference Text :**

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

*Jayshree*

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## Question Paper Pattern (Theoretical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

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

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

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

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

***Modules at a Glance***

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



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



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

**Reference Text :**

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



*Jayramdas*

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## Question Paper Pattern (Theoretical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

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

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

***Elective Courses (EC)***

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

**1Ab. Business Management-Marketing Management**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Marketing Management and Marketing Environment	10
2	Understanding Competition and Strategic Marketing	15
3	Product	10
4	Pricing	10
<b>Total</b>		<b>45</b>

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

**Reference Books:**

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

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## Question Paper Pattern (Theoretical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

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

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

**3. Commerce –III**

**(Management: Functions and Challenges)**

**Course Objectives:**

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

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

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

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**SEMESTER – III REFERENCE BOOKS:**

**REFERENCES**

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

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

Q.1 Multiple Choice Questions

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

(Any Ten out of Twelve)

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

(Any Ten out of Twelve)

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

a.

b.

c.

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

a.

b.

c.

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

a.

b.

c.

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

a.

b.

c.

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

*Jayrambhai*

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

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

**4.Business Economics III**

***Modules at a Glance***

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

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## **BUSINESS ECONOMICS III**

### **ELEMENTS OF MACROECONOMICS**

#### **Preamble**

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

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

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### Reference Books

Ackley.G (1976), Macro Economic Theory and Policy, Macmillan Publishing Co. New York
Ahuja. H.L., Modern Economics — S.Chand Company Ltd. New Delhi.
Blanchard Olivier (2000), Macro Economics, Englewood Elitt, Prentice Hall
Bouman John, Principles of Macro Economics
Dornbush , Rudiger, Fisher Stanley and Startz, Richards Macroeconomics, Ninth edition 2004 Tata-Mac Graw Hill, New Delhi.
Dwivedi, D.N. (2001), Macro Economics: Theory and Policy, Tata-Mac Graw Hill, New Delhi.
Friedman Hilton (1953) Essays in Positive Economics, University of Chicago Press, London.
Gregory .N. Mankiw, Macroeconomics, Fifth Edition (2002) New York:Worth Publishers
Jhingan, M.L., Principles of Economics — Vrinda Publications (P) Ltd.
Shapiro, E (1996), Macro-Economic Analysis , Galgotia Publication, New Delhi.
Vaish .M.C. (2010) Macro Economic Theory 14th edition, Vikas Publishing House(P)Ltd

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

**Maximum Marks:** 100 Marks

**Time:** 3 Hours

**Note:** 1) Attempt all Questions

2) All Questions carry equal marks

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

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



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

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

**5. Advertising - I**

**Course Objective:**

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

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



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



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

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



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

Q.1 Multiple Choice Questions

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

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

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

- a.
- b.
- c.

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

- a.
- b.
- c.

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

- a.
- b.
- c.

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

- a.
- b.
- c.

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



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

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

**5. Field Sales Management – I**

**Course Objective:**

1. To understand the concept of field sales management.
2. To Make Learners aware about practical applications of sales management.

Sr. No.	Modules	No. of Lectures
1	Field Sales Management	11
2	Sales Organisation	11
3	Sales Policies	11
4	Sales Force Management	12
Total		45



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Sr. No.	Modules
1	<b>Field Sales Management</b>
	<ul style="list-style-type: none"> <li>• Introduction to Sales Management – Meaning &amp; Concept – Nature, Objectives of Salesmanship, Function of Sales Management, Sales Management as a career option.</li> <li>• Field Sales Management – Introduction, Concept of Personal Selling &amp; Advertising, Difference between selling and Marketing, Difference between Advertising &amp; Personal Selling , Changing face of Personal Selling.</li> <li>• Sales Manager – Qualities &amp; Qualification of Sales Manager – Essentials for a Successful Sales Manager – Duties &amp; Responsibilities of a Sales Manager.</li> </ul>
2	<b>Sales Organisation</b>
	<ul style="list-style-type: none"> <li>• Meaning, Nature, Characteristics of a Sales Organization, Need &amp; Objectives of Sales Organization.</li> <li>• Structure of Sales Organization, Types of Sales Organizations and factors affecting structure of Sales Organization.</li> <li>• Centralization &amp; Decentralization of Sales Organization, Merits and Demerits.</li> </ul>
3	<b>Sales Policies</b>
	<ul style="list-style-type: none"> <li>• Product Policies – Branding , Promotional Policies – Promotional Measure</li> <li>• Pricing Policies – Methods of Pricing, Factors, Strategies</li> <li>• Place / Distribution Policies – Channels of Distribution-Types (Consumer &amp; Industrial Goods) , Factors affecting selection of channel of distribution</li> </ul>
4	<b>Sales Force Management</b>
	<ul style="list-style-type: none"> <li>• Recruitment and Selection of Salesforce – Concept, Sources of Recruitment Steps in selection process, Training of Salesforce -Methods</li> <li>• Compensating &amp; Motivating the Sales Team -Methods of Compensation, Monetary and Non-Monetary tools of Motivation.</li> <li>• Evaluating Sales Force Performance, Functions, Sales records, Reporting, Performance Appraisal of Sales Force.</li> </ul>



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### Reference Books

#### Field Sales Management

1. Philip Kotler – Marketing Management, 11<sup>th</sup> ed. Pearson Publication.
2. Porter, Michel E. Competitive Strategy, New York: The Free Press, 1980.
3. Tirodkar, Field Sales Management, Vani Publication, Pune.
4. Richard R Stlll, Edward W. Candiff, Sales Management.
5. M.D.Pestonjee, Motivation & Job Satisfaction.
6. Tom Reilly, Value Added Selling
7. Helen Woodruffe, Services Marketing, Macmillan Publication.
8. V.S.Ramaswamy, S.Namakumari, Marketing Management, Global Prospective – Indian Concept, Macmillan Publication



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

Q.1 Multiple Choice Questions

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

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

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

- a.
- b.
- c.

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

- a.
- b.
- c.

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

- a.
- b.
- c.

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

- a.
- b.
- c.

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

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

**5. Company Secretarial Practice - I**

**Course Objective:**

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

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



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



## COMPANY SECRETARIAL PRACTICE

### REFERENCES

#### Readings:

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

#### References:

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

#### Journals:

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



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

Q.1 Multiple Choice Questions

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

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

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

- a.
- b.
- c.

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

- a.
- b.
- c.

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

- a.
- b.
- c.

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

- a.
- b.
- c.

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

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

**5. Computer Programming Paper I**

**Modules at a Glance**

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

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



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## QUESTION PAPER PATTERN

Maximum Marks : 75

Questions to be set : 05

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

All Questions are Compulsory Carrying 15 Marks each.

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

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



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

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

**Modules at a Glance**

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



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## References

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

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### Projects / Assignments (for Internal Assessment)

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

### QUESTION PAPER PATTERN (Semester III)

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

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

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

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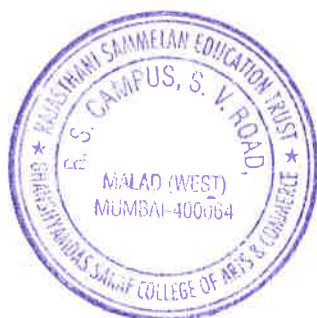
**2. Ability Enhancement Courses (AEC)**

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

**6. Foundation Course in NSS - III**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Value System & Gender sensitivity	12
2	Disaster preparedness & Disaster management	10
3	Health, hygiene & Diseases	13
4	Environment & Energy conservation	10
Total		45



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Sr. No.	Modules / Units
1	<b>Value System &amp; Gender sensitivity</b> <b>UNIT - I – Value System</b> Meaning of value, Types of values- human values and social responsibilities- Indian value system- the concepts and its features <b>UNIT - II - Gender sensitivity and woman empowerment</b> Concept of gender- causes behind gender related problems- measures Meaning of woman empowerment- schemes for woman empowerment in India
2	<b>Disaster preparedness &amp; Disaster management</b> <b>UNIT - I - Basics of Disaster preparedness</b> Disaster- its meaning and types Disaster preparedness- its meaning and methods <b>UNIT - II - Disaster management</b> Disaster management- concept- disaster cycle - role of technology in disaster response- role of as first responder – the study of 'Avhan' Model
3	<b>Health, hygiene &amp; Diseases</b> <b>UNIT - I - Health and hygiene</b> Concept of complete health and maintenance of hygiene <b>UNIT - II - Diseases and disorders- preventive campaigning</b> Diseases and disorders- preventive campaigning in Malaria, Tuberculosis, Dengue, Cancer, HIV/AIDS, Diabetes
4	<b>Environment &amp; Energy conservation</b> <b>UNIT - I Environment and Environment enrichment program</b> Environment- meaning, features , issues, conservation of natural resources and sustainability in environment <b>UNIT - II Energy and Energy conservation program</b> Energy- the concept, features- conventional and non- conventional energy Energy conservation- the meaning and importance



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

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

**6. Foundation Course in NCC - III**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	National Integration & Awareness	10
2	Drill: Foot Drill	10
3	Adventure Training and Environment Awareness and Conservation	05
4	Personality Development and Leadership	10
5	Specialized subject (ARMY)	10
Total		45



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Sr. No.	Modules / Units
1	<b>National Integration &amp; Awareness</b>
	<p><b>Desired outcome:</b> The students will display sense of patriotism, secular values and shall be transformed into motivated youth who will contribute towards nation building through national unity and social cohesion.</p> <p>The students shall enrich themselves about the history of our beloved country and will look forward for the solutions based on strengths to the challenges to the country for its development.</p> <ul style="list-style-type: none"> <li>• Freedom Struggle and nationalist movement in India.</li> <li>• National interests, Objectives, Threats and Opportunities.</li> <li>• Problems/ Challenges of National Integration.</li> <li>• Unity in Diversity</li> </ul>
2	<b>Drill: Foot Drill</b>
	<p><b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> <li>• Side pace, pace forward and to the rear</li> <li>• Turning on the march and whiling</li> <li>• Saluting on the march</li> <li>• Marking time, forward march and halt in quick time</li> <li>• Changing step</li> <li>• Formation of squad and squad drill</li> </ul>
3	<b>Adventure Training, Environment Awareness and Conservation</b>
3A	<b>Adventure Training</b>
	<p><b>Desired outcome:</b> The students will overcome fear &amp; inculcate within them the sense of adventure, sportsmanship, esprit-d-corp and develop confidence, courage, determination, diligence and quest for excellence.</p> <ul style="list-style-type: none"> <li>• Any Two such as – Obstacle course, Slithering, Trekking, Cycling, Rock Climbing, Para Sailing, Sailing, Scuba Diving etc.</li> </ul>
3B	<b>Environment Awareness and Conservation</b>
	<p><b>Desired outcome:</b> The student will be made aware of the modern techniques of waste management and pollution control.</p> <ul style="list-style-type: none"> <li>• Waste management</li> <li>• Pollution control, water, Air, Noise and Soil</li> </ul>
4	<b>Personality Development and Leadership</b>
	<p><b>Desired outcome:</b> The student will inculcate officer like qualities with desired ability to take right decisions.</p> <ul style="list-style-type: none"> <li>• Time management</li> <li>• Effect of Leadership with historical examples</li> <li>• Interview Skills</li> <li>• Conflict Motives- Resolution</li> </ul>

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Sr. No.	Modules / Units
5	<p><b>Specialized Subject: Army Or Navy Or Air</b></p> <p><u><b>Army</b></u>  <b>Desired outcome:</b> It will acquaint, expose &amp; provide knowledge about Army/ Navy/ Air force and to acquire information about expanse of Armed Forces ,service subjects and important battles</p> <p><b>A. Armed Force</b></p> <ul style="list-style-type: none"> <li>• Task and Role of Fighting Arms</li> <li>• Modes of Entry to Army</li> <li>• Honors and Awards</li> </ul> <p><b>B. Introduction to Infantry and weapons and equipments</b></p> <ul style="list-style-type: none"> <li>• Characteristics of 5.56mm INSAS Rifle, Ammunition, Fire power, Stripping, Assembling and Cleaning</li> <li>• Organization of Infantry Battalion.</li> </ul> <p><b>C. Military history</b></p> <ul style="list-style-type: none"> <li>• Study of battles of Indo-Pak War 1965,1971 and Kargil</li> <li>• War Movies</li> </ul> <p><b>D. Communication</b></p> <ul style="list-style-type: none"> <li>• Characteristics of Walkie-Talkies</li> <li>• Basic RT Procedure</li> <li>• Latest trends and Development (Multi Media, Video Conferencing, IT)</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p><u><b>Navy</b></u>  <b>A. Naval orientation and service subjects</b></p> <ul style="list-style-type: none"> <li>• Organization of Ship- Introduction on Onboard Organization</li> <li>• Naval Customs and Traditions</li> <li>• Mode of Entry into Indian Navy</li> <li>• Branches of the Navy and their functions</li> <li>• Naval Campaign (Battle of Atlantic, Pearl Harbour, Falkland War/Fleet Review/ PFR/ IFR)s</li> </ul> <p><b>B. Ship and Boat Modelling</b></p> <ul style="list-style-type: none"> <li>• Types of Models</li> <li>• Introduction of Ship Model- Competition Types of Model Prepare in NSC and RDC</li> <li>• Care and handling of power-tools used- maintenance and purpose of tools</li> </ul>

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Sr. No.	Modules / Units
	<p><b>C. Search and Rescue</b></p> <ul style="list-style-type: none"> <li>• Role of Indian Coast Guard related to SAR</li> </ul> <p><b>D. Swimming</b></p> <ul style="list-style-type: none"> <li>• Floating and Breathing Techniques- Precautions while Swimming</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p><b><u>AIR</u></b></p> <p><b>A. General Service Knowledge</b></p> <ul style="list-style-type: none"> <li>• Organization Of Air Force</li> <li>• Branches of the IAF.</li> </ul> <p><b>B. Principles of Flight</b></p> <ul style="list-style-type: none"> <li>• Venturi Effect</li> <li>• Aerofoil</li> <li>• Forces on an Aircraft</li> <li>• Lift and Drag</li> </ul> <p><b>C. Airmanship</b></p> <ul style="list-style-type: none"> <li>• ATC/RT Procedures</li> <li>• Aviation Medicine</li> </ul> <p><b>D. Aero- Engines</b></p> <ul style="list-style-type: none"> <li>• Types of Engines</li> <li>• Piston Engines</li> <li>• Jet Engines</li> <li>• Turboprop Engines</li> </ul>

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

**6.Foundation Course in Physical Education Paper-III**

**Modules at a Glance**

Sr. No.	Modules	No of Lectures
1	Overview of Nutrition	10
2	Evaluation of Health, Fitness and Wellness	10
3	Prevention and Care of Exercise Injuries	10
4	Sports Training	15
Total		45



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Sr. No.	Modules / Units
1	<b>Overview of Nutrition</b>
	<ul style="list-style-type: none"> <li>• Introduction to nutrition &amp; its principles</li> <li>• Role of Nutrition in promotion of health</li> <li>• Dietary Guidelines for Good Health</li> <li>• Regulation of water in body and factors influencing body temperature.</li> </ul>
2	<b>Evaluation of Health, Fitness and Wellness</b>
	<ul style="list-style-type: none"> <li>• Meaning &amp; Concept of holistic health</li> <li>• Evaluating Personal health-basic parameters</li> <li>• Evaluating Fitness Activities – Walking &amp; Jogging</li> <li>• Myths &amp; mis-conceptions of Personal fitness</li> </ul>
3	<b>Prevention and Care of Exercise Injuries</b>
	<ul style="list-style-type: none"> <li>• Types of Exercise Injuries</li> <li>• First Aid- Importance &amp; application in Exercise Injuries</li> <li>• Management of Soft tissues injuries</li> <li>• Management of bone injuries</li> </ul>
4	<b>Sports Training</b>
	<ul style="list-style-type: none"> <li>• Definition, aims &amp; objectives of Sports training</li> <li>• Importance of Sports training</li> <li>• Principles of Sports training</li> <li>• Drug abuse &amp; its effects</li> </ul>



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## R. \_\_\_\_\_: The Scheme of Examination:

The performance of the learners shall be evaluated in two components: Internal Assessment with 25% marks by way of continuous evaluation and by Semester End Examination with 75% marks by conducting the theory examination.

**INTERNAL ASSESSMENT:-** It is defined as the assessment of the learners on the basis of continuous evaluation as envisaged in the credit based system by way of participation of learners in various academic and correlated activities in the given semester of the programme.

### A) Internal Assessment – 25%

25 Marks

Sr. No.	Particulars	Marks
1	A project to be prepared by an individual learner or a group of learners in not more than five learners in a group. It is to be evaluated by the teacher concerned.	20 Marks
	Hard Copy of the project*	
	Presentation	
	Viva/Interaction	
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities.	05 Marks

The marks of the internal assessment should not be disclosed to the students till the results of the corresponding semester is declared.

**SEMESTER END EXAMINATION:-** It is defined as the examination of the learners on the basis of performance in the semester end theory / written examinations.

### B) Semester End Examinations – 75%

75 Marks

The assessment of Part 'A' i.e. Internal Assessment and Part 'B' i.e. Semester End Examination as mentioned above for the Semesters I to IV shall be processed by the Colleges / Institutions of their learners and issue the grade cards to them after the conversion of marks into grade as per the procedure.



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**INTERNAL ASSESSMENT (PRACTICUM)**  
**(25 Marks)**

**SEMESTER –III**

***(Continuous Evaluation during practical sessions conducted for 27 hours)***

- a. A learner willing to participate in inter-collegiate/ inter university competitions of any game and sports conducted by the University of Mumbai will be evaluated for 15 marks on the basis of his attendance, sincerity and performance during the training / practice / coaching sessions / camps conducted by the college/University for at least 10 days. It is expected that the colleges should organize training / practice / coaching sessions / camps of various games and sports as per the choice of the learner. However, due to unavailability of the same in his / her college if a learner participates in the training / practice / coaching sessions / camps organized by other organizations or clubs of sports and games, may be considered for evaluation for 15 marks on the basis of the proofs of attendance and participation submitted by a learner.
- b. A learner will be taught the following yogic practices by conducting practicals for at least 10 sessions (one hour each) and will be assessed by the concern teacher for marks out of 10 on the basis of his attendance, sincerity and performance.
- **Yogic Practices :-** Shirshasana, Sarvangasana, Matsyasana, Halasana, Bhujangasana, Shalabhasana, Dhanurasana, Ardhamatsendrasana, Pashchimotanasana, Mayurasana, Shavasana, Yoga Mudra & Uddiyan Bandh, Nauli, Kapalbhati, Ujjayi Pranayam, Bhastrika, Omkar and Dhyana.

***(Note:- The above yoga practical sessions should be conducted in a such way that every learner must realize its effects as well as should make it as a part of his/her life style).***



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

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

**7. Business Law - I**

**Course Objective:**

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

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



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



  
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4	<b>The Sale Of Goods Act - 1930</b>
	<ul style="list-style-type: none"> <li>• Contract of Sale (S.2) – Concept, Essentials elements of contract of sale, Distinction between Sale and Agreement to sell (S.4) Distinguish between Sale and Hire Purchase Agreement, Types of Goods. Effects of destruction of Goods (Ss. 6,7,8),</li> <li>• Conditions &amp; Warranties (Ss. 11-25 &amp; 62, 63) – Concept, Distinguish between Conditions and Warranties, Implied Conditions &amp; Warranties, Concept of Doctrine of Caveat Emptor –Exceptions.</li> <li>• Property – Concept , Rules of transfer of property (Ss. 18-26)</li> <li>• Unpaid Seller (Ss. 45-54, 55 &amp; 56)- Concept, Rights of an unpaid seller, Remedies for Breach of contract of Sale (Ss. 55-61), Auction sale – Concept, Legal Provisions. (S. 64)</li> </ul>
5	<b>The Negotiable Instruments (Amended) Act 2015</b>
	<ul style="list-style-type: none"> <li>• Negotiable Instruments – Concept (S13), Characteristics, Classification of Negotiable Instruments (Ss. 11, 12, 17-20, 42, 43, 104,134,135) Maturity of Instruments.</li> <li>• Promissory Note and Bill of Exchange (Ss. 4,5, 108-116)- Concept, Essentials of Promissory Note, Bill of Exchange (Ss. 4,5), Essential features of promissory note and Bill of exchange, Kinds Promissory note and Bill of exchange, Cheque (S.6)– Concept, Types &amp; Crossing of Cheque, Distinguish between Bill of Exchange &amp; Cheque, Dishonour of Cheque – Concept &amp; Penalties (Ss. 138, 139,142)</li> <li>• Miscellaneous Provisions (S. 8-10, 22, 99-102, 118-122, 134-137) –Parties to Negotiable instruments Holder, Holder in due course, Rights &amp; Privileges of Holder in due course, Payment in due course, Noting &amp; Protest (99-104A)</li> </ul>



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### SEMESTER – III REFERENCE BOOKS:

#### REFERENCES

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



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## **PAPER PATTERN**

**S.Y.B.COM**

**SEMESTER III & IV**

**BUSINESS LAW PAPER I & II**

**(100 Marks Paper Per Semester)**

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



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## Question Paper Pattern (Practical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

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



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## Question Paper Pattern (Theoretical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

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



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

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

**Semester IV**

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

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



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

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

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

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

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

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



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

**Elective Courses (EC)**

**Discipline Specific Elective (DSE) Courses**

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

**Modules at a Glance**

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



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

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

**Reference Text :**

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



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## Question Paper Pattern (Theoretical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

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



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

**Elective Courses (EC)**

**Discipline Specific Elective (DSE) Courses**

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

**Modules at a Glance**

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



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

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



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## Question Paper Pattern (Theoretical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

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



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

**Elective Courses (EC)**

**Discipline Specific Elective (DSE) Courses**

**1Ab. Business Management-Marketing Management**

**Modules at a Glance**

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



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

**Reference Books:**

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



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## Question Paper Pattern (Theoretical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

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



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

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

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

**Course Objectives: -**

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

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



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



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#### SEMESTER – IV REFERENCE BOOKS:

##### REFERENCES

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



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

Q.1 Multiple Choice Questions

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

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

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

- a.
- b.
- c.

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

- a.
- b.
- c.

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

- a.
- b.
- c.

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

- a.
- b.
- c.

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



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

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

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

***Modules at a Glance***

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



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## Business Economics IV

### Foundation of Public Finance

#### Preamble

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

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



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



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



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## QUESTION PAPER PATTERN

### Business Economics Semester IV

**Maximum Marks:** 100 Marks

**Time:** 3 Hours

**Note:** 1) Attempt all Questions

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

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



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

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

**5. Advertising - II**

**Course Objective:**

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

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



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



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

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

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**PAPER PATTERN**



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ADVERTISING PAPER I & II

SEMESTER - III & IV

W.E.F. 2017-2018

Q.1 Multiple Choice Questions

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

(Any Ten out of Twelve)

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

(Any Ten out of Twelve)

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

a.

b.

c.

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

a.

b.

c.

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

a.

b.

c.

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

a.

b.

c.

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



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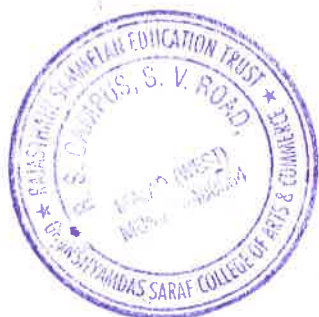
**2 Ability Enhancement Courses (AEC)  
2A \* Skill Enhancement Courses (SEC) Group A**

**5. Field Sales Management - II**

**Course Objective:**

4. This course will prepare learners to understand the concept of Field Sales Management and Sales Organization.
5. To make learners understand various sales policies and learn the various aspects of sales force management

Sr. No.	Modules	No. of Lectures
1	Sales Planning & Forecasting I	11
2	Sales Planning & Forecasting II	11
3	Sales Budget & Control	11
4	Recent Issues In Sales Management	12
Total		45




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Sr. No.	Modules
1	<b>SALES PLANNING &amp; FORECASTING I</b> <b>11</b>
	<ul style="list-style-type: none"> <li>• Sales Plan – Steps in developing an effective Sales Plan.</li> <li>• Planning Function of Sales Management – Sales Call Planning, Setting Quantitative Performance Standards.</li> <li>• Sales Forecasting – Meaning, Objectives &amp; Factors affecting Sales Forecasting.</li> <li>• Sales Forecasting Techniques (Qualitative &amp; Quantitative)</li> </ul>
2	<b>SALES PLANNING &amp; FORECASTING II</b> <b>11</b>
	<ul style="list-style-type: none"> <li>• Concept of Sales Territory, Reasons for establishing sales territories</li> <li>• Salesman's Report &amp; its types</li> <li>• Concept of Quotas &amp; Targets, Reasons for fixing targets.</li> <li>• Methods of fixing Quotas &amp; Targets</li> </ul>
3	<b>SALES BUDGET &amp; CONTROL</b> <b>11</b>
	<ul style="list-style-type: none"> <li>• Meaning of Sales Budget, Objectives of Sales Budget, Procedure to prepare Sales Budget.</li> <li>• Sales Control – Concept and steps in Control Process Sales Analysis &amp; Marketing Cost Analysis Sales Audit - Concept, Importance of Sales Audit,</li> <li>• Procedure of Conducting Sales Audit</li> </ul>
4	<b>RECENT ISSUES IN SALES MANAGEMENT</b> <b>12</b>
	<ul style="list-style-type: none"> <li>• Ethical &amp; Legal issues in Sales Management</li> <li>• Use of Technology in Sales Management (Telemarketing, E-Marketing, M-Marketing, Digitalization)</li> <li>• Relationship Selling Process &amp; Consumer Education (Value Added Selling)</li> <li>• Challenges in Sales Management.</li> </ul>




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

Reference Books	
<b>Field Sales Management - II</b>	
1.	Philip Kotler – Marketing Management, 11 <sup>th</sup> ed. Pearson Publication.
2.	Porter, Michel E. Competitive Strategy, New York: The Free Press, 1980.
3.	Richard R Still, Edward W. Candiff, Sales Management.
4.	M.D.Pestonjee, Motivation & Job Satisfaction.
5.	Tom Reilly, Value Added Selling
6.	Helen Woodruffe, Services Marketing, Macmillan Publication.
7.	V.S.Ramaswamy, S.Namakumari, Marketing Management, Global Prospective –Indian Concept, Macmillan Publication



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

Q.1 Multiple Choice Questions

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

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

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

- a.
- b.
- c.

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

- a.
- b.
- c.

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

- a.
- b.
- c.

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

- a.
- b.
- c.

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



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

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

**5. Company Secretarial Practice - II**

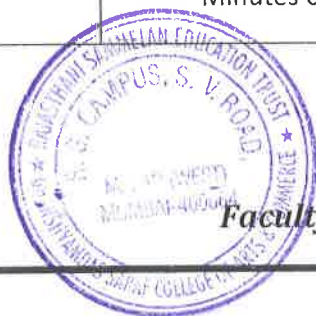
Sr. No.	Modules	No. of Lectures
1	Management of Companies	11
2	Company Meetings	11
3	Dematerialisation and Online Trading	11
4	Reports and Winding Up	12
Total		45



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



*Jayant Datta*

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## COMPANY SECRETARIAL PRACTICE

### REFERENCES

#### Readings:

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

#### References:

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

#### Journals:

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



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

Q.1 Multiple Choice Questions

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

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

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

- a.
- b.
- c.

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

- a.
- b.
- c.

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

- a.
- b.
- c.

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

- a.
- b.
- c.

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



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

**5. Computer Programming Paper II**

**Modules at a Glance**

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



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



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## QUESTION PAPER PATTERN

Maximum Marks : 75

Questions to be set : 05

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

All Questions are Compulsory Carrying 15 Marks each.

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



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

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

***Modules at a Glance***

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



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



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



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4. G Subba Rao, *Writing Skills for Civil Services Examination*, Access Publishing, New Delhi, 2014
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9. Parsuraman, S., and Unnikrishnan, ed., *India Disasters Report II*, Oxford, New Delhi, 2013
10. Reza, B. K., *Disaster Management*, Global Publications, New Delhi, 2010.
11. Sathe, Satyaranjan P., *Judicial Activism in India*, Oxford University Press, New Delhi, 2003.
12. Singh, Ashok Kumar, *Science and Technology for Civil Service Examination*, Tata McGraw Hill, New Delhi, 2012.
13. Thorpe, Edgar, *General Studies Paper I Volume V*, Pearson, New Delhi, 2017.



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### Projects / Assignments (for Internal Assessment)

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

### QUESTION PAPER PATTERN (Semester III)

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

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

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



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

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

**6. Foundation Course in NSS - IV**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Entrepreneurship Development	10
2	Rural Resource Mobilization	10
3	Ideal village & stake of GOS and NGO	13
4	Institutional Social Responsibility and modes of Awareness	12
Total		45



  
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Sr. No.	Modules / Units
<b>1</b>	<b>Entrepreneurship Development</b>
	<b>UNIT - I Entrepreneurship development</b> Entrepreneurship development- its meaning and schemes Government and self-employment schemes for Entrepreneurship development <b>UNIT - II - Cottage Industry</b> Cottage Industry- its meaning, its role in development process Marketing of cottage products and outlets
<b>2</b>	<b>Rural Resource Mobilization</b>
	<b>UNIT - I - Rural resource mobilization-</b> A case study of eco-village, eco-tourism, agro-tourism <b>UNIT - II - Micro financing with special reference to self-help groups</b>
<b>3</b>	<b>Ideal village &amp; stake of GOS and NGO</b>
	<b>UNIT - I - Ideal village</b> Ideal village- the concept Gandhian Concept of Ideal village Case studies on Ideal village <b>UNIT - II - Government Organisations(GOs ) and Non-Government Organisations (NGOs)</b> The concept and functioning
<b>4</b>	<b>Institutional Social Responsibility and modes of Awareness</b>
	<b>UNIT - I - Institutional Social Responsibilities</b> Concept and functioning- case study of adapted village <b>UNIT - II - Modes of awareness through fine Arts Skills</b> Basics of performing Arts as tool for social awareness, street play, creative dance, patriotic song, folk songs and folk dance. Rangoli, posters, flip charts, placards, etc.



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

**6. Foundation Course in NCC - IV**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Disaster Management, Social Awareness and Community Development	10
2	Health and Hygiene	10
3	Drill with Arms	05
4	Weapon Training	10
5	Specialized Subject: Army Or Navy Or Air	10
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Disaster Management, Social Awareness and Community Development</b>
	<p><b>Disaster Management:</b>  <b>Desired outcome:</b> The student shall gain basic information about civil defence organisation / NDMA &amp; shall provide assistance to civil administration in various types of emergencies during natural / manmade disasters</p> <ul style="list-style-type: none"> <li>• Fire Services &amp; Fire fighting</li> <li>• Assistance during Natural / Other Calamities: Flood / Cyclone/ Earth Quake/ Accident etc.</li> </ul> <p><b>Social Awareness and Community Development:</b>  <b>Desired outcome:</b> The student shall have an understanding about social evils and shall inculcate sense of whistle blowing against such evils and ways to eradicate such evils.</p> <ul style="list-style-type: none"> <li>• NGOs: Role &amp; Contribution</li> <li>• Drug Abuse &amp; Trafficking</li> <li>• Corruption</li> <li>• Social Evil viz. Dowry/ Female Foeticide/Child Abuse &amp; trafficking etc.</li> <li>• Traffic Control Org. &amp; Anti drunken Driving</li> </ul>
2	<b>Health and Hygiene</b>
	<p><b>Desired outcome:</b> The student shall be fully aware about personal health and hygiene lead a healthy life style and foster habits of restraint and self awareness.</p> <ul style="list-style-type: none"> <li>• Hygiene and Sanitation (Personal and Food Hygiene)</li> <li>• Basics of Home Nursing &amp; First-Aid in common medical emergencies</li> <li>• Wound &amp; Fractures</li> </ul>
3	<b>Drill with Arms</b>
	<p><b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, and turnout, and develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> <li>• Getting on Parade with Rifle and Dressing at the Order</li> <li>• Dismissing and Falling Out</li> <li>• General Salute, Salami Shastra</li> <li>• Squad Drill</li> <li>• Short/Long tail from the order and vice-versa</li> <li>• Examine Arms</li> </ul>
4	<b>Weapon Training</b>
	<p><b>Desired outcome:</b> The student shall have basic knowledge of weapons and their use and handling.</p> <ul style="list-style-type: none"> <li>• The lying position, Holding and Aiming- I</li> <li>• Trigger control and firing a shot</li> <li>• Range procedure and safety precautions</li> <li>• Theory of Group and Snap Shooting</li> <li>• Short range firing, Aiming- II -Alteration of sight</li> </ul>



Sr. No.	Modules / Units
5	<p><b>Specialized Subject: Army Or Navy Or Air</b></p> <p><b>Army</b>  <b>Desired outcome:</b> The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces.  It will also acquaint, expose &amp; provide basic knowledge about armed, naval and air-force subjects</p> <p><b>A. Map reading</b></p> <ul style="list-style-type: none"> <li>• Setting a Map, finding North and own position</li> <li>• Map to ground, Ground to Map</li> <li>• Point to Point March</li> </ul> <p><b>B. Field Craft and Battle Craft</b></p> <ul style="list-style-type: none"> <li>• Observation, Camouflage and Concealment</li> <li>• Field Signals</li> <li>• Types of Knots and Lashing</li> </ul> <p><b>C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b></p> <p style="text-align: center;"><b>OR</b></p> <p><b>Navy</b></p> <p><b>A. Naval Communication</b></p> <ul style="list-style-type: none"> <li>• Semaphore <ul style="list-style-type: none"> <li>▪ Phonetic Alphabets</li> <li>▪ Radio Telephony Procedure</li> <li>▪ Wearing of National Flag, Ensign and Admiral's Flag.</li> </ul> </li> </ul> <p><b>B. Seamanship</b></p> <ul style="list-style-type: none"> <li>• <b>Anchor work</b> <ul style="list-style-type: none"> <li>▪ Types of Anchor, Purpose and Holding ground</li> </ul> </li> <li>• <b>Boat work</b> <ul style="list-style-type: none"> <li>▪ Demonstrate Rigging a whaler and enterprise boat- Parts of Sail and Sailing Terms</li> <li>▪ Instructions in Enterprise Class Board including theory of Sailing, Elementary Sailing Tools</li> <li>▪ Types of Power Boats Used in the Navy and their uses, Knowledge of Anchoring, Securing and Towing a Boat</li> </ul> </li> </ul> <p><b>C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b></p>



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Sr. No.	Modules / Units
	<p style="text-align: center;"><b>OR</b></p> <p><b>Air</b></p> <p><b>A. Air frames</b></p> <ul style="list-style-type: none"> <li>• Fuselage</li> <li>• Main and Tail Plain</li> </ul> <p><b>B. Instruments</b></p> <ul style="list-style-type: none"> <li>• Introduction to RADAR</li> </ul> <p><b>C. Aero modelling</b></p> <ul style="list-style-type: none"> <li>• Flying/ Building of Aero models</li> </ul> <p><b>D. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b></p>



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

**6.Foundation Course in Physical Education Paper-IV**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No of Lectures</b>
1	Stress Management	10
2	Awards, Scholarship & Government Schemes	10
3	Yoga Education	10
4	Exercise Scheduling/Prescription	15
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Stress Management</b>
	<ul style="list-style-type: none"> <li>• Meaning &amp; concept of Stress</li> <li>• Causes of Stress</li> <li>• Managing Stress</li> <li>• Coping Strategies</li> </ul>
2	<b>Awards, Scholarship &amp; Government Schemes</b>
	<ul style="list-style-type: none"> <li>• State &amp; National level Sports Awards</li> <li>• State Sports Policy &amp; Scholarship Schemes</li> <li>• National Sports Policy &amp; Scholarship Schemes</li> <li>• Prominent Sports Personalities</li> </ul>
3	<b>Yoga Education</b>
	<ul style="list-style-type: none"> <li>• Differences between Yogic Exercises &amp; non- Yogic exercises</li> <li>• Contribution of Yoga to Sports</li> <li>• Principles of Asanas&amp;Bandha</li> <li>• Misconceptions about Yoga</li> </ul>
4	<b>Exercise Scheduling/Prescription</b>
	<ul style="list-style-type: none"> <li>• Daily Routine Prescription.</li> <li>• Understanding Activity level &amp; Calorie requirement.</li> <li>• Adherence &amp; Motivation for exercise.</li> <li>• Impact of Lifestyle on Health</li> </ul>



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## R. \_\_\_\_\_: The Scheme of Examination:

The performance of the learners shall be evaluated in two components: Internal Assessment with 25% marks by way of continuous evaluation and by Semester End Examination with 75% marks by conducting the theory examination.

**INTERNAL ASSESSMENT:-** It is defined as the assessment of the learners on the basis of continuous evaluation as envisaged in the credit based system by way of participation of learners in various academic and correlated activities in the given semester of the programme.

### A) Internal Assessment – 25%

25 Marks

Sr. No.	Particulars	Marks
1	A project to be prepared by an individual learner or a group of learners in not more than five learners in a group. It is to be evaluated by the teacher concerned.	20 Marks
	Hard Copy of the project*	
	Presentation	
	Viva/Interaction	
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities.	05 Marks

The marks of the internal assessment should not be disclosed to the students till the results of the corresponding semester is declared.

**SEMESTER END EXAMINATION:-** It is defined as the examination of the learners on the basis of performance in the semester end theory / written examinations.

### B) Semester End Examinations – 75%

75 Marks

The assessment of Part 'A' i.e. Internal Assessment and Part 'B' i.e. Semester End Examination as mentioned above for the Semesters I to IV shall be processed by the Colleges / Institutions of their learners and issue the grade cards to them after the conversion of marks into grade as per the procedure.



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## **INTERNAL ASSESSMENT (PRACTICUM)** **(25 Marks)**

### **SEMESTER -III**

*(Continuous Evaluation during practical sessions conducted for 27 hours)*

- a) A learner willing to participate in inter-collegiate/ inter university competitions of any game and sports conducted by the University of Mumbai will be evaluated for 15 marks on the basis of his attendance, sincerity and performance during the training / practice / coaching sessions / camps conducted by the college/University for at least 10 days. It is expected that the colleges should organize training / practice / coaching sessions / camps of various games and sports as per the choice of the learner. However, due to unavailability of the same in his / her college if a learner participates in the training / practice / coaching sessions / camps organized by other organizations or clubs of sports and games, may be considered for evaluation for 15 marks on the basis of the proofs of attendance and participation submitted by a learner.
- b) A learner will be practically taught different exercises including Suryanamaskara for developing their Motor Performance Components by conducting practical sessions for at least 10 hours (one hour each) and will be assessed by the concern teacher for **marks out of 10** on the basis of his attendance, sincerity and performance.



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## Question Paper Pattern

Maximum Marks: 75

Questions to be Set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/ fill in the blanks)	15 Marks
Q-2	Full Length Question	15 Marks
OR		
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question	15 Marks
OR		
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question	15 Marks
OR		
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question	15 Marks
OR		
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

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



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➤ **Standard of Passing the Examination**

- A learner shall have to obtain a minimum of 40 % marks in aggregate to qualify the each course where the course consists of internal assessment and semester end examination.
- A learner shall obtain a minimum of 40 % marks( i.e. **10** out of **25**) in the internal assessment and obtain a minimum of 40 % marks (i.e. **30** out of **75**) in semester end



*Jayant Hada*

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

**Core Courses (CC)**

**7. Business Law II**

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



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



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



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**SEMESTER – IV REFERENCE BOOKS:**

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

**BUSINESS LAW PAPER I & II**

**(100 Marks Paper Per Semester)**

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



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## Question Paper Pattern (Practical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

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

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## Question Paper Pattern (Theoretical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

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

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

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

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

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

**Board of Studies-in-Accountancy, University of Mumbai**

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Of Arts & Commerce

# B.Com. (Accounting and Finance) Programme

## Under Choice Based Credit, Grading and Semester System

### Course Structure

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

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

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

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

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



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

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

**Semester III**

No. of Courses	Semester III	Credits
<b>1</b>	<b>Elective Courses (EC)</b> <b>*Any three courses from the following list of the courses</b>	
1	Financial Accounting (Special Accounting Areas) - III	<b>03</b>
2	Cost Accounting (Methods of Costing) - II	<b>03</b>
3	Auditing (Techniques of Auditing and Audit Procedures) - II	<b>03</b>
4	Taxation - II (Direct Taxes Paper- I)	<b>03</b>
5	Principles & Practices of Banking	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>	
4	Information Technology in Accountancy - I	<b>03</b>
<b>2B</b>	<b>*Skill Enhancement Courses (SEC)</b>	
5	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>	
6	Business Law ( Business Regulatory Framework) II	<b>03</b>
7	Business Economics II	<b>03</b>
<b>Total Credits</b>		<b>20</b>

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





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

**1. Elective Courses (EC)**

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

**Modules at a Glance**

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



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

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



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

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

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

***Modules at a Glance***

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

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Sr. No.	Modules / Units
1	<b>Classification of Costs and Cost Sheet</b>
	Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Problems on preparation of cost sheet & Estimated Cost sheet
2	<b>Reconciliation of cost and financial accounts</b>
	Practical problems based on reconciliation of cost and Financial accounts
3	<b>Contract Costing</b>
	Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Escalation clause, practical problems
4	<b>Process Costing</b>
	Process loss, Abnormal gains and losses, Joint products and by products. Excluding Equivalent units, Inter-process profit Practical problems Process Costing and joint and by products

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### 1. Elective Courses (EC)

## Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Vouching	15
2	Verification	15
3	Auditing Standards	15
4	Audit of Companies	15
<b>Total</b>		<b>60</b>

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Sr. No.	Modules / Units
1	<b>Vouching</b>
1.1	Audit of Income : Revenue from Sales and Services, Rental Income, Interest & Dividends Income, Royalties Income, Recovery of Bad debts written off, Commission Received
1.2	Audit of Expenditure : Purchases, Salaries & Wages, Rent, Insurance Premium, Telephone expense , Petty cash payment, Advertisement, Travelling Salesmen's Commission, Freight Carriage and Custom Duties
2	<b>Verification</b>
2.1	Audit of assets : Plant & Machinery, Furniture and fixtures, Accounts Receivable, Investments, Inventory, Goodwill, Patent Rights
2.2	Audit of Liabilities: Outstanding Expenses, Accounts Payable, Secured loans, Unsecured Loans, Contingent Liabilities, Public Deposits
3	<b>Auditing Standards</b>
3.1	Meaning Procedure of issuing Auditing Standards in India Brief overview of Auditing Standards in India Scope of SAs Significance of the Auditing Standards Responsibility of auditor for auditing standards
3.2	Understanding of following standards SA 200, SA210, SA230, SA240, SA 250, SA300,SA315, SA320, SA505.
4	<b>Audit of Companies</b>
	Qualifications, Disqualifications, Appointments, Reappointment, Removal of auditors. Special auditors Branch auditors Rights and duties of company auditors

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

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

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

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

***Modules at a Glance***

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

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

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



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

**Principles & Practices of Banking**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Indian Financial System	15
2	Functions of Banks and related issues	20
3	Banking Technology	15
4	Marketing & Services of Banking	10
<b>Total</b>		<b>60</b>

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Sr. No.	Modules / Units
1	<b>Indian Financial System</b>
	Indian Financial system – An overview Banking Regulations Introduction to Retail Banking, wholesale banking and International banking Role of money market Debt market, capital market, Forex market & SEBI Mutual funds & Insurance companies & IRDA Factoring, Forfaiting services and off Balance sheet items Risk Management, Introduction of Basel norms CIBIL, Fair Practices code for Debt collection
2	<b>Functions of Banks and related issues</b>
	Banker Customer relationship KYC/AML/CFT norms Bankers special relationship Consumer protection – COPRA, Banking Ombudsman Scheme Payment and collection of cheque and other negotiable instrument Opening Accounts of various types of customers Ancillary services Cash Operations Principles of lending, working capital assessment and credit monitoring Priority sector advances Agricultural finance Micro, Small and Medium Enterprises – MSMED Act, Policy package Government Sponsored schemes –SGSY; SJSRY;PMRY;SLRS Self Help Groups Credit cards, Home loans, Personal Loans & Consumer loans Documentation Different types of charging securities Types of collaterals & their characteristics Non – Performing Assets Financial inclusion
3	<b>Banking Technology</b>
	Payments system & Electronic Banking Data communication and EFT Systems Role of Technology & its impact on Banks
4	<b>Marketing &amp; Services of Banking</b>
	Marketing, Social Marketing Consumer behaviour and Product Pricing, distribution and channel management

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

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13 / 4 / 2020  
13 / 4 / 2020





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

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

**Information Technology in Accountancy - I**

**Modules at a Glance**

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

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

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

**Foundation Course in Commerce**  
**(Financial Market Operations) - III**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	an Overview of the Financial System	05
2	Financial Markets	15
3	Financial Instruments	10
4	Financial Services	15
Total		45

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Sr. No.	Modules / Units
1	<b>An Overview of the Financial System</b> Saving and Investment Money, Inflation and Interest Banking and Non Banking Financial Intermediaries
2	<b>Financial Markets</b> Financial Markets: Introduction and meaning, Government Economic Philosophy and Financial Market, Structure of Financial Market in India Capital Market: Introduction and meaning, Concept, Role, Importance, Evolution in India, Primary Market System and Regulations in India, Secondary Market System Bond Market in India Debt Market in India
3	<b>Financial Instruments</b> Meaning and types of Financial Instruments Characteristics of Financial Instruments: Liquidity, Maturity, Safety and Yield RPO, TBs, Equities, Bonds, Derivatives, others
4	<b>Financial Services</b> Merchant Banking : Managing of Public Equity / Debenture Issues Mobilizing Fixed Deposits, Arranging Inter-corporate Loans, Raising term Finance and Loan Syndication. Other Financial Services: Consumer Finance, Credit Cards, Mutual Funds and Commercial Paper

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

**Foundation Course- Contemporary Issues- III**

***Modules at a Glance***

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

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

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## References

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9. Palaniswami, S., and Unnikrishnan, ed., *India Disasters Report II*, Oxford, New Delhi, 2013.
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11. Sahoo, Satyaranjan P., *Judicial Activism in India*, Oxford University Press, New Delhi, 2002.
12. Singh, Ashok Kumar, *Science and Technology for Civil Service Examination*, Tata McGraw Hill, New Delhi, 2012.
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### Projects / Assignments (for Internal Assessment)

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

### QUESTION PAPER PATTERN (Semester III)

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

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

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



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**Revised Syllabus of Courses of B.Com. (Accounting and Finance)**  
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**2B. Skill Enhancement Courses (SEC)**

**Foundation Course in NSS - III**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Value System & Gender sensitivity	12
2	Disaster preparedness & Disaster management	10
3	Health, hygiene & Diseases	13
4	Environment & Energy conservation	10
Total		45

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Sr. No.	Modules / Units
1	<b>Value System &amp; Gender sensitivity</b>  UNIT - I – Value System Meaning of value, Types of values- human values and social responsibilities- Indian value system- the concepts and its features UNIT - II - Gender sensitivity and woman empowerment Concept of gender- causes behind gender related problems- measures Meaning of woman empowerment- schemes for woman empowerment in India
2	<b>Disaster preparedness &amp; Disaster management</b>  UNIT - I - Basics of Disaster preparedness Disaster- its meaning and types Disaster preparedness- its meaning and methods UNIT - II - Disaster management Disaster management- concept- disaster cycle - role of technology in disaster response- role of as first responder – the study of 'Avhan' Model
3	<b>Health, hygiene &amp; Diseases</b>  UNIT - I – Health and hygiene Concept of complete health and maintenance of hygiene UNIT - II - Diseases and disorders- preventive campaigning Diseases and disorders- preventive campaigning in Malaria, Tuberculosis, Dengue, Cancer, HIV/AIDS, Diabetes
4	<b>Environment &amp; Energy conservation</b>  UNIT - I Environment and Environment enrichment program Environment- meaning, features , issues, conservation of natural resources and sustainability in environment UNIT - II Energy and Energy conservation program Energy- the concept, features- conventional and non- conventional energy Energy conservation- the meaning and importance

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

**Foundation Course in NCC - III**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	National Integration & Awareness	10
2	Drill: Foot Drill	10
3	Adventure Training and Environment Awareness and Conservation	05
4	Personality Development and Leadership	10
5	Specialized subject (ARMY)	10
Total		45

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Sr. No.	Modules / Units
1	<b>National Integration &amp; Awareness</b>
	<p><b>Desired outcome:</b> The students will display sense of patriotism, secular values and shall be transformed into motivated youth who will contribute towards nation building through national unity and social cohesion.</p> <p>The students shall enrich themselves about the history of our beloved country and will look forward for the solutions based on strengths to the challenges to the country for its development.</p> <ul style="list-style-type: none"> <li>• Freedom Struggle and nationalist movement in India.</li> <li>• National interests, Objectives, Threats and Opportunities.</li> <li>• Problems/ Challenges of National Integration.</li> <li>• Unity in Diversity</li> </ul>
2	<b>Drill: Foot Drill</b>
	<p><b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> <li>• Side pace, pace forward and to the rear</li> <li>• Turning on the march and whiling</li> <li>• Saluting on the march</li> <li>• Marking time, forward march and halt in quick time</li> <li>• Changing step</li> <li>• Formation of squad and squad drill</li> </ul>
3	<b>Adventure Training, Environment Awareness and Conservation</b>
3A	<b>Adventure Training</b>
	<p><b>Desired outcome:</b> The students will overcome fear &amp; inculcate within them the sense of adventure, sportsmanship, esprit-d-corp and develop confidence, courage, determination, diligence and quest for excellence.</p> <ul style="list-style-type: none"> <li>• Any Two such as – Obstacle course, Slithering, Trekking, Cycling, Rock Climbing, Para Sailing, Sailing, Scuba Diving etc.</li> </ul>
3B	<b>Environment Awareness and Conservation</b>
	<p><b>Desired outcome:</b> The student will be made aware of the modern techniques of waste management and pollution control.</p> <ul style="list-style-type: none"> <li>• Waste management</li> <li>• Pollution control, water, Air, Noise and Soil</li> </ul>
4	<b>Personality Development and Leadership</b>
	<p><b>Desired outcome:</b> The student will inculcate officer like qualities with desired ability to take right decisions.</p> <ul style="list-style-type: none"> <li>• Time management</li> <li>• Effect of Leadership with historical examples</li> <li>• Interview Skills</li> <li>• Object Motives- Resolution</li> </ul>

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Sr. No.	Modules / Units
5	<p><b>Specialized Subject: Army Or Navy Or Air</b></p> <p><b>Army</b></p> <p><b>Desired outcome:</b> It will acquaint, expose &amp; provide knowledge about Army/ Navy/ Air force and to acquire information about expanse of Armed Forces ,service subjects and important battles</p> <p><b>A. Armed Force</b></p> <ul style="list-style-type: none"> <li>Task and Role of Fighting Arms</li> <li>Modes of Entry to Army</li> <li>Honors and Awards</li> </ul> <p><b>B. Introduction to Infantry and weapons and equipments</b></p> <ul style="list-style-type: none"> <li>Characteristics of 5.56mm INSAS Rifle, Ammunition, Fire power, Stripping, Assembling and Cleaning</li> <li>Organization of Infantry Battalion.</li> </ul> <p><b>C. Military history</b></p> <ul style="list-style-type: none"> <li>Study of battles of Indo-Pak War 1965,1971 and Kargil</li> <li>War Movies</li> </ul> <p><b>D. Communication</b></p> <ul style="list-style-type: none"> <li>Characteristics of Walkie-Talkies</li> <li>Basic RT Procedure</li> <li>Latest trends and Development (Multi Media, Video Conferencing, IT)</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p><b>Navy</b></p> <p><b>A. Naval orientation and service subjects</b></p> <ul style="list-style-type: none"> <li>Organization of Ship- Introduction on Onboard Organization</li> <li>Naval Customs and Traditions</li> <li>Mode of Entry into Indian Navy</li> <li>Branches of the Navy and their functions</li> <li>Naval Campaign (Battle of Atlantic, Pearl Harbour, Falkland War/Fleet Review/ PFR/ IFR)s</li> </ul> <p><b>B. Ship and Boat Modelling</b></p> <ul style="list-style-type: none"> <li>Types of Models</li> <li>Introduction of Ship Model- Competition Types of Model Prepare in NSC and RDC</li> <li>Care and handling of power-tools used- maintenance and purpose of tools</li> </ul>

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Sr. No.	Modules / Units
	<p><b>C. Search and Rescue</b></p> <ul style="list-style-type: none"> <li>Role of Indian Coast Guard related to SAR</li> </ul> <p><b>D. Swimming</b></p> <ul style="list-style-type: none"> <li>Floating and Breathing Techniques- Precautions while Swimming</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p><b>AIR</b></p> <p><b>A. General Service Knowledge</b></p> <ul style="list-style-type: none"> <li>Organization Of Air Force</li> <li>Branches of the IAF.</li> </ul> <p><b>B. Principles of Flight</b></p> <ul style="list-style-type: none"> <li>Venturi Effect</li> <li>Aerofoil</li> <li>Forces on an Aircraft</li> <li>Lift and Drag</li> </ul> <p><b>C. Seamanship</b></p> <ul style="list-style-type: none"> <li>AFC/RT Procedures</li> <li>Aviation Medicine</li> </ul> <p><b>D. Aero- Engines</b></p> <ul style="list-style-type: none"> <li>Types of Engines</li> <li>Piston Engines</li> <li>Jet Engines</li> <li>Turboprop Engines</li> </ul>

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

**Foundation Course in Physical Education - III**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Overview of Nutrition	10
2	Evaluation of Health, Fitness and Wellness	10
3	Prevention and Care of Exercise Injuries	10
4	Sports Training	15
Total		45

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Sr. No.	Modules / Units
1	<b>Overview of Nutrition</b>
	<ul style="list-style-type: none"> <li>• Introduction to nutrition &amp; its principles</li> <li>• Role of Nutrition in promotion of health</li> <li>• Dietary Guidelines for Good Health</li> <li>• Regulation of water in body and factors influencing body temperature.</li> </ul>
2	<b>Evaluation of Health, Fitness and Wellness</b>
	<ul style="list-style-type: none"> <li>• Meaning &amp; Concept of holistic health</li> <li>• Evaluating Personal health-basic parameters</li> <li>• Evaluating Fitness Activities – Walking &amp; Jogging</li> <li>• Myths &amp; mis-conceptions of Personal fitness</li> </ul>
3	<b>Prevention and Care of Exercise Injuries</b>
	<ul style="list-style-type: none"> <li>• Types of Exercise Injuries</li> <li>• First Aid- Importance &amp; application in Exercise Injuries</li> <li>• Management of Soft tissues injuries</li> <li>• Management of bone injuries</li> </ul>
4	<b>Sports Training</b>
	<ul style="list-style-type: none"> <li>• Definition, aims &amp; objectives of Sports training</li> <li>• Importance of Sports training</li> <li>• Principles of Sports training</li> <li>• Drug abuse &amp; its effects</li> </ul>

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**3. Core Courses (CC)**

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

**Modules at a Glance**

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

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

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

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

**Business Economics - II**

***Modules at a Glance***

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

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





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

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

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

## Semester IV

No. of Courses	Semester IV	Credits
1	<b>Elective Courses (EC)</b> *Any three courses from the following list of the courses	
1	Financial Accounting (Special Accounting Areas) - IV	03
2	Management Accounting (Introduction to Management Accounting)	03
3	Auditing - III	03
4	Taxation - III (Direct Taxes- II)	03
5	Wealth Management	03
2	<b>Ability Enhancement Courses (AEC)</b>	
2A	<b>Ability Enhancement Compulsory Course (AECC)</b> Information Technology in Accountancy - II	03
2B	<b>**Skill Enhancement Courses (SEC)</b> Any one course from the following list of the courses	02
3	<b>Core Courses (CC)</b> Business Law (Company Law) - III	03
7	Research Methodology in Accounting and Finance	03
	<b>Total Credits</b>	<b>20</b>

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



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

**1. Elective Courses (EC)**

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

**Modules at a Glance**

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

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Sr. No.	Modules / Units
1	<b>Preparation of Final Accounts of Companies</b>
	Relevant provisions of Companies Act related to preparation of Final Account (including Cash Flow statement) Preparation of financial statements as per Companies Act. (excluding Cash Flow statement) AS 11 in relation to final accounts of companies (disclosure of accounting policies)
2	<b>Redemption of Preference Shares</b>
	Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules. Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalisation of undistributed profits and a combination of both, calculation of minimum fresh issue to provide for redemption, (Journal entries and/or Balance Sheet) Note: Companies governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards prescribed for them. Hence, the balance in security premium account not to be utilised for premium payable on redemption of preference shares.
3	<b>Redemption of Debentures</b>
	Introduction: Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures Methods of redemption of debentures: By payment in lumpsum and by payment in instalments (excluding from by purchase in open market), Conversion. (Journal entries, ledgers and/or Balance Sheet and /or redemption of preference shares)
4	<b>Ascertainment and Treatment of Profit Prior to Incorporation</b>
	Procedures for ascertainment Preparation of separate, combined and columnar Profit and Loss Account Different basis of allocation of expenses/ incomes
5	<b>Branch</b>
	Conversion as per AS 11 and incorporation in HO accounts

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

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

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

***Modules at a Glance***

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

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Sr. No.	Modules / Units
1	<b>Introduction to Management Accounting</b>
	Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting
2	<b>Analysis and Interpretation of Accounts</b>
	<ul style="list-style-type: none"> <li>1. Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis</li> <li>2. Trend Analysis.</li> <li>3. Comparative Statement.</li> <li>4. Common Size Statement.</li> <li>NOTE: Practical Problems based on the above (a) to (d)</li> </ul>
3	<b>Financial Statement analysis: Ratio analysis</b>
	<ul style="list-style-type: none"> <li>1. Meaning of financial Statement Analysis, steps, Objective and types of Analysis.</li> <li>2. Ratio analysis: Meaning, classification, Du Point Chart, advantages and limitations.</li> <li>3. Balance Sheet Ratios: <ul style="list-style-type: none"> <li>1. Current Ratio</li> <li>2. Liquid Ratio</li> <li>3. Stock Working Capital Ratio</li> <li>4. Proprietary Ratio</li> <li>5. Debt Equity Ratio</li> <li>6. Capital Gearing Ratio</li> </ul> </li> <li>4. Income Statement Ratios: <ul style="list-style-type: none"> <li>1. Gross Profit Ratio</li> <li>2. Expenses Ratio</li> <li>3. Operating Ratio</li> <li>4. Net Profit Ratio</li> <li>5. Net Operating Profit Ratio</li> <li>6. Stock Turnover Ratio</li> <li>7. Debt to Equity Ratio</li> <li>8. Return on Capital employed (Including Long Term borrowings)</li> <li>9. Return on proprietor's Fund (Shareholders Fund and Preference Capital)</li> <li>10. Return on Equity Capital</li> <li>11. Dividend Payout Ratio</li> <li>12. Debt Service Ratio</li> <li>13. Debtors Turnover</li> <li>14. Creditors Turnover</li> </ul> </li> </ul>
4	<b>Cash Flow Analysis</b>
	Preparation of Cash Flow Statement with reference to Accounting Standard No. 1 (Indirect method only)
5	<b>Working Capital Management</b>
	<ul style="list-style-type: none"> <li>1. Concept, Nature of Working Capital, Planning of Working Capital</li> <li>2. Estimation / Projection of Working Capital Requirement in case of Trading and manufacturing Organization</li> <li>3. Operating Cycle Practical Problems</li> </ul>



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

**1. Elective Courses (EC)**

**Auditing - III**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Audit Report	15
2	Audit under Computerized Information System Environment	15
3	Professional Ethics	15
4	Investigation and Due Diligence	15
Total		60

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Sr. No.	Modules / Units
1	<b>Audit Report</b> Reporting requirement under the Companies Act Qualifications in Audit Report, Disclaimers in Audit Report Adverse Opinion, Disclosures, Reports & Certificate
2	<b>Audit under Computerized Information System Environment</b> Special aspects of CIS Audit Environment , Need for review of internal control Special procedure controls and facility controls Approach to audit in CIS environment Use of computer for internal and management audit purposes Audit tools, test packs, computerized audit programmes Special aspects in Audit of E-Commerce Transaction.
3	<b>Professional Ethics</b> Code of Ethics with special reference to the relevant provisions of The Chartered Accountant Act and the Regulations thereunder The Chartered Accountant Act The Chartered Accountant Members who are deemed to be in Practice Qualifications for the Certificate of Practice Qualifications for purpose of Membership disciplinary Procedure Professional Misconduct
4	<b>Investigation and Due Diligence</b> Introduction Investigation and Investigation Steps in investigation Special aspects in connection with Business Investigation Types of Investigation (only introduction) Meaning of Due Diligence Importance of Due Diligence

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

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

**1. Elective Courses (EC)**

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

**Modules at a Glance**

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

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

Note:

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





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

**1. Elective Courses (EC)**

**Wealth Management**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Wealth Management	10
2	Important Numerical Concepts	20
3	Wealth Management Process	15
4	Operational Aspects of Wealth Management	15
Total		60

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Sr. No.	Modules / Units
1	<b>Introduction to Wealth Management</b> Definition of Wealth management and its evolution Wealth management process and phases Nature and structure of Primary and Secondary capital market Comparison between various options for investing and Risk & return analysis <b>Role of Wealth Manager</b> : Obligation and Responsibilities of wealth manager Qualification : Capital requirement, certification to become investment advisor Code of conduct and ethics in providing financial advice
2	<b>Important Numerical Concepts</b> Simple interest, Compound interest, Discounted cash flow and installment calculation Correlation, Standard deviation, covariance & Beta of portfolio Share valuation Bond valuation
3	<b>Wealth Management Process</b> Developing a Wealth Management Plan Essentials of a Comprehensive Wealth Plan Analysis of Different financial Products for investment Risk profiling of the client Portfolio construction Modern Portfolio Theory for constructing a portfolio
4	<b>Operational Aspects of wealth management</b> Types of investors PAN and KYC process Dematerialization and rematerialization of securities Power of Attorney Account opening Process of Non Resident Documentation of financial advisor

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

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

**Information Technology in Accountancy - II**

**Modules at a Glance**

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

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

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

**25. Skill Enhancement Courses (SEC)**

**Foundation Course in Management  
(Introduction to Management) - IV**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Basic Management Concepts	05
2	Planning	10
3	Organising	10
4	Staffing	10
5	Directing and Controlling	10
Total		45





Sr. No.	Modules / Units
1	<b>Introduction to Basic Management Concepts</b>
	Introduction to Management, Definition of Management Nature of Management Objectives of Management Administration vs Management Levels of Management Principles of Management
2	<b>Planning</b>
	Definition and Importance of Planning Process of Planning Limitations of Planning Features of Planning Features and process of decision making
3	<b>Organising</b>
	Definition, nature and significance Process of organisation Principles of organisation Formal and informal organisation - features, advantages and disadvantages Centralisation and decentralisation – factors, merits and demerits Departmentation and Delegation
4	<b>Staffing</b>
	Meaning, Importance of Staffing Recruitment and its sources Selection procedure Distinction between Recruitment and Selection Employment tests and types of Interview
5	<b>Directing and Controlling</b>
	Meaning and Importance of directing Principles of Directing Leadership traits and Styles Motivation – Importance and Factors Co-ordination – Meaning, features and Importance Meaning and steps in controlling Essentials of a good control system

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

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

**Foundation Course- Contemporary Issues- IV**

**Modules at a Glance**

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

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

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

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### Projects / Assignments (for Internal Assessment)

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

### QUESTION PAPER PATTERN (Semester III)

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

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

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

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**Programme at Semester IV**  
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**2B. Skill Enhancement Courses (SEC)**

**Foundation Course in NSS - IV**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Entrepreneurship Development	10
2	Rural Resource Mobilization	10
3	Ideal village & stake of GOS and NGO	13
4	Institutional Social Responsibility and modes of Awareness	12
Total		45

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Sr. No.	Modules / Units
1	<b>Entrepreneurship Development</b> <b>UNIT - I Entrepreneurship development</b> Entrepreneurship development- its meaning and schemes Government and self-employment schemes for Entrepreneurship development <b>UNIT - II - Cottage Industry</b> Cottage Industry- its meaning, its role in development process Marketing of cottage products and outlets
2	<b>Rural Resource Mobilization</b> <b>UNIT - I - Rural resource mobilization-</b> A case study of eco-village, eco-tourism, agro-tourism <b>UNIT - II - Micro financing with special reference to self-help groups</b>
3	<b>Ideal village &amp; stake of GOS and NGO</b> <b>UNIT - I - Ideal village</b> Ideal village- the concept Gandhian Concept of Ideal village Case studies on Ideal village <b>UNIT - II - Government Organisations(GOs ) and Non-Government Organisations (NGOs)</b> The concept and functioning
4	<b>Institutional Social Responsibility and modes of Awareness</b> <b>UNIT - I - Institutional Social Responsibilities</b> Concept and functioning- case study of adapted village <b>UNIT - II - Modes of awareness through fine Arts Skills</b> Basics of performing Arts as tool for social awareness, street play, creative dance, patriotic song, folk songs and folk dance, Rangoli, posters, flip charts, placards, etc.

*Jaymal Joshi*

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**Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester IV  
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**2B. Skill Enhancement Courses (SEC)**

**Foundation Course in NCC - IV**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Disaster Management, Social Awareness and Community Development	10
2	Health and Hygiene	10
3	Drill with Arms	05
4	Weapon Training	10
5	Specialized Subject: Army Or Navy Or Air	10
Total		45

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Sr. No.	Modules / Units
1	<b>Disaster Management, Social Awareness and Community Development</b> <b>Disaster Management:</b> Desired outcome: The student shall gain basic information about civil defence organisation / NDMA & shall provide assistance to civil administration in various types of emergencies during natural / manmade disasters <ul style="list-style-type: none"> <li>• Fire Services &amp; Fire fighting</li> <li>• Assistance during Natural / Other Calamities: Flood / Cyclone/ Earth Quake/ Accident etc.</li> </ul> <b>Social Awareness and Community Development:</b> Desired outcome: The student shall have an understanding about social evils and shall inculcate sense of whistle blowing against such evils and ways to eradicate such evils. <ul style="list-style-type: none"> <li>• NGOs: Role &amp; Contribution</li> <li>• Drug Abuse &amp; Trafficking</li> <li>• Corruption</li> <li>• Social Evil viz. Dowry/ Female Foeticide/Child Abuse &amp; trafficking etc.</li> <li>• Traffic Control Org. &amp; Anti drunken Driving</li> </ul>
2	<b>Health and Hygiene</b> Desired outcome: The student shall be fully aware about personal health and hygiene lead a healthy life style and foster habits of restraint and self awareness. <ul style="list-style-type: none"> <li>• Hygiene and Sanitation (Personal and Food Hygiene)</li> <li>• Basics of Home Nursing &amp; First-Aid in common medical emergencies</li> <li>• Wound &amp; Fractures</li> </ul>
3	<b>Drill with Arms</b> Desired outcome: The students will demonstrate the sense of discipline, improve bearing, smartness, and turnout, and develop the quality of immediate and implicit obedience of orders, with good reflexes. <ul style="list-style-type: none"> <li>• Getting on Parade with Rifle and Dressing at the Order</li> <li>• Dismissing and Falling Out</li> <li>• General Salute, Salami Shashtra</li> <li>• Squad Drill</li> <li>• Short/Long tail from the order and vice-versa</li> <li>• Examine Arms</li> </ul>
4	<b>Weapon Training</b> Desired outcome: The student shall have basic knowledge of weapons and their use and handling. <ul style="list-style-type: none"> <li>• The lying position, Holding and Aiming- I</li> <li>• Trigger control and firing a shot</li> <li>• Range procedure and safety precautions</li> <li>• Theory of Group and Snap Shooting</li> <li>• Short range firing, Aiming- II -Alteration of sight</li> </ul>

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Sr. No.	Modules / Units
5	<p><b>Specialized Subject: Army Or Navy Or Air</b></p> <p><b>Army</b>  <b>Desired outcome:</b> The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces.  It will also acquaint, expose &amp; provide basic knowledge about armed, naval and air-force subjects</p> <p><b>A. Map reading</b></p> <ul style="list-style-type: none"> <li>• Setting a Map, finding North and own position</li> <li>• Map to ground, Ground to Map</li> <li>• Point to Point March</li> </ul> <p><b>B. Field Craft and Battle Craft</b></p> <ul style="list-style-type: none"> <li>• Observation, Camouflage and Concealment</li> <li>• Field Signals</li> <li>• Types of Knots and Lashing</li> </ul> <p><b>C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b></p> <p style="text-align: center;"><b>OR</b></p> <p><b>Navy</b></p> <p><b>A. Naval Communication</b></p> <ul style="list-style-type: none"> <li>• Semaphore <ul style="list-style-type: none"> <li>▪ Phonetic Alphabets</li> <li>▪ Radio Telephony Procedure</li> <li>▪ Wearing of National Flag, Ensign and Admiral's Flag.</li> </ul> </li> </ul> <p><b>B. Seamanship</b></p> <ul style="list-style-type: none"> <li>• Anchor work <ul style="list-style-type: none"> <li>▪ Types of Anchor, Purpose and Holding ground</li> </ul> </li> <li>• Boat work <ul style="list-style-type: none"> <li>▪ Demonstrate Rigging a whaler and enterprise boat- Parts of Sail and Sailing Terms</li> <li>▪ Instructions in Enterprise Class Board including theory of Sailing, Elementary Sailing Tools</li> <li>▪ Types of Power Boats Used in the Navy and their uses, Knowledge of Anchoring, Securing and Towing a Boat</li> </ul> </li> </ul> <p><b>C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b></p>

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Sr. No.	Modules / Units
	<p style="text-align: center;">OR</p> <p>Air</p> <p>A. Air frames</p> <ul style="list-style-type: none"> <li>• Fuselage</li> <li>• Main and Tail Plain</li> </ul> <p>B. Instruments</p> <ul style="list-style-type: none"> <li>• Introduction to RADAR</li> </ul> <p>C. Aero modelling</p> <ul style="list-style-type: none"> <li>• Flying/ Building of Aero models</li> </ul> <p>D. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</p>

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***Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
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***2B. Skill Enhancement Courses (SEC)***

**Foundation Course in Physical Education - III**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Stress Management	10
2	Awards, Scholarship & Government Schemes	10
3	Yoga Education	10
4	Exercise Scheduling/Prescription	15
Total		45



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Sr. No.	Modules / Units
1	<b>Stress Management</b>
	<ul style="list-style-type: none"> <li>• Meaning &amp; concept of Stress</li> <li>• Causes of Stress</li> <li>• Managing Stress</li> <li>• Coping Strategies</li> </ul>
2	<b>Awards, Scholarship &amp; Government Schemes</b>
	<ul style="list-style-type: none"> <li>• State &amp; National level Sports Awards</li> <li>• State Sports Policy &amp; Scholarship Schemes</li> <li>• National Sports Policy &amp; Scholarship Schemes</li> <li>• Prominent Sports Personalities</li> </ul>
3	<b>Yoga Education</b>
	<ul style="list-style-type: none"> <li>• Differences between Yogic Exercises &amp; non- Yogic exercises</li> <li>• Contribution of Yoga to Sports</li> <li>• Principles of Asanas &amp; Bandha</li> <li>• Misconceptions about Yoga</li> </ul>
4	<b>Exercise Scheduling/Prescription</b>
	<ul style="list-style-type: none"> <li>• Daily Routine Prescription.</li> <li>• Understanding Activity level &amp; Calorie requirement.</li> <li>• Adherence &amp; Motivation for exercise.</li> <li>• Impact of Lifestyle on Health</li> </ul>

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**3. Core Courses (CC)**

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

**Modules at a Glance**

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

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

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

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**Revised Syllabus of Courses of B.Com. (Accounting and Finance)**  
**Programme at Semester IV**  
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**3. Core Courses (CC)**

**Research Methodology in Accounting and Finance**

**Modules at a Glance**

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

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

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

**Reference Books**

Reference Books	
<b>Financial Accounting (Special Accounting Aspects) III</b>	
<ul style="list-style-type: none"> <li>• <i>Introduction to Accountancy</i> by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>• <i>Advance Accounts</i> by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>• <i>Advanced Accountancy</i> by R.L Gupta and M. Pandhaswamy, S. Chand and Company (P) Ltd., New Delhi</li> <li>• <i>Modern Accountancy</i> by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• <i>Financial Accounting</i> by Leslie Chandwicks, Postice Hall of India Adin Bakley (P) Ltd., New Delhi</li> <li>• <i>Financial Accounting for Management</i> by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai</li> <li>• <i>Financial Accounting</i> by P.C. Tulsian, Pearson Publications, New Delhi</li> <li>• <i>Accounting Principles</i> by R.N. Anthony and J.S. Reece, Richard Irwin, Inc.</li> <li>• <i>Financial Accounting</i> by Monga, J.R. Ahuja, Gulish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida</li> <li>• <i>Compendium of Statement and Standard of Accounting</i>, ICAI</li> <li>• <i>Indian Accounting Standards</i>, Ashish Bhatnagar, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• <i>Financial Accounting</i> by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• <i>Company Accounting Standards</i> by Shrinivasa Anand, Taxman, New Delhi</li> <li>• <i>Financial Accounting</i> by V. Rajasekaran, Pearson Publications, New Delhi</li> <li>• <i>Introduction to Financial Accounting</i> by Harbison, Pearson Publications, New Delhi</li> <li>• <i>Financial Accounting</i> by M. Mukherjee and J. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> <li>• <i>Financial Accounting a Managerial Perspective</i>, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> </ul>	
<b>Cost Accounting (Methods of Costing) II</b>	
<ul style="list-style-type: none"> <li>• <i>Lectures on Costing</i> by Swaminathan S. Chandra, S. Chand and Company (P) Ltd., New Delhi</li> <li>• <i>Cost Accounting</i> by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• <i>Cost Accounting</i> by Jawahar Lal and Seema, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• <i>Cost Accounting</i> by Ravi M. Kishore, Taxman Ltd., New Delhi</li> <li>• <i>Principles and Practice of Cost Accounting</i> by V.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta</li> <li>• <i>Cost Accounting Theory and Practice</i> by P.K. Arora, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• <i>Cost Accounting Principles and Practice</i> by P.K. Arora, Vikas Publishing House Pvt. Ltd., New Delhi</li> <li>• <i>Advanced Cost and Management Accounting Problems and Solutions</i> by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi</li> <li>• <i>Cost Accounting</i> by S.P. Jain and K.L. Narang, Gyan Publishers, Ludhiana</li> <li>• <i>Modern Cost and Management Accounting</i> by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> </ul>	
<b>Auditing (Techniques of Auditing and Auditing Procedures)- II</b>	
<ul style="list-style-type: none"> <li>• <i>Contemporary Auditing</i> by Kamal Gupta, published by Tata McGraw Hills</li> <li>• <i>A Handbook of Practical Auditing</i> by B.N. Puri, published by S Chand &amp; Co. New Delhi</li> <li>• <i>Fundamentals of Auditing</i> by Kamal Gupta, Ashok Arora published by Tata McGraw Hills</li> <li>• <i>Textbook of Auditing</i> by Batra and Bagra, published by Tata McGraw Hills</li> <li>• <i>Practical Auditing</i> by S.V. Ghatalia published by Spicer &amp; Pegler</li> </ul>	

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Reference Books	
<b>Taxation II (Direct Taxes – I)</b>	
<ul style="list-style-type: none"> <li>• <i>Direct Taxes Law &amp; Practice</i> by V.K. Singhania - Taxman</li> <li>• <i>Systematic Approach to Direct Tax</i> by Abhinav Gupta - Bharat Law House</li> <li>• <i>Income Tax Ready Reckoner</i> by Dr. V.K. Singhania - Taxman</li> <li>• <i>Direct Tax Laws</i> by T.N. Manoharan - Show Nile</li> </ul>	
<b>Principles and Practices of Banking</b>	
<ul style="list-style-type: none"> <li>• <i>Bank Financial Management Paperback</i> – 2015 by IIBF (Indian Institute of Banking and Finance)</li> <li>• <i>Money Banking And Finance Paperback</i> – 2015 by N K Sinha</li> <li>• <i>Principles and Practices of Banking Paperback</i> – 2015 by IIBF (Indian Institute of Banking and Finance)</li> <li>• <i>Principles and Practices of Banking 11 edition Paperback</i> – 2015 by N S Toor, Arun Deep Toor</li> <li>• <i>Principles Of Banking (With Case Studies) 11 edition</i> – 2009 by Rakesh Kumar</li> <li>• <i>Modern Banking In India</i> , Gupta</li> </ul>	
<b>Foundation Course III</b>	
<ul style="list-style-type: none"> <li>• <i>Social and Economic Problems in India</i>, P M Bakshi, Azad, R Gupta Pub ( 2011)</li> <li>• <i>Indian Society and Culture</i>, Vinita Pahlajani, Pub (2016)</li> <li>• <i>Social Problems in India</i>, Ram Ahuja, Rawat (2014)</li> <li>• <i>Faces of Feminine in Ancient , medieval and Modern India</i>, Mandakranta Bose Oxford University Press</li> <li>• <i>National Human Rights commission- 11th Report</i> Manual</li> <li>• <i>Rural, Urban Migration : Trends, challenges and strategies</i>, S Rajagopalan, ICFAI- 2012</li> <li>• <i>Regional Inequalities in India</i> Bhat L S, Sage Pub Delhi</li> <li>• <i>Urbanisation in India: Challenges, Opportunities &amp; the way forward</i>, I J Ahluwalia, Ravi Kanbur, P K Mohanty, Sage Pub ( 2014)</li> <li>• <i>The Constitution of India</i>, P M Bakshi, 2011</li> <li>• <i>The Problems of Linguistic States in India</i>, K K Kodesia Sterling Pub</li> <li>• <i>Politics in India: structure, Process and analysis</i>, Brata Mitra, Routledge Pub</li> <li>• <i>Politics in India</i>, Rajni Kothari, Orient Black Swan</li> <li>• <i>Problems of Communalism in India</i>, Ramesh Chandra Mittal Mittal Pub</li> <li>• <i>Combating Communalism in India: Key to National Integration</i>, Kawal Kishor Bhardwaj, Mittal Pub</li> </ul>	
<b>Foundation Course IV, NSS III</b>	
<ul style="list-style-type: none"> <li>• <i>National Service Scheme Manual (Rural)</i>, Government of India, Ministry of Youth Affairs and Sports, New Delhi.</li> <li>• <i>University Manual National Service Scheme</i>, Manual 2009.</li> <li>• <i>Avhan College Bellor's Brigade - NSS Workshop camp on Disaster Preparedness Guidelines</i>, March 2012</li> <li>• <i>Rashtriya Yuva Yojana Sankalpana</i>, Sankay Chakane, Dr. Pramod\Pabrekar, Diamond Publication Pune</li> <li>• <i>National Service Scheme Manual for Higher and Technical Education</i>, Mantralaya, Dept. of Higher and Technical Education, Mantralaya, published by Dept. of Higher and Technical Education, Mantralaya, UTKARSHA- Socio and cultural guidelines</li> <li>• <i>NSS Cell, Dept. of Higher and Technical Education, Mantralaya, UTKARSHA- Socio and cultural guidelines</i></li> <li>• <i>Case material as a Training Aid for Field Work</i>, Gurmeet Hans.</li> <li>• <i>Social service opportunities in hospitals</i>, Krishnan, TISS</li> <li>• <i>New Trends in NSS: Research papers presented at the University of Pune</i></li> <li>• <i>ANOOGI Research Journal</i>, published by Unit C. K. Thakur college</li> <li>• <i>Training Manual for Field Work published by</i> NIYD, Chreeperumbudur</li> <li>• <i>Prof. Ghosh R.N. Rural Social Science and Community Development</i></li> </ul>	

*Signature*

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### Service Scheme

- Foundation Course in NCC - III

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## Reference Books

- *Yoga Illustrated*, New Delhi, Ministry of Information and Broadcasting, 1995
- *Yoga Practice*, 1972, Shivannde Swami, Sri Aurobindo D.B. Taraporewala 1972
- *Yoga of Patanjali-1979*, Yardi M.R., Bharatiya Vidya Prakashan Oriental Research Institute- 1974
- *Sustainable Development (An Alternative Paradigm)*, Satpathy , N., Karnavati Publications , Ahmedabad
- *Global Partners for Sustainable Development*, Achauri R.K & Srivastava L., Tata Energy Research Institute, New Delhi ; 1994, 1998
- *Ecology and the Politics of survival*, Shiva , Vandana, Sage Publications , California , 1991

## Foundation Course in Physical Education

- Lippian Cott Williams and Wilkins 2006.
- American College of Sports Medicine, (2013) *Guidelines for Exercise Testing and Prescription. (2013)* Ninth Edition, Lippian Cott Williams and Wilkins, 2006.
- American College of Sports Medicine, (2006) *Guidelines for Exercise Testing and Prescription. (2006)* 5th Ed., Lippian Cott Williams and Wilkins, 2006.
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- Colfiter, G.R., Hamilton, K.E., McGill, R.A. (1986). *Contemporary Physical Education*. USA : Wim C. Brown Publisher.
- Daryl S. (1994). *Introduction to physical education, fitness and sports* (2nd ed.). London: Mayfield publishing company.
- Dheer, S.D.(1991). *Introduction to Health Education*. New Delhi : Friends Publication.
- Dr. A.K.Uppal & Dr. G. P. Gautam (2004). *Physical Education and Health*. Delhi: Friends publisher.
- Dr. Gharote M. L; *Teaching Methods in Physical Education*. – 2nd Ed., Kaivalyadham Samiti, Lonavala- 2001.
- Dr. Gharote M. L; *Guideline for Yoga in Physical Education* – 2nd Ed., The Lonavala Yoga Institute (India), Lonavala- 2007
- Greenberg, Dintiman, Oakes. (2004). *Physical Education for health & fitness*. IL:Human kinetics. USA : International Sports Science Association.
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- Muller, J. P.(2000). *Health, Exercise and Fitness*. Delhi : Sports.
- Murgesh N. – *Anatomy, Physiology and Health*. New Delhi : Friends Publication.
- NASPE. (2005). *Physical Education for Health and Fitness*. IL:Human kinetics.
- Nemen, D.C.(1986). *Fitness and Sports*. London: Mayfield Publishing Co.
- Nimbalkar. Sadashiv, *Yoga for Health*. New Delhi : Friends Publication.
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- Pandey , & Gangopadhyay. (1995). *Physical Education for school children*. New Delhi : Friends Publication.
- Ruffin. M. (1990). *Introduction to Physical Education and Exercise Science*. St. Louis, Toronto, Bastan : Times Mirror/ London: Mayfield Publishing.
- Sharma, O.P. (1998). *History of Physical Education*. New Delhi : Friends Publication.
- (2007). *Fitness and Wellness*. New Delhi : Friends Publication.



*Jaymanglik*  
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## Books

- **Fundamentals of Computers – Rajaram**
- **Computer today (3rd edition) – Sanders**
- **Computers and Common sense – Hunt,**
- **Computers – Subramaniam H – Wheeler**
- **Introduction to Computers – Morris C. – Pich**
- **Computer in Business – Sandhu D. – Pich**
- **Computers and Information – Morgan**
- **Internet for Business – Brummer, Laure**
- **E-mail for Everyone – Leon Alexis &**
- **Basic Computer Programmes for Business –**

McGraw Hill  
Prentice Hall

Gar & V Ramant - Prentice Hall

New Jersey Hayden

## Business Law (Business Re

- An introductory guide to Central Labour Law  
Industrial Law – P L Malik  
Personnel Management and Labour Law  
Labour participation in Management  
Law of Partnership, by J P Singh  
Partnership Act, 1932 with Commentary  
The Law Of Partnership, P.C. Jain  
Indian Partnership Act 1932  
Limited Liability Partnership

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Manaklals

## Business Economics

- Ackley, G (1976), Macro Economics, Macmillan, New York.  
 Ahuja H.L., Modern Economics, 10th Edition, Vikas, New Delhi.  
 Blanchard Olivier (2000), Macro Economics, 2nd Edition, Pearson Education, New Delhi.  
 Bouman John, Principles of Macro Economics, 10th Edition, Macmillan, New York.  
 Dornbush, Rudiger, Fisher S, Principles of Macroeconomics, 6th Edition, Mac Graw Hill, New Delhi.  
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Chand & Co Pvt Ltd, New Delhi

Int. Ltd.

• *Application of theory of policy, Krishna Offset, Delhi*

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London

Finance in Theory and Practice, Tata McGraw Hill,

aya Publishing House, Mumbai

**Revised Syllabus of Course B.Com. (Accounting and Finance)**  
**Program Semester IV**  
**with effect from Academic Year 2016-2017**

**Books**

Books	
<b>Financial Accounting (Special A)</b>	
<ul style="list-style-type: none"> <li>• Introduction to Accountancy by T.S. Grewal, The Central Board of Secondary Education, New Delhi</li> <li>• Advance Accounts by Shukla and Grewal, The Central Board of Secondary Education, New Delhi</li> <li>• Advanced Accountancy by R.L Gupta and P.N. Reddy, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Modern Accountancy by Mukherjee, The Central Board of Secondary Education, New Delhi</li> <li>• Financial Accounting by Leslie Chatterjee, The Central Board of Secondary Education, New Delhi</li> <li>• Financial Accounting for Managers by P.C. Tulsian, Pearson Education, New Delhi</li> <li>• Accounting Principles by R.N. Anthony, The Central Board of Secondary Education, New Delhi</li> <li>• Financial Accounting by Monga, J.P., The Central Board of Secondary Education, New Delhi</li> <li>• Financial Accounting by Williams, The Central Board of Secondary Education, New Delhi</li> <li>• Financial Accounting by V. Rajasekhar, The Central Board of Secondary Education, New Delhi</li> <li>• Introduction to Financial Accounting by M. Mukherjee, The Central Board of Secondary Education, New Delhi</li> <li>• Financial Accounting a Managerial Approach by B. Bapat, Mehul Raithatho, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> </ul>	<ul style="list-style-type: none"> <li>• Introduction to Accountancy by T.S. Grewal, The Central Board of Secondary Education, New Delhi</li> <li>• Advance Accounts by Shukla and Grewal, The Central Board of Secondary Education, New Delhi</li> <li>• Advanced Accountancy by R.L Gupta and P.N. Reddy, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Modern Accountancy by Mukherjee, The Central Board of Secondary Education, New Delhi</li> <li>• Financial Accounting by Leslie Chatterjee, The Central Board of Secondary Education, New Delhi</li> <li>• Financial Accounting for Managers by P.C. Tulsian, Pearson Education, New Delhi</li> <li>• Accounting Principles by R.N. Anthony, The Central Board of Secondary Education, New Delhi</li> <li>• Financial Accounting by Monga, J.P., The Central Board of Secondary Education, New Delhi</li> <li>• Financial Accounting by Williams, The Central Board of Secondary Education, New Delhi</li> <li>• Financial Accounting by V. Rajasekhar, The Central Board of Secondary Education, New Delhi</li> <li>• Introduction to Financial Accounting by M. Mukherjee, The Central Board of Secondary Education, New Delhi</li> <li>• Financial Accounting a Managerial Approach by B. Bapat, Mehul Raithatho, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> </ul>
<b>Management Accounting (introduction)</b>	<b>Management Accounting)</b>
<ul style="list-style-type: none"> <li>• Cost Management by Saxena &amp; Vohra, The Central Board of Secondary Education, New Delhi</li> <li>• Cost &amp; Management Accounting by T.S. Grewal, The Central Board of Secondary Education, New Delhi</li> <li>• Essential of Management Accounting by T.S. Grewal, The Central Board of Secondary Education, New Delhi</li> <li>• Advanced Management Accounting by T.S. Grewal, The Central Board of Secondary Education, New Delhi</li> <li>• Financial Of Management Accounting by T.S. Grewal, The Central Board of Secondary Education, New Delhi</li> <li>• Introduction Of Management Accounting by T.S. Grewal, The Central Board of Secondary Education, New Delhi</li> <li>• Management Accounting by I.M. Jaiswal, The Central Board of Secondary Education, New Delhi</li> <li>• Cost &amp; Management Accounting by T.S. Grewal, The Central Board of Secondary Education, New Delhi</li> <li>• Management Accounting by K. J. Khanna, The Central Board of Secondary Education, New Delhi</li> <li>• Management Accounting by R.P. Khanna, The Central Board of Secondary Education, New Delhi</li> </ul>	<ul style="list-style-type: none"> <li>• Cost Management by Saxena &amp; Vohra, The Central Board of Secondary Education, New Delhi</li> <li>• Cost &amp; Management Accounting by T.S. Grewal, The Central Board of Secondary Education, New Delhi</li> <li>• Essential of Management Accounting by T.S. Grewal, The Central Board of Secondary Education, New Delhi</li> <li>• Advanced Management Accounting by T.S. Grewal, The Central Board of Secondary Education, New Delhi</li> <li>• Financial Of Management Accounting by T.S. Grewal, The Central Board of Secondary Education, New Delhi</li> <li>• Introduction Of Management Accounting by T.S. Grewal, The Central Board of Secondary Education, New Delhi</li> <li>• Management Accounting by I.M. Jaiswal, The Central Board of Secondary Education, New Delhi</li> <li>• Cost &amp; Management Accounting by T.S. Grewal, The Central Board of Secondary Education, New Delhi</li> <li>• Management Accounting by K. J. Khanna, The Central Board of Secondary Education, New Delhi</li> <li>• Management Accounting by R.P. Khanna, The Central Board of Secondary Education, New Delhi</li> </ul>
<b>Auditing III</b>	
<ul style="list-style-type: none"> <li>• Contemporary Auditing by Kamal, The Central Board of Secondary Education, New Delhi</li> <li>• A Handbook of Practical Auditing by Kamal, The Central Board of Secondary Education, New Delhi</li> <li>• Fundamentals of Auditing by Kamal, The Central Board of Secondary Education, New Delhi</li> <li>• Auditing: Principles and Practice by Kamal, The Central Board of Secondary Education, New Delhi</li> <li>• Auditing and Assurance for CA IPCC by Kamal, The Central Board of Secondary Education, New Delhi</li> <li>• Contemporary Auditing by Kamal, The Central Board of Secondary Education, New Delhi</li> <li>• Fundamentals of Auditing by Kamal, The Central Board of Secondary Education, New Delhi</li> </ul>	<ul style="list-style-type: none"> <li>• Contemporary Auditing by Kamal, The Central Board of Secondary Education, New Delhi</li> <li>• A Handbook of Practical Auditing by Kamal, The Central Board of Secondary Education, New Delhi</li> <li>• Fundamentals of Auditing by Kamal, The Central Board of Secondary Education, New Delhi</li> <li>• Auditing: Principles and Practice by Kamal, The Central Board of Secondary Education, New Delhi</li> <li>• Auditing and Assurance for CA IPCC by Kamal, The Central Board of Secondary Education, New Delhi</li> <li>• Contemporary Auditing by Kamal, The Central Board of Secondary Education, New Delhi</li> <li>• Fundamentals of Auditing by Kamal, The Central Board of Secondary Education, New Delhi</li> </ul>
<b>Direct Taxes (Direct Taxes II)</b>	
<ul style="list-style-type: none"> <li>• Direct Taxes Law &amp; Practice by V. N. Manohar, The Central Board of Secondary Education, New Delhi</li> <li>• Systematic Approach to Direct Taxes by V. N. Manohar, The Central Board of Secondary Education, New Delhi</li> <li>• Income Tax Returns by V. N. Manohar, The Central Board of Secondary Education, New Delhi</li> <li>• Direct Tax Laws by V. N. Manohar, The Central Board of Secondary Education, New Delhi</li> </ul>	<ul style="list-style-type: none"> <li>• Direct Taxes Law &amp; Practice by V. N. Manohar, The Central Board of Secondary Education, New Delhi</li> <li>• Systematic Approach to Direct Taxes by V. N. Manohar, The Central Board of Secondary Education, New Delhi</li> <li>• Income Tax Returns by V. N. Manohar, The Central Board of Secondary Education, New Delhi</li> <li>• Direct Tax Laws by V. N. Manohar, The Central Board of Secondary Education, New Delhi</li> </ul>

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### Wealth Management

- *Wealth Engine: Indian Financial Planning and Wealth Management Handbook* by Sankaran S
- *WEALTH MANAGEMENT*, by N/A Dun & Bradstreet

### Information Technology in Accountancy II

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- *Introduction to Computers* – Xavier C. – New Age
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- *Computers and Information Management* – S C Bhatnagar & V Ramant – Prentice Hall
- *Internet for Business* – Brummer, Lavrej – Cambridge
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### Foundation Course in Management (Introduction to Management) - IV

- *Essentials of Management* by Koontz H & W published by McGraw Hill
- *Principles of Management* by Ramaswamy published by Himalaya
- *Management Concept and Practice* by Hannagain T published by McMillan
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- <http://nss.nic.in/propexpan>
- <http://nss.nic.in>

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*Jayashree*  
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Gharibnagar East College  
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### Foundation Course in Physical Education - IV

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### Business Law (Company Law) IV

- Companies Act 2013 by Ravi Puliani, Bharat Publication
- Companies Act 2013 by Taxmann



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 Chhatrapati Shivaji Maharaj Vastu Sangrahalaya  
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### Reference Books

#### Research Methodology in Accounting and Finance

- *Research Methods in Accounting, Malcolm Smith*
- *Research Methods and Methodology in Finance and Accounting, by Viv Beattie and Bob Ryan*

*Jayraj*

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

**Scheme of Evaluation**

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

**A) Internal Assessment: 25 %**

**Question Paper Pattern**

**(Internal Assessment- Courses without Practical Courses)**

Sr. No.	Particular	Marks
1	<b>One class test (20 Marks)</b>	
	Match the Column/ Fill in the Blanks/ Multiple Choice Questions (½ Mark each)	05 Marks
	Answer in One or Two Lines (Concept based Questions) (01 Mark each)	05 Marks
	Answer in Brief (Attempt Any Two of the Three) (05 Marks each)	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

**Question Paper Pattern**

**(Internal Assessment- Courses with Practical Courses)**

Sr. No.	Particular	Marks
1	<b>Semester End Practical Examination (20 Marks)</b>	
	Journal	05 Marks
	Viva	05 Marks
	Laboratory Work	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks





**B) Semester End Examination: 75 %**

- i) Duration: The examination shall be of 2 ½ Hours duration
- ii) Theory question paper pattern
  - There shall be five questions each of 15 marks.
  - All questions shall be compulsory with internal choice within the questions.
  - Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.

**(Detail question paper pattern has been given separately)**

**Passing Standard**

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

*Jaymalya*

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## Question Paper Pattern (Practical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

*Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.*

*Jayant Hote*

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## Question Paper Pattern (Theoretical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

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

*Jayant*  
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**Board of Studies-in-Accountancy, University of Mumbai**



# University of Mumbai



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

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

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

***Board of Studies-in-Banking & Finance***

***Board of Studies-in-Banking & Finance, University of Mumbai***



*Jayant*  
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Rajasthani Sammelan Education Trust  
Chandrabhawan Das College  
Of Arts & Commerce

# B.Com. (Banking and Insurance) Programme

## Under Choice Based Credit, Grading and Semester System

### Course Structure

#### S.Y.B.Com. (Banking & Insurance)

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

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
1,2 & 3	*Any three courses from the following list of the courses	<b>09</b>	1,2 & 3	**Any three courses from the following list of the courses	<b>09</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>		<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>		<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>	
4	Information Technology in Banking & Insurance- I	<b>03</b>	4	Information Technology in Banking & Insurance- II	<b>03</b>
<b>2B</b>	<b>*Skill Enhancement Courses (SEC)</b>		<b>2B</b>	<b>**Skill Enhancement Courses (SEC)</b>	
5	Any one course from the following list of the courses	<b>02</b>	5	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>		<b>3</b>	<b>Core Courses (CC)</b>	
6	Financial Markets	<b>03</b>	6	Corporate & Securities Law	<b>03</b>
7	Direct Taxation	<b>03</b>	7	Business Economics-II	<b>03</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

<b>*List of Skill Enhancement Courses (SEC) for Semester III (Any One)</b>		<b>**List of Skill Enhancement Courses (SEC) for Semester IV (Any One)</b>	
1	Foundation Course – III (An Overview of Banking Sector)	1	Foundation Course - IV (An Overview of Insurance Sector)
2	Foundation Course- Contemporary Issues- III	2	Foundation Course- Contemporary Issues- IV
3	Foundation Course in NSS - III	3	Foundation Course in NSS – IV
4	Foundation Course in NCC - III	4	Foundation Course in NCC – IV
5	Foundation Course in Physical Education - III	5	Foundation Course in Physical Education -IV

<b>*List of Elective Courses (EC) for Semester III (Any Three)</b>		<b>**List of Elective Courses (EC) for Semester IV (Any Three)</b>	
1	Financial Management - I	1	Financial Management –II
2	Management Accounting	2	Cost Accounting
3	Organizational Behaviour	3	Entrepreneurship Management
4	Risk Management	4	Wealth Management
5	Mutual Fund Management	5	Customer Relationship Management

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

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**B.Com. (Banking & Insurance) Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

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

**Semester III**

No. of Courses	Semester III	Credits
<b>1</b>	<b>Elective Courses (EC)</b> <b>*Any three courses from the following list of the courses</b>	
1	Financial Management - I	03
2	Management Accounting	03
3	Organizational Behaviour	03
4	Risk Management	03
5	Mutual Fund Management	03
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>	
4	Information Technology in Banking & Insurance - I	03
<b>2B</b>	<b>*Skill Enhancement Courses (SEC)</b>	
5	Any one course from the following list of the courses	02
<b>3</b>	<b>Core Courses (CC)</b>	
6	Financial Markets	03
7	Direct Taxation	03
<b>Total Credits</b>		<b>20</b>

<b>*List of Skill Enhancement Courses (SEC) for Semester III (Any One)</b>	
1	Foundation Course – III (An Overview of Banking Sector)
2	Foundation Course- Contemporary Issues- III
3	Foundation Course in NSS - III
4	Foundation Course in NCC - III
5	Foundation Course in Physical Education - III



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**Revised Syllabus of Courses of B.Com. (Banking & Insurance)  
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with Effect from the Academic Year 2017-2018**

**1. Elective Courses (EC)**

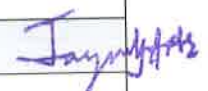
**Financial Management - I  
Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Finance and Financial Management	15
2	Financial Goal Setting & Time value of Money	15
3	Investment Decisions: Capital Budgeting	15
4	Financial Decisions	15
Total		60



  
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Sr. No.	Modules / Units
1	<b>Introduction to Finance and Financial Management</b> <b>A) Introduction to Finance</b> <ul style="list-style-type: none"> <li>Meaning and definition of finance</li> <li>Importance finance</li> <li>Types of Finance: Public and Private</li> <li>Sources of finance               <ol style="list-style-type: none"> <li><b>Long Term Sources</b> : Term Loans, Debentures, Bonds, Zero Coupon bonds, Convertible Bonds, Equity shares, Preference shares, CD, CP, Public Deposits</li> <li><b>Short Term sources</b>: Bank Finance, Trade Credit ,Other Short Term Sources</li> <li><b>Venture Capital and Hybrid Financing</b></li> </ol> </li> </ul> <b>B) Financial Management</b> <ul style="list-style-type: none"> <li>Meaning and Importance of Financial Management</li> <li>Scope of Financial Management</li> <li>Functions and Objectives of Financial Management</li> <li>Primary Objective of Corporate Management</li> <li>Agency Problem</li> <li>Organization of Finance Function</li> <li>Emerging role of Finance Managers in India.</li> </ul> <b>C) Objectives of the Firm</b> <ul style="list-style-type: none"> <li>Profit Maximization and Shareholders Wealth Maximization,</li> <li>Profit V/s Value Maximization</li> </ul>
2	<b>Financial Goal Setting &amp; Time value of Money</b> <b>A) Financial Goal Setting</b> <ul style="list-style-type: none"> <li>Introduction</li> <li>Financial Forecasting – Meaning, Techniques, Benefits</li> <li>Approaches to Financial Planning</li> <li>Economic Value Added (EVA)– Measurement &amp; Components</li> <li>Free Cash Flow (FCF) -</li> </ul> <b>B) Time Value of Money</b> <ul style="list-style-type: none"> <li>Concept</li> <li>Present Value</li> <li>Annuity</li> <li>Techniques of Discounting</li> <li>Techniques of Compounding,</li> </ul>
3	<b>Investment Decisions: Capital Budgeting</b> <b>A) Capital Budgeting</b> <ul style="list-style-type: none"> <li>Nature of Capital Budgeting</li> <li>Purpose of Capital Budgeting</li> <li>Capital Budgeting Process</li> <li>Types of Capital Investment</li> <li>Basic Principle of Measuring Project Cash Flows</li> <li>Increment Principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Principle</li> </ul>

  
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	<ul style="list-style-type: none"> <li>• Probability technique for measurement of cash flow</li> <li>• Capital Budgeting Techniques: Net Present Value Profitability Index and Discounted Pay Back Method.</li> <li>• A Comparison; Project Selection Under Capital Rationing</li> </ul> <p>(Note: Problems on computation of cash flow, ranking of projects on various techniques, selection and analysis with / without capital rationing)</p>
<b>4</b>	<b>Financial Decisions</b>
	<p><b>A) Cost of Capital :</b></p> <ul style="list-style-type: none"> <li>• Introduction and Definition of Cost of Capital</li> <li>• Measurement of Cost of Capital</li> <li>• Measurement of WACC using book value and market value method.</li> <li>• Measuring Marginal Cost of Capital</li> </ul> <p><b>B) Capital Structure Decisions:</b></p> <ul style="list-style-type: none"> <li>• Meaning and Choice of Capital Structure</li> <li>• Importance of Optimal Capital Structure</li> <li>• EBIT -EPS Analysis</li> <li>• Capital Structure Theories</li> <li>• Dividend Policies (Walter &amp; Gordon)</li> </ul>

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



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

**Management Accounting**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to Management Accounting	10
2	Financial Statement analysis	20
3	Working Capital Management	15
4	Management of Profits/Dividend Policy	15
Total		60



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Sr. No.	Modules / Units
1	<b>Introduction to Management Accounting</b>
	Meaning and Definition , Scope, Functions , Objectives, Importance, Role of Management Accounting, Management Accounting Framework, Tools of Management Accounting
2	<b>Financial Statement analysis</b>
	<p><b>A) Introduction to Corporate Financial Statements :</b> Understanding the Balance sheet and Revenue statements with the headings and sub headings, Uses of financial statements, Users of Financial Statements.</p> <p><b>B) Financial Statement Analysis</b> Introduction and Meaning of Financial Statement Analysis, Steps, Objective, Types of Analysis.</p> <ul style="list-style-type: none"> <li>• <b>Ratio analysis:</b> Meaning, classification, Du Point Chart, advantages &amp; limitations.</li> <li>• <b>Balance Sheet Ratios:</b> Current Ratio, Liquid Ratio, Stock Working Capital Ratio, Proprietary Ratio, Debt Equity Ratio, Capital Gearing Ratio.</li> </ul> <p><b>Revenue Statement Ratios:</b> Gross Profit Ratio, Expenses Ratio , Operating Ratio, Net Profit Ratio , Net Operating Profit Ratio , Stock Turnover Ratio, Combined Ratio, Return on Capital employed (Including Long Term Borrowings), Return on proprietor's Fund (Shareholders Fund and Preference Capital , Return on Equity Capital, Dividend Payout Ratio, Debt Service Ratio, Debtors Turnover, Creditors Turnover.</p>
3	<b>Working Capital Management:</b>
	Concept, Nature of Working Capital, Planning of Working Capital, Estimation /Projection of Working Capital Requirements in case of Trading and Manufacturing Organization Operating Cycle.
4	<b>Management of Profits/Dividend Policy</b>
	Meaning, Types, Factors influencing dividend policy, Forms of dividend. Determinants of Dividends Policy: Factors; Dividend Policy in India; Bonus Shares (Stock dividend) and Stock (Share) Splits; Legal, Procedural; and Tax Aspects associated with Dividend Decision

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

**Organizational Behaviour**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	The Individual Behaviour	15
2	The Group Dynamics	15
3	The Organizational Dynamics	15
4	Organization Behaviour In Financial Services	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>The Individual Behaviour</b>
	<p>A) Personality: Meaning, Determinants of Personality, Major personality traits influencing OB, The Big Five Model, Trait Theory of personality, Psychoanalytic theory of Personality, Freud Stages of Personality Development, Locus of Control, Self-Monitoring.</p> <p>B) Learning: Meaning and Definition of Learning-The Learning Process, Principles of Learning, Theories of Learning-Classical conditioning, Operant Conditioning, Social Learning Theory, Learning through Reinforcement, Learning by Observing, Learning through Experience.</p> <p>C) Perception-Meaning, Factors Influencing Perception, Attribution Theory, Improving Perceptions- Johari Window, Empathy.</p> <p>D) Workplace Emotions, Values and Ethics: Meaning of Emotions, Cognitive Dissonance, Emotional Dissonance, Managing Emotions at Work (Emotional Labor) - The Six Universal Emotions. Meaning and Types of Values, Sources of Value systems, Values across Cultures, Values and Ethical Behaviour.</p> <p>E) Individual Decision Making: How are Decisions made in organization, Decision Making process, Decisional Styles.</p>
2	<b>The Group Dynamics</b>
	<p>A) Group Communication: Importance, Corporate Communication – Need, Importance and Techniques of Corporate Communication.</p> <p>B) Power and Politics: Meaning of Power, Bases of Power, Power Tactics, Organizational Politics, Reasons for Organizational Politics, Managing Organizational Politics.</p> <p>C) Negotiations: Meaning, Process, Strategies, Third Party Negotiations, Crisis Negotiations, Focus Areas of Negotiations.</p> <p>D) Transactional Analysis Model: Types of Transactions, Ego states, Life Positions, Elaboration of Transactional styles.</p> <p>E) Virtual teams and Group Cohesiveness: Structure, Types, Stages in Management of Virtual teams, Features of Cohesive Groups, Effects/Consequences/Impact of Group Cohesion.</p> <p>F) Group Decision-Making: Advantages, Disadvantages, Assumptions, Managing Group Decision-Making, Strength and Weakness of Group Decision-Making.</p>
3	<b>The Organizational Dynamics</b>
	<p>A) Organization structure: Meaning, Meaning and key features of the concept of Centralization, Decentralization, Span of control and Departmentation, Simple structure, Bureaucratic &amp; Matrix structure.</p> <p>B) New design options: Team structure, Virtual organizations, Boundary less organizations</p> <p>C) Organization structure differentiation: Strategy, Organization size, Technology &amp; Environment, Organizational Designs and employee behaviour.</p>

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	D) Organizational Climate: Impact of Communication, Impact of Rewards & Punishment, Quality work life with reference to Banking & Insurance, Job Frustration-Sources, Causes, Effects, Ways to Overcome Frustration, Impact of Frustration on Banking and Insurance companies.
4	<b>Organization Behaviour In Banking and Insurance Sector</b>
	A) Practices of OB in Banks and Insurance B) Issue of organization behaviour in Banks C) Strategies to manage issues of organization behaviour in banks D) Case Studies – Transfer, Promotion, Separation.

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***Revised Syllabus of Courses of B.Com. (Banking & Insurance)  
Programme at Semester III  
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***1. Elective Courses (EC)***

***Risk Management***

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Foundations of Risk Management	15
2	Capital markets Risk Management	15
3	Credit Market Risk Management	15
4	Risk Measurement	15
Total		60



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Sr. No.	Modules / Units
1.	<b>Foundations of Risk Management</b>
	<ul style="list-style-type: none"> <li>• Basic risk types</li> <li>• The role of risk management</li> <li>• Enterprise Risk Management (ERM)</li> <li>• History of financial disasters and risk management failures</li> <li>• 2007 financial crisis</li> </ul>
2.	<b>Capital Market Risk Management</b>
	<ul style="list-style-type: none"> <li>• Equity, currencies &amp; commodities markets in India</li> <li>• Introduction to Derivatives</li> <li>• Forward, Future and option contracts</li> <li>• Hedging through Derivatives contract</li> <li>• Fixed-income securities</li> <li>• Fixed-income risk management through derivatives</li> <li>• Rating agencies</li> </ul>
3.	<b>Credit Market Risk Management</b>
	<ul style="list-style-type: none"> <li>• Introduction,</li> <li>• Information required for evaluation of credit risk,</li> <li>• Procedure for Credit Risk Management,</li> <li>• Credit Lifecycle,</li> <li>• Loan Review Mechanism,</li> <li>• RBI guidelines on Credit Rating Framework in Banks,</li> <li>• Introduction of Basel Norms and calculation of capital adequacy ratio</li> </ul>
4.	<b>Risk Measurement</b>
	<ul style="list-style-type: none"> <li>• Estimation of volatilities and correlations (application to volatility term structures) Monte Carlo simulations (application to interest rate forecasting)</li> <li>• Linear Value-at-Risk (application to market, credit and operational risk)</li> <li>• Option valuation</li> <li>• Risk-adjusted return on capital (RAROC) &amp; beta calculation</li> <li>• Risk management of derivatives (application to convertible risk)</li> <li>• Interest rates and measures of interest rate sensitivity</li> </ul>



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## Foundation Course- Contemporary Issues- IV

### *Modules at a Glance*

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



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**Mutual Fund Management**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to Mutual Fund	15
2	Classification of Mutual Fund	20
3	Fund Selection Criteria	15
4	Financial Planning in Mutual fund	10
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Introduction to Mutual Fund</b>
	<p>A) History &amp; Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds, Ethics in Mutual Fund. Entities involved – Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent (RTA) and Fund Houses in India.</p> <p>B) <b>Legal Framework</b> - Role of regulatory agencies for Mutual funds – SEBI, RBI, AMFI, Ministry of Finance, SRO, Company Law Board, Department of Company's affairs, Registrar of Companies</p> <p>MF guidelines on advertisement, Accounting, Taxation and Valuation norms, Guidelines to purchase Mutual Funds, Investor protection and MF regulations, Grievance mechanism in MF in India.</p>
2	<b>Classification of Mutual Fund</b>
	<p>A) Types of Mutual Fund- (introduction and Characteristics)</p> <ul style="list-style-type: none"> <li>• Functional/Operational – Open ended, close ended, Interval</li> <li>• Portfolio – Income, Growth, Balanced, MMMF</li> <li>• Geographical/ Location – Domestic, Offshore</li> <li>• Miscellaneous - Tax Saving Funds, Exchange Traded Funds, Balance Funds, Fixed Term Plan, Debt Funds, Systematic Investment Planning &amp; Systematic Transfer Plan</li> </ul> <p>B) Portfolio Maturity, Calculations of NAV, Entry Load, Exit Load.</p>
3	<b>Fund Selection Criteria</b>
	<p>A) Fund Rating and Ranking – Its need and importance. Basis of Ratings, Interpretation of Funding Rating by CRISIL, CARE and ICRA, Selection Criteria – (Size, Stability, Credit Portfolio, Performance )Performance Measurement – Rolling Returns and Benchmarking</p> <p>B) Yield To Maturity and Bond Valuation</p>
4	<b>Financial Planning in Mutual fund</b>
	<p>A) <b>Basics of Financial Planning – Financial Planning Steps, Life Cycle, Wealth Cycle, Risk Profiling, Asset Allocation, Contingency Funds.</b></p> <p>B) <b>Investors Guide Towards Financial Planning – Eligibility for investment in MF, KYC ( Individuals, Micro SIPs, Institutional Investors ,Fund Category Guidance ( Long Bond Funds, Short Bond Funds, Ultra Short Bond Funds) , Need for Financial Advisor, Difference between Advisor and Distributor, Colour Coding MF products, Bank FD's V/s Mutual Funds, Dividend V/s Growth Option</b></p> <p>C) <b>Developing Model Portfolio for Investors – Model Portfolios meaning, Step by Step Approach of Building Model Portfolio.</b></p>



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

**Information Technology in Banking & Insurance - I**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to Electronic Commerce	10
2	E-banking	15
3	MS-Office: Packages for Institutional Automation:	20
4	Cyber Law & Cyber Security	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Introduction to Electronic Commerce</b>
	<p>A) E-Commerce Framework, E-Commerce and media convergence, anatomy of E-Commerce Applications, E-Commerce Consumer and Organization Applications</p> <p>B) <b>The network Infrastructure for Electronic Commerce</b> - Market forces influencing the I-way, Components of I-way, Network Access Equipment</p> <p>C) <b>E-Commerce and World Wide Web</b>- Architectural framework of E-Commerce, WWW and its architecture, hypertext publishing, Technology behind the web, Security and the Web</p>
2	<b>E-banking</b>
	<p>A) Meaning, definition, features, advantages and limitations- core banking, the evolution of e-banking in India, Legal framework for e-banking.</p> <p>B) <b>Electronic Payment System</b> Types of Electronic Payment Systems, Digital Token-based EPS, Smart Card EPS, Credit Card EPS, Risk in EPS, Designing a EPS</p>
3	<b>MS-Office: Packages for Institutional Automation:</b>
	<p>A) <b>Ms-Word</b>: Usage of smart art tools, bookmark, cross-reference, hyperlink, mail merge utility and converting word as PDF files.</p> <p>B) <b>Ms-Excel</b>: Manipulating data, Working with charts, Working with PIVOT table and what-if analysis; Advanced excel functions-Vlookup(), hlookup(), PV(), FV(), average(), goal seek(), AVERAGE(), MIN(), MAX(), COUNT(), COUNTA(), ROUND(), INT(), nested functions, name, cells/ranges/constants, relative, absolute &amp; mixed cell references, &gt;, &lt;, = operators, Logical functions using if, and, or =, not, date and time functions &amp; annotating formulae.</p> <p>C) <b>Application in Banking and Insurance Sector</b> – Calculation of Interest, Calculation of Instalment, Calculation of Cash Flow, Calculation of Premium, Calculation of risk coverage in Insurance and Reporting.</p>
4	<b>Cyber Law &amp; Cyber Security:</b>
	<p>A) Need of Cyber Law, History of Cyber Law in India</p> <p>B) <b>Cyber Crimes</b>: Various threats and attacks, Phishing, Key Loggers, Identity Theft, Call &amp; SMS forging, e-mail related crimes, Denial of Service Attacks, Hacking, Online shopping frauds, Credit card frauds, Cyber Stalking</p> <p>C) <b>Cyber Security</b>: Computer Security, E-Security, Password Security and Reporting internet fraud</p>



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

**Foundation Course – III (An Overview of Banking Sector)**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	An Overview of Banking Industry	10
2	Commercial Banking and Customer – Banker Relationship	10
3	Universal Banking & Technology in Banking sector	10
4	Microfinance & Financial Inclusion	15
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>An Overview of Banking Industry</b>
	<ul style="list-style-type: none"> <li>• Definition of Banks, Types of Banks, Principles of Banking</li> <li>• Banking System in India, Overview of RBI, Public, Private, Co-operative, Payment Bank, Regional Rural Banks</li> <li>• Emerging trends of banking - Universal banking, electronic banking, globalization of banking.</li> <li>• Brief history of banking sector reforms from 1991-2000 and Current developments in banking sector</li> <li>• Regulatory Architecture – Overview of Banking Regulation Act 1949, Banking Regulation Act(Amendment 2015), Payment and Settlement Act 2007, Negotiable Instrument Act 1881, BIS, Basel I, II and III.</li> <li>• Bank Crises in India</li> <li>• Critical Evaluation of Banking Industry in India</li> </ul>
2	<b>Commercial Banking and Customer – Banker Relationship</b>
	<ul style="list-style-type: none"> <li>• Definition and meaning of Commercial Bank, Evolution of Commercial Banking in India, Functions of Commercial Bank , Services offered by Commercial Bank.</li> <li>• Retail Banking – Meaning, Features, Significance of Retail Banking and Overview of its products</li> <li>• Corporate Banking -Meaning, Features, Significance of Corporate Banking and Overview of its products</li> <li>• Rural Banking - Meaning, Features, Significance of Rural Banking and Overview of its products</li> <li>• Banking Ombudsman – Meaning and Functions</li> </ul>
3	<b>Universal Banking &amp; Technology in Banking sector</b>
	<p><b>A) Universal Banking</b></p> <ul style="list-style-type: none"> <li>• Concept of Universal Banking, Evolution of Universal banking ,Services to Government, Payment &amp; Settlement, Merchant Banking, Mutual Fund, Depository Services, Wealth Management, Portfolio Management Bancassurance, NRI Remittance.</li> </ul> <p><b>B) Technology in Banking</b></p> <ul style="list-style-type: none"> <li>• Features, norms and Limitations of E- banking, Mobile Banking, Internet Banking, RTGS, POS Terminal, NEFT, IMPS, Brown Label ATM's, White Label ATM's, NUUP, AEPS, APBS, CBS, CTS, Digital Signature , M-Wallets , Online opening of bank accounts – savings &amp; current, and application for credit cards, loan.</li> <li>• Applicability of KYC norms in Banking Sector.</li> </ul>
4	<b>Microfinance &amp; Financial Inclusion</b>
	<p><b>A) Microfinance</b></p> <ul style="list-style-type: none"> <li>• Introduction, Need and Code of Conduct for Microfinance Institutions in India,</li> <li>• Advantages, Purpose, Limitations and Models of SHG – Bank Linkage Program.</li> <li>• Role of NABARD and SIDBI,</li> </ul>



- Portfolio Securitization,
- SHG-2, NRLM and SRLM ,
- Priority Sector and its Classification

**B) Financial Inclusion**

- Need & Extent
- RBI Committee Report of Medium Term Path on Financial Inclusion 2015, World Findex Report 2015, NISM Report 2015, (Only Brief Extracts relating to bank account holdings and credit taken and contrast between developing and developed nations.)
- Features & Procedures of Pradhan Mantri Jan Dhan Yojana, and PM Mudra Yojana.
- Features, procedures and significance of Stand up India Scheme for Green Field



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

**Foundation Course- Contemporary Issues- III**

***Modules at a Glance***

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



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

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12. Singh, Ashok Kumar, *Science and Technology for Civil Service Examination*, Tata McGraw Hill, New Delhi, 2012.
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### Projects / Assignments (for Internal Assessment)

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

### QUESTION PAPER PATTERN (Semester III)

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

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

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

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

**Foundation Course in NSS - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Value System & Gender sensitivity	12
2	Disaster preparedness & Disaster management	10
3	Health, hygiene & Diseases	13
4	Environment & Energy conservation	10
<b>Total</b>		<b>45</b>



  
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Sr. No.	Modules / Units
1	<b>Value System &amp; Gender sensitivity</b>
	<b>UNIT - I – Value System</b> Meaning of value, Types of values- human values and social responsibilities- Indian value system- the concepts and its features <b>UNIT - II - Gender sensitivity and woman empowerment</b> Concept of gender- causes behind gender related problems- measures Meaning of woman empowerment- schemes for woman empowerment in India
2	<b>Disaster preparedness &amp; Disaster management</b>
	<b>UNIT - I - Basics of Disaster preparedness</b> Disaster- its meaning and types Disaster preparedness- its meaning and methods <b>UNIT - II - Disaster management</b> Disaster management- concept- disaster cycle - role of technology in disaster response- role of as first responder – the study of ‘Avhan’ Model
3	<b>Health, Hygiene &amp; Diseases</b>
	<b>UNIT - I - Health and hygiene</b> Concept of complete health and maintenance of hygiene <b>UNIT - II - Diseases and disorders- preventive campaigning</b> Diseases and disorders- preventive campaigning in Malaria, Tuberculosis, Dengue, Cancer, HIV/AIDS, Diabetes
4	<b>Environment &amp; Energy conservation</b>
	<b>UNIT - I Environment and Environment enrichment program</b> Environment- meaning, features , issues, conservation of natural resources and sustainability in environment <b>UNIT - II Energy and Energy conservation program</b> Energy- the concept, features- conventional and non- conventional energy Energy conservation- the meaning and importance



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

**Foundation Course in NCC - III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	National Integration & Awareness	10
2	Drill: Foot Drill	10
3	Adventure Training and Environment Awareness and Conservation	05
4	Personality Development and Leadership	10
5	Specialized subject (ARMY)	10
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>National Integration &amp; Awareness</b> <b>Desired outcome:</b> The students will display sense of patriotism, secular values and shall be transformed into motivated youth who will contribute towards nation building through national unity and social cohesion. The students shall enrich themselves about the history of our beloved country and will look forward for the solutions based on strengths to the challenges to the country for its development. <ul style="list-style-type: none"> <li>• Freedom Struggle and nationalist movement in India.</li> <li>• National interests, Objectives, Threats and Opportunities.</li> <li>• Problems/ Challenges of National Integration.</li> <li>• Unity in Diversity</li> </ul>
2	<b>Drill: Foot Drill</b> <b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes. <ul style="list-style-type: none"> <li>• Side pace, pace forward and to the rear</li> <li>• Turning on the march and whiling</li> <li>• Saluting on the march</li> <li>• Marking time, forward march and halt in quick time</li> <li>• Changing step</li> <li>• Formation of squad and squad drill</li> </ul>
3	<b>Adventure Training, Environment Awareness and Conservation</b>
3A	<b>Adventure Training</b> <b>Desired outcome:</b> The students will overcome fear & inculcate within them the sense of adventure, sportsmanship, esprit-d-corp and develop confidence, courage, determination, diligence and quest for excellence. <ul style="list-style-type: none"> <li>• Any Two such as – Obstacle course, Slithering, Trekking, Cycling, Rock Climbing, Para Sailing, Sailing, Scuba Diving etc.</li> </ul>
3B	<b>Environment Awareness and Conservation</b> <b>Desired outcome:</b> The student will be made aware of the modern techniques of waste management and pollution control. <ul style="list-style-type: none"> <li>• Waste management</li> <li>• Pollution control, water, Air, Noise and Soil</li> </ul>
4	<b>Personality Development and Leadership</b> <b>Desired outcome:</b> The student will inculcate officer like qualities with desired ability to take right decisions. <ul style="list-style-type: none"> <li>• Time management</li> <li>• Effect of Leadership with historical examples</li> <li>• Interview Skills</li> <li>• Conflict Motives- Resolution</li> </ul>



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Sr. No.	Modules / Units
5	<b>Specialized Subject: Army Or Navy Or Air</b> <u><b>Army</b></u> <b>Desired outcome:</b> It will acquaint, expose & provide knowledge about Army/ Navy/ Air force and to acquire information about expanse of Armed Forces ,service subjects and important battles <b>A. Armed Force</b> <ul style="list-style-type: none"> <li>• Task and Role of Fighting Arms</li> <li>• Modes of Entry to Army</li> <li>• Honors and Awards</li> </ul> <b>B. Introduction to Infantry and weapons and equipments</b> <ul style="list-style-type: none"> <li>• Characteristics of 5.56mm INSAS Rifle, Ammunition, Fire power, Stripping, Assembling and Cleaning</li> <li>• Organization of Infantry Battalion.</li> </ul> <b>C. Military history</b> <ul style="list-style-type: none"> <li>• Study of battles of Indo-Pak War 1965,1971 and Kargil</li> <li>• War Movies</li> </ul> <b>D. Communication</b> <ul style="list-style-type: none"> <li>• Characteristics of Walkie-Talkies</li> <li>• Basic RT Procedure</li> <li>• Latest trends and Development (Multi Media, Video Conferencing, IT)</li> </ul> <p style="text-align: center;"><b>OR</b></p> <u><b>Navy</b></u> <b>A. Naval orientation and service subjects</b> <ul style="list-style-type: none"> <li>• Organization of Ship- Introduction on Onboard Organization</li> <li>• Naval Customs and Traditions</li> <li>• Mode of Entry into Indian Navy</li> <li>• Branches of the Navy and their functions</li> <li>• Naval Campaign (Battle of Atlantic, Pearl Harbour, Falkland War/Fleet Review/ PFR/ IFR)s</li> </ul> <b>B. Ship and Boat Modelling</b> <ul style="list-style-type: none"> <li>• Types of Models</li> <li>• Introduction of Ship Model- Competition Types of Model Prepare in NSC and RDC</li> <li>• Care and handling of power-tools used- maintenance and purpose of tools</li> </ul>



  
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Sr. No.	Modules / Units
	<p><b>C. Search and Rescue</b></p> <ul style="list-style-type: none"> <li>• Role of Indian Coast Guard related to SAR</li> </ul> <p><b>D. Swimming</b></p> <ul style="list-style-type: none"> <li>• Floating and Breathing Techniques- Precautions while Swimming</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p><b><u>AIR</u></b></p> <p><b>A. General Service Knowledge</b></p> <ul style="list-style-type: none"> <li>• Organization Of Air Force</li> <li>• Branches of the IAF.</li> </ul> <p><b>B. Principles of Flight</b></p> <ul style="list-style-type: none"> <li>• Venturi Effect</li> <li>• Aerofoil</li> <li>• Forces on an Aircraft</li> <li>• Lift and Drag</li> </ul> <p><b>C. Airmanship</b></p> <ul style="list-style-type: none"> <li>• ATC/RT Procedures</li> <li>• Aviation Medicine</li> </ul> <p><b>D. Aero- Engines</b></p> <ul style="list-style-type: none"> <li>• Types of Engines</li> <li>• Piston Engines</li> <li>• Jet Engines</li> <li>• Turboprop Engines</li> </ul>



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

**Foundation Course in Physical Education - III**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Overview of Nutrition	10
2	Evaluation of Health, Fitness and Wellness	10
3	Prevention and Care of Exercise Injuries	10
4	Sports Training	15
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Overview of Nutrition</b>
	<ul style="list-style-type: none"> <li>• Introduction to nutrition &amp; its principles</li> <li>• Role of Nutrition in promotion of health</li> <li>• Dietary Guidelines for Good Health</li> <li>• Regulation of water in body and factors influencing body temperature.</li> </ul>
2	<b>Evaluation of Health, Fitness and Wellness</b>
	<ul style="list-style-type: none"> <li>• Meaning &amp; Concept of holistic health</li> <li>• Evaluating Personal health-basic parameters</li> <li>• Evaluating Fitness Activities – Walking &amp; Jogging</li> <li>• Myths &amp; mis-conceptions of Personal fitness</li> </ul>
3	<b>Prevention and Care of Exercise Injuries</b>
	<ul style="list-style-type: none"> <li>• Types of Exercise Injuries</li> <li>• First Aid- Importance &amp; application in Exercise Injuries</li> <li>• Management of Soft tissues injuries</li> <li>• Management of bone injuries</li> </ul>
4	<b>Sports Training</b>
	<ul style="list-style-type: none"> <li>• Definition, aims &amp; objectives of Sports training</li> <li>• Importance of Sports training</li> <li>• Principles of Sports training</li> <li>• Drug abuse &amp; its effects</li> </ul>



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**3. Core Courses (CC)**

**Financial Markets**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Indian Financial System	15
2	Financial Markets in India	15
3	Commodity Market	15
4	Derivatives Market	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Indian Financial System</b>
	<p>A) Introduction, Meaning, Functions of financial system, Indian financial system from financial neutrality to financial activism and from financial volatility to financial stability, Role of Government in financial development, Overview of Phases of Indian financial system since independence (State Domination – 1947-1990, Financial sector reforms 1991 till Financial Sector Legislative Reforms Commission 2013), Monitoring framework for financial conglomerates.</p> <p>B) Structure of Indian Financial System – Banking &amp; Non-Banking Financial Institutions, Organized and Unorganized Financial Markets, Financial Assets/Instruments, Fund based &amp; Fee Based Financial Services.</p>
2	<b>Financial Markets in India</b>
	<p>A) Indian Money Market – Meaning, Features, Functions, Importance, Defects, Participants, Components of Organized and Unorganized markets and Reforms</p> <p>B) Indian Capital Market - Meaning, Features, Functions, Importance, Participants, Instruments, Reforms in Primary and Secondary Market.</p> <p>C) Indian Stock Market - Meaning and functions of Stock Exchange- NSE and BSE.</p> <p>D) Equity Market – Primary Market, IPO, Book Building, Role of Merchant Bankers, ASBA , Green Shoe Option, Issue of Bonus shares, Right Shares, Sweat Equity shares, ESOP.</p> <p>E) Indian Debt Market –Market Instruments, Listing, Primary and Secondary Segments</p>
3	<b>Commodity Market</b>
	<ul style="list-style-type: none"> <li>• Introduction to commodities market - Meaning History &amp; origin, Types of commodities traded,</li> <li>• Structure of commodities market in India,</li> <li>• Participants in commodities market, Trading in commodities in India(cash &amp; derivative segment),</li> <li>• Commodity exchanges in India &amp; abroad</li> <li>• Reasons for investing in commodities.</li> </ul>
4	<b>Derivatives Market</b>
	<ul style="list-style-type: none"> <li>• Introduction to Derivatives market- Meaning, History &amp; origin,</li> <li>• Elements of a derivative contract,</li> <li>• Factors driving growth of derivatives market,</li> <li>• Types of derivatives, Types of underlying assets, Participants in derivatives market, Advantages &amp; disadvantages of trading in derivatives market,</li> <li>• Current volumes of derivative trade in India,</li> <li>• Difference between Forwards &amp; Futures</li> </ul>

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

**Direct Taxation**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Definitions and Residential Status	15
2	Heads of Income - I	15
3	Heads of Income - II	15
4	Computation of Total Income & Taxable Income	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Definitions and Residential Status</b>
	<p>A) Basic Terms ( S. 2,3,4) Assesse, Assessment, Assessment Year, Annual Value, Business, Capital Assets, Income, Previous Year, Person, Transfer.</p> <p>B) Determination of Residential Status of Individual, Scope of Total Income (S.5)</p>
2	<b>Heads of Income - I</b>
	<p>A) Salary ( S.15-17)</p> <p>B) Income from House Property (S. 22-27)</p> <p>C) Profit &amp; Gain from Business and Profession (S. 28, 30,31,32, 35, 35D, 36, 37, 40, 40A and 43B)</p>
3	<b>Heads of Income - II</b>
	<p>A) Capital Gain (S. 45, 48, 49, 50 and 54)</p> <p>B) Income from other sources (S.56- 59)</p> <p>C) Exclusions from Total Income (S.10) (Exclusions related to specified heads to be covered with relevant heads of income)</p>
4	<b>Computation of Total Income &amp; Taxable Income</b>
	<p>A) Deductions from Total Income S. 80C, 80CCC, 80D, 80DD, 80E, 80U, 80TTA</p> <p>B) Computation of Taxable Income of Individuals.</p>

#### Notes

1. The Syllabus is restricted to study of particular sections, specifically mentioned rules and notifications only.
2. All modules / units include Computational problems / Case Study.
3. The Law In force on 1<sup>st</sup> April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations.



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**B.Com. (Banking & Insurance) Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

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

**Semester IV**

No. of Courses	Semester IV	Credits
<b>1</b>	<b>Elective Courses (EC)</b> *Any three courses from the following list of the courses	
1	Financial Management –II	03
2	Cost Accounting	03
3	Entrepreneurship Management	03
4	Wealth Management	03
5	Customer Relationship Management	03
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>	
4	Information Technology in Banking & Insurance-II	03
<b>2B</b>	<b>**Skill Enhancement Courses (SEC)</b>	
5	Any one course from the following list of the courses	02
<b>3</b>	<b>Core Courses (CC)</b>	
6	Corporate & Securities Law	03
7	Business Economics-II	03
<b>Total Credits</b>		<b>20</b>

<b>**List of Skill Enhancement Courses (SEC) for Semester IV (Any One)</b>	
1	Foundation Course – IV ( An Overview of Insurance Sector)
2	Foundation Course –Contemporary Issues-IV
3	Foundation Course in NSS - IV
4	Foundation Course in NCC - IV
5	Foundation Course in Physical Education - IV



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

**Financial Management -II**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Working Capital Management	15
2	Management of Components of Working Capital	15
3	Financial Planning	15
4	Financial Policy and Corporate Strategy	15
Total		60



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Sr. No.	Modules / Units
1	<b>Working Capital Management</b>
	<ul style="list-style-type: none"> <li>• Management of Working Capital in India</li> <li>• Estimating working capital needs</li> <li>• Operating or working capital cycle</li> <li>• Working Capital Financing: Trade Credit; Bank Credit; Commercial Papers; Certificate of Deposits (CDs); Financing.</li> </ul>
2	<b>Management of Components of Working Capital</b>
	<ul style="list-style-type: none"> <li>• <b>Management of Cash and Marketable Securities:</b> Motives for Holding Cash; Objectives of Cash Management; Factors Determining Cash Needs; Basic Strategies of Cash Management; Cash Management Techniques / Processes; Marketable Securities; and Cash Management Practices in India.</li> <li>• <b>Receivables Management:</b> Objectives; Credit Policies; Credit Terms; and Collection Policies.</li> <li>• <b>Inventory Management:</b> Objectives; and Techniques.</li> </ul>
3	<b>Financial Planning</b>
	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Meaning and Essentials of Budget</li> <li>• Types of Budget</li> <li>• Advantages of Budgeting</li> <li>• Zero Based Budgeting</li> <li>• Master Budget.</li> <li>• Sales Budget, Production Budget, Material Budget, Cash Budget and Flexible Budget.</li> </ul>
4	<b>Financial Policy and Corporate Strategy</b>
	<ul style="list-style-type: none"> <li>• Meaning of Strategic Financial Management</li> <li>• Strategic financial decision making framework</li> <li>• Functions of Strategic financial management</li> </ul> <p><b>Business Risk and Financial Risk</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Debt v/s Equity Financing</li> <li>• Types of Leverage</li> <li>• Investment Objective/Criteria for Individuals/Non-Business Purpose.</li> </ul>



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Programme at Semester IV  
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***1. Elective Courses (EC)***

***Cost Accounting***

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to Cost Accounting	10
2	Classification of Costs and Cost Sheet	15
3	Standard Costing	20
4	Introduction to Marginal Costing	15
Total		60



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Sr. No.	Modules / Units
1	<b>Introduction to Cost Accounting</b>
	<ul style="list-style-type: none"> <li>Objectives and scope of Cost Accounting</li> <li>Cost centres and Cost units</li> <li>Cost classification for stock valuation, Profit measurement, Decision making and control</li> <li>Coding systems</li> <li>Elements of Cost</li> </ul>
2	<b>Classification of Cost and Cost Sheet</b>
	<ul style="list-style-type: none"> <li>Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre</li> <li>Cost Sheet and Reconciliation of cost and financial accounts.</li> </ul> <p>Note- Practical problems based on preparation of cost sheet reconciliation of cost and financial accounts</p>
3	<b>Standard Costing</b>
	<ul style="list-style-type: none"> <li>Various types of standards, setting of standards, Basic concepts of, Labour and Overhead (Fixed and Variable) variance analysis.</li> </ul>
4	<b>Introduction to Marginal Costing</b>
	<ul style="list-style-type: none"> <li>Marginal costing meaning, application, advantages, limitations, Contribution, Breakeven analysis and profit volume graph.</li> </ul> <p>Note:- Practical problems based on Marginal Costing excluding decision making</p>



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***Revised Syllabus of Courses of B.Com. (Banking & Insurance)  
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***1. Elective Courses (EC)***

**Entrepreneurship Management**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	The Entrepreneur	15
2	Business Planning	15
3	Key Areas of New Ventures	15
4	Evolving Concepts in Entrepreneurship	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>The Entrepreneur</b>
	<p>A) <b>Entrepreneur:</b> Meaning, Nature, origin and development of entrepreneurship in India, Need and Importance, Core elements, Principles, Essentials, Types, Functions, Concept of entrepreneurship management, Motives behind being an entrepreneur, Entrepreneurial Process</p> <p>B) Theories of Entrepreneurship: Innovation Theory of Schumpeter, Need for Achievement Theory of McClelland, Risk Bearing Theory of knight, Hagen's Theory of Entrepreneurship, Economic Theory of Entrepreneurship.</p> <p>C) Entrepreneurial Values and Attitudes, Dominant characteristics of successful entrepreneurs, Internal and external factors for entrepreneurial motivation</p> <p>D) Entrepreneurial Skills, Identifying business opportunities, Role of creativity in Entrepreneurship, the creative process, the Innovation process, types of innovation, sources of innovation, principles of innovation, Sources of Business Ideas.</p>
2	<b>Business Planning</b>
	<p>A) Forms of Entrepreneurial structures:</p> <ul style="list-style-type: none"> <li>• Sole Proprietorship-meaning, merits and limitations.</li> <li>• Partnership-Meaning, Forms, merits and limitations.</li> <li>• Corporations-Meaning, merits and limitations.</li> <li>• Limited Liability partnerships and corporations.</li> <li>• Franchising-Meaning, types, merits and limitations.</li> </ul> <p>B) Critical Factors for starting a new enterprise: Personal, Environmental, Sociological factors. Problems of a New Venture- Financial, administrative, marketing, production and other problems.</p> <p>C) Business Plan: Meaning, Benefits, Developing a business plan, Environment scanning, Elements/Areas to be covered in a Business Plan, Project Report preparation, Contents of a Project Report.</p>
3	<b>Key Areas of New Ventures</b>
	<p>A) <b>Marketing:</b> New Product Development, Marketing Strategy for the new venture, Branding strategies, Distribution strategies, Pricing Strategies, Promotion strategies for new venture, Concept of Marketing Mix and Market segmentation, Marketing Plan</p> <p>B) <b>Operations:</b> Size and location of Enterprise, Layout, Inventory Control, Quality Control.</p>



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	<p><b>C) Finance:</b> Sources of long term and short term finance, Debt fund-Meaning, Merits and limitations, Equity Fund- Meaning, merits and limitations, Concept of Break Even analysis, Venture Capital-Meaning, Merits and Limitations, Criteria for Evaluating New Venture Proposals by Venture Capitalist</p> <p><b>D) Human Resource:</b> Personnel Function, Important Labor Laws: Industrial Disputes Act, Factories Act, Provident Fund Act, Employee State Insurance Act, Payment of Wages Act, Minimum Wages Act, Payment of Gratuity Act, other related Acts and Role of HRD in new ventures.</p>
<b>4</b>	<b>Evolving Concepts in Entrepreneurship</b>
	<p><b>A) Social Entrepreneurship:</b> Meaning, Social responsibility of an entrepreneur</p> <p><b>B) Barriers to entrepreneurship:</b> Environmental, economic, non-economic, personal and entrepreneurial barriers.</p> <p><b>C) Intrapreneurship:</b> Meaning, Characteristics, Intrapreneurs Activities, types of Corporate Entrepreneurs, Corporate V/s Intrapreneurial culture, Climate, Fostering Intrapreneurial culture, Promoting intrapreneurship- Pinchot's Spontaneous teams and Formal Venture teams, establishing intrapreneurial ventures.</p> <p><b>D) Ethics and Entrepreneurship:</b> Defining Ethics, Approaches to Managerial ethics, ethics and business decisions, Ethical practices and code of conduct, Ethical considerations in corporate entrepreneurship.</p> <p><b>E) Institutional Support to Entrepreneurs:</b> Importance, Incentives and facilities, Entrepreneurship Development Institute of India (EDI), NSIC, Small Industries Development Organization (SIDO), National Institute for Entrepreneurship and Small Business Development (NIESBUD), Others, Key features of National Policy on Skill Development and Entrepreneurship 2015.</p>



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Programme at Semester IV  
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**1. Elective Courses (EC)**

**Wealth Management**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Wealth Management	15
2	Wealth Management Strategy	15
3	Financial Planning & Financial Mathematics	15
4	Retirement & Estate Planning	15
<b>Total</b>		<b>60</b>




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Sr. No.	Modules/ Units
1	<b>Introduction to Wealth Management</b>
	<p><b>A) Overview</b></p> <ul style="list-style-type: none"> <li>Define Wealth, Meaning &amp; Scope of Wealth Management</li> <li>Wealth cycle</li> <li>Wealth Management Process</li> <li>Introduction to Financial literacy.</li> </ul> <p><b>B) Savings and Investments</b></p> <ul style="list-style-type: none"> <li>Introduction, Nature and Scope of Saving Investments</li> <li>Objectives of Saving and Investment ( Tax Saving, Income and Growth of Capital),</li> <li>Investment Alternatives</li> <li>Investment Attributes</li> <li>Approaches to investment decision making</li> <li>Qualities for successful investment</li> <li>Alternatives to Investment decision – Direct &amp; Indirect</li> </ul>
2	<b>Wealth Management Strategy</b>
	<p><b>A) Wealth Management Strategy</b></p> <ul style="list-style-type: none"> <li>Meaning &amp; scope of wealth management strategy</li> <li>The unwealthy habits</li> <li>Philosophy of wealth creation &amp; management</li> <li>Need for planning</li> </ul> <p><b>B) Investment planning:</b></p> <ul style="list-style-type: none"> <li>Types of investment risk</li> <li>Risk profiling of investors &amp; asset allocation (life cycle model)</li> <li>Asset allocation strategies(strategic, tactical, life- cycle based)</li> <li>Goal-based financial planning</li> <li>Active &amp; passive investment strategies</li> </ul>
3	<b>Financial Planning &amp; Financial Mathematics:</b>
	<p><b>A) Financial Planning</b></p> <ul style="list-style-type: none"> <li>Introduction</li> <li>Role of Financial planner</li> <li>Process of financial planning</li> <li>Cash flow analysis</li> <li>Financial Planning in India</li> <li>Financial Blood Test Report</li> </ul> <p><b>B) Financial Mathematics:</b></p> <ul style="list-style-type: none"> <li>Calculation of returns (CAGR, Post-tax returns, etc.)</li> <li>Calculation of Total assets</li> <li>Net worth calculations</li> </ul>
4	<b>Retirement &amp; Estate Planning</b>
	<p><b>A) Retirement Planning</b></p> <ul style="list-style-type: none"> <li>Meaning &amp; Objectives of Retirement planning</li> <li>Gifts &amp; Trust, Charity planning</li> <li>Avoidable mistakes in retirement planning</li> <li>Power of attorney for asset management,</li> </ul>

  
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**B) Estate planning**

- Meaning & scope
- Need for Estate planning
- Tools for Estate planning
- Considerations for personal property and collectibles

**C) Insurance Planning :**

- Meaning
- Basic principles of insurance
- Functions and Characteristics of Insurance
- Rights and responsibilities of Insurer and Insured
- Types of life insurance policies
- Types of general insurance policies
- Health insurance – mediclaim – Calculation of Human Life Value / Belth Method CPT



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

**Customer Relationship Management**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to Customer Relationship Management (CRM)	15
2	Technological support in Customer Relationship Management (CRM)	15
3	Implementing Customer Relationship Management (CRM)	15
4	Customer Relationship Management (CRM) in Banking and Insurance Sector	15
Total		60



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Sr. No.	Modules / Units
1	<b>Introduction to Customer Relationship Management (CRM)</b>
	Meaning, Definition of CRM, Development in CRM, Benefits of CRM, Effective CRM through Customer Knowledge Management, CRM Cycle, Winning market through effective CRM, CRM programmes, Relationship marketing & effectiveness of Relationship marketing, Factors responsible for growth of Customer Relationship Management (CRM)
2	<b>Technological support in Customer Relationship Management (CRM)</b>
	Introduction, Technological application in CRM, Types of Technological application in CRM, Database and Information systems, Database marketing strategies, CRM software solutions for B2C and B2B, Accounting systems for Customer Acquisition and Retention Costs, Customer loyalty and Profitability through Technology. e-CRM – Introduction, Importance, Challenges, Strategies, e-marketing and e-CRM.
3	<b>Implementing Customer Relationship Management (CRM)</b>
	Allocation rule of Customer Relationship Management (CRM), Customer Satisfaction survey, Contact management, Building Customer Relationship Management (CRM), Effectiveness of Customer Relationship Management (CRM), Organizing of Customer Relationship Management (CRM), Employee & customer management process.
4	<b>Customer Relationship Management (CRM) in Banking and Insurance Sector</b>
	Building customer loyalty, B2B Commerce, B2B relationship with intermediaries, Relationship marketing for creating value in business & market, Customer Relationship Management in Indian Banking and Insurance sector- Introduction, CRM objectives, need of CRM, Process of CRM, Customer Relationship Management through Call Centres in Banking sector, E- CRM in Banking and Insurance



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

**Information Technology in Banking & Insurance II**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	E-banking Business Models	15
2	Induction of TechnoManagement	20
3	IT Applications and Banking	05
4	MS-Office: Packages for Institutional Automation	20
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>E-banking Business Models</b>
	Various models- home banking, office banking, online banking, internet banking, mobile banking, SMS banking,- models of electronic payments, other business models
2	<b>Induction of TechnoManagement</b>
	<p>Development Life Cycle, Project Management, Building Data Centres, Role of DBMS in Banking, Data Warehousing and Data Mining, RDBMS Tools</p> <ul style="list-style-type: none"> <li>• <b>Technological Changes in Indian Banking Industry,</b> Trends in Banking and Information Technology, Technology in Banking, Lead Role of Reserve Bank of India, New Horizons for Banking based IT, Automated Clearing House Operations, Electronic Wholesale Banking Credit Transfer, Credit Information Bureau (I) Ltd., Credit Information Company Regulation Bill- 2004, Automation in Indian Banks, Cheque clearing using MICR technology, Innovations, Products and Services, Core-Banking Solutions(CBS), Human Resource Development(HRD)-The Road Ahead,</li> <li>• <b>Technology in Banking Industry,</b> Teleconferencing, Internet Banking, Digital Signature in Banking, MICR-Facility for 'paper-based' clearing, Cheque Truncation</li> <li>• <b>Dealing with Fraudulent transactions under CTS,</b> Efficient customer service, smart quill computer pen, Institute for Development &amp; Research in Banking &amp; Technology (IDRBT).</li> <li>• <b>E-Checks-Protocols and Standards,</b> Problems on mechanization, e-Banking-RBI Regulations &amp; Supervision, Technology Diffusion.</li> </ul>
3	<b>IT Applications and Banking</b>
	Objectives, Electronic Commerce and Banking, Banking Software, Electronic Clearing and Settlement Systems, Plastic Money
4	<b>MS-Office: Packages for Institutional Automation</b>
	<ul style="list-style-type: none"> <li>• <b>MS-PowerPoint presentation:</b> Internal links between slides, hyperlinks, embedding multimedia content onto the slides (video/audio/stylish text), slide animation, timer, creating new presentation by existing theme, import online themes, creating a template of presentation, save and run the slide show(.ppsx)</li> <li>• <b>Applications of Internet:</b> Introduction to e-mail, writing professional e-mails, creating digitally signed documents, <b>use of outlook express:</b> configuring outlook express, creating and managing profile in outlook, sending and receiving e-mails via outlook express, Emailing the merged documents, boomerang facility of email, Google drive: usage of Google drive in storing the Google documents, excel sheets, presentations and PDF files.</li> </ul>



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

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

**Foundation Course – IV  
(An Overview of Insurance Sector)  
Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	An Introduction to Life Insurance	15
2	An Introduction to Health Insurance	10
3	An Introduction to Home and Motor Insurance	10
4	Role of Insurance in Logistic	10
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>An Introduction to Life Insurance</b>
	<p>A) Life Insurance Business – Components, Human Life Value Approach, Mutuality, Principle of Risk Pooling, Life Insurance Contract, Determinants of Risk Premium</p> <p>B) Products of LIC – Introduction of life insurance plans - Traditional Life Insurance Plans – Term Plans, Whole Life Insurance, Endowment Assurance, Dividend Method of Profit Participation Purpose of plans , Riders in plan - Introduction, Forms and procedures</p> <p>C) Non Traditional Life Insurance Products ( Those of SBI and ICICI – Introduction, Forms and procedures)</p>
2	<b>An Introduction to Health Insurance</b>
	<p>A) Health Insurance – Meaning, IRDA Regulations, determinants of Health Insurance, Health Insurance Market in India and determinants of Risk Premium.</p> <p>B) SBI and ICICI Health Insurance Plans - Introduction and Forms and Procedures of Hospitalization, Indemnity Products, top up covers, cashless insurance, Senior citizen plans, critical illness plans and Micro Insurance.</p>
3	<b>An Introduction to Home and Motor Insurance</b>
	<p>A) Home Insurance - SBI and ICICI Plans – Introduction, Forms and Procedures, Inclusions and Exclusions in policies, Determinants of Risk Premium and Impact of Catastrophes on Home Insurance.</p> <p>B) Vehicle Insurance- SBI and ICICI Plans-Introduction, Forms and Procedures, Determinants of Risk Premium, Inclusions and Exclusions.</p>
4	<b>Role of Insurance in Logistic</b>
	<p>A) Role of Insurance in Logistic - Meaning &amp; Importance, Hazards, Protection, Social Security – Type of Risks and Accidents.</p> <p>B) Fire Insurance – SBI and ICICI Plans – Introduction, Forms and Procedures, Standard Fire and Special Perils Policy, Tariff system and special policies.</p>



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

**Foundation Course- Contemporary Issues- IV**

**Modules at a Glance**

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



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



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



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### Projects / Assignments (for Internal Assessment)

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

### QUESTION PAPER PATTERN (Semester III)

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

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

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



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

**Foundation Course in NSS - IV**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Entrepreneurship Development	10
2	Rural Resource Mobilization	10
3	Ideal village & stake of GOS and NGO	13
4	Institutional Social Responsibility and modes of Awareness	12
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Entrepreneurship Development</b>
	<b>UNIT - I Entrepreneurship development</b> Entrepreneurship development- its meaning and schemes Government and self-employment schemes for Entrepreneurship development <b>UNIT - II - Cottage Industry</b> Cottage Industry- its meaning, its role in development process Marketing of cottage products and outlets
2	<b>Rural Resource Mobilization</b>
	<b>UNIT - I - Rural resource mobilization-</b> A case study of eco-village, eco-tourism, agro-tourism <b>UNIT - II - Micro financing with special reference to self-help groups</b>
3	<b>Ideal village &amp; stake of GOS and NGO</b>
	<b>UNIT - I - Ideal village</b> Ideal village- the concept Gandhian Concept of Ideal village Case studies on Ideal village <b>UNIT - II - Government Organisations(GOs ) and Non-Government Organisations (NGOs)</b> The concept and functioning
4	<b>Institutional Social Responsibility and modes of Awareness</b>
	<b>UNIT - I - Institutional Social Responsibilities</b> Concept and functioning- case study of adapted village <b>UNIT - II - Modes of awareness through fine Arts Skills</b> Basics of performing Arts as tool for social awareness, street play, creative dance, patriotic song, folk songs and folk dance. Rangoli, posters, flip charts, placards, etc.



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

**Foundation Course in NCC - IV**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Disaster Management, Social Awareness and Community Development	10
2	Health and Hygiene	10
3	Drill with Arms	05
4	Weapon Training	10
5	Specialized Subject: Army Or Navy Or Air	10
Total		45



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Sr. No.	Modules / Units
1	<b>Disaster Management, Social Awareness and Community Development</b> <b>Disaster Management:</b> <b>Desired outcome:</b> The student shall gain basic information about civil defence organisation / NDMA & shall provide assistance to civil administration in various types of emergencies during natural / manmade disasters <ul style="list-style-type: none"> <li>• Fire Services &amp; Fire fighting</li> <li>• Assistance during Natural / Other Calamities: Flood / Cyclone/ Earth Quake/ Accident etc.</li> </ul> <b>Social Awareness and Community Development:</b> <b>Desired outcome:</b> The student shall have an understanding about social evils and shall inculcate sense of whistle blowing against such evils and ways to eradicate such evils. <ul style="list-style-type: none"> <li>• NGOs: Role &amp; Contribution</li> <li>• Drug Abuse &amp; Trafficking</li> <li>• Corruption</li> <li>• Social Evil viz. Dowry/ Female Foeticide/Child Abuse &amp; trafficking etc.</li> <li>• Traffic Control Org. &amp; Anti drunken Driving</li> </ul>
2	<b>Health and Hygiene</b> <b>Desired outcome:</b> The student shall be fully aware about personal health and hygiene lead a healthy life style and foster habits of restraint and self awareness. <ul style="list-style-type: none"> <li>• Hygiene and Sanitation (Personal and Food Hygiene)</li> <li>• Basics of Home Nursing &amp; First-Aid in common medical emergencies</li> <li>• Wound &amp; Fractures</li> </ul>
3	<b>Drill with Arms</b> <b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, and turnout, and develop the quality of immediate and implicit obedience of orders, with good reflexes. <ul style="list-style-type: none"> <li>• Getting on Parade with Rifle and Dressing at the Order</li> <li>• Dismissing and Falling Out</li> <li>• General Salute, Salami Shastra</li> <li>• Squad Drill</li> <li>• Short/Long tail from the order and vice-versa</li> <li>• Examine Arms</li> </ul>
4	<b>Weapon Training</b> <b>Desired outcome:</b> The student shall have basic knowledge of weapons and their use and handling. <ul style="list-style-type: none"> <li>• The lying position, Holding and Aiming- I</li> <li>• Trigger control and firing a shot</li> <li>• Range procedure and safety precautions</li> <li>• Theory of Group and Snap Shooting</li> <li>• Short range firing, Aiming- II -Alteration of sight</li> </ul>





Sr. No.	Modules / Units
5	<b>Specialized Subject: Army Or Navy Or Air</b> <b>Army</b> <b>Desired outcome:</b> The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces. It will also acquaint, expose & provide basic knowledge about armed, naval and air-force subjects <b>A. Map reading</b> <ul style="list-style-type: none"> <li>• Setting a Map, finding North and own position</li> <li>• Map to ground, Ground to Map</li> <li>• Point to Point March</li> </ul> <b>B. Field Craft and Battle Craft</b> <ul style="list-style-type: none"> <li>• Observation, Camouflage and Concealment</li> <li>• Field Signals</li> <li>• Types of Knots and Lashing</li> </ul> <b>C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b>
	<p style="text-align: center;"><b>OR</b></p> <b>Navy</b> <b>A. Naval Communication</b> <ul style="list-style-type: none"> <li>• Semaphore <ul style="list-style-type: none"> <li>▪ Phonetic Alphabets</li> <li>▪ Radio Telephony Procedure</li> <li>▪ Wearing of National Flag, Ensign and Admiral's Flag.</li> </ul> </li> </ul> <b>B. Seamanship</b> <ul style="list-style-type: none"> <li>• <b>Anchor work</b> <ul style="list-style-type: none"> <li>▪ Types of Anchor, Purpose and Holding ground</li> </ul> </li> <li>• <b>Boat work</b> <ul style="list-style-type: none"> <li>▪ Demonstrate Rigging a whaler and enterprise boat- Parts of Sail and Sailing Terms</li> <li>▪ Instructions in Enterprise Class Board including theory of Sailing, Elementary Sailing Tools</li> <li>▪ Types of Power Boats Used in the Navy and their uses, Knowledge of Anchoring, Securing and Towing a Boat</li> </ul> </li> </ul> <b>C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b>



  
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Sr. No.	Modules / Units
	<p style="text-align: center;"><i>OR</i></p> <p><b>Air</b></p> <p><b>A. Air frames</b></p> <ul style="list-style-type: none"> <li>• Fuselage</li> <li>• Main and Tail Plain</li> </ul> <p><b>B. Instruments</b></p> <ul style="list-style-type: none"> <li>• Introduction to RADAR</li> </ul> <p><b>C. Aero modelling</b></p> <ul style="list-style-type: none"> <li>• Flying/ Building of Aero models</li> </ul> <p><b>D. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b></p>



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

**Foundation Course in Physical Education - III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Stress Management	10
2	Awards, Scholarship & Government Schemes	10
3	Yoga Education	10
4	Exercise Scheduling/Prescription	15
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Stress Management</b>
	<ul style="list-style-type: none"> <li>• Meaning &amp; concept of Stress</li> <li>• Causes of Stress</li> <li>• Managing Stress</li> <li>• Coping Strategies</li> </ul>
2	<b>Awards, Scholarship &amp; Government Schemes</b>
	<ul style="list-style-type: none"> <li>• State &amp; National level Sports Awards</li> <li>• State Sports Policy &amp; Scholarship Schemes</li> <li>• National Sports Policy &amp; Scholarship Schemes</li> <li>• Prominent Sports Personalities</li> </ul>
3	<b>Yoga Education</b>
	<ul style="list-style-type: none"> <li>• Differences between Yogic Exercises &amp; non- Yogic exercises</li> <li>• Contribution of Yoga to Sports</li> <li>• Principles of Asanas&amp; Bandha</li> <li>• Misconceptions about Yoga</li> </ul>
4	<b>Exercise Scheduling/Prescription</b>
	<ul style="list-style-type: none"> <li>• Daily Routine Prescription.</li> <li>• Understanding Activity level &amp; Calorie requirement.</li> <li>• Adherence &amp; Motivation for exercise.</li> <li>• Impact of Lifestyle on Health</li> </ul>



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**3. Core Courses (CC)**

**Corporate and Securities Law**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Company Law – An Overview	15
2	Regulatory Framework Governing Stock Exchanges as per Securities Contracts Regulation Act 1956	15
3	Security Exchange Board of India	15
4	The Depositories Act, 1996	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Company Law – An Overview</b>
	<p>A) Development of Company Law in India</p> <p>B) <b>Doctrines Governing Corporates</b> – Lifting the Corporate Veil, Doctrine of Ultra Vires, Constructive Notice, Indoor Management, Alter Ego. The Principle of Non Interference ( Rule in Foss V/s Harbottle) – Meaning , Advantages , Disadvantages &amp; Exceptions, Majority and Minority Rights under Companies Act</p> <p>C) <b>Application of Company Law to Banking and Insurance Sector</b>  Application of Companies Act to Banking and Insurance sector governed by Special Acts. S.1(4) of Companies Act 2013  Exceptions provided (S.67(3), S.73(1), S.129(1), 179(3), S.180(1)(c), S.186, S.189</p>
2	<b>Regulatory Framework governing Stock Exchanges as per Securities Contracts Regulation Act 1956</b>
	<ul style="list-style-type: none"> <li>• Definition of Securities, Spot Delivery Contract, Ready Delivery Contract, Stock Exchange.</li> <li>• Corporatisation and demutualisation of Stock Exchange –Meaning, Procedure &amp; Withdrawal</li> <li>• Power of Recognised Stock Exchange to make rules restricting voting rights etc</li> <li>• Power of Central Government to Direct Rules or Make rules</li> <li>• Power of SEBI to make or amend bye laws of recognised stock exchange</li> <li>• Books and Accounts to be maintained by recognized stock exchange</li> <li>• Grounds on which stock exchange can delist the securities of a company.</li> <li>• Section 3 to Section 20</li> </ul>
3	<b>Security Exchange Board Of India</b>
	<p>A) SEBI: Objectives-terms-establishment-powers-functions-accounts and audit- penalties –registration.</p> <p>B) Issues of Disclosure Investors Protection Guidelines: Pre &amp; Post obligations-conditions for issue-Debt Security-IPO-E-IPO-Employee option-right-bonus-preferential allotment intermediary-operational-promoter lock in period requirements-offer document.</p>
4	<b>The Depositories Act, 1996</b>
	<ul style="list-style-type: none"> <li>• Depository – Meaning , Benefits , Models, Functions Participants</li> <li>• The Depository Act 1996 – Objectives, Eligibility condition for depository services, Fungibility, Bye laws of depository , Governance of Depository and Internal audit of depository Participants</li> <li>• BSDA and single registration for depository participants.</li> </ul>

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

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

**Business Economics II**

**Macroeconomics**

***Modules at a Glance***

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



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



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**Reference Books**

<b>Reference Books</b>
<b>Financial Management - I</b> <ul style="list-style-type: none"> <li>Financial Management: I M Pandey, Vikas Publishing House.</li> <li>Financial Management: M.Y. Khan, P.K. Jain, Tata McGraw Hill.</li> <li>Financial Management : Ravi M Kishore, Taxman</li> <li>Financial Management : James C Van Horne, Prentice Hall</li> <li>Financial Management: Prassana Chandra, Prentice Hall.</li> <li>Financial Management: Chandra Haribariran Iyer: IBHL Publication.</li> </ul>
<b>Management Accounting</b> <ul style="list-style-type: none"> <li>Cost and Management Accounting – Ravi N Kishor</li> <li>Essential of Management Accounting – P.N. Reddy, Himalaya publication.</li> <li>Advanced Management Accounting – Robert S Kailer,</li> <li>Financial of Management Accounting – S.R. Varshey, Wisdom.</li> <li>Introduction of Management Accounting Learning – Charbs T Horngram, PHI.</li> <li>Management Accounting – I.M Pandey, Vikas Publications.</li> <li>Cost and Management Accounting – D.K. Mattal, Galgotia Publications.</li> <li>Cost Accounting Theory and Practice-M.N. Arora, Sultan Chand and sons</li> <li>Management Accounting – Khan &amp; Jain Tata Mc Graw</li> </ul>
<b>Organizational Behaviour</b> <ul style="list-style-type: none"> <li>Organizational Behaviour- concept, controversies, applications, by Stephen Robbins, Prentice Hall.</li> <li>Management and Organizational Behavior , Ninth Edition, by Laurie J. Mullins, Pearson publisher</li> <li>Organizational Behavior, Text, Cases, Games, By K. Ashwathappa, Himalaya Publishing house</li> <li>Organizational Behavior by Margie Parikh and Rajen Gupta, Tata Mcgraw Hill Publication</li> <li>Essentials of Organisational Behaviour (Seventh edition)- Stephen P. Robbins (Prentice Hall India Pvt.Ltd.)</li> <li>Emerging Knowledge and Practices of the Real world (Fifth Edition)- Steven L McShane, Mary Ann Von Glinow, Radha R. Sharma. (Tata McGraw Hill Education Private Limited)</li> <li>Organizational Behavior by Dr. S.S. Khanka, Sultanchand publication</li> <li>Organizational Behavior by Jeff Harris and Sandra J. Hartman, Jaico Publications</li> <li>Organizational Behavior by Hellriegel, Slocum, Woodman, Pearson Education</li> </ul>



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### Risk Management

- *Quantitative Risk Management : A Practical Guide to Financial Risk-* Thomas S. Coleman
- *Investment Theory and Risk Management:* Steve Peterson
- *Risk Management : M/s Macmillan India Limited*
- *Theory & Practice of Treasury Risk Management:* M/s Taxman Publications Ltd.
- *Corporate Value of ERM : Sim Segal*
- *Risk Management : Insurance and Derivatives* Dr G Kotreshwar-Himalaya Publishing House .

### Mutual Fund Management

- *Future scenario of Financial services : R. Gordan & Natarajan (Himalaya)*
- *Marketing of Financial services : V. K. Avadhani (Himalaya)*
- *MF, Data, Interpretation & analysis : K.G. Shahadevan & Thripairaju (Prentice hall of India)*
- *Mutual funds in India (Modern scenario): Dr. Manoj Dave & Mr. Lalitkumar Chauhan, (Paradise Publishers)*
- *Mutual Funds & Financial Management : Ramesh Garg (Yking books)*
- *Mutual Fund products & services : Indian institute for Banking & Finance ( Taxmann)*

### Information Technology in Banking& Insurance - I

- *E-Banking in India: Challenges and Opportunities-By RimpiJatana, R. K. Uppal*
- *Frontiers of E-Commerce- by Ravi Kalakota, Andrew B. Whinston- Pearson Education*
- *Frontiers of E-Commerce- by Ravi Kalakota, Andrew B. Whinston-Pearson Education*
- *Microsoft Office Professional2013-Step by step*
- *By Beth Melton,Mark Dodge, Echo Swinford, Andrew Couch*
- *An Overview of Cyber Crime & security-Volume 1-1<sup>st</sup> Edition by Akash Kamal Mishra*
- *Computers and Banking- by Sony and Agarwal*
- *E-Commerce by David Whitely*

### Foundation Course –III ( An Overview of Banking Sector)

- *Banking Law and Practice – M.L Tannan*
- *Microfinance Perspective and Operations – IIBF, 2016.*
- *Rural Banking Operations – IIBF, 2017 Edition*
- *Financial Inclusion and Growth Governance- Deepali Pant Joshi Gyan Publishing House*
- *Bank Financial Management Paperback – 2010 -IIBF*
- *Money Banking And Finance Paperback – 2009 -N K Sinha*
- *Principles and Practices of Banking Paperback – 2015 - IIBF*
- *Principles and Practices of Banking 11 edition Paperback – 2015 - N S Toor, Arun Toor*
- *Principles Of Banking (With Case Studies) Hardcover – 2009 - Rakesh Kumar*
- *Modern Banking In India , Gupta*

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### Reference Books

#### Foundation Course in NSS III

- National Service Scheme Manual (Revised) 2006, Government of India, Ministry of Youth Affairs and Sports, New Delhi.
- University of Mumbai National Service Scheme Manual 2009.
- Avhan Chancellor's Brigade - NSS Wing, Training camp on Disaster Preparedness Guidelines, March 2012
- Rashtriya Seva Yojana Sankalpuna - Prof. Dr. Sankay Chakane, Dr. Pramod Pabrekar, Diamond Publication, Pune
- National Service Scheme Manual for NSS District Coordinators, National Service Scheme Cell, Dept. of Higher and Technical Education, Mantralaya,
- Annual report of National Service Scheme (NSS) published by Dept. of Higher and Technical Education, Mantralaya,
- NSS Cell, Dept. of Higher and Technical Education, Mantralaya, UTKARSHA- Socio and cultural guidelines
- Case material as a Training Aid for Field Workers, Gurmeet Hans.
- Social service opportunities in hospitals, Kapil K. Krishnan, TISS
- New Trends in NSS, Research papers published by University of Pune
- ANOOGUNJ Research Journal, published by NSS Unit C. K. Thakur college
- Training Manual for Field Work published by RGNIYD, Chreeperumbudur
- Prof. Ghatole R.N. Rural Social Science and Community Development.
- Purushottam Sheth, Dr. Shailaja Mane, National Service Scheme
- Joint programme of National Service Scheme, University of Mumbai & DISHA - DEEPSHIKHA Projects, Nair Hospital, 2011-12
- National Service Scheme in India: A Case study of Karnataka, M. B. Dishad, Trust Publications, 2001
- <http://www.thebetterindia.com/140/national-service-scheme-nss/>
- <http://en.wikipedia.org/wiki/national-service-scheme> 19=<http://nss.nic.in/adminstruct>
- <http://nss.nic.in/propexpan>
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#### Foundation Course in NCC III

- Cadet's Hand book – Common subject..all wings, BY DG NCC, New Delhi.
- Cadet's Hand book – Specialised Subjects, Army, Navy, Air-force, BY DG NCC, New Delhi.
- NCC OTA Precise, BY DG NCC, New Delhi.
- "AVAN" Model of Disaster Mang., Vinayak Dalvie, Proceedings of Int. Conf. on Urban Plan. and Env Strat & Challenges, Elphinstone College, Jan 2007.
- Humanistic Tradition of India, N.L.Gupta, Mohit Publication, New Delhi
- Social psychology, Baron & Byrne, Pearson Publication, 12th Edition self awareness know yourself/ insight (110) Group & Individuals (374) Group discussion
- Chanakya's 7 Secrets of Leadership, Radhakrishnan Pillai and D.Shivnandhan, Jaico
- Social Psychology: Understanding Human Interaction, Baron, Robert A., (302/BAR/BYR), 7th Edition
- Seven Habits of Highly Effective People., Covey, Stephen
- The Habit of Winning., Iyer, Prakash, Penguin, India, 2011
- The Goal, Goldratt, Eliyahu, The Northriver press, 1994
- Freedom Struggle, Chandra Bipin, National Book Trust 1972

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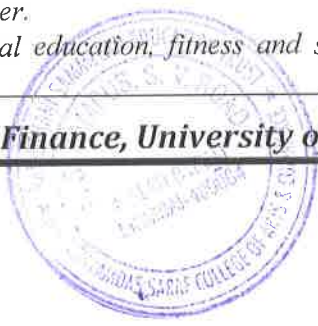


- *Freedom of Religion and The Indian Judiciary*, Bachal V.M. , Shubhada Saraswat, (362P)
- *India 1996- A Reference Annual Govt. of India*
- *Saha Soneri Pane*, Vinayak D. Savarkar
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- *Environmental Science*, S.C. Santra, New Central Book Agency
- *National Cadet Corps (India)*, Lambert M. Surhone, Mariam T. Tennoe, Susan F. Henssonow, Betascript Publishing, 2011
- *National Cadet Corps, Youth in Action (Google eBook)*, National Cadet Corps (India), Lancer Publishers, 2003
- *Youth in Step: History of the National Cadet Corps*, V. Longer, Lancer international, 1983 Original from the University of Michigan
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- *Cadet Corps in India: Its Evolution and Impact*, Satis Chandra Maikap, Darbari Udyog, 1979 Original from the University of California
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- *The NCC, Singapore*, National Cadet Corps Council, National Cadet Corps Council
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- *Health and Hygiene*, Manoj. J.S., Agra University Publication
- *Yoga for Healing*, Venkateswaran P.S., Bombay:- Jaico Publishing House 1989)
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- *Sustainable Development (An Alternative Paradigm)*, Satpathy , N., Karnavati Publications , Ahmedabad
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- *Ecology and the Politics of survival : Conflict over Natural Resources in India*, Shiva , Vandana, Sage Publications , California , 1991

#### **Foundation Course in Physical Education - III**

- Lippian Cott Williams and Wilkins 2006.
- American College of Sports Medicine, ACSM's, Guidelines for Exercise Testing and Prscription. (2013) Ninth Edition, Lippian Cott Williams and Wilkins.
- American College of Sports Medicine, ACSM's Resource Manual for Guidelines for Exercise Testing and Prscription. (2006) 5th Ed., Lippian Cott Williams and Wilkins, 2006.
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- Daryl S. (1994). Introduction to physical education, fitness and sports (2nd ed.). London: Mayfield publishing company.

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### Financial Markets

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*Jayramdas*

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**At Arts & Commerce**



**Revised Syllabus of Courses of B.Com. (Banking & Finance)**  
**Programme at Semester IV**  
**with effect from the Academic Year 2016-2017**

**Reference Books**

<b>Reference Books</b>
<b>Financial Management -II</b> <ul style="list-style-type: none"> <li>• <i>Financial Management: I M Pandey, Vikas Publishing House.</i></li> <li>• <i>Financial Management: M.Y. Khan, P.K. Jain, Tata McGraw Hill.</i></li> <li>• <i>Financial Management : Ravi M Kishore, Taxman</i></li> <li>• <i>Financial Management : James C Van Horne, Prentice Hall</i></li> <li>• <i>Financial Management: Prassana Chandra, Prentice Hall.</i></li> <li>• <i>Financial Management: Chandra Haribariran Iyer: IBHL Publication.</i></li> </ul>
<b>Cost Accounting</b> <ul style="list-style-type: none"> <li>• <i>Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi</i></li> <li>• <i>Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i></li> <li>• <i>Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i></li> <li>• <i>Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi</i></li> <li>• <i>Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta</i></li> <li>• <i>Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i></li> <li>• <i>Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi</i></li> <li>• <i>Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi</i></li> <li>• <i>Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana</i></li> <li>• <i>Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</i></li> </ul>
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- By Beth Melton, Mark Dodge, Echo Swinford, Andrew Couch

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**Revised Syllabus of Courses of B.Com.( Banking & Insurance)**  
**Programme at Semester III and IV**  
**with effect from the Academic Year 2017-2018**

**Scheme of Evaluation**

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

**A) Internal Assessment: 25 %**

**Question Paper Pattern**  
**(Internal Assessment- Courses without Practical Courses)**

Sr. No.	Particular	Marks
1	<b>One class test (20 Marks)</b>	
	Match the Column/ Fill in the Blanks/ Multiple Choice Questions (½ Mark each)	05 Marks
	Answer in One or Two Lines (Concept based Questions) (01 Mark each)	05 Marks
	Answer in Brief (Attempt Any Two of the Three) (05 Marks each)	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

**Question Paper Pattern**  
**(Internal Assessment- Courses with Practical Courses)**

Sr. No.	Particular	Marks
1	<b>Semester End Practical Examination (20 Marks)</b>	
	Journal	05 Marks
	Viva	05 Marks
	Laboratory Work	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks





**B) Semester End Examination: 75 %**

- i) Duration: The examination shall be of 2 ½ Hours duration
  - ii) Theory question paper pattern
    - There shall be five questions each of 15 marks.
    - All questions shall be compulsory with internal choice within the questions.
    - Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.
- (Detail question paper pattern has been given separately)**

**Passing Standard**

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.



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## Question Paper Pattern (Practical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.



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Board of Studies-in-Banking & Finance, University of Mumbai

## Question Paper Pattern (Theoretical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

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



*Jayant*

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Mumbai - 400 054

**Board of Studies-in-Banking & Finance, University of Mumbai**

**UNIVERSITY OF MUMBAI**

No. UG/31 of 2018-19

**CIRCULAR:-**

Attention of the Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty is invited to this office Circular No. UG/28 of 2015, dated 22<sup>nd</sup> July, 2015 relating to syllabus of Bachelor of Commerce (Accounting and Finance) degree programme.

Their attention is also invited to University Circular No. UG/106 of 2016-17 dated 25<sup>th</sup> October, 2016 for F.Y.B.Com. (Accounting & Finance) Sem. I & II and University Circular No. UG/166 of 2017-18 dated 8<sup>th</sup> August, 2017 for S.Y.B.Com. (Accounting & Finance) Sem. III & IV respectively.

They are hereby informed that the recommendations made by the Board of Studies in Accountancy at its meeting held on 28<sup>th</sup> February, 2018 have been accepted by the Academic Council at its meeting held on 5<sup>th</sup> May, 2018 vide item No. 4.42 and that in accordance therewith, the revised syllabus as per the (CBCS) for the T.Y.B.Com. in Accountancy (Accounting and Finance) (Sem. V & VI), has been brought into force with effect from the academic year 2018-19, accordingly. (The same is available on the University's website [www.mu.ac.in](http://www.mu.ac.in)).

MUMBAI- 400 032

24<sup>th</sup> July, 2018

To

(Dr. Dinesh Kamble)  
I/c REGISTRAR

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

**A.C./4.42/05/05/2018**

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No. UG/31 -A of 2018

MUMBAI-400 032

24<sup>th</sup> July, 2018

Copy forwarded with Compliments for information to:-

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

(Dr. Dinesh Kamble)  
I/c REGISTRAR



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Of Arts & Commerce

# University of Mumbai



## **Revised Syllabus of Courses of B.Com. (Financial Markets) Programme Second Year Semester III and IV**

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

*With effect from Academic Year- 2017-2018*

***Board of Studies-Financial Markets***

*Jayme*

***Board of Studies-Financial Markets, University of Mumbai***



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Sardar College  
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## S.Y.B.Com. (Financial Markets)

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

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
<b>1</b>	<b>Discipline Related Elective Courses (DRE)</b>		<b>1</b>	<b>Discipline Related Elective Courses (DRE)</b>	
1, 2 & 3	*Any three courses from the following list of the courses	<b>09</b>	1,2 & 3	*Any three courses from the following list of the courses	<b>09</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>		<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
2A	Ability Enhancement Compulsory Course		2A	Ability Enhancement Compulsory Course	
4	Business Law -1	<b>03</b>	4	Business Law -2	<b>03</b>
2B	Ability Enhancement Elective Course		2B	Ability Enhancement Elective Course	
5	*Any one course from the following list of courses	<b>02</b>	5	*Any one course from the following list of courses	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>		<b>3</b>	<b>Core Courses (CC)</b>	
6	Management Accounting	<b>03</b>	6	Corporate Finance	<b>03</b>
7	Computer Skills – 2	<b>03</b>	7	Business Economics -2	<b>03</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

<b>*List of Ability Enhancement Elective courses (AEEC) Courses for Semester III (Any One )</b>		<b>*List of Ability Enhancement Elective courses (AEEC) Courses for Semester IV (Any One )</b>	
1	Foundation Course in Financial Markets FC III- Money Market	1	Foundation Course in Financial Markets FC IV- Foreign Exchange Markets
2	Foundation Course–Contemporary Issues- III	2	Foundation Course–Contemporary Issues- IV
3	Foundation course in NSS III	3	Foundation course in NSS IV
4	Foundation Course in NCC III	4	Foundation Course in NCC IV
5	Foundation Course in Physical Education III	5	Foundation Course in Physical Education IV

<b>*List of Discipline Related Elective(DRE) Courses for Semester III (Any Three)</b>		<b>*List of Discipline Related Elective(DRE) Courses for Semester IV (Any Three)</b>	
1	Debt Markets-1	1	Debt Markets-2
2	Equity Markets-1	2	Equity Markets-2
3	Commodities Markets	3	Commodities Derivatives
4	Portfolio Management	4	Merchant Banking
5	Treasury Management	5	Personal Financial Planning
<b>Note: Course/ Subject on Debt Markets and Equity Markets selected in Semester III will continue in Semester IV</b>			

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

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

## Semester III

No. of Courses	Semester III	Credits
<b>1</b>	<b>Discipline Related Elective Courses (DRE)- Select any three</b>	
A	Debt Market- 1	<b>03</b>
B	Equity Market- 1	<b>03</b>
C	Commodities Market	<b>03</b>
D	Portfolio Management	<b>03</b>
E	Treasury Management	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>	
4	Business Law - 1	<b>03</b>
<b>2B</b>	<b>*Ability Enhancement Elective Courses (AEEC)</b>	
5	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>	
6	Management Accounting	<b>03</b>
7	Computer Skills -2	<b>03</b>
<b>Total Credits</b>		<b>20</b>

<b>*List of Ability Enhancement Elective Courses (SEC) for Semester III (Any One)</b>	
1	Foundation Course - in Financial Markets- FC III –Money Market
2	Foundation Course–Contemporary Issues- III
3	Foundation Course - NSS – III
4	Foundation Course - NCC – III
5	Foundation Course - Physical Education – III

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**1. Debt Market - 1**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to the debt markets	15
2	Instruments & players in debt markets	15
3	Bonds	15
4	Valuation of bonds	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Introduction to the debt markets</b>
	<ul style="list-style-type: none"> <li>• Evolution of Debt Markets in India</li> <li>• Primary market &amp; secondary market</li> <li>• Money market &amp; Debt Market in India</li> <li>• Fundamental features of debt instruments</li> <li>• Regulatory framework in the Indian debt market</li> </ul>
2	<b>Instruments &amp; players in debt markets</b>
	<ul style="list-style-type: none"> <li>• central government securities: bonds, t-bills, state government bonds,</li> <li>• Open market operations</li> <li>• Securities Trading Corporation of India</li> <li>• Primary dealers in Government Securities</li> <li>• Clearing Corporation of India</li> </ul>
3	<b>Bonds</b>
	<ul style="list-style-type: none"> <li>• Features of bonds</li> <li>• Types of bonds</li> <li>• Issuers of bonds</li> <li>• Bond ratings- importance &amp; relevance and rating agencies.</li> </ul>
4	<b>Valuation of bonds</b>
	<ul style="list-style-type: none"> <li>• Determinants of the value of bonds</li> <li>• Bond Mathematics</li> <li>• Yield Curve Analysis</li> </ul>



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**2.Equity Markets -1**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Equity Markets- Introduction	15
2	Primary Market	15
3	Secondary Market	15
4	Importance of Equity Markets in developing country like India	15
Total		60



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Sr. No.	Modules / Units
1	<b>Equity Markets- Introduction</b>
	<ul style="list-style-type: none"> <li>• Meaning and Definition of equity shares</li> <li>• Growth of Corporate Sector and the simultaneous growth in the number of equity shareholders</li> <li>• Separation of ownership and management in companies</li> <li>• Development of equity culture in India- Current position</li> </ul>
2	<b>Primary Market</b>
	<ul style="list-style-type: none"> <li>• IPO - Methods followed, Book Building, Offer for sale</li> <li>• Role of Merchant bankers in fixing the price</li> <li>• Red – Herring Prospectus – it's unique features</li> <li>• ASBA and its features</li> <li>• Green Shoe option</li> <li>• Sweat equity, ESOP</li> <li>• Rights issue of shares, Non voting shares ,ADR, GDR,IDR</li> </ul>
3	<b>Secondary Market</b>
	<ul style="list-style-type: none"> <li>• Definition and functions of stock Exchanges</li> <li>• Evolution and Growth of Stock Exchanges in India</li> <li>• NSE, BSE, SME Exchanges and Overseas Stock Exchanges</li> <li>• Recent Development in Stock Exchanges, Merger of SEBI with FOMC</li> <li>• Stock Market Indices</li> </ul>
4	<b>Importance of Equity Markets in developing country like India</b>
	<ul style="list-style-type: none"> <li>• Need for attracting more investors towards equity</li> <li>• Need for strengthening secondary markets</li> <li>• Link between Primary Market and Secondary Market</li> </ul>



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**3.Commodities Markets**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Commodity Market	15
2	Commodity market in India.	15
3	Commodity Exchanges	15
4	Strengthening Commodity Market in India	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Introduction to Commodity Market</b>
	<ul style="list-style-type: none"> <li>• Emergence of Commodity Market</li> <li>• Dynamics of global commodity markets</li> </ul>
2	<b>Commodity Market in India</b>
	<ul style="list-style-type: none"> <li>• Commodity Exchanges in India</li> <li>• Role of Information in Commodity Markets</li> <li>• Linkages between equity markets and commodity markets</li> <li>• Commodity markets - Logistics and Warehousing</li> </ul>
3	<b>Commodity Exchanges</b>
	<ul style="list-style-type: none"> <li>• Function &amp; Role</li> <li>• Trading &amp; Clearing methods</li> <li>• Commodity futures</li> <li>• Commodity Specific Exchanges Vs Multi Commodity Exchanges</li> </ul>
4	<b>Strengthening commodity markets in India.</b>
	<ul style="list-style-type: none"> <li>• Role of Government</li> <li>• Role of Commodity Exchanges</li> <li>• Other Institutions</li> <li>• Training &amp; development of Dealers</li> </ul>



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## **4. Portfolio Management**

### **Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to portfolio management	15
2	Portfolio Management Strategies	15
3	Portfolio Analysis	15
4	Portfolio Revision and performance management	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Introduction to portfolio management</b>
	Investment process, Investment categories, defining investment goals and objectives, Investment constraints Process of asset allocation, different approaches to allocation decision, overview of allocation techniques
2	<b>Portfolio Management Strategies</b>
	Active strategy, passive strategy, semi active strategy, duration shift and immunization, efficient market hypotheses, top down and bottoms up
3	<b>Portfolio Analysis</b>
	Analysis: Diversification, portfolio risk and return, single index model, The sharpe index model, Portfolio Beta Selection: Markowitz Risk- Return optimization, concept of utility, Sharpe optimization model, Geometric mean model, Safety First model, Stochastic Dominance Model
4	<b>Portfolio Revision and performance management</b>
	Revision: Portfolio rebalancing, portfolio upgrading, Formula plans, constant ratio plan, variable ratio plan, selection and revision of equity portfolio Performance measurement: Methods of calculating rate of return, Money weighted rate of return, Time weighted rate of return, Linked internal rate of return, Buying the index approach, Sharpe's- Treynor's – Jensen's performance measure of portfolio



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## 5.Treasury Management

### *Modules at a Glance*

Sr. No.	Modules	No. of Lectures
1	Understanding Treasury Management	15
2	Classification of treasury markets and Treasury Services	15
3	Cross currency forwards, present and future value	15
4	Treasury Risk Management	15
<b>Total</b>		<b>60</b>



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<b>1</b>	<b>Understanding Treasury Management</b>
	Treasury- it's evolution, importance, ideal treasury department, front office, mid office and back office Theories of treasury management Functions of treasury department Liquidity management in treasuries Banking relationship Credit management Treasury objectives and approaches
<b>2</b>	<b>Classification of treasury market and Treasury Services</b>
	Domestic or National Treasury Market Forex or International Treasury Features, products, dimensions, ideal ticket size, regulatory framework Treasury Services: Bank Treasury, Government Treasury, Corporate Treasury
<b>3</b>	<b>Cross Currency forwards, present and future value</b>
	Calculation of premium, discount etc, pre utilisation of contracts Exchange rate movement- volatility of major currencies Exchange rate and interest rate arbitrage- NDF Markets Cross Currency futures FEDAI Guidelines for merchant quotes
<b>4</b>	<b>Treasury Risk Management</b>
	Treasury risk management policy, control and reporting requirements Open position- day end, day light and overnight position limits- limit orders with other banks Mismatch of positions- gap limits- individual and aggregate, stop loss limits, VAR and Capital positions Developing risk framework for organization



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**4.Business Law-1**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Indian Contract Act	15
2	Special Contracts	15
3	Sale of Goods Act	15
4	Negotiable Instruments Act	15
Total		60



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<b>1</b>	<b>Indian Contract Act</b>
	<p>Indian Contract Act 1872</p> <p>Definitions (S.2): Agreement, kinds of Agreements, Contract- kinds of contracts: Valid, Void, Voidable, Contingent and Quasi Contract and Econtract, distinguish between Agreement and Contract.</p> <p>Offer or Proposal- definition, Essentials of Valid proposal or offer, counteroffer, Standing or open offer, distinguish between offer and invitation to offer, Acceptance-definition, Essentials of a valid acceptance, Promise, Communication of Offer and acceptance and Revocation.</p> <p>Capacity to contract (Ss.10-12), Consent and Free Consent (Ss.13-22)</p> <p>Consideration (S.2 and 25) and Void Agreements (Ss.24-30)</p>
<b>2</b>	<b>Special Contracts</b>
	<p>Law of Indemnity and Guarantee (Ss.124-125, Ss-126-129,132-147)</p> <p>Law of Bailment and pledge (Ss. (Secs148,152-154,162, 172,178,178A and 179)</p> <p>Law of Agency (S. 182-185&amp; 201-209only)</p>
<b>3</b>	<b>Sale of Goods Act</b>
	<p>Introduction, Definitions (Sec-2), Formalities of the contract of sale (Ss. 4-10), Distinction between 'sale' and 'agreement of sell, Distinction between 'sale and hire-purchase agreement' Conditions and Warranties (11-17)</p> <p>Transfer of property as between the seller and the buyer (sec-18-26)</p> <p>Rights of an unpaid seller (Secs-45-54)</p>
<b>4</b>	<b>Negotiable Instruments Act</b>
	<p>Meaning and Characteristics of Negotiable Instrument, Operational rules of Evidence –Presumptions, classification of Negotiable Instruments.</p> <p>Promissory Notes and Bills of Exchange(Ss. 4,5,108-116)</p> <p>Essential elements of Promissory Note and Bill of Exchange, Distinguish Between Promissory note and Bill of Exchange. Acceptor and Acceptance, definition of Acceptor, Acceptance for honour, Absolute and qualified or conditional acceptance, Drawer, Drawee in case of Need(Ss.7,115&amp;116)</p> <p>Payee,Cheques, Types of Cheque and Penalties in case of dishonour of certain cheques, distinguish between cheque and Bill of exchange, (Sec: 6,123-131A,138-147)</p> <p>Miscellaneous Provisions:(Secs:8-10,22,99-102,118-122,134-137)Holder(S.8), Holder in Due Course(S.9), Rights and privileges of H.D.C.Payment in due course (S.10), Maturity of an Instrument (S.22), Noting(S.99), Protest (S.100-102). Bills in Set. (Sec.13)</p>



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**5.Foundation Course in Financial Markets FC – III-  
Money Market**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Money Markets	15
2	Regulatory framework of Money Market	15
3	Money Market instruments	15
4	Recent Developments in Money markets	15
<b>Total</b>		<b>60</b>




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Sr. No.	Modules / Units
<b>1</b>	<b>Introduction to money markets</b>
	Meaning of Money Market, features of money markets, importance of money market: Role of Primary dealers in money markets, Development of trade & industry, Development of capital market, Smooth functioning of commercial banks, Effective central bank control, Formulation of suitable monetary policy, source of finance to government
<b>2</b>	<b>Regulatory framework of money markets</b>
	Regulatory framework of RBI, FIMMDA (Fixed Income, Money Market and Derivatives Association) and Foreign Exchange Dealers Association of India (FEDAI), conDS, NDS-OM
<b>3</b>	<b>Money Market Instruments</b>
	Conventional: Treasury bills, Money at call and short notice in the call loan market, Commercial bills, promissory notes in the bill market. Modern: Commercial papers, Certificate of deposit, Inter-bank participation certificates, Repo instrument, Banker's Acceptance. Money Market mutual fund: meaning, advantages and disadvantages, regulatory framework for money market mutual funds, various money market funds operational in Indian market
<b>4</b>	<b>Recent Developments in Money Markets</b>
	Recent development in Money Market: Integration of unorganized sector with the organized sector, widening of call Money market, Introduction of innovative instrument, Offering of Market rates of interest, Promotion of bill culture, Entry of Money market mutual funds, Setting up of credit rating agencies, Adoption of suitable monetary policy, Establishment of DFHI, Setting up of security trading corporation of India Ltd. (STCI)



  
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## Foundation Course- Contemporary Issues- III

### *Modules at a Glance*

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



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



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### Projects / Assignments (for Internal Assessment)

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

### QUESTION PAPER PATTERN (Semester III)

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

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

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



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## 5. 2 Foundation Course National Service Scheme Studies (NSSS)

### National Service Scheme Studies Paper-III

#### Modules at a Glance

Sr. No.	Modules	No of Lectures
1	Value System & Gender sensitivity	12
2	Disaster preparedness & Disaster management	10
3	Health, hygiene & Diseases	13
4	Environment & Energy conservation	10
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Value System &amp; Gender sensitivity</b>
	<b>UNIT - I – Value System</b> Meaning of value, Types of values- human values and social responsibilities- Indian value system- the concepts and its features  <b>UNIT - II - Gender sensitivity and woman empowerment</b> Concept of gender- causes behind gender related problems- measures Meaning of woman empowerment- schemes for woman empowerment in India
2	<b>Disaster preparedness &amp; Disaster management</b>
	<b>UNIT - I - Basics of Disaster preparedness</b> Disaster- its meaning and types Disaster preparedness- its meaning and methods  <b>UNIT - II - Disaster management</b> Disaster management- concept- disaster cycle - role of technology in disaster response- role of as first responder – the study of ‘Avhan’ Model
3	<b>Health, hygiene &amp; Diseases</b>
	<b>UNIT - I - Health and hygiene</b> Concept of complete health and maintenance of hygiene  <b>UNIT - II - Diseases and disorders- preventive campaigning</b> Diseases and disorders- preventive campaigning in Malaria, Tuberculosis, Dengue, Cancer, HIV/AIDS, Diabetes
4	<b>Environment &amp; Energy conservation</b>
	<b>UNIT - I Environment and Environment enrichment program</b> Environment- meaning, features , issues, conservation of natural resources and sustainability in environment  <b>UNIT - II Energy and Energy conservation program</b> Energy- the concept, features- conventional and non- conventional energy Energy conservation- the meaning and importance



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### 5.3 Foundation Course of NCC

### NCC Paper-III

### Modules at a Glance

Sr. No.	Modules	No of Lectures
1	National Integration & Awareness	10
2	Drill: Foot Drill	10
3	Adventure Training and Environment Awareness and Conservation	05
4	Personality Development and Leadership	10
5	Specialized subject (ARMY)	10
Total		45



  
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Sr. No.	Modules / Units
1	<b>National Integration &amp; Awareness</b>
	<p><b>Desired outcome:</b> The students will display sense of patriotism, secular values and shall be transformed into motivated youth who will contribute towards nation building through national unity and social cohesion.</p> <p>The students shall enrich themselves about the history of our beloved country and will look forward for the solutions based on strengths to the challenges to the country for its development.</p> <ul style="list-style-type: none"> <li>• Freedom Struggle and nationalist movement in India.</li> <li>• National interests, Objectives, Threats and Opportunities.</li> <li>• Problems/ Challenges of National Integration.</li> <li>• Unity in Diversity</li> </ul>
2	<b>Drill: Foot Drill</b>
	<p><b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> <li>• Side pace, pace forward and to the rear</li> <li>• Turning on the march and whiling</li> <li>• Saluting on the march</li> <li>• Marking time, forward march and halt in quick time</li> <li>• Changing step</li> <li>• Formation of squad and squad drill</li> </ul>
3	<b>Adventure Training, Environment Awareness and Conservation</b>
3A	<b>Adventure Training</b>
	<p><b>Desired outcome:</b> The students will overcome fear &amp; inculcate within them the sense of adventure, sportsmanship, esprit-d-corp and develop confidence, courage, determination, diligence and quest for excellence.</p> <ul style="list-style-type: none"> <li>• Any Two such as – Obstacle course, Slithering, Trekking, Cycling, Rock Climbing, Para Sailing, Sailing, Scuba Diving etc.</li> </ul>
3B	<b>Environment Awareness and Conservation</b>
	<p><b>Desired outcome:</b> The student will be made aware of the modern techniques of waste management and pollution control.</p> <ul style="list-style-type: none"> <li>• Waste management</li> <li>• Pollution control, water, Air, Noise and Soil</li> </ul>
4	<b>Personality Development and Leadership</b>
	<p><b>Desired outcome:</b> The student will inculcate officer like qualities with desired ability to take right decisions.</p> <ul style="list-style-type: none"> <li>• Time management</li> <li>• Effect of Leadership with historical examples</li> <li>• Interview Skills</li> <li>• Conflict Motives- Resolution</li> </ul>
Sr. No.	Modules / Units
5	<b>Specialized Subject: Army Or Navy Or Air</b>
	<u>Army</u>



**Desired outcome:** It will acquaint, expose & provide knowledge about Army/ Navy/ Air force and to acquire information about expanse of Armed Forces ,service subjects and important battles

**A. Armed Force**

- Task and Role of Fighting Arms
- Modes of Entry to Army
- Honors and Awards

**B. Introduction to Infantry and weapons and equipments**

- Characteristics of 5.56mm INSAS Rifle, Ammunition, Fire power, Stripping, Assembling and Cleaning
- Organization of Infantry Battalion.

**C. Military history**

- Study of battles of Indo-Pak War 1965,1971 and Kargil
- War Movies

**D. Communication**

- Characteristics of Walkie-Talkies
- Basic RT Procedure
- Latest trends and Development (Multi Media, Video Conferencing, IT)

**OR**

**Navy**

**A. Naval orientation and service subjects**

- Organization of Ship- Introduction on Onboard Organization
- Naval Customs and Traditions
- Mode of Entry into Indian Navy
- Branches of the Navy and their functions
- Naval Campaign (Battle of Atlantic, Pearl Harbour, Falkland War/Fleet Review/ PFR/ IFR)s

**B. Ship and Boat Modelling**

- Types of Models
- Introduction of Ship Model- Competition Types of Model Prepare in NSC and RDC
- Care and handling of power-tools used- maintenance and purpose of tools



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Sr. No.	Modules / Units
	<p><b>C. Search and Rescue</b></p> <ul style="list-style-type: none"> <li>• Role of Indian Coast Guard related to SAR</li> </ul> <p><b>D. Swimming</b></p> <ul style="list-style-type: none"> <li>• Floating and Breathing Techniques- Precautions while Swimming</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p><b><u>AIR</u></b></p> <p><b>A. General Service Knowledge</b></p> <ul style="list-style-type: none"> <li>• Organization Of Air Force</li> <li>• Branches of the IAF.</li> </ul> <p><b>B. Principles of Flight</b></p> <ul style="list-style-type: none"> <li>• Venturi Effect</li> <li>• Aerofoil</li> <li>• Forces on an Aircraft</li> <li>• Lift and Drag</li> </ul> <p><b>C. Airmanship</b></p> <ul style="list-style-type: none"> <li>• ATC/RT Procedures</li> <li>• Aviation Medicine</li> </ul> <p><b>D. Aero- Engines</b></p> <ul style="list-style-type: none"> <li>• Types of Engines</li> <li>• Piston Engines</li> <li>• Jet Engines</li> <li>• Turboprop Engines</li> </ul>



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**5.4 Foundation Course of Physical Education**  
**with Effect from the Academic Year 2017-2018**

**Physical Education Paper-III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No of Lectures</b>
1	<b>Overview of Nutrition</b>	10
2	<b>Evaluation of Health, Fitness and Wellness</b>	10
3	<b>Prevention and Care of Exercise Injuries</b>	10
4	<b>Sports Training</b>	15
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Overview of Nutrition</b>
	<ul style="list-style-type: none"> <li>• Introduction to nutrition &amp; its principles</li> <li>• Role of Nutrition in promotion of health</li> <li>• Dietary Guidelines for Good Health</li> <li>• Regulation of water in body and factors influencing body temperature.</li> </ul>
2	<b>Evaluation of Health, Fitness and Wellness</b>
	<ul style="list-style-type: none"> <li>• Meaning &amp; Concept of holistic health</li> <li>• Evaluating Personal health-basic parameters</li> <li>• Evaluating Fitness Activities – Walking &amp; Jogging</li> <li>• Myths &amp; misconceptions of Personal fitness</li> </ul>
3	<b>Prevention and Care of Exercise Injuries</b>
	<ul style="list-style-type: none"> <li>• Types of Exercise Injuries</li> <li>• First Aid- Importance &amp; application in Exercise Injuries</li> <li>• Management of Soft tissues injuries</li> <li>• Management of bone injuries</li> </ul>
4	<b>Sports Training</b>
	<ul style="list-style-type: none"> <li>• Definition, aims &amp; objectives of Sports training</li> <li>• Importance of Sports training</li> <li>• Principles of Sports training</li> <li>• Drug abuse &amp; its effects</li> </ul>



  
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## **INTERNAL ASSESSMENT (PRACTICUM)** **(25 Marks)**

### **SEMESTER -III**

*(Continuous Evaluation during practical sessions conducted for 27 hours)*

- a. A learner willing to participate in inter-collegiate/ inter university competitions of any game and sports conducted by the University of Mumbai will be evaluated for 15 marks on the basis of his attendance, sincerity and performance during the training / practice / coaching sessions / camps conducted by the college/University for at least 10 days. It is expected that the colleges should organize training / practice / coaching sessions / camps of various games and sports as per the choice of the learner. However, due to unavailability of the same in his / her college if a learner participates in the training / practice / coaching sessions / camps organized by other organizations or clubs of sports and games, may be considered for evaluation for 15 marks on the basis of the proofs of attendance and participation submitted by a learner.
- b. A learner will be taught the following yogic practices by conducting practicals for at least 10 sessions (one hour each) and will be assessed by the concern teacher for marks out of **10** on the basis of his attendance, sincerity and performance.
- **Yogic Practices :-** Shirshasana, Sarvangasana, Matsyasana, Halasana, Bhujangasana, Shalabhasana, Dhanurasana, Ardhamatsendrasana, Pashchimotanasana, Mayurasana, Shavasana, Yoga Mudra & Uddiyan Bandh, Nauli, Kapalbhati, Ujjayyi Pranayam, Bhastrika, Omkar and Dhyana.

**(Note:- The above yoga practical sessions should be conducted in a such way that every learner must realize its effects as well as should make it as a part of his/her life style).**



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**6.Management Accounting**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Management Accounting	5
2	Analysis and Interpretation of Accounts	15
3	Ratio analysis and interpretation based on Vertical Financial Statements	15
4	Cash Flow statements	15
5	Working Capital concept	10
<b>Total</b>		<b>60</b>




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Sr. No.	Modules / Units
<b>1</b>	<b>Introduction to Management Accounting</b>
	Meaning, nature, scope and functions of Management accounting- Role of Management Accounting in decision making- Management accounting and Financial Accounting
<b>2</b>	<b>Analysis and interpretation of Accounts</b>
	Vertical form of Balance sheet and Profit & Loss account suitable for analysis Trend Analysis Comparative Statements Common size statement Simple problems based on the above
<b>3</b>	<b>Ratio analysis and interpretation based on Vertical financial Statements as above</b>
	a) Balance sheet Ratios Current Ratio Liquid Ratio Stock Working capital Ratio Proprietary Ratio Debt Equity Ratio Capital Gearing Ratio b) Revenue Statement Ratios Gross Profit Ratio Expenses Ratio Operating Ratio Net Profit Ratio Stock Turnover Ratio c) Combined Ratios Return on Capital Employed (including long term borrowings) Return on Proprietor's Fund (shareholders' fund and Preference Capital) Return on Equity Capital Dividend Payout Ratio Debt Service coverage Ratio Debtors Turnover Ratio Creditors Turnover Ratio
<b>4</b>	<b>Cash flow Statements</b>
	Preparation of cash flow statements with reference to Accounting Standard No 3 – Indirect Method Only
<b>5</b>	<b>Working Capital- Concept</b>
	Estimation of working capital requirements in case of trading and manufacturing organisations



  
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## **7.Computer Skill -2**

### **Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Advanced Spread sheet	15 + 5 practical
2	Data Based Management systems	15 + 5 practical
3	Modern E Business Software systems	10
4	Other Emerging Technologies	10

Note: The syllabus for computer skills does not prescribe any particular product. College may opt for any suitable software which may be paid, subscribed or may be an open source free software



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Sr. No.	Modules / Units
1	<b>Advanced Spreadsheet</b>
	Pivot, Advanced formulae, Lookups, Macros, Working with other programmes, Inserting a spreadsheet sheet in word document, modifying an inserted spreadsheet, Inserting a linked chart in a Word Document, Inserting graphic in a spreadsheet
2	<b>Data Based Management Systems</b>
	Concepts, Tables, Fields, Datatypes RDBMS Primary Key, Foreign Key
3	<b>Modern E Business Software Systems</b>
	Introduction : Enterprise Resource Planning – ERP Supply chain Management- SCM Customer Relationship Management- CRM Sales Force Automation- SFA
4	<b>Other emerging technologies</b>
	Online trading software Net-banking Online banking software



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

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

## Semester IV

No. of Courses	Semester IV	Credits
<b>1</b>	<b>Discipline Elective Courses (EC)- Select any three</b>	
A	Debt Markets-2	03
B	Equity Markets-2	03
C	Commodities Derivatives	03
D	Merchant Banking	03
E	Personal Financial Planning	03
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>	
4	Business Law - 2	03
<b>2B</b>	<b>*Ability Enhancement Elective Courses (AEEC)</b>	
5	Any one course from the following list of the courses	02
<b>3</b>	<b>Core Courses (CC)</b>	
6	Corporate Finance	03
7	Business Economics - 2	03
<b>Total Credits</b>		<b>20</b>

<b>*List of Ability Enhancement Elective courses (AEEC) Courses for Semester IV (Any One)</b>	
1	Foundation Course in Financial Markets FC IV- Foreign Exchange Markets
2	Foundation Course – Contemporary Issues- IV
3	Foundation course in NSS IV
4	Foundation Course in NCC IV
5	Foundation Course in Physical Education IV

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**1. Debt Markets -2**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Basic Concepts and Fixed Income Mathematics	15
2	Pricing of Fixed Income Securities	15
3	Tracking Fixed Income Markets	15
4	Portfolio Management- Fixed Income	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>Basic Concepts of Fixed Income Securities</b>
	a) Features of Fixed Income Securities b) Risk and Return Analysis in Fixed Income Securities c) Type of Fixed Income Securities including hybrid instruments
<b>2</b>	<b>Pricing of Fixed Income Securities</b>
	a) Valuation of fixed income securities including embedded option b) Duration and Convexity <ul style="list-style-type: none"> <li>i. Duration</li> <li>ii. Convexity including modified and Maculay Duration</li> </ul> c) Price value of basis points (PVBP) d) Spot Rate e) Forward rate f) Bootstrapping
<b>3</b>	<b>Tracking Fixed Income Markets</b>
	a) Tracking bond markets b) The bond traders arsenal of economic indicators <ul style="list-style-type: none"> <li>i. Inflation</li> <li>ii. Monetary policy</li> <li>iii. Government deficits</li> <li>iv. Currency valuation</li> </ul> c) The subprime crisis and the role of debt markets in the crisis – Then and now
<b>4</b>	<b>Portfolio Management- Fixed Income</b>
	a) Fixed Income Portfolio Management- Domestic and International b) Bond portfolio management strategies <ul style="list-style-type: none"> <li>i. What is a bond portfolio strategy</li> <li>ii. Types of bond management strategy</li> <li>iii. Active, passive, neutral strategy</li> </ul>



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## **2. Equity Markets-2**

### ***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Developments in the Indian Equity Market	15
2	Valuation of Equities	15
3	Statistical Analysis of Share price movement	15
4	Dealings in Stock Exchanges	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>Developments in the Indian Equity Market</b>
	<ul style="list-style-type: none"> <li>i. Domestic savings &amp; investments</li> <li>ii. Disinvestments, FDI &amp; Foreign Portfolio Investment (FPI)</li> <li>iii. Role of Retail Investors</li> <li>iv. Share Price &amp; Share Price Volatility</li> <li>v. Role of SEBI</li> </ul>
<b>2</b>	<b>Valuation of Equities</b>
	<ul style="list-style-type: none"> <li>i. Factors affecting Share Prices</li> <li>ii. Balance sheet valuation</li> <li>iii. Dividend discount model (zero growth, constant growth &amp; multiple growth)</li> <li>iv. Price earning model</li> <li>v. Fundamental Analysis- Economy, Industry and Company Model</li> <li>vi. Macro Economic factors</li> <li>vii. Market related factors</li> </ul>
<b>3</b>	<b>Statistical Analysis of Share price movement</b>
	<ul style="list-style-type: none"> <li>i. Efficient Market Hypothesis</li> <li>ii. Stochastic Models</li> <li>iii. Brownian Motion</li> <li>iv. BETA</li> </ul>
<b>4</b>	<b>Dealings in Stock Exchanges</b>
	<ul style="list-style-type: none"> <li>i. Role of Brokers</li> <li>ii. Stock Market Quotations</li> <li>iii. Procedure for buying &amp; selling</li> <li>iv. BOLT - On Line Trading/ NEAT System</li> <li>v. Clearing &amp; Settlement</li> <li>vi. Order Matching</li> </ul>



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### **3. Commodities Derivatives**

#### **Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction of Derivatives	15
2	Pricing commodity derivatives	15
3	Trading: Basic Concepts	15
4	Regulatory Framework	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>Introduction of Derivatives</b>
	Derivatives definition, Types of derivatives, Products, Participants and Functions, Exchange traded vs. OTC Derivatives -How Commodity Derivatives differ from financial Derivatives - Warehousing, Quantity of underlying assets, Global Commodity Exchanges, Commodity Exchanges in India, Commodities permitted for trading, Kabra committee Report, Commodity specific issues - Cropping and Growth patterns, Global Domestic demand -supply dynamics, Price trends and Factors that influence prices,
<b>2</b>	<b>Pricing commodity derivatives</b>
	Investment assets vs. Consumption assets-The Cost of Carry Model - Pricing futures contracts on investment commodities-Pricing futures contracts on consumption commodities-The futures basics- Concept of Hedging, Speculation, Arbitrage
<b>3</b>	<b>Trading: Basic Concepts</b>
	Basic concepts such as Margins, Circuit filters - delivery norms – Contracts specifications, Trading system, and Entities in the trading system, Trader workstation, Order types and conditions, Exposure limits, Commodities to be traded: Types of commodities: Bullion (silver and Gold), Agricultural commodities. Clearing, settlement and Risk Management: Calendar and Settlement schedule, Position determination, Settlement mechanism, Daily mark to market settlement, Settlement price - Daily settlement price, Final settlement price, Margining - Initial margin, Daily mark to Market margin, Open interest limits, Second line of Defense, NSCCL span. Final Settlement: Cash settlement, Physical settlement (warehousing) Exception handling: Funds shortages, Delivery shortages.
<b>4</b>	<b>Regulatory Framework</b>
	Rules governing Commodity derivatives-Derivatives Exchange, Rules Governing Intermediaries, Investor Grievances, Arbitration Rules.



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## 4. Merchant Banking

### *Modules at a Glance*

Sr. No.	Modules	No. of Lectures
1	Introduction to Merchant Banking	15
2	Initial Public Offering (IPO)	15
3	Issue of DRs, ADRs and CPs	15
4	Issue of Bond and Debentures	15
<b>Total</b>		<b>60</b>



  
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Sr. No.	Modules / Units
<b>1</b>	<b>Introduction to Merchant Banking</b>
	Introduction to Merchant banking, Importance, need, functions, Merchant banking services - Project counselling, Loan syndication and Corporate counselling; Pre-issue merchant banking activities - Obtaining stock exchange approvals, action as per SEBI guide lines, Finalizing the appointments with - manager/advisers, Underwriters, Brokers, Bankers, Advertising agency, Drafting and approval of prospectus; Post-issue merchant banking activities – Issue subscription, Allotment of shares, Refunds, Periodical reports to SEBI.
<b>2</b>	<b>Initial Public Offering (IPO)</b>
	Initial Public Offering - Issuance Process, Role of registrar, SEBI guidelines for IPO eligibility, IPO grading, Draft Red Herring Prospectus (DRHP), Listing agreement, Pricing the issue, Book building process, Allotment; SEBI Guidelines in Drafting the Offer Document; Pre and Post launch activities in IPO, SEBI Guidelines on QIP, Rights and Bond Issues
<b>3</b>	<b>Issue of DRs, ADRs and CPs</b>
	Types and Process of Issuing of Depository Receipts (DRs) - American Depository Receipts (ADRs), Global Depository Receipts (GDRs), European Depository Receipts (EDRs), Indian Depository Receipts (IDRs), ADR structure and norms, Indian Depository Receipts (IDRs) and Guidelines; Procedure for issue of Commercial Paper – Credit Rating, Redemption process.
<b>4</b>	<b>Issue of Bond and Debentures</b>
	Procedure for Issue of Bond and Debentures, Foreign currency convertible bonds



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**5. Personal Financial Planning**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Personal Financial Planning Process	15
2	Personal Financial Statement Analysis	15
3	Financial Mathematics	15
4	Investor Psychology	15
<b>Total</b>		<b>60</b>



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Sr. No	Modules /Units
<b>1</b>	<b>Personal Financial Planning Process</b>
	<ul style="list-style-type: none"> <li>i. Establish and Define the Relationship with the Client</li> <li>ii. Collect Client's Information</li> <li>iii. Analyse client's financial status, Risk Profile and Determine Financial Goals</li> <li>iv. Develop Financial Planning Recommendations and Present them to the Client</li> <li>v. Implement Client's Financial Planning Recommendations</li> <li>vi. Monitor and Review the Client's Situation</li> </ul>
<b>2</b>	<b>Personal Financial Statement Analysis</b>
	<ul style="list-style-type: none"> <li>i. Cash inflows and outflows – Cash Management</li> <li>ii. Income and expenditure statement</li> <li>iii. Budgeting and forecasting</li> <li>iv. Monitoring budgets and provisions for savings</li> <li>v. Personal Balance sheet and Net Worth</li> </ul>
<b>3</b>	<b>Financial Mathematics</b>
	<ul style="list-style-type: none"> <li>i. Calculation of Returns-Nominal Rate of Return, Effective Rate of Return, Internal Rate of Return, and Compounded Annual Growth rate (CAGR), Real Rate of Return, Rate of Return after adjusting taxes, Analysis of Return.</li> <li>ii. Time value of money</li> <li>iii. Loan Calculations</li> <li>iv. Total Asset, Net Worth and Financial Ratios</li> </ul>
<b>4</b>	<b>Investor Psychology</b>
	<ul style="list-style-type: none"> <li>i. Value investing and Behavioural Finance</li> <li>ii. Role of emotions in finance decision making –Common errors</li> <li>iii. Skewness of Asset Allocation due to cultural or historical bias</li> <li>iv. Basic investment style and its drawbacks</li> </ul>



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## 4. Business Law - 2

### *Modules at a Glance*

Sr. No.	Modules	No. of Lectures
1	Indian Companies Act, 2013	15
2	Intellectual Property Rights, Copyrights and trade marks	15
3	Indian Partnership Act, 1932 and Limited Liability Partnership, 2008	15
4	Securities Contract Regulation Act and SEBI	15
Total		60



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Sr. No.	Modules / Units
1	<b>Indian Companies Act, 2013</b>
	<p>a) Company and its formation : Definition and Nature of Company, Advantages and Disadvantages of a Company, Lifting of Corporate Veil with cases, Promoters and preliminary contracts(S.92-93), Types of Companies (Meaning and Concepts Only), Chartered Companies Statutory Companies, Registered companies under the Act. OPC (S. 3(1)), Companies limited by shares, Companies Limited by guarantee, Private Company, Public Company, Producer Companies (Sec581 A to 581 Z-), Formation of Companies with charitable objects (Sec. 8), Holding Company and Subsidiary company, Small Company (S. 2(85)), Dormant Company (S.455), Documents and procedure for Incorporation of Company, Effect of Incorporation.(S.9)</p> <p>b) Membership of a company : Who can become member, Modes of acquiring membership, Cessation of membership, Rights and Liabilities of members.</p> <p>c) Memorandum of Association and Articles of Association : Meaning, Concept, Clauses, effects of Memorandum and articles, Doctrine of Ultra Vires, Doctrine of Indoor Management, and Doctrine of Constructive Notice.</p> <p>d) Prospectus. Meaning (S.2), When to be issued, When not required, Various kinds of prospectus, Legal framework for issuance of Prospectus, Contents of Prospectus, Private Placements.</p> <p>e) Classification of Directors, Women directors, Independent Director, Small shareholder's director, Disqualification of a director, Director Identification Number, appointment, Legal position, Powers and Duties, Position of director as key Managerial Personnel, Managing Director, manager.</p> <p>f) Meetings : Various types of meeting of shareholders and board, Convening and Conduct of meetings, Postal Ballot, Meetings through Video Conferencing, E-voting.</p>
2	<b>Intellectual Property Rights, Copyrights and trade marks</b>
	<p>a) Intellectual Property rights in India Introduction and Types</p> <p>b) Patents - Meaning, Salient features of Patent Conditions for an invention to be patented, What is Patentable, What is not patentable? Procedure for Obtaining a Patent, Opposition to Grant of Patent (S. 25, 26), Term of Patent, How does a patent expire? , Remedies available to the Patent Owner for Infringement of Patent Rights.</p> <p>c) Copyrights -Meaning (S. 14) Copy right Board and registration of Copy right (S. 11, S.44-50), Term of Copy right (S. 22-29), What works are protected, rights, Who owns the Rights and Duration, Meaning of Fair use, Infringement of Copy rights and remedies (S. 51-55,57,58,63,64,65).</p> <p>d) Trade- marks, Meaning - Concept, functions of Trade mark, Types of Trade Marks, Trademarks that cannot be registered , Registration of Trade Mark, Procedure for Registration of TM, Infringement and remedies, Passing off, Service Marks.</p>

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**5. Foundation Course in Financial Markets FC IV –  
Foreign Exchange Markets**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Foreign Exchange Market: An Introduction	15
2	Introduction to Indian Foreign Exchange Market	15
3	Operational Aspects of foreign exchange market and foreign exchange contracts	15
4	Foreign Exchange Arithmetic and Risk Management	15
<b>Total</b>		<b>60</b>



  
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Sr. No.	Modules / Units
1	<b>Foreign Exchange Market: An Introduction</b>
	FOREX trading volume, FOREX trading locations, Details about major traded currencies, Evolution of foreign exchange ,Market and Foreign Exchange System Market Participants: Banks and Financial Institutions, Merchants, other customers, speculators and hedgers, Central Bank, Forex dealers and market makers and brokers, FOREX – trading and SWIFT Robots
2	<b>Introduction to Indian Foreign Exchange Market</b>
	FOREX market in India: A historical perspective FERA Vs. FEMA, Pre-liberalization Exchange Rate Regime in India and Hawala market, Brief introduction to currency convertibility in current and Capital account.
3	<b>Operational aspects of foreign exchange market and foreign exchange contracts</b>
	<p>a) Floating Rate, Currency Boards &amp; Currency Basket Systems, Brief review on various exchange rate regime, Advantages of free and Fixed Exchange Rate regime, Pros &amp; Cons of managed floating exchange rate regime, Prevalence of Currency Boards Regime, Practice of Currency Basket Regime.</p> <p>b) Foreign Exchange Contracts: Spot and Forward Contracts Cash, Spot trading Trade Date, Settlement PR date Spot trading roll over mechanism. Foreign Exchange Forward contracts, Fixed Maturity Contract, Partially Optional Contract, Fully Optional Contract, Non-Delivery Forward Contracts, Foreign Exchange Futures Contract ,Different Dimensions of Foreign Exchange Future, Contract specification trading at National Stock Exchange of India.</p>
4	<b>Foreign Exchange Arithmetic and Risk Management</b>
	<p>Types of Exchange Rates Direct Rate, Indirect Rate and Cross Rate Arbitrage- Geographical and triangular Interest Rate- spot Contracts, forward contracts and SWAP Points Risk Management in Foreign Exchange Market- Need and importance of foreign exchange management methods adopted (Spot and forward, arbitrage, cross currency deals, SWAPS, options and futures</p>



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



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



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### Projects / Assignments (for Internal Assessment)

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

### QUESTION PAPER PATTERN (Semester III)

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

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

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



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**5. Foundation Course - NSS IV**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No of Lectures</b>
1	Entrepreneurship Development	10
2	Rural Resource Mobilization	10
3	Ideal village & stake of GOS and NGO	13
4	Institutional Social Responsibility and modes of Awareness	12
<b>Total</b>		<b>45</b>




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Sr. No.	Modules / Units
1	<b>Entrepreneurship Development</b>
	<b>UNIT - I Entrepreneurship development</b> Entrepreneurship development- its meaning and schemes Government and self-employment schemes for Entrepreneurship development  <b>UNIT - II - Cottage Industry</b> Cottage Industry- its meaning, its role in development process Marketing of cottage products and outlets
2	<b>Rural Resource Mobilization</b>
	<b>UNIT - I - Rural resource mobilization-</b> A case study of eco-village, eco-tourism, agro-tourism  <b>UNIT - II - Micro financing with special reference to self-help groups</b>
3	<b>Ideal village &amp; stake of GOS and NGO</b>
	<b>UNIT - I - Ideal village</b> Ideal village- the concept Gandhian Concept of Ideal village Case studies on Ideal village  <b>UNIT - II - Government Organisations(GOs ) and Non-Government Organisations (NGOs)</b> The concept and functioning
4	<b>Institutional Social Responsibility and modes of Awareness</b>
	<b>UNIT - I - Institutional Social Responsibilities</b> Concept and functioning- case study of adapted village  <b>UNIT - II - Modes of awareness through fine Arts Skills</b> Basics of performing Arts as tool for social awareness, street play, creative dance, patriotic song, folk songs and folk dance. Rangoli, posters, flip charts, placards, etc.



  
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## 5.Foundation Course - NCC- IV

### *Modules at a Glance*

Sr. No.	Modules	No of Lectures
1	Disaster Management, Social Awareness and Community Development	10
2	Health and Hygiene	10
3	Drill with Arms	05
4	Weapon Training	10
5	Specialized Subject: Army Or Navy Or Air	10
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Disaster Management, Social Awareness and Community Development</b>
	<p><b>Disaster Management:</b></p> <p><b>Desired outcome:</b> The student shall gain basic information about civil defence organisation / NDMA &amp; shall provide assistance to civil administration in various types of emergencies during natural / manmade disasters</p> <ul style="list-style-type: none"> <li>• Fire Services &amp; Fire fighting</li> <li>• Assistance during Natural / Other Calamities: Flood / Cyclone/ Earth Quake/ Accident etc.</li> </ul> <p><b>Social Awareness and Community Development:</b></p> <p><b>Desired outcome:</b> The student shall have an understanding about social evils and shall inculcate sense of whistle blowing against such evils and ways to eradicate such evils.</p> <ul style="list-style-type: none"> <li>• NGOs: Role &amp; Contribution</li> <li>• Drug Abuse &amp; Trafficking</li> <li>• Corruption</li> <li>• Social Evil viz. Dowry/ Female Foeticide/Child Abuse &amp; trafficking etc.</li> <li>• Traffic Control Org. &amp; Anti drunken Driving</li> </ul>
2	<b>Health and Hygiene</b>
	<p><b>Desired outcome:</b> The student shall be fully aware about personal health and hygiene lead a healthy life style and foster habits of restraint and self awareness.</p> <ul style="list-style-type: none"> <li>• Hygiene and Sanitation (Personal and Food Hygiene)</li> <li>• Basics of Home Nursing &amp; First-Aid in common medical emergencies</li> <li>• Wound &amp; Fractures</li> </ul>
3	<b>Drill with Arms</b>
	<p><b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, and turnout, and develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> <li>• Getting on Parade with Rifle and Dressing at the Order</li> <li>• Dismissing and Falling Out</li> <li>• General Salute, Salami Shastra</li> <li>• Squad Drill</li> <li>• Short/Long tail from the order and vice-versa</li> <li>• Examine Arms</li> </ul>
4	<b>Weapon Training</b>
	<p><b>Desired outcome:</b> The student shall have basic knowledge of weapons and their use and handling.</p> <ul style="list-style-type: none"> <li>• The lying position, Holding and Aiming- I</li> <li>• Trigger control and firing a shot</li> <li>• Range procedure and safety precautions</li> </ul>



	<ul style="list-style-type: none"> <li>• Theory of Group and Snap Shooting</li> <li>• Short range firing, Aiming- II -Alteration of sight</li> </ul>
5	<b>Specialized Subject: Army Or Navy Or Air</b>
	<p>Army</p> <p>Desired outcome: The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces.</p> <p>It will also acquaint, expose &amp; provide basic knowledge about armed, naval and air-force subjects</p> <p>A. Map reading</p> <ul style="list-style-type: none"> <li>• Setting a Map, finding North and own position</li> <li>• Map to ground, Ground to Map</li> <li>• Point to Point March</li> </ul> <p>B. Field Craft and Battle Craft</p> <ul style="list-style-type: none"> <li>• Observation, Camouflage and Concealment</li> <li>• Field Signals</li> <li>• Types of Knots and Lashing</li> </ul> <p>C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</p> <p>OR</p> <p>Navy</p> <p>A. Naval Communication</p> <ul style="list-style-type: none"> <li>• Semaphore <ul style="list-style-type: none"> <li>▪ Phonetic Alphabets</li> <li>▪ Radio Telephony Procedure</li> <li>▪ Wearing of National Flag, Ensign and Admiral's Flag.</li> </ul> </li> </ul> <p>B. Seamanship</p> <ul style="list-style-type: none"> <li>• Anchor work <ul style="list-style-type: none"> <li>▪ Types of Anchor, Purpose and Holding ground</li> </ul> </li> <li>• Boat work <ul style="list-style-type: none"> <li>▪ Demonstrate Rigging a whaler and enterprise boat- Parts of Sail and Sailing Terms</li> <li>▪ Instructions in Enterprise Class Board including theory of Sailing, Elementary Sailing Tools</li> <li>▪ Types of Power Boats Used in the Navy and their uses, Knowledge of Anchoring, Securing and Towing a Boat</li> </ul> </li> </ul> <p>C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</p>



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Sr. No.	Modules / Units
	<p style="text-align: center;">OR</p> <p>Air</p> <p>A. Air frames</p> <ul style="list-style-type: none"> <li>• Fuselage</li> <li>• Main and Tail Plain</li> </ul> <p>B. Instruments</p> <ul style="list-style-type: none"> <li>• Introduction to RADAR</li> </ul> <p>C. Aero modelling</p> <ul style="list-style-type: none"> <li>• Flying/ Building of Aero models</li> </ul> <p>D. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</p>



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**5.Foundation Course Physical Education- IV**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No of Lectures</b>
1	Stress Management	10
2	Awards, Scholarship & Government Schemes	10
3	Yoga Education	10
4	Exercise Scheduling/Prescription	15
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Stress Management</b>
	<ul style="list-style-type: none"> <li>• Meaning &amp; concept of Stress</li> <li>• Causes of Stress</li> <li>• Managing Stress</li> <li>• Coping Strategies</li> </ul>
2	<b>Awards, Scholarship &amp; Government Schemes</b>
	<ul style="list-style-type: none"> <li>• State &amp; National level Sports Awards</li> <li>• State Sports Policy &amp; Scholarship Schemes</li> <li>• National Sports Policy &amp; Scholarship Schemes</li> <li>• Prominent Sports Personalities</li> </ul>
3	<b>Yoga Education</b>
	<ul style="list-style-type: none"> <li>• Differences between Yogic Exercises &amp; non- Yogic exercises</li> <li>• Contribution of Yoga to Sports</li> <li>• Principles of Asanas &amp; Bandha</li> <li>• Misconceptions about Yoga</li> </ul>
4	<b>Exercise Scheduling/Prescription</b>
	<ul style="list-style-type: none"> <li>• Daily Routine Prescription.</li> <li>• Understanding Activity level &amp; Calorie requirement.</li> <li>• Adherence &amp; Motivation for exercise.</li> <li>• Impact of Lifestyle on Health</li> </ul>



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## **6. Corporate Finance**

### ***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Corporate Finance- an overview	15
2	Planning the Corporate Financial Activities	15
3	Capital Structure	15
4	Sources and Methods of raising Corporate Finance	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>Corporate Finance- an overview</b>
	Function of Finance in a business enterprise Emergence of corporate finance as an integral part of business finance Need for professional approach in managing corporate finance Role and functions of a Corporate Financial Manager Requirements of an efficient Corporate Financial Manager
<b>2</b>	<b>Planning the corporate Financial Activities</b>
	Theories of Capitalisation Owned Capital and borrowed Capital- Cost of Capital Break even analysis
<b>3</b>	<b>Capital Structure</b>
	Meaning and Definition of Capital structure Factors affecting Capital structure- trading on equity Watered Capital, over capitalization and under capitalization NPV, IRR, DCF analysis and pay back period
<b>4</b>	<b>Sources and Methods of Raising Corporate Finance</b>
	Types and features of corporate securities currently available Management of new issues including pricing of securities Role of commercial banks and investment banks in financing the corporate sector Leasing a s method of corporate finance



  
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## 7. Business Economics -2

### *Modules at a Glance*

Module No.	Title	No.of Lecture
1	Introduction to Macroeconomics	15
2	Money, Inflation and Monetary Policy	15
3.	Constituents of Fiscal Policy	15
4	Open Economy : Theory and Issues of International Trade	15
Total no. of lectures		60



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Sr.	Modules / Units
1	<b>INTRODUCTION TO MACRO ECONOMICS</b>
	<ul style="list-style-type: none"> <li>• <b>Macroeconomics:</b> Meaning, Scope and Importance.</li> <li>• <b>Circular flow of aggregate income and expenditure:</b> closed and open economy models</li> <li>• <b>The Measurement of national product:</b> Meaning and Importance - conventional and Green GNP and NNP concepts - Relationship between National Income and Economic Welfare.</li> <li>• <b>Short run economic fluctuations :</b> Features and Phases of Trade Cycles</li> <li>• <b>The Keynesian Principle of Effective Demand:</b> Aggregate Demand and Aggregate Supply - Consumption Function - Investment function - effects of Investment Multiplier on Changes in Income and Output</li> </ul>
2	<b>MONEY, INFLATION AND MONETARY POLICY</b>
	<ul style="list-style-type: none"> <li>• <b>Money Supply:</b> Determinants of Money Supply - Factors influencing Velocity of Circulation of Money</li> <li>• <b>Demand for Money :</b> Classical and Keynesian approaches and Keynes' liquidity preference theory of interest</li> <li>• <b>Money and prices :</b> Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach</li> <li>• <b>Inflation:</b> Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy.</li> <li>• <b>Monetary policy :</b> Meaning, objectives and instruments, inflation targeting</li> </ul>
3	<b>CONSTITUENTS OF FISCAL POLICY</b>
	<ul style="list-style-type: none"> <li>• <b>Role of a Government</b> to provide Public goods- Principles of Sound and Functional Finance</li> <li>• <b>Fiscal Policy:</b> Meaning, Objectives - Contra cyclical Fiscal Policy and Discretionary Fiscal Policy</li> <li>• <b>Instruments of Fiscal policy :</b> Canons of taxation - Factors influencing incidence of taxation - Effects of taxation - Significance of Public Expenditure - Low Income Support and Social Insurance Programmes - Public Debt - Types, Public Debt and Fiscal Solvency, Burden of debt finance</li> <li>• <b>Union budget</b> -Structure- Deficit concepts-Fiscal Responsibility and Budget Management Act.</li> </ul>

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- **The basis of international trade :** Ricardo's Theory of comparative cost advantage - The Heckscher – Ohlin theory of factor endowments - terms of trade - meaning and types - Factors determining terms of trade - Gains from trade - Free trade versus protection
- **Foreign Investment :** Foreign Portfolio investment- Benefits of Portfolio capital flows- Foreign Direct Investment - Merits of Foreign Direct Investment - Role of Multinational corporations
- **Balance of Payments:** Structure - Types of Disequilibrium - Measures to correct disequilibrium in BOP.
- **Foreign Exchange rate :** Spot and Forward rate of Exchange - Hedging, Speculation and Arbitrage -Fixed and Flexible exchange rates- Managed flexibility

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## Question Paper Pattern (Practical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 1/2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

*Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.*



*Jayashree*

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## Question Paper Pattern

### (Theoretical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 1/2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

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

*Jayant*

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**QUESTION PAPER PATTERN**

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## Business Economics Semester IV

**Maximum Marks:** 75 Marks

**Time:** 2:30 Hours

**Note:** 1) Attempt all Questions

2) All Questions carry equal marks

Question	Particulars	Marks
Q-1 (from Module I )	<b>Answer any two</b> A) Full Length Question B) Full Length Question C) Full Length Question	15Marks
Q-2 (from Module II )	<b>Answer any two</b> A) Full Length Question B) Full Length Question C) Full Length Question	15Marks
Q-3 (from Module III )	<b>Answer any two</b> A) Full Length Question B) Full Length Question C) Full Length Question	15Marks
Q-4 (from Module IV )	<b>Answer any two</b> A) Full Length Question B) Full Length Question C) Full Length Question	15Marks
Q-5 (from Module I- IV )	<b>Objective Question</b> A) Conceptual questions (any Four out of six questions) B) Multiple Choice Questions (seven questions at least one from each module)	15Marks (8) (7)



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**Programme at Semester III and IV**  
**with effect from the Academic Year 2017-2018**

**Reference Books**

**Debt Markets**

- Bhardwaj, Gautam, (2008), The Future of India's Debt Market, Tata McGraw Hill.
- Suryanarayan, (2002), Debt Market, ICAI Publication Press.
- Fabozzi, Frank, (2004), Fixed Income Analysis Workbook, 2nd edition , John Wiley & Sons
- Shah, Ajay, Thomas, Sushan and Gorham, Michael, (2008), Indian Financial Markets, Elsevier, USA
- FIMMDA-NSE Debt Market (Basic) Module, Workbook from NSE.
- Dun and Bradstreet, (2008), Fixed Income Securities, Tata McGraw Hill.

**Equity Markets**

1. Equity Markets in India- Shveta singh & P K Jain
2. Equity and Debt Markets- Hardeep Kaur
3. An Introduction to Equity Markets- David Dasey

**Commodity Markets/ Commodity Derivatives**

- Commodities Market Module, Workbook from NSE
- Chatnani, (2010), Commodity Markets, 1st edition, Tata McGraw Hill.
- Kleinman, George, (2001), Commodity Futures & Options, 2nd (revised, illustrated edition), Prentice Hall.
- Stephens, John. (2001), Managing Commodity Risk, John Wiley & Sons.
- Indian Institute of Banking & Finance, (2007), Commodity Derivatives, Macmillan India Ltd

**Portfolio Management**

- Security Analysis and Portfolio Management, Prasanna Chandra, Tata McGraw Hill
- Security Analysis and Portfolio Management, Ravi Kishor, Taxman Publishers
- Financial Management, Khan & Jain, Tata McGraw Hill
- Fundamentals of Investment Management, Hirt and Block, Tata McGraw Hill. Ed 2009.
- Portfolio Management Handbook, Robert A. Strong, Jaico Publishing House, Mumbai
- Portfolio Management : A Strategic approach, Ginger Levin, John Wyzalek: CRC Press
- Modern Portfolio Theory and Investment Analysis: Edwin J Elton, Martin Gruber : Wiley

**Treasury Management**

- Treasury Management in India; V.A. Avadhani: Himalaya Publishing House.
- Treasury Management; Hudson Robert
- Treasury Management: the Practitioner's guide: Steven M Bragg
- Treasury Fundamentals: Antonio Morelli
- The Handbook of Global Corporate Treasury: Rajiv Rajendra

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## Money Markets

- Money Market Operations in India- A K Sengupta
- The Indian Money Market- Krishna Kumar sharma
- Stigum's Money Market- Marcia Stigum
- CNBC Guide to Money and Markets

## Business Law

- Indian Contract Act , Sale of Goods Act and Partnership Act – Desai T R – S C – Sarkar and sons
- The Negotiable Instruments Act – Khergamwala J S – N M Tripathy
- The Principles of Mercantile Law – Singh Avtar – Eastern Books Co.
- T P Ghosh on Companies Act 2013: T P Ghosh: Taxmann
- E Book by ICAI on Companies Act 2013
- E Book by Institute of Company Secretaries of India
- Intellectual Property Rights in India: Dr V K Ahuja: Wadhwa Book Company
- SEBI Manual by Taxmann
- SEBI Act : Sumit Agarwal and Robin Joseph Baby: Taxmann
- Securities Contract Regulation Act and Rules
- Practical Guide to Limited Liability Partnership : P L Subramanian : Snow white Publication
- Text book on Indian Partnership Act with Limited Liability Partnership Act Dr Madhusudan Saharay : Universal Law Publishing Company

## Management accounting

- Cost Management by Saxena & Vashist
- Cost & Management Accounting by Ravi N.Kishor ,Publication Taxmonth
- Essential of Management Accounting by P.N.Reddy,Himalaye
- Advanced Management Accounting by Robert S Kailar,Holl
- Financial Of Management Accounting by S.R.Varshney,Wisdom
- Introduction of Management Accounting by Charbs T Horngam, PHI Learning
- Management Accounting by I.m.Pandey, Vikas
- Cost & Management Accounting by D.K.Mattal,Galgotia
- Management Accounting by Khan & Jain,Tata Megaw
- Management Accounting by R.P.Rastogi

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## Corporate Finance

- Prasanna Chandra: Financial Management (TMH),
- I. M. Pandey – Financial Management (Vikas),
- M. Y. Khan & P. K. Jain – Financial Management (TMH),
- Brigham & Houston – Fundamentals of Financial Mgmt., Thomson Cengage Learning
- Fundamentals of Financial Management – Vanhorns & Bhandari- Pearson evaluation.
- Contemporary Financial Management – Kothari & Dutta – Machanilan India Ltd.
- Financial Markets & Institution – Guruswamy – Thomson / Cengage Learning
- Stephen A. Ross, Wester FIELD, Jordan – Fundamentals of Corporate Finance (Mac Graw Hill)
- Vanhorne & Wachowicz, Fundamentals of Financial Management – Pearson
- Damodaran, Corporate Finance – John Wiley & Co.

## Foreign Exchange Markets

- Foreign Exchange Market- Dun and Bradstreet
- International Financial Markets and Foreign Exchange- Shashi K Gupta and Parneet Ranjgi
- A Foreign Exchange Primer: Shani Shamah: Wiley
- Understanding the Foreign Exchange Markets: M R Prashant/Pawan Kumar Avadhanam/Jayaditya Sharma Korada:LAP Lambers Academic Publishers
- Foreign Exchange:A Practical guide to FX Markets:Weithers Timothy M Weithers: Wiley

## Merchant Banking

- A Manual of Merchant Banking: J.C.Verma : Bharath Publishing House, New Delhi,
- Merchant Banking: H R Machiraju : New Age International Publishers
- Merchant Banking and Financial services : Madhu Vij and Swati Dhavan: Tata Mc Graw Hill
- Merchant Banking and Financial Services: S Guruswamy: Tata McGraw Hill

## Personal Financial Planning

1. The only Financial Planning Book that you will ever need: Amar Pandit: TV 18 Broadcast Ltd (CNBC TV18)
2. How to be your own financial planner: Manish Chauhan : TV 18 Broadcast Ltd (CNBC TV18)
3. Value Investing and Behavioral Finance : Parag Parikh:Mcgraw Hills Education

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*Jaymukh*

4. Publications by Financial Planning Standard Board
5. E Book by The Financial Planners' Guild India

## Computer Skills -2

Fundamentals of Computers – Rajaram V – Prentice Hall

Computer today (3rd edition) – Sanders, Donald H – McGraw Hill

Computers and Common sense – Hunt, Roger and Shelly John – Prentice Hall

Computers – Subramaniam N – Wheeler

Introduction to Computers – Xavier C. – New Age

Computer in Business – Sanders D – McGraw Hill

Computers and Information Management – S C Bhatnagar & V Ramant – Prentice Hall

Internet for Business – Brummer, Lavrej – Cambridge

E-mail for Everyone – Leon Alexis & leon – Methews

## Reference Books—NCC

- *Cadet's Hand book – Common subject..all wings*, BY DG NCC, New Delhi.
- *Cadet's Hand book – Specialised Subjects, Army, Navy, Air-force*, BY DG NCC, New Delhi.
- *NCC OTA Precise*, BY DG NCC, New Delhi.
- *"AVAN" Model of Disaster Mang., Vinayak Dalvie, Proceedings of Int. Conf. on Urban Plan. and Env Strat & Challenges, Elphinstone College, Jan 2007.*
- *Humanistic Tradition of India*, N.L.Gupta, Mohit Publication, New Delhi
- *Social psychology*, Baron & Byrne, Pearson Publication, 12th Edition self awareness know yourself / insight (110) Group & Individuals (374) Group discussion
- *Chanakya's 7 Secrets of Leadership*, Radhakrishanan Pillai and D.Shivnandhan, Jaico
- *Social Psychology: Understanding Human Interaction*, Baron, Robert A., (302/BAR/BYR), 7th Edition
- *Seven Habits of Highly Effective People.*, Covey, Stephen
- *The Habit of Winning.*, Iyer, Prakash, Penguin, India; 2011
- *The Goal*, Goldratt, Eliyahu, The Northriver press; 1994
- *Freedom Struggle*, Chandra Bipin, National Book Trust 1972
- *Freedom of Religion and The Indian Judiciary*, Bachal V.M., Shubhada Saraswat, (362P)
- *India 1996- A Reference Annual Govt. of India*
- *Saha Soneri Pane*, Vinayak D. Savarkar
- *Environmental Biology and Toxicology*, P.D. Sharma., Rastogi Publication
- *Environmental Science*, S.C. Santra, New Central Book Agency
- *National Cadet Corps (India)*, Lambert M. Surhone, Mariam T. Tennoe, Susan F. Henssonow, Betascript Publishing, 2011
- *National Cadet Corps, Youth in Action (Google eBook)*, National Cadet Corps (India), Lancer Publishers, 2003
- *Youth in Step: History of the National Cadet Corps*, V. Longer, Lancer international, 1983 Original from the University of Michigan
- *National Cadet Corps of India*, Man Mohan Sharma, Vision Books, 1980 Original from the University of Michigan
- *The National Cadet Corps Act, 1948, as Modify Up to the 1st July 1963*, India, Government of India Press, 1963 (Military Law)

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- *Cadet Corps in India: Its Evolution and Impact*, Satis Chandra Maikap, Darbari Udyog, 1979  
Original from the University of California
- *National Cadet Corps: 100 Years of Distinction*, National Cadet Corps (Singapore), NCC
- *The NCC, Singapore*, National Cadet Corps Council, National Cadet Corps Council
- *Grooming Tomorrow's Leaders: National Cadet Corps, 1917-2006*, R.S. Chhettri, Lancer Publishers, 2006
- *National Civil Defence Cadet Corps*, Lambert M. Surhone, Mariam T. Tennoe, Susan F. Henssonow, Betascript Publishing, 2011
- *Discovery of India*, Jawaharlal Nehru
- *Health and Hygiene*, Manoj. J.S., Agra University Publication Yoga for Healing, Venkateswaran P.S., Bombay:- Jaico Publishing House 1989
- *Yoga Illustrated*, New Delhi, Ministry of Information and Broadcasting, 1995
- *Yoga Practice*, 1972, Shivnande Swami, Mumbai:- D.B. Taraporewala 1972
- *Yoga of Patanjali*-1979, Yardi M.R., Bhandarkar Oriental Research Institute- 1974
- *Sustainable Development (An Alternative Paradigm)*, Satpathy , N., Karnavati Publications , Ahmedabad
- *Global Partners for Sustainable Development*, Pachauri R.K & Srivastava L., Tata Energy Research Institute, New Delhi ; 1994, 1998
- *Ecology and the Politics of survival : Conflict over Natural Resources in India*, Shiva , Vandana, Sage Publications , California , 1991



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### Reference Books- NSS

- National Service Scheme Manual (Revised) 2006, Government of India, Ministry of Youth Affairs and Sports, New Delhi.
- University of Mumbai National Service Scheme Manual 2009.
- Avhan Chancellor's Brigade - NSS Wing, Training camp on Disaster Preparedness Guidelines, March 2012
- Rashtriya Seva Yojana Sankalpana - Prof. Dr. Sankay Chakane, Dr. Pramod Pabrekar, Diamond Publication, Pune
- National Service Scheme Manual for NSS District Coordinators, National Service Scheme Cell, Dept. of Higher and Technical Education, Mantralaya,
- Annual report of National Service Scheme (NSS) published by Dept. of Higher and Technical Education, Mantralaya,
- NSS Cell, Dept. of Higher and Technical Education, Mantralaya, UTKARSHA- Socio and cultural guidelines
- Case material as a Training Aid for Field Workers, Gurmeet Hans.
- Social service opportunities in hospitals, Kapil K. Krishnan, TISS
- New Trends in NSS, Research papers published by University of Pune
- ANOOGUNJ Research Journal, published by NSS Unit C. K. Thakur college
- Training Manual for Field Work published by RGNIYD, Chreeperumbudur
- Prof. Ghatole R.N. Rural Social Science and Community Development.
- Purushottam Sheth, Dr. Shailaja Mane, National Service Scheme
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## **Reference Books- Physical Education**

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

- Kamlesh, M.L. (2002). Foundation of Physical Education. New Delhi : Metropolitan Book & Co. Ptd. Ltd.
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- Lock Hurt and others (1975) Anatomy of the human body, Feber & Feber Oxford University,
- Muller, J. P.(2000). Health, Exercise and Fitness. Delhi : Sports.
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- NASPE. (2005). Physical Education for lifelong fitness. The physical Best teacher's guide. IL:Human Kinetics
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- Sharma, O.P. (1998). History of Physical Education. Delhi: Khel Sahitya Kendra.Werner.
- W.K., Hoeger. (2007). Fitness and Wellness. (8th ed.). Wadsworth, Cengage Learning.

## **Reference Books- Macro Economics**



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- Ahuja. H.L., Modern Economics — S.Chand Company Ltd. New Delhi.
- Bhatia H.L.: Public Finance. Vikas Publishing House Pvt. Ltd
- Dornbush , Fisher and Startz, Macroeconomics, Tata-Mac Graw Hill, New Delhi.
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- Delhi.
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- Jhingan, M.L., Principles of Economics — Vrinda Publications (P) Ltd.
- Jhingan M.L. – International Economics – Vrinda publication Pvt. Ltd – Delhi
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- Singh.S.K. (2014): Public finance in Theory and Practice, S.Chand &co Pvt Ltd, New Delhi
- Salvatore Dominick – International Economics – John Wiley & sons, Inc Singapore
- Vaish .M.C. (2010) Macro Economic Theory 14th edition, Vikas Publishing House(P)Ltd



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# University of Mumbai



**Revised Syllabus of Courses  
of  
Master of Commerce (M.Com)  
Programme  
at  
Second Year  
Semester III and IV**

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

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

***Faculty of Commerce***



***Faculty of Commerce, University of Mumbai***

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Of Arts & Commerce

**Master of Commerce (M.Com) Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

**M.Com II**

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

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
1,2 and 3	*Any one group of courses from the following list of the courses (Group – A/B/C/D/E)	<b>18</b>	1,2 and 3	**Any one group of courses from the following list of the courses (Group – A/B/C/D/E)	<b>18</b>
<b>2</b>	<b>✓ Project Work</b>		<b>2</b>	<b>✓ Project Work</b>	
4	Project Work - I	<b>06</b>	4	Project Work - II	<b>06</b>
<b>Total Credits</b>		<b>24</b>	<b>Total Credits</b>		<b>24</b>

✓ **Note:** Project work is considered as a special course involving application of knowledge in solving/ analyzing/ exploring a real life situation/ difficult problem. Project work would be of 06 credits. A project work may be undertaken in any area of Elective Courses



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1	<b>*List of group of Elective Courses (EC) for Semester III (Any Three out of Five)</b>		1	<b>** List of group of Elective Courses (EC) for Semester IV (Any Three out of Five)</b>	
<b>Group A: Advanced Accounting, Corporate Accounting and Financial Management</b>					
1	Advanced Financial Accounting	06	1	Corporate Financial Accounting	06
2	Direct Tax	06	2	Indirect Tax- Introduction of Goods and Service Tax	06
3	Advanced Cost Accounting	06	3	Financial Management	06
4	Advanced Auditing	06	4	International Financial Reporting Standards	06
5	Financial Services	06	5	Personal Financial Planning	06
<b>Group B: Business Studies (Management)</b>					
1	Human Resource Management	06	1	Supply chain management and logistics	06
2	Rural Marketing	06	2	Advertising and sales Management	06
3	Entrepreneurial Management	06	3	Retail Management	06
4	Marketing Strategies and practices	06	4	Tourism Management	06
5	Organizational Behaviour	06	5	Management of Business Relations	06
<b>Group C : Banking &amp; Finance</b>					
1	Banking Law and Practices	06	1	Cooperative Banking System	06
2	(Skill based) Legal framework of banking	06	2	Financial Institutions and Markets	06
3	Commercial Bank Management	06	3	Accounting and Auditing of Banking	06
4	Investment Management Analysis	06	4	International Finance	06
5	Financial Risk Management	06	5	Financial Services	06
<b>Group D : E-Commerce</b>					
1	Database Management System	06	1	E-Commerce Security and Law	06
2	Internet & Web-Designing (skill based)	06	2	Advance technology for E-Commerce	06
3	Network Infrastructure and Payment System	06	3	Management Information System	06
4	Logistic & supply chain Management in E-Commerce	06	4	Digital Marketing	06
5	Business Models in E-Commerce & ICT Applications	06	5	International Business, Law and Taxation	06

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1	<i>*List of group of Elective Courses (EC) for Semester III (Any Three out of Five)</i>		1	<i>** List of group of Elective Courses (EC) for Semester IV (Any Three out of Five)</i>	
Group E : Business Economics					
1	Economics of Growth and Development	06	1	Urban Economics	06
2	Applied Econometrics	06	2	Entrepreneurship and family business	06
3	Agriculture Economics	06	3	Indian Financial system	06
4	Monetary Economics	06	4	International Economics	06
5	Industrial Economics	06	5	Economics of Services	06
Note: Group selected in Semester III will continue in Semester IV					



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SN	Modules/ Units
1	<b>Foreign Currency Conversion (As per Accounting Standard/s applicable)</b>
	Requirements as per Accounting standard/s Foreign Branches
2	<b>Final Accounts &amp; Statutory Requirements for Banking Companies</b>
	Final Accounts of Banking Companies Provisioning of Non- Performing Assets Form & Requirements of Final Accounts
3	<b>Accounting &amp; Statutory Requirements of ( Insurance Companies</b>
	<ul style="list-style-type: none"> <li>Accounting Provision for insurance Act and Insurance Regulation and Development Authorities for               <ol style="list-style-type: none"> <li>1) Life Insurance Business</li> <li>2) General Insurance Business</li> </ol> </li> <li>Forms and Requirements of Final Accounts for               <ol style="list-style-type: none"> <li>1) Life Insurance Business</li> <li>2) General Insurance Business</li> </ol> </li> </ul>
4	<b>Accounting &amp; Statutory Requirements of Co-operative Societies</b>
	<ul style="list-style-type: none"> <li>Accounting Provision of Maharashtra State Co-operative Societies Act and Rules</li> <li>Forms and Requirements of Final Accounts</li> </ul>



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**Master of Commerce (M.Com) Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

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

**Semester III**

No. of Courses	Semester III	Credits
<b>1</b>	<b>Elective Courses (EC)</b>	
<b>Group A: Advanced Accounting, Corporate Accounting and Financial Management (Any Three out of Five)</b>		
1	Advanced Financial Accounting	06
2	Direct Tax	06
3	Advanced Cost Accounting	06
4	Advanced Auditing	06
5	Financial Services	06
<b>Total Credits</b>		<b>18</b>



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**Revised Syllabus of Courses of  
Master of Commerce (M.Com) Programme at Semester III  
(To be implemented from Academic Year- 2017-2018)**

**Group A: Advanced Accounting, Corporate Accounting and  
Financial Management**

**2. Direct Tax**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Definitions and Basis of Charge	15
2	Heads of Income	15
3	Deductions u/s 80 and Exclusions from the Total Income	15
4	Computation of Income and Tax of Individual, Firm and Company (Excluding MAT) and Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5)	15
Total		60



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SN	Modules/ Units
1	<b>Definitions and Basis of Charge</b>
	<ul style="list-style-type: none"> <li>Definitions: Person, Assessee, Income</li> <li>Basis of Charge: Previous Year, Assessment Year, Residential Status, Scope of Total Income, Deemed Income</li> </ul>
2	<b>Heads of Income</b>
	<ul style="list-style-type: none"> <li>Income from Salary</li> <li>Income from House Property</li> <li>Profits and Gains from Business and Profession</li> <li>Income from Capital Gains</li> <li>Income from Other Sources</li> </ul>
3	<b>Deductions u/s 80 and Exclusions from the Total Income</b>
	<ul style="list-style-type: none"> <li>Deductions: 80C, 80CCF, 80D, 80DD, 80DDDB, 80E, 80U</li> <li>Exclusions: Exemptions related to Specific Heads of Income to be Covered with Relevant Provisions, Agricultural Income, Sums Received from HUF by a Member, Share of Profit from Firm, Income from Minor Child, Dividend</li> </ul>
4	<b>Computation of Income and Tax of Individual, Firm and Company (Excluding MAT) and Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5)</b>
	<ul style="list-style-type: none"> <li>Computation of Income &amp; Tax of Individual and Partnership Firm</li> </ul>

**Note:**

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2. All modules/units include computational problems/ Case study
3. The Law in force on 1<sup>st</sup> April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations



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**Revised Syllabus of Courses of  
Master of Commerce (M.Com) Programme at Semester III  
(To be implemented from Academic Year- 2017-2018)**

**Group A: Advanced Accounting, Corporate Accounting and  
Financial Management**

**1. Advanced Financial Accounting**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Foreign Currency Conversion (As per Accounting Standard/s applicable)	15
2	Final Accounts & Statutory Requirements for Banking Companies	15
3	Accounting & Statutory Requirements of ( Insurance Companies	15
4	Accounting & Statutory Requirements of Co-operative Societies	15
<b>Total</b>		<b>60</b>



  
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SN	Modules/ Units
1	<b>Foreign Currency Conversion (As per Accounting Standard/s applicable)</b>
	Requirements as per Accounting standard/s Foreign Branches
2	<b>Final Accounts &amp; Statutory Requirements for Banking Companies</b>
	Final Accounts of Banking Companies Provisioning of Non- Performing Assets Form & Requirements of Final Accounts
3	<b>Accounting &amp; Statutory Requirements of ( Insurance Companies</b>
	<ul style="list-style-type: none"> <li>Accounting Provision for insurance Act and Insurance Regulation and Development Authorities for               <ol style="list-style-type: none"> <li>Life Insurance Business</li> <li>General Insurance Business</li> </ol> </li> <li>Forms and Requirements of Final Accounts for               <ol style="list-style-type: none"> <li>Life Insurance Business</li> <li>General Insurance Business</li> </ol> </li> </ul>
4	<b>Accounting &amp; Statutory Requirements of Co-operative Societies</b>
	<ul style="list-style-type: none"> <li>Accounting Provision of Maharashtra State Co-operative Societies Act and Rules</li> <li>Forms and Requirements of Final Accounts</li> </ul>



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**Revised Syllabus of Courses of  
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(To be implemented from Academic Year- 2017-2018)**


**Group A: Advanced Accounting, Corporate Accounting and  
Financial Management**

**2. Direct Tax**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Definitions and Basis of Charge	15
2	Heads of Income	15
3	Deductions u/s 80 and Exclusions from the Total Income	15
4	Computation of Income and Tax of Individual, Firm and Company (Excluding MAT) and Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5)	15
<b>Total</b>		<b>60</b>



  
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SN	Modules/ Units
1	<b>Definitions and Basis of Charge</b>
	<ul style="list-style-type: none"> <li>• Definitions: Person, Assessee, Income</li> <li>• Basis of Charge: Previous Year, Assessment Year, Residential Status, Scope of Total Income, Deemed Income</li> </ul>
2	<b>Heads of Income</b>
	<ul style="list-style-type: none"> <li>• Income from Salary</li> <li>• Income from House Property</li> <li>• Profits and Gains from Business and Profession</li> <li>• Income from Capital Gains</li> <li>• Income from Other Sources</li> </ul>
3	<b>Deductions u/s 80 and Exclusions from the Total Income</b>
	<ul style="list-style-type: none"> <li>• Deductions: 80C, 80CCF, 80D, 80DD, 80ddb, 80E, 80U</li> <li>• Exclusions: Exemptions related to Specific Heads of Income to be Covered with Relevant Provisions, Agricultural Income, Sums Received from HUF by a Member, Share of Profit from Firm, Income from Minor Child, Dividend</li> </ul>
4	<b>Computation of Income and Tax of Individual, Firm and Company (Excluding MAT) and Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5)</b>
	<ul style="list-style-type: none"> <li>• Computation of Income &amp; Tax of Individual and Partnership Firm</li> </ul>

**Note:**

1. The Syllabus is restricted to study of particular sections, specifically mentioned rules and notifications only
2. All modules/units include computational problems/ Case study
3. The Law in force on 1<sup>st</sup> April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations



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Master of Commerce (M.Com) Programme at Semester III  
(To be implemented from Academic Year- 2017-2018)***

***Group A: Advanced Accounting, Corporate Accounting and  
Financial Management***

**3. Advanced Cost Accounting**

***Modules at a Glance***

SN	Modules	No. of Lectures
1	Marginal Costing, Absorption Costing & Management Decision	15
2	Standard Costing	15
3	Budgetary Control	15
4	Operating Costing	15
Total		60



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SN	Modules/ Units
1	<b>Marginal Costing, Absorption Costing &amp; Management Decision</b>
	<ul style="list-style-type: none"> <li>• Meaning of Absorption Costing - Distinction between Absorption Costing and Marginal Costing - Problems on Breakeven Analysis - Cost Volume Profit Analysis - Breakeven Charts - Contribution Margin and Various Decision Making Problems</li> <li>• Managerial Decisions through Cost Accounting such as Pricing Accepting Special Offer - Profit Planning - Make or Buy Decisions - Determining Key Factors - Determining Sales Mix - Determining Optimum Activity Level - Performance Evaluation - Alternative Methods of Production, Cost Reduction &amp; Cost Control</li> </ul>
2	<b>Standard Costing</b>
	<ul style="list-style-type: none"> <li>• Standard Costing as an Instrument of Cost Control and Cost Reduction - Fixation of Standards - Theory and Problems based on Analysis of Variances of Sales, Materials, Labour and Overheads including Sub-variances</li> </ul>
3	<b>Budgetary Control</b>
	<ul style="list-style-type: none"> <li>• Budget and Budgetary Control - Zero Based Budget - Performance Budgets - Functional Budgets Leading to the Preparation of Master Budgets - Capital Expenditure Budget - Fixed and Flexible Budgets - Preparation of Different Types of Budgets</li> </ul>
4	<b>Operating Costing</b>
	<ul style="list-style-type: none"> <li>• Meaning of Operating Costing - Determination of Per Unit Cost - Collection of Costing Data - Practical Problems based on Costing of Hospital, Hotel and Goods &amp; Passenger Transport</li> </ul>



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

**Group A: Advanced Accounting, Corporate Accounting and  
Financial Management**

**4. Advanced Auditing**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Company audit	15
2	Special Audits	15
3	Audit under other laws	15
4	Auditing in Computerised environment	15
Total		60



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SN	Modules/ Units
	Audit of Ledgers General Considerations Scrutiny of Ledgers of Assets, Personal, Revenue Accounts
1	<b>Company Audit</b>
	<ul style="list-style-type: none"> <li>• Company Audit - Audit of Shares, Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the Companies Act, 2013.</li> <li>• Concepts of true and fair and materiality and audit risk in the context of audit of companies.</li> <li>• Audit reports; qualifications, notes on accounts, distinction between notes and qualifications, detailed observations by the statutory auditor to the management vis-a-vis obligations of reporting to the members</li> </ul>
2	<b>Special Audits</b>
	<ul style="list-style-type: none"> <li>• Special points in audit of different types of undertakings, i.e., Educational institutions, Hotels, Clubs, Hospitals</li> </ul>
3	<b>Audit under other Laws</b>
	<ul style="list-style-type: none"> <li>• Cost audit, Environmental Audit, Energy Audit., Audit under different statutes, viz; income tax, other direct tax laws and indirect taxes</li> </ul>
4	<b>Auditing in Computerized Environment</b>
	<ul style="list-style-type: none"> <li>• Audit under computerised environment: Computer auditing; specific problems of EDP audit, need for review of internal control especially procedure controls and facility controls; techniques of audit of EDP output; use of computers for internal and management audit purposes; test packs, computerised audit programmes; involvement of the auditor at the time of setting up the computer system</li> </ul>



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Master of Commerce (M.Com) Programme at Semester III  
(To be implemented from Academic Year- 2017-2018)***


***Group A: Advanced Accounting, Corporate Accounting and  
Financial Management***

**5. Financial Services**

***Modules at a Glance***

SN	Modules	No. of Lectures
1	Introduction to financial services and Merchant Banking	15
2	Venture Capital and Securitisation	15
3	Hire Purchase Finance & Housing Finance	15
4	Stock Broking & Depository Services	15
Total		60



  
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SN	Modules/ Units
1	<b>Introduction to Financial Services, Leasing and Hire Purchase</b>
	Overview of Financial Services in India, Growth, Structure and Types of financial services <b>Merchant Banking</b> <ul style="list-style-type: none"> <li>• Merchant Banking – Meaning, nature and functions; merchant banking in India, role in issue management; classification and regulation of merchant bankers by SEBI</li> </ul>
2	<b>Factoring and Credit Rating</b>
	<b>Venture Capital:</b> Meaning and Definition of Venture Capital, Characteristics of Venture Capital, Forms/Types of Venture Capital Assistances, Venture Capital Process, Modes of Venture Capital Assistance <ul style="list-style-type: none"> <li>• <b>Securitisation:</b> Introduction, Definition, Concept, Need, Players Involved in Securitisation, Securitisation Structure, Instruments of Securitisation, Differentiate between Pass Through Certificate and Pay Through Securities, Process of Securitisation</li> </ul>
3	<b>Venture Capital and Securitization</b>
	<ul style="list-style-type: none"> <li>• Hire Purchase Finance - meaning, concepts of hire purchase finance, installment credit and consumer credit; sources of finance in India Housing Finance – need, nature of housing finance, fixed and floating rate home loans; sources of housing finance in India, growth of housing finance in India; Role of National Housing Bank; concept of mortgage and reverse mortgage; housing loans and mortgage loans, types of mortgage loans</li> </ul>
4	<b>Depository and Depository Core Services</b>
	<ul style="list-style-type: none"> <li>• Stock Broking – meaning, types of stockbrokers, sub-brokers; stock broking in India e-broking – meaning, Indian experience Depository Services – meaning, role of depositories and their services, Advantages of depository system; Functioning of depository system; Depositories in India – NSDL &amp; CSDL; Depository participants (DPs) and their role Custodial services - meaning; obligations and responsibilities of custodians; code of conduct</li> </ul>



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**Master of Commerce (M.Com) Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

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

**Semester III**

No. of Courses	Semester III	Credits
<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
<b><i>Group B: Business Studies (Management)</i></b> <b><i>(Any Three out of Five)</i></b>		
1	Human Resource Management	06
2	Rural Marketing	06
3	Entrepreneurial Management	06
4	Marketing Strategies and practices	06
5	Organizational Behaviour	06
<b>Total Credits</b>		<b>18</b>



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**Revised Syllabus of Courses of  
Master of Commerce (M.Com) Programme at Semester III  
(To be implemented from Academic Year- 2017-2018)**

**Group B: Business Studies (Management)**

**1. Human Resource Management**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Human Resource Management	15
2	Human Resource Development	15
3	Latest Development in H.R.M. and Labour Legislation	15
4	Emerging Issues In H.R.M	15
Total		60



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SN	Modules/ Units
1	<b>Human Resource Management</b>
	<ul style="list-style-type: none"> <li>• <b>Human Resource Management (HRM).</b> – Concept, Traditional HRM v/s Strategic HRM, Objectives of HRM, Organisation Structure of HRM Department – Changing Role of H.R. Manager.</li> <li>• <b>Human Resource Planning-</b> Concept, Factors affecting HRP, Information Management in HRP – HRIS (Human Resource Information System), Job Analysis, Psychological and Behavioural Issues in HRP.</li> <li>• <b>Recruitment and Selection of managerial personnel</b> - Factors affecting recruitment process, Role of Recruitment agencies, Online process of selection.</li> </ul>
2	<b>Human Resource Development</b>
	<ul style="list-style-type: none"> <li>• <b>Training and Development</b> - Designing of the effective training programme Evaluation of the effective training programme, Challenges before trainers, Management Development Programme – Techniques.</li> <li>• <b>Performance Appraisal-</b> Process, Guidelines for conducting appraisal Interviews, Ethical aspects in performance appraisal.</li> <li>• <b>Career Advancement and Succession Planning-</b> Self-Development Mechanism and Knowledge enrichment, Managing Promotion and Transfers, Managing dismissal, Succession Planning- Problems and Issues, Culture as a factor in Succession Planning..</li> </ul>
3	<b>Latest Development in H.R.M. And Labour Legislation</b>
	<ul style="list-style-type: none"> <li>• <b>Industrial Relation Act</b> – Prominent features and recent changes in Trade Union Act 2016, Factories Act 1961, Industrial Disputes Act 1950.</li> <li>• <b>Prominent features and recent changes</b> to Child and Women Labour Act 1986, Social Security Act 2016, Prevention of Sexual harassment Act, 2013.</li> <li>• <b>Prominent features and recent changes</b> to Employees Acts like payment of Gratuity Act 2015, Provident Fund Act 1952, Minimum Wages Act 2016 and Payment of Wages Act 1991, Workmen Compensation Act 2014/ESI Scheme.</li> </ul>
4	<b>Emerging Issues In H.R.M</b>
	<ul style="list-style-type: none"> <li>• <b>Health and Safety</b> – Safety measures and safety programmes, Stress and its Impact on Job Performance, Role of organization in ensuring mental and physical health of employees</li> <li>• <b>Work life balance</b> – Need and Importance, Employee Engagement, Managing Millennials (Gen Y)</li> <li>• <b>Talent Management</b> – Concept, Importance, Process, Talent Management and VUCA Environment (Volatility, Uncertainty, Complexity, Ambiguity), H.R. Practices at Global level</li> </ul>



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**Revised Syllabus of Courses of  
Master of Commerce (M.Com) Programme at Semester III  
(To be implemented from Academic Year- 2017-2018)**

**Group B: Business Studies (Management)**

**2. Rural Marketing**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to Rural Marketing	15
2	Consumer Behaviour and Rural Marketing	15
3	Agricultural Marketing	15
4	Recent Trends in Rural Marketing	15
Total		60



  
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SN	Modules/ Units
1	<b>Introduction to Rural Marketing</b>
	<ul style="list-style-type: none"> <li>• <b>Rural Marketing:</b> Concept, Scope, Nature and Evolution of Rural Marketing, Rural Marketing Strategies-4P's, Rural Infrastructural Facilities – Warehousing, Cold Storage, Logistics.</li> <li>• <b>Indian Rural Market:</b> Profile, Rural Vs Urban Market, Importance of Branding, Scope and Importance of Transportation Networking in rural markets.</li> <li>• <b>Problems of Rural Consumer:</b> Adulteration, Short Weight and Measures, Unfair Warranties and Guarantees, Unreasonable Pricing, Challenges and Future of Rural Marketing</li> </ul>
2	<b>Consumer Behaviour and Rural Marketing</b>
	<ul style="list-style-type: none"> <li>• <b>Consumer Behaviour:</b> Characteristics of Buying Behaviour- Awareness, Understanding, Consumer Purchase Decision, Importance of Rural Marketing Communication, Salesmen Influence.</li> <li>• <b>Government Schemes:</b> Rural Development Programmes and Schemes of Government, Entrepreneurship Development Programme, Role of Food Corporation of India (FCI), Role of <u>Khadi and Village Industries Commission (KVIC)</u>.</li> <li>• <b>Role of Banks in Rural Marketing:</b> Role of Agricultural Cooperative Banks, Commercial Banking for Rural Marketing</li> </ul>
3	<b>Agricultural Marketing</b>
	<ul style="list-style-type: none"> <li>• <b>Agricultural Marketing-</b> Importance, Prospects and Issues, Role of Cooperatives and Self Help Groups (SHG) in Rural Marketing</li> <li>• <b>Commodity Boards:</b> Role and Contribution of Commodity Boards in generating revenue to government and employment in rural India.</li> <li>• <b>Agricultural Exports:</b> Composition and Contribution of Agricultural Exports in generating revenue for India- Food Grains, Organic products, Marine Products, Role of Agricultural &amp; Processed Food Products Export Development Authority (APEDA)</li> </ul>
4	<b>Recent Trends in Rural Marketing</b>
	<ul style="list-style-type: none"> <li>• <b>E- Commerce:</b> Importance of E-Commerce and Impact of E- Marketing on rural consumers, Concept of Digital Village, Role of Social Media in rural marketing.</li> <li>• <b>Information Technology:</b> Impact of IT in Agricultural Marketing, E-Chaupal, Project Shakti, Web-casting-online training and guidance to farmers.</li> <li>• <b>Online Marketers:</b> Role of Online Marketers, Growth and Challenges</li> </ul>



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**Revised Syllabus of Courses of  
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(To be implemented from Academic Year- 2017-2018)**

**Group B: Business Studies (Management)**

**3. Entrepreneurial Management**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Entrepreneurship Development Perspective	15
2	Creating Entrepreneurial Venture	15
3	Project Management	15
4	Assistance and Incentives for Promotion and Development of Entrepreneurship	15
Total		60



  
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SN	Modules/ Units
1	<b>Entrepreneurship Development Perspective</b>
	<ul style="list-style-type: none"> <li>• <b>Entrepreneurship</b> – Concept, Factors affecting growth of Entrepreneurship, Types of Entrepreneurs, Requirements of Entrepreneurial structure.</li> <li>• <b>Entrepreneurial Culture</b> -Elements of culture, Steps to change Entrepreneurial culture, Entrepreneurial v/s Administrative culture.</li> <li>• <b>Theories of Entrepreneurship</b>- Schumpeter Dynamic Entrepreneurship Innovation Theory, Theory of High Achievement by McClelland, Theory of Personnel Resourcefulness</li> </ul>
2	<b>Creating Entrepreneurial Venture</b>
	<ul style="list-style-type: none"> <li>• <b>Entrepreneurial Environment</b>- Significance, SWOC Analysis, Problems of Entrepreneurship</li> <li>• <b>Financial Analysis of Entrepreneurial Venture</b>- Significance, Tools of Financial Analysis, Sources of development finance</li> <li>• <b>Social Entrepreneurship</b>- Features, Importance, Arguments (for and against) Social Entrepreneurship, Women Entrepreneurs – concept and special Government schemes for women entrepreneurs in India.</li> </ul>
3	<b>Project Management</b>
	<ul style="list-style-type: none"> <li>• <b>Project</b> - Concepts and Classification of Project, Search of Business Idea, Project Cycle.</li> <li>• <b>Project formulation</b>-----Steps for project formulation, Project Design and network analysis – concept and network analysis techniques: PERT/ CPM.</li> <li>• <b>Project Management</b> – Concept, Phases, Project Identification and Project Feasibility Analysis.</li> </ul>
4	<b>Assistance and Incentives for Promotion and Development of Entrepreneurship</b>
	<ul style="list-style-type: none"> <li>• <b>Incentives</b> – Need, Promotion and development Entrepreneurship-Types of Assistance and incentives -Fiscal, Financial, Promotional, Marketing, and Organisational.</li> <li>• <b>NPSD</b> - National Policy for Skill Development and Entrepreneurship 2015.</li> <li>• <b>Institutions in aid of Entrepreneurship Development</b> - The National institute for Entrepreneurship and small business development, District Industry Centre (DIC), National Alliance of young Entrepreneurs</li> </ul>



  
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**Revised Syllabus of Courses of  
Master of Commerce (M.Com) Programme at Semester III  
(To be implemented from Academic Year- 2017-2018)**

**Group B: Business Studies (Management)**

**4. Marketing Strategies and practices**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to Marketing Strategies	15
2	Developing Marketing Strategies & Plans	15
3	Market Environmental Trends & Building Customer Value	15
4	Recent Trends in Marketing Strategies	15
Total		60



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SN	Modules/ Units
1	<b>Introduction to Marketing Strategies</b>
	<ul style="list-style-type: none"> <li>• <b>Introduction:</b> Marketing Strategies – Concept, Evolution, Role/ Importance, Types, Formulation of Marketing Strategies- Steps</li> <li>• <b>Marketing Opportunities and Plan:</b>Analysing Marketing Opportunities, Future of Marketing, Effective Marketing Plan.</li> <li>• <b>New Marketing Strategies:</b> Holistic, New Brand, Service, Green and Guerrilla Marketing Strategies</li> </ul>
2	<b>Developing Marketing Strategies &amp; Plans</b>
	<ul style="list-style-type: none"> <li>• <b>Marketing Mix:</b> Marketing Strategy Implementation - Steps, Marketing Mix 4 P's – Importance, Alternative Marketing Mix Propositions- Profit, People, and Planet.</li> <li>• <b>Marketing Plans:</b> Marketing Planning- Importance, Types and Content, Strategic Business Unit - Structure, SWOT Analysis.</li> <li>• <b>Defensive Marketing Strategies:</b> Importance, Types, Offensive V/S Defensive Marketing Strategies, Position Defense Strategies.</li> </ul>
3	<b>Market Environmental Trends &amp; Building Customer Value</b>
	<ul style="list-style-type: none"> <li>• <b>Environmental Analysis:</b>Analysing the Macro Environment, Theories of Marketing- PESTLE Analysis, VRIO Analysis, Porter's Competency Model, and Customer Perceived Value (CPV).</li> <li>• <b>Customer Value:</b> Applying Customer Value and Satisfaction, Customer Relationship Management (CRM)- Concepts and Techniques</li> <li>• <b>Customer Loyalty:</b> Importance, Consumer Behaviour – Impact of Personal, Cultural, Social and Psychological Factors.</li> </ul>
4	<b>Recent Trends in Marketing Strategies</b>
	<ul style="list-style-type: none"> <li>• <b>Emerging Strategies:</b> 21<sup>st</sup> Century Marketing Strategies, Global Marketing Strategies, and Strategies for Entering Emerging Market.</li> <li>• <b>E-Marketing:</b> Concept, Pros and Cons, Digital Marketing – Concept and features, Experiential Marketing – Concept and features, Hospitality Marketing Management.</li> <li>• <b>Social Marketing:</b> Social Marketing - Importance, Barriers, Trends in Marketing Practices in India and across Globe.</li> </ul>



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**Group B: Business Studies (Management)**

**5. Organizational Behaviour**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Organisational Setting	15
2	Foundation of Individual Behaviour	15
3	Group Dynamics and Behaviour	15
4	Emerging Challenges	15
Total		60

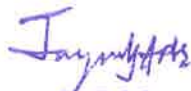


  
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SN	Modules/ Units
1	<b>Organisational Setting</b>
	<ul style="list-style-type: none"> <li>• <b>Introduction to Organisational Behaviour (OB)</b> – Concept, Nature, Foundation, Disciplines and Scope of OB.</li> <li>• <b>Evolution of OB</b>–Evolution – Stages, Human Relations Approach – Hawthorne Experiments, Models of OB.</li> <li>• <b>Organisation Design</b> – Key factors, Steps in Organisation Structure, Organisations for future - Types.</li> </ul>
2	<b>Foundation of Individual Behaviour</b>
	<ul style="list-style-type: none"> <li>• <b>Factors affecting Individual behaviour</b>- Personal, Psychological, Organisation System, Environmental.</li> <li>• <b>Personality &amp; Perception</b> – Nature of personality, Determinants of personality, Personality Traits., Factors Influencing Perception, Managing perception Process, Perception and OB</li> <li>• <b>Attitude</b> – Nature , components , work related attitudes , Barriers to attitudinal Change, Measures to attitudinal change.</li> </ul>
3	<b>Group Dynamics and Behaviour</b>
	<ul style="list-style-type: none"> <li>• <b>Group</b> – Types of groups, Stages of Group Development, Group Decision making – Advantages and Problems.</li> <li>• <b>Work place behaviour</b> – Determinants of Group Behaviour, Power and Politics –Sources of Power, Types of Organisational politics.</li> <li>• <b>Conflict</b> – Levels of Conflict, Strategies for resolving Conflict, Guidelines for effective negotiation.</li> </ul>
4	<b>Emerging Challenges</b>
	<ul style="list-style-type: none"> <li>• <b>Stress Management</b> – Sources, Effects, Strategies, Stress and Performance.</li> <li>• <b>Organisation culture</b> – Cultural Dimensions, Creating Organisational Culture, Maintaining Organisational Culture.</li> <li>• <b>Workforce Diversity</b> – Concept, Managing Diversity effectively, Ethical Behaviour in workplace, Managing Ethics at work place.</li> </ul>



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

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

**Semester III**

No. of Courses	Semester III	Credits
<b>1</b>	<b>Elective Courses (EC)</b>	
<b>Group C: Banking and Finance (Any Three out of Five)</b>		
1	Commercial Bank Management	06
2	Financial Markets	06
3	Accounting of Banking Sector	06
4	Treasury Management	06
5	Debt Market	06
<b>Total Credits</b>		<b>18</b>



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**Revised Syllabus of Courses of  
Master of Commerce (M.Com) Programme at Semester III  
(To be implemented from Academic Year- 2017-2018)**

**Group C: Banking and Finance**

**Commercial Bank Management**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Overview of Commercial Banking in India	15
2	Credit Management in Banks	18
3	Human Resource Management in Banks	12
4	Evolving Trends in Modern Banking	15
Total		60



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SN	Modules/ Units
1	<b>Overview of Commercial Banking in India</b>
	<p>A) <b>Overview of Commercial Banking in India</b> - Role and Functions of Commercial Banks, Introduction to Bank Management, Management of Banks in Rural Areas.</p> <p>B) <b>Customer Relationship Management in Banks</b> - Meaning and objectives of CRM in banks, Strategies for Expanding Customer Base, Banking Ombudsman Scheme, Customer Retention, Handling Customer Grievances</p> <p>C) <b>Services to Different Categories of Customers</b> - Retail, Corporate, International, Rural.</p>
2	<b>Credit Management in Banks</b>
	<p>A) <b>Credit Management in Banks</b> – Principles of Sound Bank Lending, Loan Policy, Compliance with RBI guidelines, Credit Appraisal and Credit Decision Making, Monitoring and Review of Loan Portfolio, Management of Non-Performing Assets (NPAs), Classification of NPAs, Debt Restructuring- SARFAESI Act, 2002.</p> <p>B) <b>Bank's Investment Policy</b> – SLR Requirements &amp; Non-SLR Investments – Nature and Significance of Investment Management in Commercial Banks, Fundamental Principles of Security Investment, Management of Security Investment, Reviewing Investment Portfolio and Organization of Investment Function in Bank.</p>
3	<b>Human Resource Management in Banks</b>
	<p>A) <b>Human Resource Management in Banks</b> – Importance of HRM in Banks, Policies relating to Human Resource Development in India, Selection, Training, Pay Structure in Public Sector Banks and Private Sector Banks Workers Participation in Management - Motivations and Morals, Performance Evaluation, Promotion, Transfer Policy, VRS schemes in Public Sector Banks</p>
4	<b>Evolving Trends in Modern Banking</b>
	<p>A) <b>Evolving Trends in Modern Banking</b> – Internet Banking, Mobile Banking, EFT services, Outsourcing of Non-core Services, Mergers and Acquisitions in Banking sector.</p> <p>B) <b>Financial Inclusion</b> – Need and Importance of Financial Inclusion, Micro Credit SHGs, RBI Guidelines for Micro Credit. Portfolio Securitization, SHG-2, NRLM and SRLM, Priority Sector and its Classification.</p>



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**Group C: Banking and Finance**

**Financial Markets**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to Financial system	15
2	Overview of Capital Market	20
3	Overview of Money Market	10
4	Overview of Derivatives Market	15
<b>Total</b>		<b>60</b>



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SN	Modules/ Units
1	<b>Introduction to Financial system</b>
	<p>A) <b>An overview of Financial System</b> - Structure of Indian financial system, the nature and role of financial system, Relationship between financial and economic development Constituents of Financial System – Primary and Secondary , Development of Financial Markets in India, Components of financial system.</p> <p>B) <b>Theories</b> –Prior savings theory, Credit creation theory, Theory of post savings, Financial regulation theory, Financial liberalization theory.</p>
2	<b>Overview of Capital Market</b>
	<p>A) <b>Introduction to Capital Market</b> - Structure and Growth of the Indian Capital Market, Indian Capital Market Forms - Industrial Securities , New Issue markets and Old Issue markets-Introduction, Features, Types and Government Securities (Gilt-edged market)- Introduction, Features, and Types</p> <p>B) <b>Ownership Securities</b> – Equity Shares, Preference Shares, No-par stock, - Introduction, Features, and Types</p> <p>C) <b>Creditorship Securities</b> – Debentures -Introduction, Features, and Types</p>
3	<b>Overview of Money Market</b>
	<p>A) <b>Money market</b>- Meaning, features, structure of money market, regulatory framework,- RBI/FIMMDA/FEDAI, Disadvantages of Money market, characteristics and features of developed money market, Recent development in money markets-DFHI, STCI</p> <p>B) <b>Money Market Instruments</b>-T Bills, Money at short and call notice, commercial bills, promissory notes, commercial paper, Certificate of deposits Commercial-papers, Banker's Acceptance CBLO, IBPC, MMMF and LAF</p>
4	<b>Overview of Derivatives Market</b>
	<p>A) <b>Derivatives Market</b> - Meaning, Importance and Need for Derivatives Market, Kinds of Financial derivatives and financial derivatives in India.</p> <p>B) <b>Globalization of Financial Market</b> - Indigenous Bond markets, Foreign Currency Bond Markets, Euro market, FDI- Inflows- Outflows, Emerging Trends and Challenges in Global Financial Markets and Impact of globalization on financial markets.</p>



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**Revised Syllabus of Courses of  
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**Group C: Banking and Finance**

**Accounting of Banking Sector**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction of Banking Companies	10
2	Accounting systems & Provisions in Banks	15
3	Calculation of Interest and Annuities	15
4	Preparation of Final accounts and Reporting	20
Total		60



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SN	Modules/ Units
1	<b>Introduction of Banking Companies</b>
	<ul style="list-style-type: none"> <li>• Definition and features of banking companies</li> <li>• Types of banks</li> <li>• Different types of accounts maintained by banks</li> <li>• Bank products &amp; services</li> <li>• Cash Management Services and its Importance</li> </ul>
2	<b>Accounting systems &amp; Provisions in Banking Companies</b>
	<ul style="list-style-type: none"> <li>• Significant Features of Accounting Systems of Banking Companies</li> <li>• Books required to be maintained by banks</li> <li>• Income recognition, Classification of assets and advances, Provisions, Classification of investments</li> <li>• Provisions of Banking Regulation Act- 1949 applicable to banking companies:- Business, Capital and Reserve, Reserve funds, Dividend, Cash reserves, Loans and advances, Unclaimed deposits, Accounts and auditing</li> </ul>
3	<b>Calculation of Interest and Annuities</b>
	<ul style="list-style-type: none"> <li>• Calculation of Simple Interest &amp; Compound Interest; Calculation of Equated Monthly</li> <li>• Instalments; Fixed and Floating Interest Rates; Calculation of Annuities,</li> <li>• Interest Calculation using Products/Balances; Amortisation of a Debt; Sinking Funds</li> </ul>
4	<b>Preparation of Final accounts and Reporting</b>
	<ul style="list-style-type: none"> <li>• Disclosure Requirements of Banks and Additional Disclosures prescribed by RBI</li> <li>• Disclosures required under BASEL norms.</li> <li>• Preparation of Financial Statements of Banking Companies as per regulatory requirements</li> </ul>



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**Group C: Banking and Finance**

**Treasury Management**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to Treasury Management	15
2	Treasury Operations	15
3	Risk Analysis & Control	15
4	Regulatory, Supervising & Compliance Framework	15
Total		60



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SN	Modules/ Units
<b>1</b>	<b>Introduction to Treasury Management</b> <ul style="list-style-type: none"> <li>• Concept &amp; Evolution of Treasury [Including other important terminology in treasury:- Arbitrage; Bank Rate; Options; Capital Adequacy; Capital Fund; CRR; CDSL; Clearing House; DP; Hedging; LAF; OMOs; RTGS; Refinance; SLR; SWIFT; T-Bills; Tier-I &amp; II Capital]</li> <li>• Objectives &amp; Role of Treasury</li> <li>• Structure of Treasury &amp; Functions of Treasurer</li> <li>• Scope &amp; Functions of Treasury Management</li> <li>• Internal Treasury Control System</li> <li>• Role of Information Technology in Treasury Management [Negotiated Dealing System(NDS); Straight-Through-Processing(STP)]</li> </ul>
<b>2</b>	<b>Treasury Operations</b> <ul style="list-style-type: none"> <li>• Liquidity Management [Objectives-CRR-SLR-RTGS-CCIL]</li> <li>• Treasury Management in Commercial Banks [NPA &amp; Capital Adequacy Norms (CRAR); Investment Policy Statement; Back office support &amp; Accounting]</li> <li>• FOREX Market Operations [International Financial System &amp; FOREX Market; Instrument traded; Exchange Rate mechanism; Indian FOREX market; RBI &amp; Exchange Market]</li> <li>• Risk Management in Market Operations [Gilt-edged Markets; Exchange Rate &amp; Currency Risk; Interest Risk Management]</li> <li>• Impact of Treasury Operations [Structural &amp; Statutory changes; Need for Regulation; Development in Markets]</li> <li>• Practical Problems on FOREX Valuation [FEDAI Guidelines &amp; Valuation]</li> </ul>
<b>3</b>	<b>Risk Analysis &amp; Control</b> <ul style="list-style-type: none"> <li>• Interest Rate risk: Investment /Trading Book</li> <li>• Value at Risk [VaR]</li> <li>• FOREX (Market ) Risk</li> <li>• Risk Management in banks [RBI Guidelines]</li> <li>• Treasury &amp; Asset-Liability Management(ALM) [Meaning &amp; Objectives of ALM; Market Risk-Liquidity &amp; Interest Risk; Role of Treasury in ALM; Use of Derivatives in ALM; Policy Environment]</li> </ul>
<b>4</b>	<b>Regulatory, Supervising &amp; Compliance Framework</b> <ul style="list-style-type: none"> <li>• Ethics, Morals &amp; Code of Conduct- The Dealing Room [General Principles from FIMMDA]</li> <li>• RBI guidelines &amp; Policy [Organizational set up; Industrial Sickness; NPAs in Scheduled Commercial banks]</li> <li>• Tax Environment in treasury [Corporate Taxation; Need for Tax Planning; Tax changes during 2004 to 2007 &amp; at Present; Tax on Investments; Tax Compliance]</li> <li>• MIS for Treasury Operations [Current Monetary &amp; Credit Policies; Fiscal &amp; Budgetary Policies; Foreign Trade &amp; Exchange Policies; Financial Market Trends; International Developments]</li> <li>• Global framework in Treasury Operations</li> </ul>



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**Group C: Banking and Finance**

**Debt Market**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to Indian Debt Market	10
2	Central Government Securities and State Government Bonds	15
3	Corporate Bond Market	15
4	Valuation of bonds	20
Total		60



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SN	Modules/ Units
1	<b>Debt Instruments and Indian Debt Markets</b>
	<p>A) <b>Indian Debt Markets:</b> A Profile of Products and Participants, Market Segments, Participants in the Debt Markets, Secondary Market for Debt Instruments</p> <p>B) <b>Debt Instruments:</b> Instrument Features, Modifying the coupon of the bond, Modifying the term to maturity of a bond, Modifying the principal repayment of a bond, Asset backed securities</p>
2	<b>Central Government Securities and State Government Bonds</b>
	<p>A) <b>Central Government Securities Bonds-</b>Introduction, Developments Expected, G-Secs: Trends in Volumes, Tenor and Yields, Primary Issuance Process, Participants in Government Bond Markets, Constituent SGL Accounts, Primary Dealers, Satellite Dealers, Secondary Markets for Government Bonds, Settlement of Trades in G-Secs, Clearing Corporation, Negotiated Dealing System, Liquidity Adjustment Facility (LAF).</p> <p>B) <b>Central Government Securities:</b> Treasury Bill Issuance Process, Cut-Off Yields, Investors in T-Bills, Secondary Market Activity in T-bills.</p> <p>C) <b>State Government Bonds-</b> Gross Fiscal Deficit of State Governments and its financing, Volume and Coupon rates on State Government Bonds, Ownership Pattern of State Government Bonds, and State Government Guaranteed Bonds.</p>
3	<b>Corporate Bond Market</b>
	<p>A) <b>Corporate Bonds-</b> Market Segments, Issue Process, Issue Management and Book Building, Terms of a debenture issue, Credit Rating.</p> <p>B) <b>Bond Market Indices and Benchmarks</b> I-Bex : Sovereign Bond Index, NSE – MIBOR</p>
4	<b>Valuation of Bonds</b>
	<p>A) <b>Valuation of Bonds - Bond Valuation:</b> First principles, Time path of a bond, Valuing a bond at any point on the time scale, Accrued Interest, Yield, Weighted Yield, YTM of a Portfolio, Realised Yield, Yield-Price relationships of bonds</p> <p>B) <b>Yield Curve and Term Structure of Interest Rate - Yield Curve:</b> The Simple Approach, Bootstrapping, Alternate Methodologies to Estimate the Yield Curve, Theories of the Term Structure of Interest Rates</p> <p>C) <b>Duration - Introduction and Definition, Calculating Duration of a Coupon Paying Bond, Computing duration on dates other than coupon dates, Modified Duration, Rupee Duration, Price Value of a Basis Point, Portfolio Duration, Limitations of Duration</b></p>



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

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

**Semester III**

No. of Courses	Semester III	Credits
<b>1</b>	<b>Elective Courses (EC)</b>	
<b>Group D: E-Commerce (Any Three out of Five)</b>		
1	Database Management System	06
2	Internet & Web-Designing (skill based)	06
3	Network Infrastructure and Payment System	06
4	Logistic & supply chain Management in E-Commerce	06
5	Business Models in E-Commerce & ICT Applications	06
<b>Total Credits</b>		<b>18</b>



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Master of Commerce (M.Com) Programme at Semester III  
(To be implemented from Academic Year- 2017-2018)**

**Group D: E-Commerce**

**1. Database Management System**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to Database Management System (DBMS)	15
2	Relational Database Design	15
3	Transaction Management and Recovery System	15
4	SQL Concept	15
Total		60



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SN	Modules/ Units
1	<b>Introduction to Database Management System (DBMS)</b>
	<ul style="list-style-type: none"> <li>• Concept of Database, Database Management System: Concept, features, Importance and Evolution</li> <li>• Environment, Classifications, Advantages and Issues of using DBMS, Functional component</li> <li>• Three Level of Architecture, Implications of the Database Approach, Database Languages and Interfaces, The Database System Environment</li> </ul>
2	<b>Relational Database Design</b>
	<ul style="list-style-type: none"> <li>• Codd's rule, Entity relationship model, Entity Types, Attributes, Keys,</li> <li>• Roles and Structural Constraints, Constraints on Relationship Types, Basic Relational Algebra Operations • Additional Relational Operations</li> <li>• Roles and functional Dependencies, Normalization, <u>Mapping the ER model to Relational DB</u></li> </ul>
3	<b>Transaction Management and Recovery System</b>
	<ul style="list-style-type: none"> <li>• Transaction Management: Transaction Concept, Transaction State, Implementation of Atomicity and Durability, Implementation of Isolation - Testing for serializability.</li> <li>• Recovery System: Failure Classification, Storage Structure, Recovery and Atomicity - Log - Based Recovery - Recovery with Concurrent Transactions</li> <li>• Buffer Management - Failure with loss of non-volatile storage, Advance Recovery systems, Remote Backup systems.</li> </ul>
4	<b>SQL Concept</b>
	<ul style="list-style-type: none"> <li>• Basics of SQL: Form of Basic SQL Query - Examples of Basic SQL Queries, Multi table Queries,</li> <li>• Introduction to Nested Queries, Correlated Nested Queries</li> <li>• NULL values - Comparison using Null values - Disallowing NULL values, Complex Integrity Constraints in SQL Triggers and Active Data bases.</li> </ul>



  
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**Group D: E-Commerce**

**2. Internet & Web-Designing (skill based)**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to Internet	15
2	Internet Security Management	15
3	Web designing	15
4	New trends	15
Total		60



  
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SN	Modules/ Units
1	<b>Introduction to Internet</b>
	<ul style="list-style-type: none"> <li>• Concept, Evolution of internet, Significance, Limitations, Types of Network</li> <li>• Internet Network Services and functions of internet, current trends on internet,</li> <li>• Internet Technology and Protocol, Internet Connectivity, TCP/IP, Router, Internet Addressing Scheme</li> </ul>
2	<b>Internet Security Management</b>
	<ul style="list-style-type: none"> <li>• Management Concepts and Information Privacy and Copyright Issues, Network etiquettes</li> <li>• Overview of Internet Security, Firewalls, Internet Security, basics of asymmetric cryptosystems.</li> <li>• Governance on internet, impact of internet on society, Internet Applications,</li> </ul>
3	<b>Web designing</b>
	<ul style="list-style-type: none"> <li>• WWW- Concept, Web technology, Functioning of websites, Creating a Basic Web Page, Web Page Layout Techniques,</li> <li>• Type of websites, Hypertext Markup Language (HTML)-Essential HTML for content, Cascading Style Sheets (CSS)-Selector Type, Common Properties, Photoshop Elements and Principles of Design</li> <li>• Interactivity tools, Difference between web designer and web developers, web graphics</li> </ul>
4	<b>New trends</b>
	<ul style="list-style-type: none"> <li>• Multimedia and Graphics, JavaScript, Adobe Dreamweaver, Facebook Page Designing, You Tube Videos</li> <li>• Utilities: Gif Animation, On-Page Search Engine Optimization, Google Webmasters Tools, Mobile website development</li> <li>• Email Network and server, Email Protocol,</li> </ul>



  
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**Group D: E-Commerce**

**3. Network Infrastructure and Payment System**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to Network infrastructure for e-commerce	15
2	Internet Protocol, Security and Protection	15
3	E-payment System	15
4	Security Protocol, Threats and Measures	15
Total		60



  
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SN	Modules/ Units
1	<b>Introduction to Network infrastructure for E-Commerce</b>
	<ul style="list-style-type: none"> <li>• Requirements for Network infrastructure for e-commerce, Market forces influencing I-way, Component of I-way, Global Information distribution Network,</li> <li>• Network Access equipment, Strategic Alliances and I-Way Infrastructure, Public policy issues shaping I-way</li> <li>• Telephone based infrastructure, Cable/ TV based infrastructure, Wireless infrastructure, Commercial online infrastructure, Narrow band V/S Broad band Network,</li> </ul>
2	<b>Internet Protocol, Security and Protection</b>
	<ul style="list-style-type: none"> <li>• TCP/IP Internet protocol for Network Infrastructure, Wireless Access Protocol (WAP), Mobile Network Infrastructure</li> <li>• Internet, Intranet and extranet as E-commerce infrastructure, Network Infrastructure Security- External and Internal Attack</li> <li>• Integrated Services Digital Network (ISDN), Protecting Network infrastructure - Steps in hacking Network Infrastructure, A new model to protect Network infrastructure</li> </ul>
3	<b>E-payment System</b>
	<ul style="list-style-type: none"> <li>• E-Payment System- Concept, Online Payment System – prepaid e-payment service, postpaid e-payment system;, Advantages and Limitations of Payment System, Role of E-payments,</li> <li>• Classification of Payment System, Scope of Payment system, Payment meditation services V/S Payment system</li> <li>• Payment processing Network, Payment Processing Settlement, Payment Gateway</li> </ul>
4	<b>Security Protocol, Threats and Measures</b>
	<ul style="list-style-type: none"> <li>• Security Protocol, Digital certificates, Security threats in E-com environment, Credit &amp; legal risk of e-payment system.</li> <li>• Credit Card based Payment System, Electronic Payment security- Encryption, Digital signatures, Digital Certificate, Public Key Infrastructure (PKI)</li> <li>• Secure Socket Layer (SSL), 3D SET and Secure, Case studies in E- payment system.</li> </ul>



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**Group D: E-Commerce**

**4. Logistic & supply chain Management in  
E-Commerce**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Logistic in E-Commerce	15
2	Warehouse and E-logistics	15
3	Introduction to Supply Chain Management (SCM)	15
4	Logistics/Supply Chain Management in the Global Environment-	15
<b>Total</b>		<b>60</b>



  
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SN	Modules/ Units
1	<b>Logistic in E-Commerce</b>
	<ul style="list-style-type: none"> <li>Logistic in E-commerce – Features, Significance, Evolution, E-Commerce logistics in developed market,</li> <li>ICT infrastructure for future logistics, E- logistics for transport modes and nodes, Airfreight, Rail-freight, Road-freight, Sheep-Freight</li> <li>Automating E-logistics- B2C E-commerce fulfillment, E-fulfillment dimension, Inventory Management</li> </ul>
2	<b>Warehouse and E-logistics</b>
	<ul style="list-style-type: none"> <li>Warehouse Management System (WMS)- Functions, Connectivity of WMS solution into ERP, Warehousing challenges of e-commerce,</li> <li>Radio Frequency Identification (RFID)- Cost and benefits, RFID to enhance data capture processes in warehouse environment</li> <li>GS1 keys used in logistics and E-procurement, The Global Data Synchronization Network (GDSN), Electronic Product Code Information System (EPCIS)</li> </ul>
3	<b>Introduction to Supply Chain Management (SCM)</b>
	<ul style="list-style-type: none"> <li>SCM- Concept, Significance, IT applications, Evolution of global SCM</li> <li>Value Chain Management- Concepts and features, Challenges, Sustainability</li> <li>E-Supply Chain planning(Component); E-Supply chain fusion; Channel Management and Channel Integration</li> </ul>
4	<b>Logistics/Supply Chain Management in the Global Environment-</b>
	<ul style="list-style-type: none"> <li>Managing the Global Supply Chain, Impact of Globalization on Logistics and Supply Chain Management,</li> <li>Global Logistics Trends, Global Issues and Challenges in Logistics and Supply Chain Management.</li> <li>New trends in logistics and SCM- Technology in SCM, Artificial intelligence, Single window system for Global SCM</li> </ul>



  
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**Group D: E-Commerce**

**5. Business Models in E-Commerce & ICT  
Applications**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to E-enterprise and Business Models	15
2	E-commerce Business Models	15
3	Introduction to Information Communication Technology(ICT)	15
4	Vital ICT Applications	15
Total		60



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SN	Modules/ Units
1	<b>Introduction to E-enterprise and Business Models</b>
	<ul style="list-style-type: none"> <li>E-Commerce and E-enterprise- Concepts, Features, types of Business models, Difference between E-commerce and E-business,</li> <li>Eight key elements of a business model, E-tailing Business Models, Primary revenue Models in e-commerce.</li> <li>e-Commerce Process Models: E-business Models Based on the Relationship of Transaction Parties, e-commerce Sales Life Cycle (ESLC) Model, selection of E-commerce business model</li> </ul>
2	<b>E-commerce Business Models</b>
	<ul style="list-style-type: none"> <li>E-commerce Business Models: Business models in emerging E-commerce areas, Business to Consumer (B2C)- Characteristics, Process.</li> <li>Business to Business (B2B)- Characteristics, Importance, Alternative models of B2B, Features of C2C and C2B</li> <li>Marketing and Business strategies: B2C and B2B E-commerce, Role of Websites in B2C</li> </ul>
3	<b>Introduction to Information Communication Technology(ICT)</b>
	<ul style="list-style-type: none"> <li>Evolution of computers – Features and design – Managing Hardware, Software, Computer Languages . Operating Systems – DOS</li> <li>Information Communication Technology(ICT)- Concept, Importance, Components, Use of ICT in E-commerce,</li> <li>Role of ICT in driving E-commerce business, ICT and E-commerce relationship, ICT Infrastructure and E-commerce</li> </ul>
4	<b>Vital ICT Applications</b>
	<ul style="list-style-type: none"> <li>E-Governance: Models – G2G, G2B, G2C, Benefits and risks of E-Governance, ICT in manufacturing – overview of CAD in conjunction with CAM,</li> <li>E-environment- Geographical Information System (GIS) weather forecasting, E-education- statistical packages (SPSS), Computer aided learning/e-learning in schools and over the Internet.</li> <li>E-health –Stress, Repetitive Strain Injury (RSI), Eyestrain, Extremely Low Frequency (ELF) radiation. Computers, health and the law.</li> </ul>



*Principal's Signature*

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**Master of Commerce (M.Com) Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

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

**Semester IV**

No. of Courses	Semester IV	Credits
<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
<b><i>Group A: Advanced Accounting, Corporate Accounting and Financial Management (Any Three out of Five)</i></b>		
1	Corporate Financial Accounting	06
2	Indirect Tax- Introduction of Goods and Service Tax	06
3	Financial Management	06
4	International Financial Reporting Standards	06
5	Personal Financial Planning	06
<b>Total Credits</b>		<b>18</b>



*Jayashree*

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**Revised Syllabus of Courses of  
Master of Commerce (M.Com) Programme at Semester IV  
(To be implemented from Academic Year- 2017-2018)**

**Group A: Advanced Accounting, Corporate Accounting and  
Financial Management**

**1. Corporate Financial Accounting**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Corporate Financial Reporting	15
2	International Financial Reporting Standards (IFRS) & Ind - AS	15
3	Valuation of Business for Amalgamation & Merger	15
4	Consolidated Financial Statement	15
Total		60



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SN	Modules/ Units
<b>1</b>	<b>Corporate Financial Reporting</b>
	<ul style="list-style-type: none"> <li>• Introduction of Financial Reporting</li> <li>• Need for reporting</li> <li>• Contents of Financial Report</li> <li>• Recent trends in Financial reporting</li> </ul>
<b>2</b>	<b>International Financial Reporting Standards (IFRS) &amp; Ind - AS</b>
	<ul style="list-style-type: none"> <li>• Accounting Standards (AS) – applicability, interpretation, scope and compliance in India</li> <li>• Introduction to I.F.R.S</li> <li>• Ind – AS</li> <li>• Specific Ind AS: <ul style="list-style-type: none"> <li>Borrowing Costs</li> <li>Operating Segments</li> <li>Earning per share</li> <li>Income Taxes</li> <li>Accounting for fixed assets</li> </ul> </li> </ul>
<b>3</b>	<b>Valuation of Business for Amalgamation &amp; Merger</b>
	Meaning, Need & Approach Methods of valuation
<b>4</b>	<b>Consolidated Financial Statement</b>
	Meaning, Stand Alone Financial Statements Consolidated Financial statements – Applicability, Advantages & Disadvantages Procedure of consolidation of Balance-sheet & Profit & Loss Account (Excluding cross holding, Chain Holding & Foreign Subsidiary)



*Jayramdas*

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**Revised Syllabus of Courses of  
Master of Commerce (M.Com) Programme at Semester IV  
(To be implemented from Academic Year- 2017-2018)**

**Group A: Advanced Accounting, Corporate Accounting and  
Financial Management**

**2. Indirect Tax- Introduction of Goods and  
Service Tax**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Overview of Goods and Service Tax	15
2	Registration under GST	15
3	Collection of Tax under Integrated Goods and Services Tax Act, 2017	10
4	Place of supply of goods or services or both under Integrated Goods and Services Tax Act, 2017	10
5	Payment of GST	10
Total		60



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SN	Modules/ Units
1	<b>Overview of Goods and Service Tax</b>
	Introduction and Meaning of GST and IGST Scope of GST Present/old Tax Structure v/s GST GST in Other Countries Existing taxes proposed to be subsumed under GST Principles adopted for subsuming the taxes Dual GST Benefits of GST GST Council GST Network (GSTN) and GST regime Integrated Goods and Services Tax Act, 2017: title and definitions, administration.
2	<b>Registration Under GST</b>
	Rules and Procedure of registration Special provisions relating to casual taxable person and non-resident taxable person Amendment of registration Cancellation of registration Revocation of cancellation of registration
3	<b>Collection of Tax under Integrated Goods and Services Tax Act, 2017</b>
	Sec 5 and Sec 6
4	<b>Place of supply of goods or services or both under Integrated Goods and Services Tax Act, 2017</b>
	Sec 10 and Sec 12
5	<b>Payment of GST</b>
	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Time of GST Payment</li> <li>• How to make payment</li> <li>• Challan Generation &amp; CPIN</li> <li>• TDS &amp; TCS</li> </ul>

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



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**Revised Syllabus of Courses of  
Master of Commerce (M.Com) Programme at Semester IV  
(To be implemented from Academic Year- 2017-2018)**

**Group A: Advanced Accounting, Corporate Accounting and  
Financial Management**

**3. Financial Management**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Types of Financing	12
2	Investment Decisions : Capital Budgeting	12
3	Management of Working Capital	12
4	Financial Planning	12
5	Financial Policy and Corporate Strategy	12
Total		60



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SN	Modules/ Units
1	<b>Types of Financing</b>
	<p>Introduction</p> <p>Needs of Finance and Sources: Long Term, Medium Term, Short Term</p> <p>Long Term Sources of Finance</p> <p>Owners Capital / Equity Capital</p> <p>Preference share capital</p> <p>Retained Earning</p> <p>Debentures or Bonds</p> <p>Loans from Financial Institutions / Banks</p> <p>Short Term Sources of Finance</p> <p>Trade Credit</p> <p>Accrued Expenses and Deferred Income</p> <p>Advances From Customers</p> <p>Commercial Papers</p> <p>Bank Advances: Loans, O/D, Clean O/Ds, Cash Credit, Advances against goods, Bills Purchased, Discounted, Advances against documents of title of goods, Advances against supply of bills, Term Loans</p> <p>Inter Corporate Deposits</p> <p>Certificate of Deposits</p> <p>Public Deposits</p>
2	<b>Investment Decisions : Capital Budgeting</b>
	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Nature of Capital Budgeting</li> <li>• Purpose of Capital Budgeting</li> <li>• Capital Budgeting Process</li> <li>• Types of Capital Investment</li> <li>• Decisions Project Cash Flows and Net profit Approval</li> <li>• Basic Principle of Measuring Project Cash Flows</li> <li>• Increment principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Principle</li> <li>• Probability technique for measurement of cash flow</li> <li>• Capital Budgeting Techniques : Net Return Value; Internal Rate of Return; Profitability Index Methods</li> <li>• A Comparison; Project Selection Under Capital Rationing</li> <li>• (Note: Problems on computation of cash flow, ranking of projects on various techniques, selection and analysis with / without capital rationing. Comparison of IRR with Required rate of return i.e. cut off rate, IRR and mutually exclusive projects with unequal lives, multiple IRR)</li> </ul>



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SN	Modules/ Units
3	<b>Management of Working Capital</b>
	<p>Meanings, Concepts and policies of working capital  Management of working capital  Issues in working capital  Estimating working capital needs (only Theory)  Operating or working capital cycle (only Theory)</p> <p><b>Management of components of working capital</b></p> <ul style="list-style-type: none"> <li>• <b>Management of Cash and Marketable Securities:</b> Motives for Holding Cash; Objectives of Cash Management; Factors Determining Cash Needs; Basic Strategies of Cash Management; Cash Management Techniques / Processes; Marketable Securities; and Cash Management Practices in India.</li> <li>• <b>Receivable Management:</b> Objectives; Credit Policies; Credit Terms; and Collection Policies.</li> <li>• <b>Inventory Management:</b> Objectives; and Techniques.</li> </ul>
4	<b>Financial Planning</b>
	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Meaning of Budget</li> <li>• Essentials of a budget,</li> <li>• Types of Budgets</li> <li>• Advantages of Budgeting</li> <li>• Zero Based Budget</li> <li>• (Note: Practical Questions on Sales Budget, Production Budget, Material Budget, Cash Budget and Master Budget)</li> </ul>
5	<b>Financial Policy and Corporate Strategy</b>
	<ul style="list-style-type: none"> <li>• Meaning of strategic financial management</li> <li>• Strategic financial decision making framework</li> <li>• Functions of Strategic Financial Management</li> <li>• Financial Planning</li> </ul>



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***Revised Syllabus of Courses of  
Master of Commerce (M.Com) Programme at Semester IV  
(To be implemented from Academic Year- 2017-2018)***


***Group A: Advanced Accounting, Corporate Accounting and  
Financial Management***

**4. International Financial Reporting Standards**

***Modules at a Glance***

SN	Modules	No. of Lectures
1	Conceptual Foundations of Financial Statements	15
2	Presentation of financial statements	15
3	Indian Accounting Standards for Assets, Liabilities and Revenue	15
4	Presentation of Single Entity Financial Statements Covered by IFRS Convergence	15
Total		60



  
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SN	Modules/ Units
1	<b>Conceptual Foundations of Financial Statements</b>
	<ul style="list-style-type: none"> <li>• The objective of financial reporting;</li> <li>• The main assumptions;</li> <li>• Qualitative characteristics of financial reporting;</li> <li>• Elements of Financial Statements: recognition and measurement</li> </ul>
2	<b>Presentation of financial statements</b>
	<p><b>Presentation of financial statements</b></p> <p>Accounting standards: Role/objectives of accounting standards, Development of accounting standards in India - Requirements of international accounting standards - International organizations engaged in accounting harmonization - IASB - FASB - Role of IASB in developing IFRS</p> <p>IFRS :- Introduction, scope</p> <p>Indian Accounting standards (Ind AS) :</p> <p>Introduction</p> <p>Road map</p> <p>Comparison of Ind AS, IFRS and AS</p> <p>Conceptual framework</p> <p>Definition of financial elements</p> <p>Principles of recognition, measurements, presentation and disclosure.</p> <p><b>( Theory and Practical )</b></p>
3	<b>Indian Accounting Standards for Assets, Liabilities and Revenue</b>
	<p>Valuation of Inventories</p> <p>Cash flow statement</p> <p>Accounting for tangible non-current assets</p> <p>Accounting for intangible assets</p> <p>Accounting for impairment of assets</p> <p>Accounting for borrowing costs</p> <p>Investment property</p> <p>Revenue from contracts with customers</p> <p>Income tax</p> <p>Employee benefits</p> <p>Provisions, contingent liabilities and contingent assets</p> <p><b>( Theory and Practical )</b></p>
4	<b>Presentation of Single Entity Financial Statements Covered by IFRS Convergence</b>
	<p>Ind AS 1): Accounting policies, accounting estimates (IAS 8 and Ind AS 8) - Events after reporting date (IAS 10 and Ind AS 10) - Structure and contents of financial statements - Preparation of financial statements: Statement of Financial Position (SOPF) - Statement of Profit or Loss (SOPL) - Statement of Changes in Equity (SOCE) - Cash Flow Statement (SOCE) (IAS 7 and Ind AS 7).</p> <p>• <b>( Theory and Practical )</b></p>



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***Revised Syllabus of Courses of  
Master of Commerce (M.Com) Programme at Semester IV  
(To be implemented from Academic Year- 2017-2018)***

***Group A: Advanced Accounting, Corporate Accounting and  
Financial Management***

**5. Personal Financial Planning**

***Modules at a Glance***

SN	Modules	No. of Lectures
1	Understanding Personal Finance	15
2	Risk Analysis & Insurance Planning	15
3	Retirement Planning & Employees Benefits	15
4	Investment Planning	15
Total		60



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SN	Modules/ Units
<b>1</b>	<b>Understanding Personal Finance</b>
	<p>Introduction</p> <ul style="list-style-type: none"> <li>• Time value of money applications</li> <li>• Personal financial statements, Cash flow and debt management, tools and budgets</li> </ul> <p>Money Management</p> <ul style="list-style-type: none"> <li>• Tax planning</li> <li>• Managing Checking and Savings Accounts</li> <li>• Maintaining Good Credit</li> <li>• Credit Cards and Consumer Loans</li> <li>• Vehicle and Other Major Purchases</li> <li>• Obtaining Affordable Housing</li> </ul> <p>Income and Asset Protection</p> <ul style="list-style-type: none"> <li>• Managing Property and Liability Risk</li> <li>• Managing Health Expenses</li> </ul>
<b>2</b>	<b>Risk Analysis &amp; Insurance Planning</b>
	Risk management and insurance decision in personal financial planning, Various Insurance Policies and Strategies for General Insurance, Life Insurance, Motor Insurance, Medical Insurance.
<b>3</b>	<b>Retirement Planning &amp; Employees Benefits</b>
	Retirement need analysis techniques, Development of retirement plan, Various retirement schemes such as Employees Provident Fund (EPF), Public Provident Fund (PPF), Superannuation Fund, Gratuity, Other Pension Plan and Post-retirement counselling.
<b>4</b>	<b>Investment Planning</b>
	<p>Risk Return Analysis</p> <p>Investing in Stocks and Bonds ,Mutual Fund, Derivatives, Investing in Real Estate, Asset Allocation,</p> <p>Investment strategies and Portfolio construction and management.</p>



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**Master of Commerce (M.Com) Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

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

**Semester IV**

No. of Courses	Semester IV	Credits
<b>1</b>	<b>Elective Courses (EC)</b>	
<b>Group B: Business Studies (Management)</b> <b>(Any Three out of Five)</b>		
1	Supply chain management and logistics	<b>06</b>
2	Advertising and sales Management	<b>06</b>
3	Retail Management	<b>06</b>
4	Tourism Management	<b>06</b>
5	Management of Business Relations	<b>06</b>
<b>Total Credits</b>		<b>18</b>



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**Revised Syllabus of Courses of  
Master of Commerce (M.Com) Programme at Semester IV  
(To be implemented from Academic Year- 2017-2018)**

**Group B: Business Studies (Management)**

**1. Supply chain management and logistics**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to Supply Chain Management	15
2	Perspectives of SCM	15
3	Introduction to Logistics	15
4	Design of SCM, Logistics and Use of Internet	15
Total		60



  
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SN	Modules/ Units
1	<b>Introduction to Supply Chain Management (SCM)</b>
	<ul style="list-style-type: none"> <li>• <b>Supply Chain Management:</b> Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management.</li> <li>• <b>Principles and Strategies:</b> Principles, Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting.</li> <li>• <b>Participants in SCM:</b> Supply chain intermediaries- Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channel of Distribution at Services Level, Factors for selection of suitable channels.</li> </ul>
2	<b>Perspectives of Supply Chain Management</b>
	<ul style="list-style-type: none"> <li>• <b>Global perspectives:</b> Measuring and analyzing the value and efficiency of global Supply Chain Networks, Global market forces, Types of global supply chain.</li> <li>• <b>Indian Perspectives:</b> Measuring and Analyzing the value and efficiency of domestic Supply Chain Networks, Economic effects of supply chains.</li> <li>• <b>Customer Perspectives:</b> Customer values, Role of customers and Ways of improving customer services in SCM.</li> </ul>
3	<b>Introduction to Logistics</b>
	<ul style="list-style-type: none"> <li>• <b>Logistics Management:</b> Concept and Process, Competitive Advantages and Three C's, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control, Bull-whip effect</li> <li>• <b>Transportation and Warehousing:</b> Transport Functions and Participants in Transportation Decisions, Transport Infrastructure- Forms, Warehouse Functions and Operations</li> <li>• <b>Packaging and Materials Management-</b> Consumer and Industrial Goods Packaging - Importance, Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling</li> </ul>
4	<b>Design of SCM, Logistics and Use of Internet</b>
	<ul style="list-style-type: none"> <li>• <b>SCM Plan-</b> Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods</li> <li>• <b>Use of Internet in SCM-</b> E-market places, E-procurement, E-logistics, E-fulfilment,</li> <li>• <b>Operative Systems in SCM:</b> Enterprise Resource Planning (ERP), Performance Modelling of supply chains using Markov chains, Inventory Control- Importance, Pareto's Law</li> </ul>



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**Revised Syllabus of Courses of  
Master of Commerce (M.Com) Programme at Semester IV  
(To be implemented from Academic Year- 2017-2018)**

**Group B: Business Studies (Management)**

**2. Advertising and sales Management**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Advertising Fundamentals and Media	15
2	Creativity, Social and Regulatory Framework of Advertising	15
3	Sales Management	15
4	Sales Planning and Controlling	15
Total		60



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SN	Modules/ Units
1	<b>Advertising Fundamentals and Media</b>
	<ul style="list-style-type: none"> <li>▪ <b>Basics of Advertising</b> : Concept and Features, Significance, Classification of Advertising, Integrated Marketing Communication (IMC) - Elements, Behavioural Model (E.K. Strong AIDA), DAGMAR Model (Russell Colley), Hierarchy of Effects (Lavidge and Steiners)</li> <li>▪ <b>Ad Agency</b> : Various Functional Department, Types, Measures for gaining and reasons for losing clients, Evaluation Criteria for Selecting an Advertising Agency,</li> <li>▪ <b>Media</b> : New Media Options, Forms of Digital Media, Media Objectives, Criteria for Selecting Suitable Media, Methods of Setting Advertising Budget</li> </ul>
2	<b>Creativity, Social and Regulatory Framework of Advertising</b>
	<ul style="list-style-type: none"> <li>▪ <b>Creativity &amp; Research</b>: Developing advertising copy - print, broadcast and digital media, Pre-test and post-test methods.</li> <li>▪ <b>Society</b>: Socio-economic contribution and criticisms of advertising, professional courses and careers in the field of advertising</li> <li>▪ <b>Regulatory framework of advertising</b>: Legal Framework of Advertising, Role of Information and Broadcasting Ministry (IBM), Self-Regulatory Bodies – Advertising Standards Council of India (ASCI) and Indian Broadcasting Foundation (IBF)</li> </ul>
3	<b>Sales Management</b>
	<ul style="list-style-type: none"> <li>▪ <b>Introduction</b> : Sales Management - Features, Functions and Importance, Art of Selling – Types, Process, Qualities of an Effective Salesman.</li> <li>▪ <b>Sales force management</b> : Selection Procedure, Training Methods, Motivational Factors and Compensation methods of sales personnel</li> <li>▪ <b>Sales organisation</b> : Concept, Objectives, Structure and Steps in Developing a Sales Organisation</li> </ul>
4	<b>Sales Planning and Controlling</b>
	<ul style="list-style-type: none"> <li>▪ <b>Sales planning</b> : Concept, Process, Sales Forecasting - Methods and Limitations</li> <li>▪ <b>Sales controlling</b> : Concept of Sales Budget and Sales Audit, Sales Quota - Methods and Types, Objectives and Factors Determining and Designing Sales Territory</li> <li>▪ <b>Recent trends</b> - Importance of Customer Feedback, Sales Management - Data Mining, Role of IT</li> </ul>



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***Revised Syllabus of Courses of  
Master of Commerce (M.Com) Programme at Semester IV  
(To be implemented from Academic Year- 2017-2018)***

***Group B: Business Studies (Management)***

**3. Retail Management**

***Modules at a Glance***

SN	Modules	No. of Lectures
1	Introduction to Retail Management	15
2	Retail Management Strategy	15
3	Retail Location, Layout and Merchandising	15
4	Use of Technology and Career options	15
Total		60



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SN	Modules/ Units
1	<b>Introduction to Retail Management</b>
	<ul style="list-style-type: none"> <li>• <b>Retailing:</b> Concept, Scope and Importance of Retailing and Retail Management, Retail Formats, Theories of Retail change, Retail Environment- Economic, Legal, Technological &amp; Competitive</li> <li>• <b>Retail sector in India:</b> Size, and Drives of Retail changes, FDI in Retailing in Indian Context</li> <li>• <b>Recent Trends In Retailing:</b> Modern Retail Formats, Mall System, Challenges Faced by the Retail Sector, Ethics in Retailing.</li> </ul>
2	<b>Retail Management Strategy</b>
	<ul style="list-style-type: none"> <li>• <b>Retail Strategies:</b> Promotional Strategies, Retail Planning Process, Retail - Market Segmentation - Concept and Significance</li> <li>• <b>Relationship Marketing Strategies:</b> CRM in Retailing, Retail Value Chain, Retail life Cycle, HRM in retailing- Growing importance of HR and Challenges faced by HR in retailing</li> <li>• <b>Consumer Strategies:</b> Consumer Behaviour in Retail Context, Buying Decision Process, Customer Service as a Part of Retail Strategy.</li> </ul>
3	<b>Retail Location, Layout and Merchandising</b>
	<ul style="list-style-type: none"> <li>• <b>Retail Location &amp; Merchandising:</b> Importance, Types, Steps involved in choosing a Retail Location.</li> <li>• <b>Merchandising:</b> Concept and Merchandising Planning Process, Retail Branding, Merchandising Buying, Visual Merchandising</li> <li>• <b>Store Design and Layout:</b> Store Design - Elements, Store Layout - Importance, Steps for Designing</li> </ul>
4	<b>Use of Technology and Career options</b>
	<ul style="list-style-type: none"> <li>• <b>Technologies:</b> Use of Technologies in retailing - Electronic Data Interchange (EDI), Radio Frequency Identification (RFI), Data Base Management system</li> <li>• <b>E-Retailing:</b> Formats, Challenges, Green Retailing - Concept and Importance</li> <li>• <b>Retail as a Career:</b> Various Career Options, Responsibilities of Store Manager, Functions of Merchandising Manager</li> </ul>



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**Revised Syllabus of Courses of  
Master of Commerce (M.Com) Programme at Semester IV  
(To be implemented from Academic Year- 2017-2018)**

**Group B: Business Studies (Management)**

**4. Tourism Management**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to Tourism Management	15
2	Tourism Marketing	15
3	Tourism Practices	15
4	Tourism Development	15
Total		60



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SN	Modules/ Units
1	<b>Introduction to Tourism Management</b>
	<ul style="list-style-type: none"> <li>• <b>Tourism</b> – Concept, Characteristics Importance and Types of Tourism</li> <li>• <b>Tourism Industry:</b> Concept, Nature, Structure and Components, Career options in Tourism.</li> <li>• <b>Tourism Destination:</b> Concept, Elements, Tourism Destination Planning – Process and Importance.</li> </ul>
2	<b>Tourism Marketing</b>
	<ul style="list-style-type: none"> <li>• <b>Tourism Product:</b> Concept, Characteristics, Types, Tourism Product Planning- Need and Importance.</li> <li>• <b>Tourism Pricing:</b> Influencing factors, Pricing objectives, Tourism Pricing Policies</li> <li>• <b>Tourism Promotion:</b> Importance, Elements of Tourism Promotion, Role of Advertising, Promotional Plan – Implementation Procedure</li> </ul>
3	<b>Tourism Practices</b>
	<ul style="list-style-type: none"> <li>• <b>Travel Intermediaries:</b> Travel Agency and Tour operators – Definition and Differentiation, Types, Importance and Functions.</li> <li>• <b>Setting up of Travel Agency and Tour Operations and their Approval:</b> Business setting Procedure and process, Types of organization to be set up- Proprietorship, Partnership, Franchise, Approval from Ministry of Tourism and IATA</li> <li>• <b>International Tourism:</b> Concept, Importance, Role of Institutions and organizations in promoting International Tourism -WTTC , IATO, TAAI, ITDC.</li> </ul>
4	<b>Tourism Development</b>
	<ul style="list-style-type: none"> <li>• <b>Sustainable Tourism Development:</b> Concept, Principles, Approaches to Sustainable Tourism, Code of Conduct for safe and sustainable Tourism in India</li> <li>• <b>Government Policies:</b> National Action Plan, National Tourism Policy, Government incentives for Tourism Development and Promotion.</li> <li>• <b>Future Growth and Development of Indian Tourism</b> - Factors influencing growth of Tourism Industry in India, Major Tourism schemes of Government of India- Visa on Arrival (VoA), PRASAD Scheme, HRIDAY Scheme, Travel Circuits; Incredible India Campaign.</li> </ul>



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***Group B: Business Studies (Management)***

**5. Management of Business Relations**

***Modules at a Glance***

SN	Modules	No. of Lectures
1	Introduction to Management of Business Relations	15
2	Customer and Channel Relationship Management	15
3	Employee Relationship Management	15
4	Supplier, Investors and Community Relationship Management	15
Total		60



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SN	Modules/ Units
1	<b>Introduction to Management of Business Relations</b>
	<ul style="list-style-type: none"> <li>• <b>Business Relations</b> - Need , Importance of Business relations, Business Relationship Management (BRM) Competencies.</li> <li>• <b>Business Relation Manager</b>- Role, qualities, Skills.</li> <li>• <b>Business Relations</b>- Principles, Steps , Trends, Impact of Communication on Business Relations.</li> </ul>
2	<b>Customer and Channel Relationship Management</b>
	<ul style="list-style-type: none"> <li>• <b>Customer Relations Management:</b> Concept, Characteristics of an empowered customer, Approaches &amp;Types, Role of Customer Relations Manager.</li> <li>• <b>Designing and developing customer Value</b>- Turning customers to loyal clients, Strategic Framework for CRM, E-CRM: Concept and Benefits, Steps, Successful CRM implementation.</li> <li>• <b>Channel Relationship</b> - Concept, importance , Challenges, Elements contributing to effective channel relationships.</li> </ul>
3	<b>Employee Relationship Management</b>
	<ul style="list-style-type: none"> <li>• <b>Employee Relationship Management</b> - Concept, Objectives of Employee Relations , Approaches to Employee Relations,</li> <li>• <b>Role of Employee Relations Manager</b>, Prospects &amp; Importance of Industrial Relations, Problems &amp; Challenges of Employee Relations, Key Drivers for shifting from Industrial Relations to Employee Relations,</li> <li>• <b>Strategic Framework for ERM</b>, Factors influencing ERM, Essentials of an effective ERM, ERM strategy.</li> </ul>
4	<b>Supplier, Investors and Community Relationship Management</b>
	<ul style="list-style-type: none"> <li>• <b>Supplier Relations</b> – Concept, Supplier Segmentation Pyramid, Supplier Improvement Process for better relations, Challenges.</li> <li>• <b>Investors Relations</b> –Concept, Focus, Keys to successful investors relations, Enhancing shareholders loyalty and retention.</li> <li>• <b>Stakeholder relations</b>- Types of stakeholders, Role of business in social development, strategies to improve community relations, impact of community relations on business.</li> </ul>



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

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

**Semester IV**

No. of Courses	Semester IV	Credits
<b>1</b>	<b>Elective Courses (EC)</b>	
<b>Group C: Banking and Finance (Any Three out of Five)</b>		
1	International Finance	06
2	Financial Services	06
3	Auditing of Banking Sector	06
4	Investment Management	06
5	Currency Derivatives	06
<b>Total Credits</b>		<b>18</b>



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**Group C: Banking and Finance**

**International Finance**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to International Finance	15
2	International Monetary System and Foreign Exchange Market	15
3	Currency Futures and Options	15
4	Global Financial Market	15
Total		60



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SN	Modules/ Units
1	<b>Introduction to International Finance</b>
	<p><b>A) Introduction to International Finance</b> – Meaning, Scope of International Financial Management, Factors contributing to growth in International Finance– Recent Changes in Global Financial Markets.</p> <p><b>B) Balance Of Payments</b> – Meaning, Components, Factors- Deficit and Surplus in BOP , Capital Account Convertibility and Current Account</p>
2	<b>International Monetary System and Foreign Exchange Market</b>
	<p><b>A) International Monetary System</b> – Introduction to Exchange rate regime, The International Monetary Fund - Objectives and Funding Facilities, International Liquidity and Special Drawing Rights and Introduction to The European Monetary System</p> <p><b>B) Foreign Exchange Market</b> - Major Participants in Spot market and Forward market, Exchange Rate Quotation, Determination of exchange rates in spot and forward market, Factors influencing exchange rates, Types of Foreign Exchange Rates and Interest rate</p>
3	<b>Currency Futures and Options</b>
	<p><b>A) Currency Futures</b> - Futures Contracts, Features, Trading Process- Hedging in currency futures market, and Speculation in currency futures market, Determination of Futures prices, Forward prices and expected spot prices on delivery.</p> <p><b>B) Currency Options:</b> Features, Terminology, Types of options, options pricing, hedging with currency options and Speculation with currency options.</p>
4	<b>Global Financial Market</b>
	<p><b>A) International Instruments</b> – Introduction, Gains from International Market International Equities and Bonds Market, Short term and Medium term Instruments and Types of risks and tools.</p> <p><b>B) Multilateral Development Banks</b> - The World Bank, International Finance Corporation, Asian Development Bank – Introduction, Characteristics and Functions.</p>



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**Group C: Banking and Finance**

**Financial Services**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Evolution of Financial Services	15
2	Marketing of Financial Services	15
3	Mutual Funds	15
4	Portfolio Management Services	15
Total		60



  
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SN	Modules/ Units
1	<b>Evolution of Financial Services</b>
	<p><b>A) Evolution of Financial Service</b> - Meaning of Financial Services, Types of Financial Services, Fund based and Non-fund based , Significance of Financial Services , Growth of Financial Services in India , Emerging Trends in Financial Services and constraints in growth of financial services.</p> <p><b>B) Regulatory Framework for Financial Services</b> – Role of RBI, Role of SEBI , Provisions of Companies Act , Role of FEMA and Ethical issues in the Marketing of Financial services.</p>
2	<b>Marketing of Financial Services</b>
	<p><b>A) Categories of Financial Products</b> – Insurance, Banks, Stocks, Mutual Funds, Pension Plans, other Savings Products, Financial Services Marketing Environment –Micro and Macro Environmental Forces , Marketing Mix for Financial Services, Promotional Strategies, Customer Relations and Servicing.</p> <p><b>B) Treasury Management</b> – Structure and Organization , Functions and Responsibilities of a Treasurer, Cost centre, Profit Centre , Integrated Treasury, Treasury and Asset Liability Management, Liquidity Management: CRR/CCIL/RTGS , Types of Exposure and Elimination of Exposure</p>
3	<b>Mutual Funds</b>
	<p><b>A) Mutual Funds Concept</b> – History of Mutual fund Industry in India , Advantages Different Scheme, Fund Accounting and Valuation ( Practical Problems on Mutual Fund)</p> <p><b>B) UTI:</b> Objective, Functions, Regulation, Performance Measurement and Evaluation of Mutual Fund Schemes, Unit holder's Protection.</p> <p><b>C) Merchant Banking</b> – Facets of Merchant Banking, Functions, Legal and Regulatory Frameworks, Relevant Provisions of Companies Act , SEBI Guidelines , Role in Issue Management, Appraisal of Projects, Designing Capital Structure and Instruments and Issue Pricing</p>
4	<b>Portfolio Management Services</b>
	<p><b>A) Portfolio Management Services</b> - Meaning, Importance, Objectives, Strategies, Types of Strategies – Passive &amp; Active Strategies, Role of Portfolio Managers.</p> <p><b>B) Other Financial Services</b> – Leasing and Hire Purchase, Factoring and Forfaiting, Consumer Finance, Securitization, Venture Capital, Loan Syndication, Custodial and Depository Services, Credit rating</p>



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**Group C: Banking and Finance**

**Auditing of Banking Sector**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Auditing Concepts	15
2	Auditing of Banks	15
3	Verification of Assets and Balances of Banking Companies	15
4	Introduction to Concurrent Audit	15
<b>Total</b>		<b>60</b>



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SN	Modules/ Units
1	<b>Auditing Concepts</b>
	<ul style="list-style-type: none"> <li>Nature, Scope and Significance of Auditing</li> <li>Audit Engagement, Audit Program, Audit Working Papers, Audit Note Book, Audit Evidence</li> </ul>
2	<b>Auditing of Banks</b>
	<ul style="list-style-type: none"> <li>Meaning and Appointment of Bank Auditors</li> <li>Internal control system in Banks</li> <li>Categories of Bank Audit: Concurrent audit, Internal Audit/ Information Systems Audit and Statutory audit</li> <li>Banking Regulation Act in pursuant to accounts and auditing of banking companies - Sec 29 to Sec 34A</li> <li>Guidance Note on Audit of Banks by ICAI</li> </ul>
3	<b>Verification of Assets and Balances of Banking Companies</b>
	<ul style="list-style-type: none"> <li>Cash, bank balances, money at call and short notice</li> <li>Investments</li> <li>Advances</li> <li>Fixed assets</li> <li>Other assets</li> <li>Capital</li> <li>Reserves and surplus</li> <li>Deposits</li> <li>Borrowings</li> <li>Other liabilities and provisions</li> </ul>
4	<b>Introduction to Concurrent audit</b>
	<ul style="list-style-type: none"> <li>Concurrent audit system : Meaning, scope, coverage, Types of activities, Appointment of auditors and reporting</li> <li>Internal Audit/ Information Systems Audit – Meaning, Scope</li> <li>Statutory audit of banks/bank branches</li> <li>Audit of bank branch and reporting</li> </ul>



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**Group C: Banking and Finance**

**Investment Management**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Portfolio Management – An Introduction	10
2	Portfolio Revision and Evaluation	15
3	Fundamental and Technical Analysis	20
4	Efficient Market Theory and CAPM	15
<b>Total</b>		<b>60</b>



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SN	Modules/ Units
1	<b>Portfolio Management – An Introduction</b> <b>A) Portfolio Management – An Introduction</b> Investment - Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management. Investment Environment in India and factors conducive for investment in India. <b>B) Portfolio Analysis and Selection</b> Portfolio Analysis – Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk – Return Trade off. Portfolio Selection – Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz Model, Measuring Security Return and Portfolio Return and Risk under Single Index Model and Multi Index Model.
2	<b>Portfolio Revision and Evaluation and Bond Evaluation</b> <b>A) Portfolio Revision and Evaluation</b> - Portfolio Revision – Meaning, Need, Constraints and Strategies. Portfolio Evaluation – Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance. <b>B) Bond Valuation</b> – Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration. (Practical Problems on YTM and Bond Duration)
3	<b>Fundamental and Technical Analysis</b> <b>A) Fundamental Analysis</b> - Economy Analysis – Meaning, Framework of Economic Analysis, Forecasting, Barometric or Indicator Approach, Econometric Model Building and Opportunistic Model Building. Industry Analysis – Concept of Analysis, Industry Life Cycle, Industry Characteristics. Company Analysis – Financial Statements, Analysis of Financial Statements, (Practical questions on Debt equity ratios, total debt ratio, proprietary ratios, interest coverage ratio, Profitability ratios related to sales, investment, equity shares and Efficiency or Activity Ratios) and Assessment of risk ( Leverages) <b>B) Technical Analysis</b> - Dow Theory , Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart, Japanese Candlestick Chart, Trends and Trends and Trend Reversals, Chart Patterns, Support and Resistance, Reversal Patterns, Continuation Patterns and Elliot Wave Theory, Mathematical Indicators – Calculation of Moving Averages (Simple and Exponential Moving Average), Oscillators and Relative strength Index, Market Indicators and Fundamental Analysis V/s Technical Analysis
4	<b>Efficient Market Theory and CAPM</b> <b>A) Efficient Market Theory</b> - Random Walk Theory, The Efficient Market Hypothesis , Forms of Market Efficiency , Competitive Market Hypothesis <b>B) CAPM</b> - Fundamental Notions of Portfolio Theory, Assumption of CAPM, Efficient Frontier with Riskless Lending and Borrowing, Capital Market Line, Security Market Line and Pricing of Securities with CAPM. Arbitrage Pricing Theory ( APT) – The Return Generating Model, Factors Affecting Stock Return, Expected Return on Stock, APT V/s CAPM.



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**Group C: Banking and Finance**

**Currency Derivatives**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to Currency Markets	15
2	Regulatory Framework for Currency Derivatives	15
3	Strategies using Currency Derivatives	15
4	Clearing and Settlement System of Currency Futures	15
Total		60



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SN	Modules/ Units
1	<b>Introduction to Currency Markets</b>
	<p><b>A) Introduction to Currency Markets</b> – Brief history of foreign exchange markets, Major Currency pairs, Overview of international currency markets, Basics of currency markets and peculiarities in India, Settlement date or value date, OTC forward rate, Exchange Rate arithmetic cross rate, Impact of market economics on currency prices and economic indicators</p> <p><b>B) Foreign Exchange Derivatives</b> – Definition, Products , Growth drivers of derivatives, Market Players, Key economic function of derivatives, Financial Market stability: Exchange traded V/s OTC derivatives.</p>
2	<b>Regulatory Framework for Currency Derivatives</b>
	<p><b>A) Regulatory Framework for Currency Derivatives</b> – Applicability of Securities Regulation Act, 1956, RBI-SEBI standing technical committee on exchange traded currency and interest rate derivatives, Foreign Exchange Management Act, 1999 – Provisions, Regulatory framework for exchanges, Regulatory framework for clearing corporations, Governing council of the exchange and clearing corporation and Eligibility criteria for members.</p> <p><b>B) Code of Conduct and Investor Protection</b> - Adherence to SEBI codes of conduct for brokers/ sub-brokers, Adherence to codes of conduct specific to currency derivatives segment, Grievance redressal mechanism for investors.</p>
3	<b>Strategies using Currency Derivatives</b>
	<p><b>A) Strategies using Currency Derivatives</b> – Market Participants – Hedgers, Speculators, Arbitrageurs, Computing pay offs from a portfolio of futures and trade remittances, Using foreign currency futures for hedging various kinds of foreign exchange exposures, Use of currency futures by speculators and arbitrageurs, trading spreads using currency futures, limitations of currency futures for hedgers.</p> <p><b>B) Trading in Currency Futures</b> - Currency futures contract specification, Other terminologies with respect to contract specifications, Trader workstation screen (TWS), Entities in the trading system, Types of orders, Price Limit Circuit Filter and Rules, regulations and bye laws of Exchange.</p>
4	<b>Clearing and Settlement of Currency Futures</b>
	<p><b>A) Clearing and Settlement in Currency Futures</b>- Clearing vs. Settlement, Clearing entities, Clearing mechanism, Regulatory guidelines on open position limits and Settlement mechanism.</p> <p><b>B) Risk Management in Currency Futures</b> - Risk management measures, Margin requirements, Mark-to-Market, Settlement, Margin collection and enforcement, Periodic Risk Evaluation Report, Surveillance and Unique Client Code (UCC).</p>

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**Course Structure**

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

**Semester IV**

No. of Courses	Semester IV	Credits
<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
<b><i>Group D: E-Commerce (Any Three out of Five)</i></b>		
1	E-Commerce Security and Law	<b>06</b>
2	Advance technology for E-Commerce	<b>06</b>
3	Management Information System	<b>06</b>
4	Digital Marketing	<b>06</b>
5	International Business, Law and Taxation	<b>06</b>
<b>Total Credits</b>		<b>18</b>



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**Group D: E-Commerce**

**1. E-Commerce Security and Law**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to E-Commerce Security	15
2	Security Threats and Measures	15
3	Introduction to Cyber Law	15
4	Cyberspace Laws	15
Total		60



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SN	Modules/ Units
1	<b>Introduction to E-Commerce Security</b>
	<ul style="list-style-type: none"> <li>E-commerce security: Concept, Need/Importance, Security Issues in E-Commerce- Security risks of e-commerce,</li> <li>Threats and Risk Management: Type of threats, Sources of threats, Security tools &amp; Risk – Types of security, management approach</li> <li>Network Security: Encryption, Protecting Web server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server</li> </ul>
2	<b>Security Threats and Measures</b>
	<ul style="list-style-type: none"> <li>Current threats, Cryptography, public key certificates and infrastructures, authentication and authorization certificates,</li> <li>Mobile code security, security of agent-based systems, secure electronic transactions, electronic payment systems, intellectual property protection,</li> <li>Symmetric and Asymmetric Cryptosystem, Role of electronic signature, EDI Security</li> </ul>
3	<b>Introduction to Cyber Law</b>
	<ul style="list-style-type: none"> <li>Introduction to Cyber Laws-World Scenario, Cyber-crime&amp; Laws in India and their limitations,</li> <li>Threats in Computer Systems: Virus, Cyber Crime, Hacking, Web Vandals, E-mail Abuse, Software Piracy and Patents.</li> <li>The problems of internet jurisdictions, Law relating to Electronic records, Importance of Electronic Records as Evidence.</li> </ul>
4	<b>Cyberspace Laws</b>
	<ul style="list-style-type: none"> <li>Cyberspace and Internet in India- Penalties, Offences and Compensation</li> <li>Protection of Cyber Consumers in India and CPA 1986, International efforts related to cyberspace laws, Trace an IP address,</li> <li>Security Tools, Client server network security, Encryption and concepts of public and private key infrastructure</li> </ul>



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***Group D: E-Commerce***

**2. Advance technology for E-Commerce**

***Modules at a Glance***

SN	Modules	No. of Lectures
1	Introduction to Advanced technology for E-commerce	15
2	Information Publishing Technology	15
3	E-commerce Success with Content Marketing	15
4	New Trends	15
Total		60



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SN	Modules/ Units
1	<b>Introduction to Advanced technology for E-commerce</b>
	<ul style="list-style-type: none"> <li>Advanced technology for E-commerce: Concept of E-commerce, Internet &amp; WWW, Functions,</li> <li>Types of technology, Electronic Data Interchange (EDI)- Benefits, Transaction and examples, Multimedia technology – desktop Video Conferencing</li> <li>Securing Network Transaction: Cryptology, Digital Signature, E-mail security</li> </ul>
2	<b>TCP/IP and Information Publishing Technology</b>
	<ul style="list-style-type: none"> <li>Internet Protocols – OSI Model, TCP/IP, FTP; LAN, WAN</li> <li>Information Publishing Technology - HTML, URL, HTTP, HTML FORM, CGI SERVICES,</li> <li>eXtensible Markup Language (XML) – Application and Architecture, Data Mining and Web Mining</li> </ul>
3	<b>Mobile Agents&amp; WAP</b>
	<ul style="list-style-type: none"> <li>Mobile Agents- Concept, Mobility and security issues, Client Server Approach v/s Mobile Agent based approach,</li> <li>Mobile computing, Mobile users in Global E-commerce, Coalition Formation</li> <li>Wireless Application Protocol (WAP) - Benefits and Architecture, Web Server and client (Web Browser).</li> </ul>
4	<b>New Trends</b>
	<ul style="list-style-type: none"> <li>New E-commerce Technology Trends, Broadband technologies, Affiliate Marketing, Content marketing - challenges,</li> <li>Key performance indicators (KPIs),Complex Server and Network Infrastructure, transitioning to Virtualization &amp; Cloud Computing, use of fully or partially outsourced IT support</li> <li>Supercharged Kiosks, Role of Instant Messaging (IM), Digital literacy and multimedia design</li> </ul>



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**Group D: E-Commerce**

**3. Management Information System**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to Management Information System (MIS)	15
2	Business & Designing Information System	15
3	Information and System Concept	15
4	Decision Support System & Development of MIS	15
Total		60



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SN	Modules/ Units
1	<b>Introduction to Management Information System (MIS)</b>
	<ul style="list-style-type: none"> <li>• MIS: Concept, Characteristics, Components, Strategic uses, Challenges of Global information system</li> <li>• Information System Resources: Selection of Business Software and Hardware, Business Network and Data Warehouses</li> <li>• Business Intelligence, Knowledge Management, System Planning and Development</li> </ul>
2	<b>Business &amp; Designing Information System</b>
	<ul style="list-style-type: none"> <li>• Classification of MIS: Transaction Process System (TPS), Process Control System (PCS), Enterprise Collaboration System (ECS), Business information system,</li> <li>• System Design: Conceptual Design, Objectives, Methods</li> <li>• Structuring Data of MIS: Pyramid structure, Querying, Aggregating and Visualizing Data</li> </ul>
3	<b>Information and System Concept</b>
	<ul style="list-style-type: none"> <li>• Information: Concept, Types, Dimensions of Information, Information Quality</li> <li>• System: Kinds, Elements of system, Human as information processing system</li> <li>• Need of IT Industry, Scope of Infrastructure Management, Attributes of Computing System</li> </ul>
4	<b>Decision Support System &amp; Development of MIS</b>
	<ul style="list-style-type: none"> <li>• Decision Making: Concept, Types, Simon's Model, Decision Making and MIS</li> <li>• Supporting Management Decision: Key Performance Indicators (KPI), Planning and Implementation.</li> <li>• Development of MIS: Steps in developing a right MIS, System Development Approaches, System analysis and design- Determinants and requirement</li> </ul>



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**Group D: E-Commerce**

**4. Digital Marketing**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to Digital Marketing & SEO	15
2	Google analytics and SMO	15
3	SEM and Social Media	15
4	Email and Mobile Marketing	15
Total		60



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SN	Modules/ Units
1	<b>Introduction to Digital Marketing &amp; SEO</b>
	<ul style="list-style-type: none"> <li>Digital Marketing - Introduction, Features, Strategies, Types, Aligning Internet with Business Objectives,</li> <li>User Behaviour &amp; Navigation, Branding &amp; User Experience, Customer Insights</li> <li>Search Engine Optimization(SEO) – Search Engines Basics, Functioning of Search Engines, On&amp;off-page Optimization,</li> </ul>
2	<b>Google analytics and SMO</b>
	<ul style="list-style-type: none"> <li>Google Analytics–Concepts, steps, Accounts-profiles and users navigation, Basic metrics,</li> <li>The main sections of Google Analytics reports-Traffic Sources, Direct referring and search traffic;</li> <li>Social Media Optimization (SMO) - Concepts, Pros &amp; Cons, bookmarking &amp; aggregating, content, content sharing, knowledge sharing; connecting to social networking</li> </ul>
3	<b>SEM and Social Media</b>
	<ul style="list-style-type: none"> <li>Search Engine Marketing (SEM) - Concept, Understanding Google search - Organic &amp; Paid, Overview of Google Adwords, Google Adsense, Microsoft AdCenter and Yahoo Search Marketing,</li> <li>Campaign Management, Pay Per Click (PPC) Management, Conversion Tracking, Targeting &amp; Analytics, Keyword Selection,</li> <li>Conversion Metrics- CPA, CTR, Campaigns - Google PPC Campaigns, LinkedIn Campaigns, Facebook Campaign, YouTube Advertising</li> </ul>
4	<b>Email and Mobile Marketing</b>
	<ul style="list-style-type: none"> <li>E-mail Marketing - User Behaviour, Segmentation, Key Metrics, Best Practice Case Studies, E-marketing strategies,</li> <li>Tracking landing pages, Choosing your metrics, A/B and Multivariate testing, Analyzing test results, Setting your budgets;</li> <li>Mobile Marketing - Concept, SMS Strategy, Mobile Advertising, Mobile Optimized Websites, Mobile Apps, Proximity Marketing,</li> </ul>



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**Revised Syllabus of Courses of  
Master of Commerce (M.Com) Programme at Semester IV  
(To be implemented from Academic Year- 2017-2018)**

**Group D: E-Commerce**

**5. International Business, Law and Taxation**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Use of Internet in the International Business	15
2	International Outsourcing and Ethics	15
3	International Law and Taxation	15
4	Government Intervention in International Business	15
Total		60



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SN	Modules/ Units
1	<b>Use of Internet in the International Business</b>
	<ul style="list-style-type: none"> <li>• International Business: Concept, Features, External and Internal Factors of International business</li> <li>• Internet and International business: Significance, Use of Internet, Impact of E-commerce and Barriers</li> <li>• International E-commerce business: Concept of E-business, Features, Evolution,</li> </ul>
2	<b>International Outsourcing and Ethics</b>
	<ul style="list-style-type: none"> <li>• Global outsourcing: Concept, Forms, Drivers, Development in IT-BPO Sector</li> <li>• International Outsourcing in India: Benefits, Growth Drivers of India, Limitations</li> <li>• Ethics in International e-Business, Constraint in e-Business in India, International e-Commerce Benchmarking,</li> </ul>
3	<b>International Law and Taxation</b>
	<ul style="list-style-type: none"> <li>• International Legal environment in E-commerce, European Community Law, Intellectual Property Law, Pillaging Patent</li> <li>• United States Taxation of International e-Commerce, Law and Policy of Organisation for Economic Co-operation and Development (OECD)</li> <li>• International Taxation and e-Commerce: Direct and Indirect taxation, Relevance of E-commerce, Effect of E-commerce on consumption taxes, Emerging Tax Policy,</li> </ul>
4	<b>Government Intervention in International Business</b>
	<ul style="list-style-type: none"> <li>• Instruments of Government Intervention: Tariff and Non- Tariff Barriers, Investment Barriers,</li> <li>• Policies regarding e-commerce: FDI Policy, Foreign Trade Policy, Export-Import Policy- Methods of E-payment, e-Documentations</li> <li>• Rationale for Government Intervention: Defensive and offensive rationale, Economic Freedom and Government Support</li> </ul>



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**Scheme of Examination:**

The performance of the learners will be evaluated in two components. One component will be the Internal Assessment component carrying 40% marks and the second component will be the Semester End Examination component carrying 60% marks.

**Internal Assessment:**

The Internal Assessment will consist of one class test of 40 marks for each course excluding projects. The question paper pattern will be shown as below:

### **Question Paper Pattern (Internal Assessment)**

Maximum Marks: 40 marks

Questions to be set: 03

Duration: 1½ hours

Question No	Particular	Marks
Q-1	Objective Questions Students to answer 10 sub questions out of 15 sub questions. (*Multiple choice/ True or False/ Match the columns/ Fill in the blanks)  <b>OR</b>  Objective Questions A) Sub Questions to be asked 08 and to be answered any 05 B) Sub Questions to be asked 08 and to be answered any 05 (*Multiple choice/ True or False/ Match the columns/ Fill in the blanks)	10 Marks
Q-2	Concept based short questions Students to answer 5 sub questions out of 8 sub questions.	10 Marks
Q-3	Practical problems or short questions Students to answer 02 sub questions out of 03 sub questions	20 Marks



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## Question Paper Pattern (Practical Courses)

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Practical Question	15 Marks
	<b>OR</b>	
Q-1	Practical Question	15 Marks
Q-2	Practical Question	15 Marks
	<b>OR</b>	
Q-2	Practical Question	15 Marks
Q-3	Practical Question	15 Marks
	<b>OR</b>	
Q-3	Practical Question	15 Marks
Q-4	Objective Question (Multiple Choice/ True or False/ Fill in the Blanks/ Match the Columns/ Short Questions.)	15 Marks
	<b>OR</b>	
Q-4	Short Notes (Any three out of five)	15 Marks

**Note:**

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



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## Question Paper Pattern (Theoretical Courses)

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Full length Question	15 Marks
	<b>OR</b>	
Q-1	Full length Question	15 Marks
Q-2	Full length Question	15 Marks
	<b>OR</b>	
Q-2	Full length Question	15 Marks
Q-3	Full length Question	15 Marks
	<b>OR</b>	
Q-3	Full length Question	15 Marks
Q-4	Objective Question (Multiple Choice/ True or False/ Fill in the Blanks/ Match the Columns/ Short Questions.)	15 Marks
	<b>OR</b>	
Q-4	Short Notes (Any three out of five)	15 Marks

**Note:**

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



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## **M.Com II**

### **Project work**

#### **Work Load:**

Work load for Project Work is 1 hour per batch of 15 students per week for the teacher. The student shall do field work and library work in the remaining 3 hours per week.

#### **Guidelines:**

- The project topic may be undertaken in any area of Elective Courses.
- Each of the students has to undertake a Project individually under the supervision of a teacher-guide.
- The student shall decide the topic in consultation with the teacher-guide concerned.
- University/college should allot P G Teacher for guidance to the students based on her / his specialization.
- There shall be double valuation of project by the teacher- guide concerned and an external examiner appointed by the University/College with equal weightage.
- The teacher-guide along with the external examiner appointed by the University/College for the valuation of project shall conduct viva voce examination with equal weightage.
- The date of viva voce shall be intimated to the students by the Department well in advance.
- The project report shall be prepared as per the broad guidelines given below:
  - a. Project Report shall be typed in Times New Roman with one and half line spacing in 12 Font Size and 1.5 spacing.
  - b. The size of the Project Report shall be with a minimum of 25,000 words and a maximum of 40,000 words. (
  - c. Project Report shall be printed on both sides of the paper.
  - d. The Project Report shall be bounded.

#### **Evaluation:**

The Project Report evaluation is for 60 Marks and the Viva –Voce examination is for 40 Marks (without presentation).

No marks will be allotted on the Project Report unless a candidate appears at the Viva-Voce Examination. Similarly, no marks will be allotted on Viva-Voce Examination unless a candidate submits his/her Project Report.

#### **Project Report (60 marks):**

Introduction and other areas covered	– 20 marks
Presentation, Analysis & Findings	-- 30 marks
Conclusion & Recommendations	-- 10 marks

#### **Viva-Voce (40 marks):**

In course of Viva-Voce Examination, the question may be asked in the following areas:	
Importance / relevance of the Study, Objective of the Study, Methodology of the Study/ Mode of Enquiry	-- 10 marks
Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study	-- 20 marks
Overall Impression (including Communication Skill)	-- 10 marks

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**Passing:**

- Minimum of Grade E in the project component
- In case of failing in the project work, the same project can be revised for ATKT examination.
- Absence of student for viva voce: If any student fails to appear for the viva voce on the date and time fixed by the department such student shall appear for the viva voce on the date and time fixed by the Department, such student shall appear for the viva voce only along with students of the next batch.

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# University of Mumbai



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

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

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



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# Bachelor of Management Studies (BMS) Programme

## Under Choice Based Credit, Grading and Semester System

### Course Structure

#### SYBMS

(To be implemented from Academic Year- 2017-2018)

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
1 & 2	*Any one group of courses from the following list of the courses	<b>06</b>	1 & 2	** Any one group of courses from the following list of the courses	<b>06</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>		<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Courses (AECC)</b>		<b>2A</b>	<b>Ability Enhancement Compulsory Courses (AECC)</b>	
3	Information Technology in Business Management - I	<b>03</b>	3	Information Technology in Business Management-II	<b>03</b>
<b>2B</b>	<b>Skill Enhancement Courses (SEC)</b>		<b>2B</b>	<b>Skill Enhancement Courses (SEC)</b>	
4	Foundation Course – III	<b>02</b>	4	Foundation course-IV	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>		<b>3</b>	<b>Core Courses (CC)</b>	
5	Business Planning & Entrepreneurial Management	<b>03</b>	5	Business Economics-II	<b>03</b>
6	Accounting for Managerial Decisions	<b>03</b>	6	Business Research Methods	<b>03</b>
7	Strategic Management	<b>03</b>	7	Production & Total Quality Management	<b>03</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

<b>*List of Skill Enhancement Courses (SEC) for Semester III (Any One)</b>		<b>**List of Skill Enhancement Courses (SEC) for Semester II (Any One)</b>	
1	Foundation Course (Environmental Management) - III	1	Foundation Course (Ethics & Governance) - IV
2	Foundation Course-Contemporary Issues-III	2	Foundation Course-Contemporary Issues-IV
3	Foundation Course in NSS - III	3	Foundation Course in NSS - IV
4	Foundation Course in NCC - III	4	Foundation Course in NCC - IV
5	Foundation Course in Physical Education- III	5	Foundation Course in Physical Education- IV
<b>Note: Course selected in Semester I will continue in Semester III &amp; IV</b>			



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<i>*List of group of Elective Courses(EC) for Semester III (Any two)</i>		<i>** List of group of Elective Courses(EC) for Semester IV (Any two)</i>	
<i>Group A: Finance Electives (Any Two Courses)</i>			
1	Basics of Financial Services	1	Financial Institutions & Markets
2	Introduction to Cost Accounting	2	Auditing
3	Equity & Debt Market	3	Strategic Cost Management
4	Corporate Finance	4	Corporate Restructuring
<i>Group B:Marketing Electives (Any Two Courses)</i>			
1	Consumer Behaviour	1	Integrated Marketing Communication
2	Product Innovations Management	2	Rural Marketing
3	Advertising	3	Event Marketing
4	Social Marketing	4	Tourism Marketing
<i>Group C: Human Resource Electives(Any Two Courses)</i>			
1	Recruitment & Selection	1	Human Resource Planning & Information System
2	Motivation and Leadership	2	Training & Development in HRM
3	Employees Relations & Welfare	3	Change Management
4	Organisation Behaviour & HRM	4	Conflict & Negotiation
<b>Note: Group Selected in Semester III will continue in Semester IV.</b>			



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**Bachelor of Management Studies (BMS)**  
**Programme**  
*Under Choice Based Credit, Grading and Semester System*  
**Course Structure**

(To be implemented from Academic Year- 2017-2018)

**Semester III**

No. of Courses	Semester III	Credits
1	<i>Elective Courses (EC)</i>	
1 & 2	*Any one group of courses from the following list of the courses	06
2	<i>Ability Enhancement Courses (AEC)</i>	
2A	<i>Ability Enhancement Compulsory Course (AECC)</i>	
3	Information Technology in Business Management - I	03
2B	<i>*Skill Enhancement Courses (SEC)</i>	
4	Any one course from the following list of the courses	02
3	<i>Core Courses (CC)</i>	
5	Business Planning & Entrepreneurial Management	03
6	Accounting for Managerial Decisions	03
7	Strategic Management	03
<b>Total Credits</b>		<b>20</b>

<i>*List of Skill Enhancement Courses (SEC) for Semester III (Any One)</i>	
1	Foundation Course (Environmental Management) - III
2	Foundation Course-Contemporary Issues-III
3	Foundation Course in NSS - III
4	Foundation Course in NCC - III
5	Foundation Course in Physical Education - III



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***Elective Courses (EC)***  
***Group A. Finance Electives***

## Modules at a Glance

## Objectives

SN	Objectives
1	The course aims at explaining the core concepts of business finance and its importance in managing a business
2	The objectives of develop a conceptual frame work of finance function and to acquaint the participants with the tools, types, instruments of financial system in the realm of Indian Financial Market.

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Sr. No.	Modules / Units
1	<b>Financial System:</b>
	<ul style="list-style-type: none"> <li>An overview of Financial System, Financial Markets, Structure of Financial Market (Organised and Unorganized Market), Components of Financial System, Major Financial Intermediaries, Financial Products, Function of Financial System, Regulatory Framework of Indian Financial System(Overview of SEBI and RBI-Role and Importance as regulators).</li> </ul>
2	<b>Commercial Banks, RBI And Development Banks</b>
	<ul style="list-style-type: none"> <li><b>Concept of Commercial Banks-</b> Functions, Investment Policy of Commercial Banks, Liquidity in Banks, Asset Structure of Commercial Banks, Non-Performing Assets, Interest Rate reforms, Capital Adequacy Norms.</li> <li><b>Reserve Bank of India-</b>Organisation &amp; Management, Role And Functions</li> <li><b>Development Banks-</b>Characteristics of Development Banks, Need And Emergence of Development Financial Institutions In India, Function of Development Banks.</li> </ul>
3	<b>Insurance:</b>
	<ul style="list-style-type: none"> <li>Concept, Basic Characteristics of Insurance, Insurance Company Operations, Principles of Insurance, Reinsurance, Purpose And Need Of Insurance, Different Kinds of Life Insurance Products, Basic Idea About Fire And Marine Insurance and Bancassurance</li> </ul>
4	<b>Mutual Funds:</b>
	<ul style="list-style-type: none"> <li>Concept of Mutual Funds, Growth of Mutual Funds in India, Features and Importance of Mutual Fund. Mutual Fund Schemes, Money Market Mutual Funds, Private Sector Mutual Funds, Evaluation of the Performance Of Mutual Funds, Functioning of Mutual Funds In India.</li> </ul>



  
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***Revised Syllabus of Courses of Bachelor of Management Studies (BMS)  
Programme at Semester III  
with Effect from the Academic Year 2017-2018***

***Elective Courses (EC)  
Group A. Finance Electives***

**2. Introduction to Cost Accounting**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction	15
2	Elements of Cost	20
3	Cost Projection	15
4	Emerging Cost Concepts	10
Total		60

***Objectives***

SN	Objectives
1	This course exposes the students to the basic concepts and the tools used in Cost Accounting
2	To enable the students to understand the principles and procedure of cost accounting and to apply them to different practical situations



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Sr. No.	Modules / Units
1	<b>Introduction</b>
	<ul style="list-style-type: none"> <li>Meaning, Nature and scope-Objective of Cost Accounting-Financial Accounting v/s Cost Accounting- Advantages and disadvantages of Cost Accounting- Elements of Costs-Cost classification (concept only)- - Installation of Cost Accounting System, Process (Simple and Inter process) and Job Costing ( Practical Problems)</li> </ul>
2	<b>Elements of Cost</b>
	<ul style="list-style-type: none"> <li><b>Material Costing</b>- Stock valuation (FIFO &amp; weighted average method), EOQ, EOQ with discounts, Calculation of Stock levels (Practical Problems)</li> <li><b>Labour Costing</b> – (Bonus and Incentive Plans) (Practical Problems)</li> <li><b>Overhead Costing</b> (Primary and Secondary Distribution)</li> </ul>
3	<b>Cost Projection</b>
	<ul style="list-style-type: none"> <li>Cost Sheet (Current and Estimated) ) ( Practical Problems)</li> <li>Reconciliation of financial accounts and cost accounting (Practical Problems)</li> </ul>
4	<b>Emerging Cost Concepts</b>
	Uniform Costing and Interfirm Comparison, Emerging Concepts – Target Costing, Benchmarking, JIT, The Balanced Scorecard; Strategic Based Control; concept, process, implementation of Balanced Scorecard, Challenges in implementation of Balanced Scorecard



  
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***Revised Syllabus of Courses of Bachelor of Management Studies (BMS)  
Programme at Semester III  
with Effect from the Academic Year 2017-2018***

***Elective Courses (EC)  
Group A. Finance Electives***

**3. Equity and Debt Market**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to Financial Market	15
2	Dynamics of Equity Market	15
3	Players in Debt Markets	15
4	Valuation of Equity & Bonds	15
Total		60

***Objectives***

SN	Objectives
1	This paper will enable the students to understand the evolution of various aspects of financial markets which in turn will help them in framing the financial policies, development of financial instruments and processes and evolving the strategies during crisis. The teaching will be done mainly through materials available on internet and published research papers



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Sr. No.	Modules / Units
1	Introduction to Financial Market
	<ul style="list-style-type: none"> <li>• <b>Equity market</b> – meaning &amp; definitions of equity share; Growth of Corporate sector &amp; simultaneous growth of equity shareholders; divorce between ownership and management in companies; development of Equity culture in India &amp; current position.</li> <li>• <b>Debt market</b> – Evolution of Debt markets in India; Money market &amp; Debt markets in India; Regulatory framework in the Indian Debt market.</li> </ul>
2	Dynamics of Equity Market
	<ul style="list-style-type: none"> <li>• <b>Primary:</b> <ol style="list-style-type: none"> <li>1) IPO – methods followed (simple numerical)</li> <li>2) Book building</li> <li>3) Role of merchant bankers in fixing the price</li> <li>4) Red herring prospectus – unique features</li> <li>5) Numerical on sweat equity, ESOP &amp; Rights issue of shares</li> </ol> </li> <li>• <b>Secondary:</b> <ol style="list-style-type: none"> <li>1) Definition &amp; functions of stock exchanges</li> <li>2) Evolution &amp; growth of stock exchanges</li> <li>3) Stock exchanges in India</li> <li>4) NSE, BSE OTCEI &amp; overseas stock exchanges</li> <li>5) Recent developments in stock exchanges</li> <li>6) Stock market Indices</li> </ol> </li> </ul>
3	Players in debt markets:
	<ul style="list-style-type: none"> <li>• <b>Players in debt markets:</b> <ol style="list-style-type: none"> <li>1) Govt. securities</li> <li>2) Public sector bonds &amp; corporate bonds</li> <li>3) open market operations</li> <li>4) Security trading corp. of India</li> <li>5) Primary dealers in Govt. securities</li> </ol> </li> <li>• <b>Bonds:</b> <ol style="list-style-type: none"> <li>1) Features of bonds</li> <li>2) Types of bonds</li> </ol> </li> </ul>
4	Valuation of Equity & Bonds
	<ul style="list-style-type: none"> <li>• <b>Valuation of equity:</b> <ol style="list-style-type: none"> <li>1. Balance sheet valuation</li> <li>2. Dividend discount model(zero growth, constant growth &amp; multiple growth)</li> <li>3. Price earning model</li> </ol> </li> <li>• <b>Valuation of bonds</b> <ol style="list-style-type: none"> <li>1. Determinants of the value of bonds</li> <li>2. Yield to Maturity</li> <li>3. Interest rate risk</li> <li>4. Determinants of Interest Rate Risk</li> </ol> </li> </ul>



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***Revised Syllabus of Courses of Bachelor of Management Studies (BMS)  
Programme at Semester III  
with Effect from the Academic Year 2017-2018***

***Elective Courses (EC)  
Group A. Finance Electives***

**4. Corporate Finance**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction	15
2	Capital Structure and Leverage	15
3	Time Value of Money	15
4	Mobilisation of Funds	15
Total		60

***Objectives***

SN	Objectives
1	The objectives of develop a conceptual frame work of finance function and to acquaint the participants with the tools techniques and process of financial management in the realm of financial decision making
2	The course aims at explaining the core concepts of corporate finance and its importance in managing a business
3	To providing understanding of nature, importance, structure of corporate finance related areas and to impart knowledge regarding source of finance for a business



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Sr. No.	Modules / Units
1	<b>Introduction</b>
	<ul style="list-style-type: none"> <li>• <b>Introduction To Corporate Finance:</b> Meaning, Principles of Corporate Finance, Significance of Corporate Finance, Amount of Capitalisation, Over Capitalisation and Under Capitalisation, Fixed capital and Working Capital funds.</li> <li>• <b>Introduction to ownership securities</b>– Ordinary Shares, Reference Shares, Creditor Ship Securities, Debtors and Bonds, Convertible Debentures, Concept of Private Placement of Securities.</li> </ul>
2	<b>Capital Structure and Leverage</b>
	<ul style="list-style-type: none"> <li>• Introduction to Capital Structure theories, EBIT – EPS analysis for Capital Structure decision.</li> <li>• Cost of Capital – Cost of Debt, Cost of Preference Shares, Cost of Equity Shares and Cost of Retained Earnings, Calculation of Weighted Cost of Capital.</li> <li>• Introduction to concept of Leverage - Operating Leverage, Financial Leverage and Combined Leverage.</li> </ul>
3	<b>Time Value of Money</b>
	<ul style="list-style-type: none"> <li>• Introduction to Time Value of Money – compounding and discounting</li> <li>• Introduction to basics of Capital Budgeting (time value of money based methods) – NPV and IRR (Net Present Value and Internal Rate of Return)</li> <li>• Importance of Risk and Return analysis in Corporate Finance</li> </ul>
4	<b>Mobilisation of Funds</b>
	<p>Public deposits and RBI regulations, Company deposits and SEBI regulations, Protection of depositors, RBI and public deposits with NBFC's.</p> <p>Foreign capital and collaborations, Foreign direct Investment (FDI)</p> <p>Emerging trends in FDI</p> <p>Global Depositary Receipts, Policy development, Capital flows and Equity Debt.</p> <p>Brief introduction &amp; sources of short term Finance Bank Overdraft, Cash Credit, Factoring</p>



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Ghanshyamdas Saraf College  
Of Arts & Commerce



***Revised Syllabus of Courses of Bachelor of Management Studies (BMS)  
Programme at Semester III  
with Effect from the Academic Year 2017-2018***

***Elective Courses (EC)  
Group B. Marketing Electives***

**1. Consumer Behaviour**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction To Consumer Behaviour:	14
2	Individual- Determinants of Consumer Behaviour	16
3	Environmental Determinants of Consumer Behaviour	15
4	Consumer decision making models and New Trends	15
<b>Total</b>		<b>60</b>

***Objectives***

SN	Objectives
1	The basic objective of this course is to develop an understanding about the consumer decision making process and its applications in marketing function of firms
2	This course is meant to equip undergraduate students with basic knowledge about issues and dimensions of Consumer Behaviour. Students are expected to develop the skill of understanding and analysing consumer information and using it to create consumer- oriented marketing strategies.



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Sr. No.	Modules / Units
1	<b>Introduction To Consumer Behaviour:</b>
	<ul style="list-style-type: none"> <li>• Meaning of Consumer Behaviour, Features and Importance</li> <li>• Types of Consumer (Institutional &amp; Retail), Diversity of consumers and their behaviour- Types Of Consumer Behaviour</li> <li>• Profiling the consumer and understanding their needs</li> <li>• Consumer Involvement</li> <li>• Application of Consumer Behaviour knowledge in Marketing</li> <li>• Consumer Decision Making Process and Determinants of Buyer Behaviour, factors affecting each stage, and Need recognition.</li> </ul>
2	<b>Individual- Determinants of Consumer Behaviour</b>
	<ul style="list-style-type: none"> <li>• Consumer Needs &amp; Motivation (Theories - Maslow, Mc Cleland).</li> <li>• Personality – Concept, Nature of personality, Freudian, non - Freudian and Trait theories, Personality Traits and it's Marketing significance, Product personality and brand personification.</li> <li>• Self Concept – Concept</li> <li>• Consumer Perception</li> <li>• Learning - Theory, Nature of Consumer Attitudes, Consumer Attitude Formation &amp; Change.</li> <li>• Attitude - Concept of attitude</li> </ul>
3	<b>Environmental Determinants of Consumer Behaviour</b>
	<ul style="list-style-type: none"> <li>• Family Influences on Buyer Behaviour,</li> <li>• Roles of different members, needs perceived and evaluation rules.</li> <li>• Factors affecting the need of the family, family life cycle stage and size.</li> <li>• Social Class and Influences.</li> <li>• Group Dynamics &amp; Consumer Reference Groups, Social Class &amp; Consumer Behaviour - Reference Groups, Opinion Leaders and Social Influences In-group versus out-group influences, role of opinion leaders in diffusion of innovation and in purchase process.</li> <li>• Cultural Influences on Consumer Behaviour Understanding cultural and sub-cultural influences on individual, norms and their role, customs, traditions and value system.</li> </ul>
4	<b>Consumer decision making models and New Trends</b>
	<ul style="list-style-type: none"> <li>• Consumer Decision making models: Howard Sheth Model, Engel Blackwell, Miniard Model, Nicosia Models of Consumer Decision Making</li> <li>• Diffusion of innovations Process of Diffusion and Adoption, Innovation, Decision process, Innovator profiles</li> <li>• E-Buying behaviour The E-buyer vis-a vis the Brick and Mortar buyer, Influences on E-buying</li> </ul>



  
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***Elective Courses (EC)  
Group B. Marketing Electives***

**2. Product Innovations Management**


***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Innovations Management	15
2	Managerial Aspects of Innovations functions	15
3	Product innovations, Process Innovations and Innovations Diffusion	15
4	New Product Development Strategy	15
Total		60

***Objectives***

SN	Objectives
1	To understand the concept of innovations and relevance of innovations in the present day scenario.
2	To understand the importance of protecting innovations and legal aspects related to innovations
3	To study product innovations, process innovations and innovations diffusion
4	To acquaint the students with stages in new product development



  
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Sr. No.	Modules / Units
1	<b>Innovations Management</b> <ul style="list-style-type: none"> <li>• <b>Introduction -Innovations Management</b> Innovations: Concept; Features; Types of Innovations; Innovations management; Features of Innovations Management; Significance of innovations; Principles of innovations.</li> <li>• <b>Thinking Tools for Innovations</b> Left and right brain thinking; Creative thinking; Traditional V/S Creative thinking; Intuition; Introduction to creativity; Process of creativity; Creativity methods</li> <li>• <b>Legal Aspects of innovations</b> Safeguarding innovations; Concept of Intellectual Property Rights; Patents; Patenting trends; trademarks; Industrial designs; Copyrights ;Trade secrets</li> </ul>
2	<b>Managerial Aspects of Innovations functions</b> <ul style="list-style-type: none"> <li>• <b>Organizing for Innovations</b> Introduction; Concepts; Organizational theories and structures; Traits of innovative organization; Factors influencing organizational design and Size decision.</li> <li>• <b>Strategizing Innovations</b> Introduction; Innovations as a strategy component; Developing innovation strategy; Innovation strategies; Market standing based strategies.</li> <li>• <b>Managing Innovations Functions</b> Introduction; Style at the top; Planning; Organizing; Staffing; Controlling; Characteristics of good management</li> <li>• <b>Climate and culture for innovations</b> Introduction; Need for creative organizations; Characteristics of creative organizations; Creating creative organizations – 7s framework; Fostering innovations climate and culture.</li> </ul>
3	<b>Product innovations, Process Innovations and Innovations Diffusion</b> <ul style="list-style-type: none"> <li>• <b>Introduction to product innovations</b> Types of new products; Technology strategy for product innovation; New product development process; Packaging innovations; Positioning innovations; New product failures; Cases of Innovating companies.</li> <li>• <b>Process Innovations</b> Introduction; Concept of Process; Features of process; Types of process innovations; Process Management; Process improvement methods; Business process reengineering; Benchmarking.</li> <li>• <b>Innovations Diffusion</b> Introduction; Concept of diffusion and adoption; Impact of innovations; Diffusion as an integral part of innovation strategy; Innovations diffusion theories; Factors influencing diffusion strategy; Internalization of innovations.</li> </ul>
4	<b>New Product Development Strategy</b> <ul style="list-style-type: none"> <li>• <b>New Product Development and Product specifications</b> Concept of new product development, specifications: Establishment of specifications, Establishing Target specifications; Setting the final specifications.</li> <li>• <b>Concept Generation, Selection and Testing</b> 5 step methods of concept generation, Methods for selecting a concept; Benefits of choosing a structured method; Concept screening; Concept scoring, 7- Test method of concept testing.</li> <li>• <b>Product testing</b> Introduction, Purpose of product testing; Overriding concerns of product testing; Major decision in constructing a product test.</li> </ul>



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***Elective Courses (EC)  
Group B. Marketing Electives***

**3. Advertising**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to Advertising	15
2	Strategy and Planning Process in Advertising	15
3	Creativity in Advertising	15
4	Budget, Evaluation, Current trends and careers in Advertising	15
Total		60

***Objectives***

SN	Objectives
1	To understand and examine the growing importance of advertising
2	To understand the construction of an effective advertisement
3	To understand the role of advertising in contemporary scenario
4	To understand the future and career in advertising



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Sr. No.	Modules / Units
1	<b>Introduction to Advertising</b>
	<ul style="list-style-type: none"> <li>• Definition, Evolution of Advertising, Importance, Scope, Features, Benefits, Five M's of Advertising</li> <li>• Types of Advertising –consumer advertising, industrial advertising, institutional advertising, classified advertising, national advertising, generic advertising</li> <li>• Theories of Advertising : Stimulus Theory, AIDA, Hierarchy Effects Model, Means – End Theory, Visual Verbal Imaging, Cognitive Dissonance</li> <li>• Ethics and Laws in Advertising : Puffery, Shock Ads, Subliminal Advertising, Weasel Claim, Surrogate Advertising, Comparative Advertising Code of Ethics, Regulatory Bodies, Laws and Regulation – CSR, Public Service Advertising, Corporate Advertising, Advocacy Advertising</li> <li>• Social, cultural and Economic Impact of Advertising, the impact of ads on Kids, Women and Advertising</li> </ul>
2	<b>Strategy and Planning Process in Advertising</b>
	<ul style="list-style-type: none"> <li>• Advertising Planning process &amp; Strategy : Introduction to Marketing Plan, Advertising Plan- Background, situational analysis related to Advertising issues, Marketing Objectives, Advertising Objectives, Target Audience, Brand Positioning (equity, image personality), creative Strategy, message strategy, media strategy, Integration of advertising with other communication tools</li> <li>• Role of Advertising in Marketing Mix : Product planning, product brand policy, price, packaging, distribution, Elements of Promotion, Role of Advertising in PLC</li> <li>• Advertising Agencies – Functions – structure – types - Selection criteria for Advertising agency – Maintaining Agency–client relationship, Agency Compensation.</li> </ul>
3	<b>Creativity in Advertising</b>
	<ul style="list-style-type: none"> <li>• Introduction to Creativity – definition, importance, creative process , Creative strategy development – Advertising Campaign – determining the message theme/major selling ideas – introduction to USP – positioning strategies – persuasion and types of advertising appeals – role of source in ads and celebrities as source in Indian ads – execution styles of presenting ads.</li> <li>• Role of different elements of ads – logo, company signature, slogan, tagline, jingle, illustrations, etc –</li> <li>• Creating the TV commercial – Visual Techniques, Writing script, developing storyboard, other elements (Optical, Soundtrack, Music)</li> <li>• Creating Radio Commercial – words, sound, music – scriptwriting the commercial – clarity, coherence, pleasantness, believability, interest, distinctiveness</li> <li>• Copywriting: Elements of Advertisement copy – Headline, sub-headline, Layout, Body copy, slogans. Signature, closing idea, Principles of Copywriting for print, OOH, essentials of good copy, Types of Copy, Copy Research</li> </ul>



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Sr. No.	Modules / Units
4	<b>Budget, Evaluation, Current trends and careers in Advertising</b>
	<ul style="list-style-type: none"> <li>• Advertising Budget – Definition of Advertising Budget, Features, Methods of Budgeting</li> <li>• Evaluation of Advertising Effectiveness – Pre-testing and Post testing Objectives, Testing process for Advertising effectiveness, Methods of Pre-testing and Post-testing, Concept testing v/s Copy testing</li> <li>• Current Trends in Advertising : Rural and Urban Advertising, Digital Advertising, Content Marketing (Advertorials), retail advertising, lifestyle advertising, Ambush Advertising, Global Advertising – scope and challenges – current global trends</li> <li>• Careers in Advertising : careers in Media and supporting firms, freelancing options for career in advertising, role of Advertising Account Executives, campaign Agency family tree – topmost advertising agencies and the famous advertisements designed by them</li> </ul>

*Jaypals*

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Group B. Marketing Electives**

**4. Social Marketing**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Social Marketing & Its Environment	15
2	Social Marketing Plan, STP and Marketing Mix	15
3	Managing Behaviour for Social Change & NPO & CSR	15
4	Social marketing – A Sectoral Overview & Careers	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	Understand the concept of social marketing, compare and contrast marketing in a profit-oriented corporate and a nonprofit social environment.
2	Analyze the impact of environment on social marketing & study the various behavior models/frameworks/theories for social change.
3	To study the basis of Segmentation, Targeting and Positioning and identify marketing mix of social marketing.
4	To provide an overview of the Not for Profit Sector (NPO) and comment on the CSR provision in the companies act of 2013.
5	To study overview of social marketing in various key sectors and Identify basic ethical issues in Social marketing and appreciate the careers in Social Marketing



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Sr. No.	Modules / Units
1	<b>Introduction to Social Marketing &amp; Its Environment</b>
	<p>Definition of Social Marketing, Features, Need for Social Marketing, Evolution of Social Marketing, Social Marketing v/s Commercial Marketing, Challenges of Social Marketing. Social Marketing Unique Value Proposition, Relevance of Social marketing.</p> <p>Environment in Social Marketing, Components, Impact of Environment on Social Marketing.</p>
2	<b>Social Marketing Plan, STP and Marketing Mix</b>
	<ul style="list-style-type: none"> <li>• <b>Social Marketing Plan, Segmentation, Targeting &amp; Positioning</b> Social Marketing Plan, Steps in developing social marketing plan, importance of planning. Segmentation, Basis of Segmentation, Criteria for evaluating segments, Targeting, Selecting Target Audience for Social Marketing, Positioning and Types of positioning.</li> <li>• <b>Social Marketing Mix</b> <ol style="list-style-type: none"> <li>1. Product: Social Product, Level of Product, Social Product Branding Decision.</li> <li>2. Price: Monetary and non-monetary incentives for desired behavior, Pricing Objectives, Pricing Strategies.</li> <li>3. Place: 5 A's of Distribution of Product in social marketing, Types of distribution channel</li> <li>4. Promotion: Developing a Promotion Mix for social product, Message Strategy, Messenger Strategy, Creativity Strategy, selecting communication channel.</li> </ol> </li> </ul>
3	<b>Managing Behaviour for Social Change &amp; NPO &amp; CSR</b>
	<ul style="list-style-type: none"> <li>• <b>Managing Behaviour for Social Change</b> Types of Behaviour Objectives, Knowledge objectives and belief objectives, Behaviour Change Models, Theories and Frameworks: Social Norm Theory, The diffusion of innovation model, The health belief model, The ecological model, Theory of reasoned action and theory of planned behaviour. Social Cognitive theory/social learning, The behavioural economics framework and the nudge factor, the science of habit framing,</li> <li>• <b>Not for Profit Organization (NPO) &amp; CSR</b> Meaning, NGO, Voluntary Organization, Third Sector, NPO Sector. Status of Voluntary sector in India. Starting a Voluntary Organization in India: Trust, Society, Section 8 Company under the Companies Act of 2013. CSR, Meaning, Overview of CSR in India, Overview of CSR rules for corporation under Companies Act of 2013, CSR Impact Evaluation. Need for Governance in Not for Profit Sector, Ethics in Social Marketing</li> </ul>
4	<b>Social Marketing – A Sectoral Overview &amp; Careers</b>
	<ul style="list-style-type: none"> <li>• Marketing Health</li> <li>• Marketing Education</li> <li>• Marketing Medicare</li> <li>• Marketing Sanitation</li> <li>• Marketing Financial Literacy &amp; Savings</li> <li>• Marketing Digital Literacy</li> <li>• Marketing of Social Issues of Youth.</li> <li>• Social Work as a profession and Social Entrepreneurship, Careers in Social Marketing.</li> </ul>



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***Elective Courses (EC)  
Group C. Human Resource Electives***

**1. Recruitment & Selection**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Recruitment	18
2	Selection	15
3	Induction	15
4	Soft Skills	12
Total		60

***Objectives***

SN	Objectives
1	The objective is to familiarize the students with concepts and principles, procedure of Recruitment and Selection in an organization.
2	To give an in depth insight into various aspects of Human Resource management and make them acquainted with practical aspect of the subject.



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Sr. No.	Modules / Units
1	<b>Recruitment</b>
	<ul style="list-style-type: none"> <li>• <b>Concepts of Recruitment</b>- Meaning, Objectives, Scope &amp; Definition, Importance and relevance of Recruitment.</li> <li>• <b>Job Analysis</b>--Concept, Specifications, Description, Process And Methods, Uses of Job Analysis</li> <li>• <b>Job Design</b>--Introduction, Definition, Modern Techniques, Factors affecting Job Design, Contemporary Issues in Job Designing.</li> <li>• <b>Source or Type of Recruitment</b>– a) Direct/Indirect, b)Internal/ External. Internal-Notification, Promotion– Types, Transfer –Types, Reference External-Campus Recruitment, Advertisement, Job Boards Website/Portals, Internship, Placement Consultancies-Traditional (In-House, Internal Recruitment, On Campus, Employment And Traditional Agency). Modern (Recruitment Books, Niche Recruitments, Internet Recruitment, Service Recruitment, Website and Job, Search Engine, Social Recruiting and Candidate Paid Recruiters).</li> <li>• <b>Technique of Recruitment</b>-Traditional Vs Modern Recruitment</li> <li>• <b>Evaluation of Recruitment</b>-Outsourcing Programme</li> </ul>
2	<b>Selection</b>
	<ul style="list-style-type: none"> <li>• <b>Selection</b>-Concept of Selection, Criteria for Selection, Process, Advertisement and Application (Blank Format).</li> <li>• <b>Screening</b>-Pre and Post Criteria for Selection, Steps of Selection</li> <li>• <b>Interviewing</b>-Types and Guidelines for Interviewer &amp; Interviewee, Types of Selection Tests, Effective Interviewing Techniques.</li> <li>• <b>Selection Hurdles</b> and Ways to Overcome Them</li> </ul>
3	<b>Induction</b>
	<ul style="list-style-type: none"> <li>• <b>Induction</b>-Concept, Types-Formal /Informal, Advantages of Induction ,How to make Induction Effective</li> <li>• <b>Orientation &amp; On boarding</b>-Programme and Types, Process.</li> <li>• <b>Socialisation</b>-Types-Anticipatory, Encounter, Setting in, Socialisation Tactics</li> <li>• <b>Current trends</b> in Recruitment and Selection Strategies– with respect to Service, Finance, I.T., Law And Media Industry</li> </ul>
4	<b>Soft Skills</b>
	<ul style="list-style-type: none"> <li>• Preparing Bio-data and C.V.</li> <li>• Social and Soft Skills – Group Discussion &amp;Personal Interview, Video and Tele Conferencing Skills,</li> <li>• Presentation and Negotiation Skills, Aesthetic Skills,</li> <li>• Etiquettes-Different Types and Quitting Techniques.</li> <li>• Exit Interview-Meaning, importance.</li> </ul>



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***Elective Courses (EC)  
Group C. Human Resource Electives***

***2. Motivation & Leadership***

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Motivation -I	12
2	Motivation-II	15
3	Leadership-I	17
4	Leadership-II	16
Total		60

***Objectives***

SN	Objectives
1	To gain knowledge of the leadership strategies for motivating people and changing organizations
2	To study how leaders facilitate group development and problem solving and work through problems and issues as well as transcend differences
3	To acquaint the students about practical approaches to Motivation and Leadership & its application in the Indian context



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Sr. No.	Modules / Units
1	<b>Motivation-I</b>
	<ul style="list-style-type: none"> <li>• Concept of motivation, Importance, Tools of Motivation.</li> <li>• Theory Z, Equity theory.</li> <li>• Process Theories-Vroom's Expectancy Theory, Valency-Four drive model.</li> </ul>
2	<b>Motivation-II</b>
	<ul style="list-style-type: none"> <li>• East v/s West, motivating workers (in context to Indian workers)</li> <li>• The Indian scene – basic differences.</li> <li>• Work –Life balance – concept, differences, generation and tips on work life balance.</li> </ul>
3	<b>Leadership-I</b>
	<ul style="list-style-type: none"> <li>• Leadership– Meaning, Traits and Motives of an Effective Leader, Styles of Leadership.</li> <li>• Theories –Trait Theory, Behavioural Theory, Path Goal Theory.</li> <li>• Transactional v/s Transformational leaders.</li> <li>• Strategic leaders– meaning, qualities.</li> <li>• Charismatic Leaders– meaning of charisma, Qualities, characteristics, types of charismatic leaders (socialized, personalized, office-holder, personal, divine)</li> </ul>
4	<b>Leadership-II</b>
	<ul style="list-style-type: none"> <li>• Great leaders, their style, activities and skills (Ratan Tata, Narayan Murthy, Dhirubhai Ambani, Bill Gates, Mark Zuckerberg, Donald Trump)</li> <li>• Characteristics of creative leaders and organization methods to enhance creativity (Andrew Dubrein).</li> <li>• Contemporary issues in leadership–Leadership roles, team leadership, mentoring, self leadership, online leadership, finding and creating effective leader.</li> </ul>



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**Elective Courses (EC)  
Group C. Human Resource Electives**

**3. Employees Relations & Welfare**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Overview of Employee Relations and Collective Bargaining	15
2	Overview of Employee Welfare	15
3	Welfare and Work Environment Management	15
4	Workers Participation and Employee Grievance	15
Total		60

**Objectives**

SN	Objectives
1	To understand the nature and importance of employee relations in an organization
2	To understand the importance of collective bargaining and Workers participation
3	To understand the causes and effects of employee grievances as well as the procedure to solve the same



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Sr. No.	Modules / Units
1	<b>Overview of Employee Relations and Collective Bargaining</b>
	<ul style="list-style-type: none"> <li>• <b>Employee Relations</b> - Meaning, Scope, Elements of Employee Relations, Role of HR in Employee Relations</li> <li>• <b>Employee Relation Policies</b> – Meaning and Scope.</li> <li>• <b>Ways to Improve Employee Relations</b></li> <li>• <b>Collective Bargaining</b> – Meaning, Characteristics, Need and Importance, Classification of collective bargaining - Distributive bargaining, Integrative bargaining, Attitudinal structuring and Intra-organizational bargaining; Principles of Collective Bargaining, Process, Causes for Failure of Collective Bargaining, Conditions for Successful Collective Bargaining</li> <li>• <b>Collective Bargaining Strategies</b> - Parallel or Pattern Bargaining, Multi-employer or Coalition Bargaining, Multi-unit or Coordinated Bargaining, and Single-unit Bargaining</li> <li>• <b>Current Trends</b> in Collective Bargaining</li> </ul>
2	<b>Overview of Employee Welfare</b>
	<ul style="list-style-type: none"> <li>• Meaning, Need for Employee Welfare, Principles of Employee/ Labour Welfare, Scope for Employee/ Labour Welfare in India, Types of Welfare Services – Individual and Group.</li> <li>• <b>Historical Development of Employee/ Labour Welfare in India</b> – Pre and Post-Independence, Employee/ Labour Welfare Practices in India</li> <li>• <b>Approaches to Employee/ Labour Welfare</b> – Paternalistic, Atomistic, Mechanistic, Humanistic approach</li> <li>• <b>Theories of Employee Welfare</b>—Policing Theory, Religion Theory, Philanthropic Theory, Trusteeship Theory, Public Relations Theory, Functional Theory</li> <li>• <b>Administration of Welfare Facilities</b> – Welfare Policy, Organisation of Welfare, Assessment of Effectiveness.</li> </ul>
3	<b>Welfare and Work Environment Management</b>
	<ul style="list-style-type: none"> <li>• <b>Agencies for Labour Welfare</b> – Central Government, State Government, Employers, Trade Union</li> <li>• <b>Women Welfare</b> - Meaning, Need for women welfare, Provision of Factories Act as applicable for women welfare</li> <li>• <b>Responsibility of Employers towards labour welfare</b></li> <li>• <b>Work Environment Management</b> – Meaning, Need for healthy work environment, measures for providing healthy work, Fatigue at work – Meaning, Causes and Symptoms of Fatigue, Boredom at Workplace – Meaning, Hazards at Workplace – Meaning, Types of Hazards – Physical and Social, Hazard Management – Meaning and Process, Hazard Audit - Concept</li> <li>• <b>Accidents and Safety Issues at Workplace</b> – Safety, Safety Culture</li> </ul>
4	<b>Workers Participation and Employee Grievance</b>
	<ul style="list-style-type: none"> <li>• <b>Workers Participation in Management</b> – Concept, Pre-requisites, forms &amp; levels of participation, Benefit of Workers Participation in Management, Importance of employee stock option plans as a method of participation.</li> <li>• <b>Employee Grievance</b> – Meaning, Features, Causes and Effects of Employee Grievances, Employee Grievance Handling Procedure, Effective Ways of Handling Grievance</li> <li>• <b>Role of Industrial Relations Manager in Promoting &amp; Establishing Peaceful Employee Relations</b></li> </ul>



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***Elective Courses (EC)  
Group C. Human Resource Electives***

**4. Organisation Behaviour & HRM**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Organisational Behaviour I	12
2	Organisational Behaviour II	13
3	Human Resource Management-I	17
4	Human Resource Management-II	18
Total		60

***Objectives***

SN	Objectives
1	The objective of this course is to familiarize the student with the fundamental aspects of Various issues associated with Human Resource Management as a whole.
2	The course aims to give a comprehensive overview of Organization Behaviour as a separate area of management.
3	To Introduce the basic concepts, functions and processes & create an awareness of the role, functions and functioning of Human Resource Management & OB.



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Sr. No.	Modules / Units
1	<b>Organisational Behaviour-I</b>
	<ul style="list-style-type: none"> <li>• Introduction to Organizational Behaviour-Concept, definitions, Evolution of OB</li> <li>• Importance of Organizational Behaviour-Cross Cultural Dynamics, Creating Ethical Organizational Culture &amp; Climate</li> <li>• Individual and Group Behaviour-OB models–Autocratic, Custodial, Supportive, Collegial &amp; SOBC in context with Indian OB</li> <li>• Human Relations and Organizational Behaviour</li> </ul>
2	<b>Organisational Behaviour-II</b>
	<ul style="list-style-type: none"> <li>• Managing Communication: Conflict management techniques.</li> <li>• Time management strategies.</li> <li>• Learning Organization and Organizational Design</li> <li>• Rewards and Punishments-Termination, layoffs, Attrition, Retrenchment, Separations, Downsizing</li> </ul>
3	<b>Human Resource Management-I</b>
	<ul style="list-style-type: none"> <li>• HRM-Meaning, objectives, scope and functions</li> <li>• HRP-Definition, objectives, importance, factors affecting HRP, Process of HRP, Strategies of HRM , Global HR Strategies</li> <li>• HRD-Concept ,meaning, objectives, HRD functions</li> </ul>
4	<b>Human Resource Management-II</b>
	<ul style="list-style-type: none"> <li>• Performance Appraisal: concept, process, methods and problems, KRA'S</li> <li>• Compensation-concept, components of Pay Structure, Wage and salary administration, Incentives and Employee benefits.</li> <li>• Career planning-concept of career Planning, Career stages and carrier planning</li> </ul>



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**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester III  
with Effect from the Academic Year 2017-2018**

**2. Ability Enhancement Courses (AEC)  
2A. Ability Enhancement Compulsory Course**

**3. Information Technology in Business Management-I**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to IT Support in Management	15
2	Office Automation using MS-Office	15
3	Email, Internet and its Applications	15
4	E-Security	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To learn basic concepts of Information Technology, its support and role in Management, for managers
2	Module II comprises of practical hands on training required for office automation. It is expected to have practical sessions of latest MS-Office software
3	To understand basic concepts of Email, Internet and websites, domains and security therein
4	To recognize security aspects of IT in business, highlighting electronic transactions, advanced security features



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Sr. No.	Modules / Units
1	<b>Introduction to IT Support in Management</b> <ul style="list-style-type: none"> <li>• <b>Information Technology concepts</b> Concept of Data, Information and Knowledge Concept of Database</li> <li>• <b>Introduction to Information Systems and its major components.</b> Types and Levels of Information systems. Main types of IT Support systems Computer based Information Systems (CBIS) <ul style="list-style-type: none"> <li>▪ Types of CBIS - brief descriptions and their interrelationships/hierarchies</li> <li>▪ Office Automation System(OAS)</li> <li>▪ Transaction Processing System(TPS)</li> <li>▪ Management Information System(MIS)</li> <li>▪ Decision Support Systems (DSS)</li> <li>▪ Executive Information System(EIS)</li> <li>▪ Knowledge based system, Expert system</li> </ul> </li> <li>• <b>Success and Failure of Information Technology.</b> Failures of Nike and AT&amp;T</li> <li>• <b>IT Development Trends.</b> Major areas of IT Applications in Management</li> <li>• <b>Concept of Digital Economy and Digital Organization.</b></li> <li>• <b>IT Resources</b> Open Source Software - Concept and Applications. Study of Different Operating Systems. (Windows / Linux/ DOS)</li> </ul>
2	<b>Office Automation using MS Office</b> <ul style="list-style-type: none"> <li>• <b>Learn Word:</b> Creating/Saving of Document Editing and Formatting Features Designing a title page, Preparing Index, Use of SmartArt Cross Reference, Bookmark and Hyperlink. Mail Merge Feature.</li> <li>• <b>Spreadsheet application (e.g. MS-Excel/openoffice.org)</b> Creating/Saving and editing spreadsheets Drawing charts. Using Basic Functions: text, math &amp; trig, statistical, date &amp; time, database, financial, logical Using Advanced Functions : Use of Vlookup/Hlookup Data analysis – sorting data, filtering data (AutoFilter , Advanced Filter), data validation, what-if analysis (using data tables/scenarios), creating sub-totals and grand totals, pivot table/chart, goal seek/solver,</li> <li>• <b>Presentation Software</b> Creating a presentation with minimum 20 slides with a script. Presenting in different views, Inserting Pictures, Videos, Creating animation effects on them Slide Transitions, Timed Presentations Rehearsal of presentation</li> </ul>



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Sr. No.	Modules / Units
3	<b>Email, Internet and its Applications</b> <ul style="list-style-type: none"> <li>• <b>Introduction to Email</b> Writing professional emails Creating digitally signed documents.</li> <li>• <b>Use of Outlook</b> : Configuring Outlook, Creating and Managing profile in outlook, Sending and Receiving Emails through outlook Emailing the merged documents. Introduction to Bulk Email software</li> <li>• <b>Internet</b> Understanding Internet Technology Concepts of Internet, Intranet, Extranet Networking Basics, Different types of networks. Concepts (Hubs, Bridges, Routers, IP addresses) Study of LAN, MAN, WAN</li> <li>• <b>DNS Basics.</b> Domain Name Registration, Hosting Basics.</li> <li>• <b>Emergence of E-commerce and M-Commerce</b> Concept of E-commerce and M-Commerce Definition of E-commerce and M-Commerce Business models of e-commerce: models based on transaction party (B2B, B2C, B2G, C2B, C2C, E-Governance) Models based on revenue models, Electronics Funds Transfer, Electronic Data Interchange.</li> </ul>
4	<b>E-Security Systems</b> <ul style="list-style-type: none"> <li>• <b>Threats to Computer systems and control measures.</b> Types of threats- Virus, hacking, phishing, spyware, spam, physical threats (fire, flood, earthquake, vandalism) Threat Management</li> <li>• <b>IT Risk</b> Definition, Measuring IT Risk, Risk Mitigation and Management</li> <li>• <b>Information Systems Security</b></li> <li>• <b>Security on the internet</b> Network and website security risks Website Hacking and Issues therein. Security and Email</li> <li>• <b>E-Business Risk Management Issues</b> Firewall concept and component, Benefits of Firewall</li> <li>• <b>Understanding and defining Enterprise wide security framework</b></li> <li>• <b>Information Security Environment in India with respect to real Time Application in Business</b> Types of Real Time Systems, Distinction between Real Time, On – line and Batch Processing System. Real Time Applications viz. Railway / Airway / Hotel Reservation System, ATMs, EDI Transactions - definition, advantages, examples; E-Cash, Security requirements for Safe E-Payments Security measures in International and Cross Border financial transactions</li> <li>• <b>Threat Hunting Software</b></li> </ul>



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with Effect from the Academic Year 2017-2018***

***2. Ability Enhancement Courses (AEC)***

***2B. Skill Enhancement Courses (SEC)***

**4. Foundation Course –III  
Environmental Management**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Environmental Concepts	12
2	Environment degradation	11
3	Sustainability and role of business	11
4	Innovations in business- an environmental Perspective	11
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Environmental Concepts:</b>
	<ul style="list-style-type: none"> <li>• <b>Environment:</b> Definition and composition, Lithosphere, Atmosphere, Hydrosphere, Biosphere</li> <li>• <b>Biogeochemical cycles</b> - Concept and water cycle</li> <li>• Ecosystem &amp; Ecology; Food chain, food web &amp; Energy flow pyramid</li> <li>• <b>Resources:</b> Meaning, classification( Renewable &amp; non-renewable), types &amp; Exploitation of Natural resources in sustainable manner</li> </ul>
2	<b>Environment degradation</b>
	<ul style="list-style-type: none"> <li>• <b>Degradation</b>-Meaning and causes, degradation of land, forest and agricultural land and its remedies</li> <li>• <b>Pollution</b> -- meaning, types, causes and remedies (land, air, water and others)</li> <li>• <b>Global warming:</b> meaning, causes and effects.</li> <li>• <b>Disaster Management:</b> meaning, disaster management cycle.</li> <li>• <b>Waste Management:</b> Definition and types -solid waste management anthropogenic waste, e-waste &amp; biomedical waste (consumerism as a cause of waste)</li> </ul>
3	<b>Sustainability and role of business</b>
	<ul style="list-style-type: none"> <li>• Sustainability: Definition, importance and Environment Conservation.</li> <li>• Environmental clearance for establishing and operating Industries in India.</li> <li>• EIA, Environmental auditing, ISO 14001</li> <li>• Salient features of Water Act, Air Act and Wildlife Protection Act.</li> <li>• Carbon bank &amp; Kyoto protocol</li> </ul>
4	<b>Innovations in business- an environmental perspective</b>
	<p><b>Non-Conventional energy sources-</b> Wind, Bio-fuel, Solar, Tidal and Nuclear Energy.</p> <p><b>Innovative Business Models:</b> Eco-tourism, Green marketing, Organic farming, Eco-friendly packaging, Waste management projects for profits ,other business projects for greener future</p>



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***2. Ability Enhancement Courses (AEC)  
2B. Skill Enhancement Courses (SEC)***

**Foundation Course- Contemporary Issues- III**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Human Rights Provisions, Violations and Redressal</b>	<b>12</b>
<b>2</b>	<b>Dealing With Environmental Concerns</b>	<b>11</b>
<b>3</b>	<b>Science and Technology I</b>	<b>11</b>
<b>4</b>	<b>Soft Skills for Effective Interpersonal Communication</b>	<b>11</b>
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Human Rights Violations and Redressal</b>
	<p><b>A.</b> Scheduled Castes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p><b>B.</b> Scheduled tribes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p><b>C.</b> Women- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p><b>D.</b> Children- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p><b>E.</b> People with Disabilities, Minorities, and the Elderly population- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(4 Lectures)</b></p>
2	<b>Dealing With Environmental Concerns</b>
	<p><b>A.</b> Concept of Disaster and general effects of Disasters on human life- physical, psychological, economic and social effects. <b>(3 Lectures)</b></p> <p><b>B.</b> Some locally relevant case studies of environmental disasters. <b>(2 Lectures)</b></p> <p><b>C.</b> Dealing with Disasters - Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness. <b>(3 Lectures)</b></p> <p><b>D.</b> Human Rights issues in addressing disasters- issues related to compensation, equitable and fair distribution of relief and humanitarian approach to resettlement and rehabilitation. <b>(3 Lectures)</b></p>
3	<b>Science and Technology – I</b>
	<p><b>A. Development of Science-</b> the ancient cultures, the Classical era, the Middle Ages, the Renaissance, the Age of Reason and Enlightenment. <b>(3 Lectures)</b></p> <p><b>B. Nature of science-</b> its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge. <b>(2 Lectures)</b></p> <p><b>C. Science and Superstition-</b> the role of science in exploding myths, blind beliefs and prejudices; Science and scientific temper- scientific temper as a fundamental duty of the Indian citizen. <b>(3 Lectures)</b></p> <p><b>D. Science in everyday life-</b> technology, its meaning and role in development; Interrelation and distinction between science and technology. <b>(3 Lectures)</b></p>
4	<b>Soft Skills for Effective Interpersonal Communication</b>
	<p><b>Part A</b> <b>(4 Lectures)</b></p> <p>I) Effective Listening - Importance and Features.</p> <p>II) Verbal and Non-Verbal Communication; Public-Speaking and Presentation Skills.</p> <p>III) Barriers to Effective Communication; Importance of Self-Awareness and Body Language.</p> <p><b>Part B</b> <b>(4 Lectures)</b></p> <p>I) Formal and Informal Communication - Purpose and Types.</p> <p>II) Writing Formal Applications, Statement of Purpose (SOP) and Resume.</p> <p>III) Preparing for Group Discussions, Interviews and Presentations.</p> <p><b>Part C</b> <b>(3 Lectures)</b></p> <p>I) Leadership Skills and Self-Improvement - Characteristics of Effective Leadership.</p> <p>II) Styles of Leadership and Team-Building.</p>



  
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4. G Subba Rao, *Writing Skills for Civil Services Examination*, Access Publishing, New Delhi, 2014
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12. Singh, Ashok Kumar, *Science and Technology for Civil Service Examination*, Tata McGraw Hill, New Delhi, 2012.
13. Thorpe, Edgar, *General Studies Paper I Volume V*, Pearson, New Delhi, 2017.

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### Projects / Assignments (for Internal Assessment)

- i. Projects/Assignments should be drawn for the component on Internal Assessment from the topics in **Module 1 to Module 4**.
- ii. Students should be given a list of possible topics - at least 3 from each Module at the beginning of the semester.
- iii. The Project/Assignment can take the form of Street-Plays / Power-Point Presentations / Poster Exhibitions and similar other modes of presentation appropriate to the topic.
- iv. Students can work in groups of not more than 8 per topic.
- v. Students must submit a hard / soft copy of the Project / Assignment before appearing for the semester end examination.

### QUESTION PAPER PATTERN (Semester III)

The Question Paper Pattern for Semester End Examination shall be as follows:

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

QUESTION NUMBER	DESCRIPTION	MARKS ASSIGNED
<b>1</b>	<b>i.</b> Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules. <b>ii.</b> Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semester <b>iii.</b> In all 8 Questions will be asked out of which 5 have to be attempted.	<b>a)</b> Total marks: 15 <b>b)</b> For 1 A, there will be 3 marks for each sub-question. <b>c)</b> For 1 B there will be 15 marks without any break-up.
<b>2</b>	Descriptive Question with internal option (A or B) on Module 1	15
<b>3</b>	Descriptive Question with internal option (A or B) on Module 2	15
<b>4</b>	Descriptive Question with internal option (A or B) on Module 3	15
<b>5</b>	Descriptive Question with internal option (A or B) on Module 4	15



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***2. Ability Enhancement Courses (AEC)***

***2B. Skill Enhancement Courses (SEC)***

***4. Foundation Course in NSS - III***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Value System & Gender sensitivity	12
2	Disaster preparedness & Disaster management	10
3	Health, hygiene & Diseases	13
4	Environment & Energy conservation	10
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Value System &amp; Gender sensitivity</b>
	<b>UNIT - I – Value System</b> Meaning of value, Types of values- human values and social responsibilities- Indian value system- the concepts and its features <b>UNIT - II - Gender sensitivity and woman empowerment</b> Concept of gender- causes behind gender related problems- measures Meaning of woman empowerment- schemes for woman empowerment in India
2	<b>Disaster preparedness &amp; Disaster management</b>
	<b>UNIT - I - Basics of Disaster preparedness</b> Disaster- its meaning and types Disaster preparedness- its meaning and methods <b>UNIT - II - Disaster management</b> Disaster management- concept- disaster cycle - role of technology in disaster response- role of as first responder - the study of 'Avhan' Model
3	<b>Health, hygiene &amp; Diseases</b>
	<b>UNIT - I - Health and hygiene</b> Concept of complete health and maintenance of hygiene <b>UNIT - II - Diseases and disorders- preventive campaigning</b> Diseases and disorders- preventive campaigning in Malaria, Tuberculosis, Dengue, Cancer, HIV/AIDS, Diabetes
4	<b>Environment &amp; Energy conservation</b>
	<b>UNIT - I Environment and Environment enrichment program</b> Environment- meaning, features , issues, conservation of natural resources and sustainability in environment <b>UNIT - II Energy and Energy conservation program</b> Energy- the concept, features- conventional and non- conventional energy Energy conservation- the meaning and importance



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**2. Ability Enhancement Courses (AEC)**

**2B. Skill Enhancement Courses (SEC)**

**4. Foundation Course in NCC - III**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	National Integration & Awareness	10
2	Drill: Foot Drill	10
3	Adventure Training and Environment Awareness and Conservation	05
4	Personality Development and Leadership	10
5	Specialized subject (ARMY)	10
Total		45




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Sr. No.	Modules / Units
1	<b>National Integration &amp; Awareness</b>
	<p><b>Desired outcome:</b> The students will display sense of patriotism, secular values and shall be transformed into motivated youth who will contribute towards nation building through national unity and social cohesion.</p> <p>The students shall enrich themselves about the history of our beloved country and will look forward for the solutions based on strengths to the challenges to the country for its development.</p> <ul style="list-style-type: none"> <li>• Freedom Struggle and nationalist movement in India.</li> <li>• National interests, Objectives, Threats and Opportunities.</li> <li>• Problems/ Challenges of National Integration.</li> <li>• Unity in Diversity</li> </ul>
2	<b>Drill: Foot Drill</b>
	<p><b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> <li>• Side pace, pace forward and to the rear</li> <li>• Turning on the march and wheeling</li> <li>• Saluting on the march</li> <li>• Marking time, forward march and halt in quick time</li> <li>• Changing step</li> <li>• Formation of squad and squad drill</li> </ul>
3	<b>Adventure Training, Environment Awareness and Conservation</b>
3A	<b>Adventure Training</b>
	<p><b>Desired outcome:</b> The students will overcome fear &amp; inculcate within them the sense of adventure, sportsmanship, esprit-d-corp and develop confidence, courage, determination, diligence and quest for excellence.</p> <ul style="list-style-type: none"> <li>• Any Two such as -- Obstacle Course, Slithering, Trekking, Cycling, Rock Climbing, Para Sailing, Sailing, Scuba Diving etc.</li> </ul>
3B	<b>Environment Awareness and Conservation</b>
	<p><b>Desired outcome:</b> The student will be made aware of the modern techniques of waste management and pollution control.</p> <ul style="list-style-type: none"> <li>• Waste management</li> <li>• Pollution control, water, Air, Noise and Soil</li> </ul>
4	<b>Personality Development and Leadership</b>
	<p><b>Desired outcome:</b> The student will inculcate officer like qualities with desired ability to take right decisions.</p> <ul style="list-style-type: none"> <li>• Time management</li> <li>• Effect of Leadership with historical examples</li> <li>• Interview Skills</li> <li>• Conflict Motivation- Resolution</li> </ul>



  
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Sr. No.	Modules / Units
5	<p><b>Specialized Subject: Army Or Navy Or Air</b></p> <p><b>Army</b></p> <p><b>Desired outcome:</b> It will acquaint, expose &amp; provide knowledge about Army/ Navy/ Air force and to acquire information about expanse of Armed Forces ,service subjects and important battles</p> <p><b>A. Armed Force</b></p> <ul style="list-style-type: none"> <li>• Task and Role of Fighting Arms</li> <li>• Modes of Entry to Army</li> <li>• Honors and Awards</li> </ul> <p><b>B. Introduction to Infantry and weapons and equipments</b></p> <ul style="list-style-type: none"> <li>• Characteristics of 5.56 mm INSAS Rifle, Ammunition, Fire power, Stripping, Assembling and Clearing</li> <li>• Organization of Infantry Battalion.</li> </ul> <p><b>C. Military history</b></p> <ul style="list-style-type: none"> <li>• Study of battles of Indo-Pak War 1965,1971 and Kargil</li> <li>• War Movies</li> </ul> <p><b>D. Communication</b></p> <ul style="list-style-type: none"> <li>• Characteristics of War Talkies</li> <li>• Basic RT Procedure</li> <li>• Latest trends and Development (Multi Media, Video Conferencing, IT)</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p><b>Navy</b></p> <p><b>A. Naval Orientation and service subjects</b></p> <ul style="list-style-type: none"> <li>• Organization of Ship- Introduction on Onboard Organization</li> <li>• Naval Customs and Traditions</li> <li>• Mode of Entry into Indian Navy</li> <li>• Branches of the Navy and their functions</li> <li>• Naval Campaign (Battle of Atlantic, Pearl Harbour, Falkland War/Fleet Review/ PANGLOSS)</li> </ul> <p><b>B. Ship and Boat Models</b></p> <ul style="list-style-type: none"> <li>• Types of Models</li> <li>• Introduction of Ship Model- Competition Types of Model Prepare in NSC and RDC</li> <li>• Care and Handling of Ship Models- tools used- maintenance and purpose of tools</li> </ul>



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Sr. No.	Modules / Units
	<p><b>C. Search and Rescue</b></p> <ul style="list-style-type: none"> <li>• Role of Indian Coast Guard related to SAR</li> </ul> <p><b>D. Swimming</b></p> <ul style="list-style-type: none"> <li>• Floating and Breathing Techniques- Precautions while Swimming</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p><b><u>AIR</u></b></p> <p><b>A. General Service Knowledge</b></p> <ul style="list-style-type: none"> <li>• Organization Of Air Force</li> <li>• Branches of the IAF.</li> </ul> <p><b>B. Principles of Flight</b></p> <ul style="list-style-type: none"> <li>• Venturi Effect</li> <li>• Aerofoil</li> <li>• Forces on an Aircraft</li> <li>• Lift and Drag</li> </ul> <p><b>C. Airmanship</b></p> <ul style="list-style-type: none"> <li>• ATC/RT Procedures</li> <li>• Aviation Medicine</li> </ul> <p><b>D. Aero- Engines</b></p> <ul style="list-style-type: none"> <li>• Types of Engines</li> <li>• Piston Engines</li> <li>• Jet Engines</li> <li>• Turboprop Engines</li> </ul>



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***2. Ability Enhancement Courses (AEC)  
2B. Skill Enhancement Courses (SEC)***

**4. Foundation Course in Physical Education - III**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Overview of Nutrition	10
2	Evaluation of Health, Fitness and Wellness	10
3	Prevention and Care of Exercise Injuries	10
4	Sports Training	15
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	Overview of Nutrition
	<ul style="list-style-type: none"> <li>• Introduction to nutrition &amp; its principles</li> <li>• Role of Nutrition in promotion of health</li> <li>• Dietary Guidelines for Good Health</li> <li>• Regulation of water in body and factors influencing body temperature.</li> </ul>
2	Evaluation of Health, Fitness and Wellness
	<ul style="list-style-type: none"> <li>• Meaning &amp; Concept of holistic health</li> <li>• Evaluating Personal health-basic parameters</li> <li>• Evaluating Fitness Activities – Walking &amp; Jogging</li> <li>• Myths &amp; mis-conceptions of Personal fitness</li> </ul>
3	Prevention and Care of Exercise Injuries
	<ul style="list-style-type: none"> <li>• Types of Exercise Injuries</li> <li>• First Aid- Importance &amp; application in Exercise Injuries</li> <li>• Management of Soft tissues injuries</li> <li>• Management of bone injuries</li> </ul>
4	Sports Training
	<ul style="list-style-type: none"> <li>• Definition, aims &amp; objectives of Sports training</li> <li>• Importance of Sports training</li> <li>• Principles of Sports training</li> <li>• Drug abuse &amp; its effects</li> </ul>



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**Revised Syllabus of Courses of Bachelor of Management Studies (BMS)  
Programme at Semester III  
With Effect from the Academic Year 2017-2018**

**3. Core Courses (CC)**

**5. Business Planning & Entrepreneurial Management**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Foundations of Entrepreneurship Development	15
2	Types & Classification Of Entrepreneurs	15
3	Entrepreneur Project Development & Business Plan	15
4	Venture Development	15
Total		60

**Objectives**

SN	Objectives
1	Entrepreneurship is one of the major focus areas of the discipline of Management. This course introduces Entrepreneurship to budding managers.
2	To develop entrepreneurs & to prepare students to take the responsibility of full line of management function of a company with special reference to SME sector.



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Sr. No.	Modules / Units
1	<b>Foundations of Entrepreneurship Development:</b>
	<ul style="list-style-type: none"> <li>• <b>Foundations of Entrepreneurship Development:</b> Concept and Need of Entrepreneurship Development Definition of Entrepreneur, Entrepreneurship, Importance and significance of growth of entrepreneurial activities Characteristics and qualities of entrepreneur</li> <li>• <b>Theories of Entrepreneurship:</b> Innovation Theory by Schumpeter &amp; Imitating Theory of High Achievement by McClelland X-Efficiency Theory by Leibenstein Theory of Profit by Knight Theory of Social change by Everett Hagen</li> <li>• <b>External Influences on Entrepreneurship Development:</b> Socio-Cultural, Political, Economical, Personal. Role of Entrepreneurial culture in Entrepreneurship Development.</li> </ul>
2	<b>Types &amp; Classification Of Entrepreneurs</b>
	<ul style="list-style-type: none"> <li>• Intrapreneur –Concept and Development of Intrapreneurship</li> <li>• Women Entrepreneur – concept, development and problems faced by Women Entrepreneurs, Development of Women Entrepreneurs with reference to Self Help Group</li> <li>• Social entrepreneurship–concept, development of Social entrepreneurship in India. Importance and Social responsibility of NGO's.</li> <li>• Entrepreneurial development Program (EDP)– concept, factor influencing EDP. Option available to Entrepreneur. (Ancillarisation, BPO, Franchise, M&amp;A)</li> </ul>
3	<b>Entrepreneur Project Development &amp; Business Plan</b>
	<ul style="list-style-type: none"> <li>• Innovation, Invention, Creativity, Business Idea, Opportunities through change.</li> <li>• Idea generation– Sources-Development of product /idea,</li> <li>• Environmental scanning and SWOT analysis</li> <li>• Creating Entrepreneurial Venture-Entrepreneurship Development Cycle</li> <li>• Business Planning Process-The business plan as an Entrepreneurial tool, scope and value of Business plan.</li> <li>• Elements of Business Plan, Objectives, Market and Feasibility Analysis, Marketing, Finance, Organization &amp; Management, Ownership,</li> <li>• Critical Risk Contingencies of the proposal, Scheduling and milestones.</li> </ul>
4	<b>Venture Development</b>
	<ul style="list-style-type: none"> <li>• Steps involved in starting of Venture</li> <li>• Institutional support to an Entrepreneur</li> <li>• Venture funding, requirements of Capital (Fixed and working) Sources of finance, problem of Venture set-up and prospects</li> <li>• Marketing: Methods, Channel of Marketing, Marketing Institutions and Assistance.</li> <li>• New trends in entrepreneurship</li> </ul>



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**3. Core Courses (CC)**

**6. Accounting for Managerial Decisions**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Analysis and Interpretation of Financial statements	15
2	Ratio analysis and Interpretation	15
3	Cash flow statement	15
4	Working capital	15
Total		60

**Objectives**

SN	Objectives
1	To acquaint management learners with basic accounting fundamentals.
2	To develop financial analysis skills among learners.
3	The course aims at explaining the core concepts of business finance and its importance in managing a business



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Sr. No.	Modules / Units
1	<b>Analysis and Interpretation of Financial statements</b>
	<ul style="list-style-type: none"> <li>• Study of balance sheet of limited companies. Study of Manufacturing, Trading, Profit and Loss A/c of Limited Companies</li> <li>• Vertical Form of Balance Sheet and Profit &amp; Loss A/c-Trend Analysis, Comparative Statement &amp; Common Size.</li> </ul>
2	<b>Ratio analysis and Interpretation</b>
	<ul style="list-style-type: none"> <li>• <b>Ratio analysis and Interpretation</b>(based on vertical form of financial statements)including conventional and functional classification restricted to:</li> <li>• <b>Balance sheet ratios:</b> Current ratio, Liquid Ratio, Stock Working capital ratio, Proprietary ratio, Debt Equity Ratio, Capital Gearing Ratio.</li> <li>• <b>Revenue statement ratios:</b> Gross profit ratio, Expenses ratio, Operating ratio, Net profit ratio, Net Operating Profit Ratio, Stock turnover Ratio, Debtors Turnover , Creditors Turnover Ratio</li> <li>• <b>Combined ratios:</b> Return on capital Employed (including Long term borrowings), Return on Proprietors fund (Shareholder fund and Preference Capital), Return on Equity Capital, Dividend Payout Ratio, Debt Service Ratio,</li> <li>• <b>Different modes of expressing ratios:-</b>Rate, Ratio, Percentage, Number. Limitations of the use of Ratios.</li> </ul>
3	<b>Cash flow statement</b>
	Preparation of cash flow statement(Accounting Standard-3(revised))
4	<b>Working capital</b>
	<ul style="list-style-type: none"> <li>• <b>Working capital</b>-Concept, Estimation of requirements in case of Trading &amp; Manufacturing Organizations.</li> <li>• <b>Receivables management</b>-Meaning &amp; Importance, Credit Policy Variables, methods of Credit Evaluation(Traditional and Numerical- Credit Scoring); Monitoring the Debtors Techniques [DSO, Ageing Schedule]</li> </ul>



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**3. Core Courses (CC)**  
**7. Strategic Management**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction	12
2	Strategy Formulation	16
3	Strategic Implementation	18
4	Strategic Evaluation & Control	14
Total		60

**Objectives**

SN	Objectives
1	The objective of this course is to learn the management policies and strategies at every Level to develop conceptual skills in this area as well as their application in the corporate world.
2	The focus is to critically examine the management of the entire enterprise from the Top Management view points.
3	This course deals with corporate level Policy & Strategy formulation areas. This course aims to developing conceptual skills in this area as well as their application in the corporate world.



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Sr. No.	Modules / Units
1	<b>Introduction</b>
	<ul style="list-style-type: none"> <li>• <b>Business Policy</b>-Meaning, Nature, Importance</li> <li>• <b>Strategy</b>-Meaning, Definition</li> <li>• <b>Strategic Management</b>-Meaning, Definition, Importance, Strategic management</li> <li>• Process &amp; Levels of Strategy and Concept and importance of Strategic Business Units (SBU's)</li> <li>• <b>Strategic Intent</b>-Mission, Vision, Goals, Objective, Plans</li> </ul>
2	<b>Strategy Formulation</b>
	<ul style="list-style-type: none"> <li>• Environment Analysis and Scanning(SWOT )</li> <li>• Corporate Level Strategy (Stability, Growth, Retrenchment, Integration and Internationalization)</li> <li>• Business Level Strategy(Cost Leadership, Differentiation, Focus)</li> <li>• Functional Level Strategy(R&amp;D, HR, Finance, Marketing, Production)</li> </ul>
3	<b>Strategic Implementation</b>
	<ul style="list-style-type: none"> <li>• Models of Strategy making.</li> <li>• Strategic Analysis&amp; Choices &amp;Implementation: BCG Matrix, GE 9Cell, Porter5 Forces, 7S Frame Work</li> <li>• Implementation: Meaning, Steps and implementation at Project, Process, Structural ,Behavioural ,Functional level.</li> </ul>
4	<b>Strategic Evaluation &amp; Control</b>
	<p><b>Strategic Evaluation &amp; Control</b>– Meaning, Steps of Evaluation &amp; Techniques of Control</p> <p>Synergy: Concept , Types , evaluation of Synergy. Synergy as a Component of Strategy &amp; its Relevance.</p> <p>Change Management– Elementary Concept</p>



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**Bachelor of Management Studies (BMS)**  
**Programme**  
*Under Choice Based Credit, Grading and Semester System*  
**Course Structure**

(To be implemented from Academic Year- 2017-2018)

**Semester IV**

No. of Courses	Semester IV	Credits
1	<b>Elective Courses (EC)</b>	
1& 2	*Any one group of courses from the following list of the courses	06
2	<b>Ability Enhancement Courses (AEC)</b>	
2A	<b>Ability Enhancement Compulsory Course (AECC)</b>	
3	Information Technology in Business Management-II	03
2B	<b>**Skill Enhancement Courses (SEC)</b>	
4	Any one course from the following list of the courses	02
3	<b>Core Courses (CC)</b>	
5	Business Economics-II	03
6	Business Research Methods	03
7	Production & Total Quality Management	03
<b>Total Credits</b>		<b>20</b>

<b>**List of Skill Enhancement Courses (SEC) for Semester IV (Any One)</b>	
1	Foundation Course (Ethics & Governance) - IV
2	Foundation Course- Contemporary Issues- IV
3	Foundation Course in NSS - IV
4	Foundation Course in NCC - IV
5	Foundation Course in Physical Education - IV



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**Elective Courses (EC)  
Group A. Finance Electives**

**1. Financial Institutions & Markets**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Financial System in India	16
2	Financial Regulators & Institutions in India (detail discussion on their role and functions )	16
3	Financial Markets (In Details)	16
4	Managing Financial Systems Design	12
Total		60

**Objectives**

SN	Objectives
1	The Course aims at providing the students basic knowledge about the structure, role and functioning of financial institutions and markets in the financial system in India.
2	To inculcate understanding relating to managing of financial system



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Sr. No.	Modules / Units
1	Financial System in India
	<ul style="list-style-type: none"> <li>• <b>Financial System Theoretical Settings</b> – Meaning, Importance, Functions of financial system, Indian financial system from financial neutrality to financial activism and from financial volatility to financial stability. Role of government in Financial development , Phases of Indian financial system since independence ( State Domination – 1947-1990, Financial sector reforms 1991 till Financial sector Legislative Reforms Commission 2013) ( Only an Overview) Monitoring Framework for financial Conglomerates,</li> <li>• <b>Structure of Indian financial system</b> – Financial Institutions ( Banking &amp; Non-Banking ), Financial Markets ( Organized and Unorganized) Financial Assets/Instruments, Financial Services( Fund based &amp; Free Based) – ( In details)</li> <li>• <b>Microfinance</b> - Conceptual Framework – Origin, Definitions, Advantages, Barriers, Microfinance Models in India</li> </ul>
2	Financial Regulators & Institutions in India (detail discussion on their role and functions )
	<ul style="list-style-type: none"> <li>• <b>Financial Regulators</b> – Ministry of Finance (Dept of DEA, Expenditure ,Revenue, financial services and disinvestment) RBI- Changing role of RBI in the financial sector, global crisis and RBI, Ministry of Corporate Affairs, SEBI, Pension Fund Regulatory and Development Authority, IRDA.</li> <li>• <b>Financial Institutions-</b> Role, Classification, Role of Commercial banks, IFCI, IDBI, Industrial Credit and Investment Corporation of India, SFC, Investment institutions in India ( LIC, GIC) NBFC services provided by NBFC.</li> <li>• <b>Specialized Financial Institutions</b> – EXIM, NABARD, SIDBI, NHB, SIDC, SME Rating agency of India Ltd, IIFCL, IWRFC ( Their role, functions and area of concerns)</li> </ul>
3	Financial Markets ( In Details)
	<ul style="list-style-type: none"> <li>• <b>Indian Money Market</b> – Meaning, Features, Functions, Importance, Defects, Participants, Components ( Organized and Unorganized) ( in details) and Reforms</li> <li>• <b>Indian Capital Market</b> - Meaning, Features, Functions, Importance, Participants, Instruments, Reforms in Primary and Secondary Market, Stock Indices, NSE, BSE, ADR and GDR</li> <li>• <b>Introduction of Commodity and Derivative Markets</b></li> <li>• <b>Insurance and Mutual funds</b> – An introduction</li> </ul>
4	Managing Financial Systems Design
	<ul style="list-style-type: none"> <li>• <b>Financial System Design</b> – Meaning, Stakeholder Lender Conflict, Manager Stock holder conflict, Conflict Resolution and Financial System Design, Bank oriented systems and Market oriented systems its advantages and drawbacks, Dimensions of well-functioning financial systems</li> <li>• <b>At global level</b> – Financial system designs of Developed countries ( Japan, Germany , UK and USA) ( Brief Summary)</li> <li>• <b>Case studies</b> relating to disinvestments polices of PSU in India, Global crises and failures in market systems around world</li> </ul>



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**Elective Courses (EC)  
Group A. Finance Electives**

**2. Auditing**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Auditing	15
2	Audit Planning, Procedures and Documentation	15
3	Auditing Techniques and Internal Audit Introduction	15
4	Auditing Techniques: Vouching & Verification	15
Total		60

**Objectives**

SN	Objectives
1	To enable students get acquaint with the various concepts of auditing.
2	To ensure students understand and practice the various techniques of auditing while managing their finances



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Sr. No.	Modules / Units
1	<b>Introduction to Auditing</b>
	<ul style="list-style-type: none"> <li>• <b>Basics</b> – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing – Primary and Secondary, Expression of opinion, Detection of Frauds and Errors, Inherent limitations of Audit. Difference between Accounting and Auditing, Investigation and Auditing.</li> <li>• <b>Errors &amp; Frauds</b> – Definitions, Reasons and Circumstances, Types of Error – Commission, Omission, Compensating error. Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud</li> <li>• <b>Principles of Audit</b> – Integrity, Objectivity, Independence, Skills, Competence, Work performed by others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting</li> <li>• <b>Types of Audit</b> – Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit</li> </ul>
2	<b>Audit Planning, Procedures and Documentation</b>
	<ul style="list-style-type: none"> <li>• <b>Audit Planning</b> – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach.</li> <li>• <b>Audit Program</b> – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work , Instruction before commencing Work, Overall Audit Approach</li> <li>• <b>Audit Working Papers</b> - Meaning, importance, Factors determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books</li> <li>• <b>Audit Notebook</b> – Meaning, structure, Contents, General Information, Current Information, Importance</li> </ul>
3	<b>Auditing Techniques and Internal Audit Introduction</b>
	<ul style="list-style-type: none"> <li>• <b>Test Check</b> - Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages disadvantages precautions.</li> <li>• <b>Audit Sampling</b> - Audit Sampling, meaning, purpose, factors in determining sample size -Sampling Risk, Tolerable Error and expected error, methods of selecting Sample Items Evaluation of Sample Results auditors Liability in conducting audit based on Sample</li> <li>• <b>Internal Control</b> - Meaning and purpose, review of internal control, advantages, auditors duties, review of internal control, Inherent Limitations of Internal control, internal control samples for sales and debtors, purchases and creditors, wages and salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks</li> <li>• <b>Internal Audit</b> - 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</li> </ul>



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Sr. No.	Modules / Units
4	<b>Auditing Techniques: Vouching &amp; Verification</b>
	<ul style="list-style-type: none"> <li>• <b>Audit of Income</b> - Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received Royalties Received</li> <li>• <b>Audit of Expenditure</b> - Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense</li> <li>• <b>Audit of Assets Book Debts / Debtors, Stocks</b> -Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers Quoted Investments and Unquoted Investment Trade Marks / Copyrights Patents Know-How Plant and Machinery Land and Buildings Furniture and Fixtures</li> <li>• <b>Audit of Liabilities</b> - Outstanding Expenses, Bills Payable Secured loans Unsecured Loans, Contingent Liabilities</li> </ul>



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**Elective Courses (EC)  
Group A. Finance Electives**

**3. Strategic Cost Management**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Strategic Cost Management(Only Theory)	20
2	Activity Based Costing	20
3	Strategic Cost Management performance assessment (Only theory )	08
4	Variance Analysis & Responsibility Accounting (Practical Problems)	12
Total		60

**Objectives**

SN	Objectives
1	Learners should develop skills of analysis, evaluation and synthesis in cost and management accounting
2	The subject covers the complex modern industrial organizations within which the various facets of decision-making and controlling operations take place.



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Sr. No.	Modules / Units
1	<b>Introduction to Strategic Cost Management(Only Theory)</b>
	<ul style="list-style-type: none"> <li>• <b>Strategic Cost Management (SCM):</b> Concept and Philosophy-Objectives of SCM-Environmental influences on cost management practices, Key elements in SCM-Different aspects of Strategic Cost Management: Value Analysis &amp; Value Engineering, Wastage Control, Disposal Management, Business Process Re-engineering, Total Quality Management, Total Productive Maintenance, Energy Audit, Control of Total Distribution Cost &amp; Supply Cost, Cost Reduction &amp; Product Life Cycle Costing(An Overview)</li> </ul>
2	<b>Activity Based Costing</b>
	<ul style="list-style-type: none"> <li>• <b>Activity Based Management and Activity Based Budgeting:</b> Concept, rationale, issues, limitations. Design and Implementation of Activity Based Costing (<b>Practical Problems on ABC</b>), Life Cycle Costing, Kaizen Costing, Back Flush Costing. Evaluation criterion; Return on Cash Systems; Transfer Pricing and Divisional Performance. Transfer Pricing in International Business, Marginal Costing and Managerial Decision Mix (Practical Problems)</li> </ul>
3	<b>Strategic Cost Management performance assessment (Only theory )</b>
	<ul style="list-style-type: none"> <li>• Cost Audit &amp; Management Audit under companies Act, with reference to strategic assessment of cost &amp; managerial performance- Strategic Cost-Benefit Analysis of different business restructuring propositions-Entrepreneurial approach to cost Management, with reference to core competencies, strategic advantages &amp; long-term perspective of cost Management. Six Sigma, Learning Curve, Praise Analysis and Simulation</li> </ul>
4	<b>Variance Analysis &amp; Responsibility Accounting (Practical Problems)</b>
	<ul style="list-style-type: none"> <li>• <b>Standard Costing</b> (Material, Labour, Overhead, Sales &amp; Profit)</li> <li>• <b>Responsibility Accounting</b> –Introduction, Types &amp; Evaluation of Profit Centre and Investment Centre</li> </ul>



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**Elective Courses (EC)  
Group A. Finance Electives**

**4. Corporate Restructuring**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Corporate Restructuring – Introduction and Concepts ( Only Theory)	15
2	Accounting of Internal Reconstruction ( Practical and theory)	15
3	Accounting of External Reconstruction (Amalgamation/ Mergers/ Takeovers and Absorption)( Practical and theory)	15
4	Impact of Reorganization on the Company - An Introduction (Only Theory)	15
Total		60

**Objectives**

SN	Objectives
1	To impart knowledge relating to legal, accounting and practical implementation of corporate restructuring.
2	The subject covers the complex facets of corporate restructuring process



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Sr. No.	Modules / Units
1	<b>Corporate Restructuring – Introduction and Concepts ( Only Theory)</b>
	<ul style="list-style-type: none"> <li>• Corporate Restructuring - Historical Background, Meaning of Corporate Restructuring, Corporate Restructuring as a Business Strategy, Need and Scope of Corporate Restructuring.</li> <li>• Planning, Formulation and Execution of Various Restructuring Strategies, Important Aspects to be considered while Planning or Implementing Corporate Restructuring Strategies.</li> <li>• Forms of Restructuring - Merger, Demerger, Reverse merger , Disinvestment , Takeover/acquisition, Joint Venture (JV), Strategic Alliance, Franchising and Slump sale</li> </ul>
2	<b>Accounting of Internal Reconstruction ( Practical and theory)</b>
	<ul style="list-style-type: none"> <li>• Need for reconstruction and Company Law provisions, Distinction between internal and external reconstructions</li> <li>• Methods including alteration of share capital, variation of share-holder rights, sub division, consolidation, surrender and reissue/cancellation, reduction of share capital, with relevant legal provisions and accounting treatments for same.</li> </ul>
3	<b>Accounting of External Reconstruction (Amalgamation/ Mergers/ Takeovers and Absorption)( Practical and theory)</b>
	<ul style="list-style-type: none"> <li>• In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase methods respectively</li> <li>• Computation and meaning of purchase consideration and Problems based on purchase method of accounting only.</li> </ul>
4	<b>Impact of Reorganization on the Company - An Introduction ( Only Theory)</b>
	<ul style="list-style-type: none"> <li>• Change in the Internal Aspects on Reorganization – Change of Name and Logo, Revised Organization Chart, Communication, Employee Compensation, Benefits and Welfare Activities, Aligning Company Policies, Aligning Accounting and Internal Database Management Systems, Re-Visiting Internal Processes and Re-Allocation of People</li> <li>• Change in External Aspects on Reorganization - Engagement with Statutory Authorities, Revised ISO Certification and Similar Other Certifications, Revisiting past Government approvals, decisions and other contracts.</li> <li>• Impact of Reorganization - Gain or Loss to Stakeholders, Implementation of Objectives, Integration of Businesses and Operations, Post Merger Success and Valuation and Impact on Human and Cultural Aspects.</li> </ul>



  
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**Revised Syllabus of Courses of Bachelor of Management Studies (BMS)  
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with Effect from the Academic Year 2017-2018**

**Elective Courses (EC)  
Group B. Marketing Electives**

**1. Integrated Marketing Communication**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Integrated Marketing Communication	15
2	Elements of IMC – I	15
3	Elements of IMC – II	15
4	Evaluation & Ethics in Marketing Communication	15
Total		60

**Objectives**

SN	Objectives
1	To equip the students with knowledge about the nature, purpose and complex construction in the planning and execution of an effective Integrated Marketing Communication (IMC) program.
2	To understand the various tools of IMC and the importance of co-ordinating them for an effective marketing communication program.



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Sr. No.	Modules / Units
1	<b>Introduction to Integrated Marketing Communication</b>
	<ul style="list-style-type: none"> <li>• Meaning, Features of IMC, Evolution of IMC, Reasons for Growth of IMC.</li> <li>• Promotional Tools for IMC, IMC planning process, Role of IMC in Marketing</li> <li>• Communication process, Traditional and alternative Response Hierarchy Models</li> <li>• Establishing objectives and Budgeting: Determining Promotional Objectives, Sales vs Communication Objectives, DAGMAR, Problems in setting objectives, setting objectives for the IMC Program.</li> </ul>
2	<b>Elements of IMC – I</b>
	<ul style="list-style-type: none"> <li>• <b>Advertising</b> – Features, Role of Advertising in IMC, Advantages and Disadvantages, Types of Advertising, Types of Media used for advertising.</li> <li>• <b>Sales promotion</b> – Scope, role of Sales Promotion as IMC tool, Reasons for the growth, Advantages and Disadvantages, Types of Sales Promotion, objectives of consumer and trade promotion, strategies of consumer promotion and trade promotion, sales promotion campaign, evaluation of Sales Promotion campaign.</li> </ul>
3	<b>Elements of IMC – II</b>
	<ul style="list-style-type: none"> <li>• <b>Direct Marketing</b> - Role of direct marketing in IMC, Objectives of Direct Marketing, Components for Direct Marketing, Tools of Direct Marketing – direct mail, catalogues, direct response media, internet, telemarketing, alternative media evaluation of effectiveness of direct marketing</li> <li>• <b>Public Relations and Publicity</b> – Introduction, Role of PR in IMC, Advantages and Disadvantages, Types of PR, Tools of PR ,Managing PR – Planning, implementation, evaluation and Research, Publicity, Sponsorship – definition, Essentials of good sponsorship, event sponsorship, cause sponsorship</li> <li>• <b>Personal Selling</b> – Features, Role of Personal Selling in IMC, advantages and disadvantages of Personal Selling, Selling process, Importance of Personal Selling</li> </ul>
4	<b>Evaluation &amp; Ethics in Marketing Communication</b>
	<ul style="list-style-type: none"> <li>• <b>Evaluating an Integrated Marketing program</b> – Evaluation process of IMC – Message Evaluations, Advertising tracking research – copy testing – emotional reaction test, cognitive Neuro science – online evaluation, Behavioural Evaluation – sales and response rate, POPAI, Toll free numbers, QR codes and facebook likes, response cards, Internet responses, redemption rate Test Markets – competitive responses, scanner data, Purchase simulation tests</li> <li>• <b>Ethics and Marketing communication</b> – stereotyping, targeting vulnerable customers, offensive brand messages – legal issues – Commercial free speech, misleading claims, puffery, fraud, questionable B2B practices</li> <li>• <b>Current Trends in IMC</b> – Internet &amp; IMC, Advertising on internet, PR through Internet Banner, Sales promotion on Internet, direct marketing on internet.</li> </ul>



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with Effect from the Academic Year 2017-2018***

***Elective Courses (EC)  
Group B. Marketing Electives***

**2. Rural Marketing**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction	15
2	Rural Market	15
3	Rural Marketing Mix	15
4	Rural Marketing Strategies	15
Total		60

***Objectives***


SN	Objectives
1	The objective of this course is to explore the students to the Agriculture and Rural Marketing environment so that they can understand consumer's and marketing characteristics of the same for understanding and contributing to the emerging challenges in the upcoming global economic scenario.



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Sr. No.	Modules / Units
1	<b>Introduction</b>
	<ul style="list-style-type: none"> <li>• Introduction to Rural Market, Definition &amp; Scope of Rural Marketing.</li> <li>• Rural Market in India-Size &amp; Scope, Rural development as a core area, Efforts put for Rural development by government (A brief Overview).</li> <li>• Emerging Profile of Rural Markets in India,</li> <li>• Problems of rural market.</li> <li>• Constraints in Rural Marketing and Strategies to overcome constraints</li> </ul>
2	<b>Rural Market</b>
	<ul style="list-style-type: none"> <li>• <b>Rural Consumer Vs Urban Consumers</b>– a comparison.</li> <li>• Characteristics of Rural Consumers.</li> <li>• <b>Rural Market Environment:</b> <ul style="list-style-type: none"> <li>a) Demographics– Population, Occupation Pattern, Literacy Level;</li> <li>b) Economic Factors-Income Generation, Expenditure Pattern, Rural Demand and Consumption Pattern, Rural Market Index; Land Use Pattern,</li> <li>c) Rural Infrastructure -Rural Housing, Electrification, Roads</li> </ul> </li> <li>• <b>Rural Consumer Behaviour:</b> meaning, Factors affecting Rural Consumer Behaviour-Social factors, Cultural factors, Technological factors, Lifestyle, Personality.</li> </ul>
3	<b>Rural Marketing Mix</b>
	<ul style="list-style-type: none"> <li>• Relevance of Marketing mix for Rural market/Consumers.</li> <li>• Product Strategies, Rural Product Categories-FMCGs, Consumer Durables, Agriculture Goods &amp; Services; Importance of Branding, Packaging and Labelling.</li> <li>• Nature of Competition in Rural Markets, the problem of Fake Brands</li> <li>• Pricing Strategies &amp; objectives</li> <li>• Promotional Strategies. Segmentation, Targeting &amp; Positioning for rural market.</li> </ul>
4	<b>Rural Marketing Strategies</b>
	<ul style="list-style-type: none"> <li>• <b>Distribution Strategies for Rural consumers.</b> Channels of Distribution- HAATS, Mandis, Public Distribution System, Co-operative society, Distribution Models of FMCG, Companies HUL, ITC etc. Distribution networks, Ideal distribution model for rural markets (Case study based)</li> <li>• <b>Communication Strategy.</b> Challenges in Rural Communication, Developing Effective Communication, Determining Communication Objectives, Designing the Message, Selecting the Communication Channels. Creating Advertisements for Rural Audiences. Rural Media- Mass media, Non-Conventional Media, Personalized media;</li> </ul>



  
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**Elective Courses (EC)  
Group B. Marketing Electives**

**3. Event Marketing**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Events	15
2	Segmenting, Targeting and Positioning of Events and Concept of Product in Events	15
3	Concept of Pricing and Promotion in Events	15
4	Trends and Challenges in Event Marketing	15
Total		60

**Objectives**

SN	Objectives
1	To understand basic concepts of Event Marketing.
2	To impart knowledge to learners about categories of Events.
3	To understand segmenting, targeting and positioning in the context of Event Marketing.
4	To familiarize learners with trends and challenges in Event Marketing.



  
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Sr. No.	Modules / Units
1	<b>Introduction to Events</b>
	<ul style="list-style-type: none"> <li>Definition and Meaning of Event Marketing ; The Evolution of Event Marketing, Advantages of Event Marketing, 5 C's of Events- Conceptualization, costing, canvassing, customization, carrying-out; Event Designing; Reach; <b>Interaction-Interaction Points</b>, Direct Interaction, Indirect Interaction, Interaction Catalysts or Enablers.</li> <li>Importance of Events as a Marketing Communication Tool; Events as a Marketing Tool: The Varied Marketing Needs Addressed by Events: Brand Building, Focus on Target Market, Implementation of Marketing Plan, Marketing Research, Relationship Building, Creating opportunities for better deals with different media, Events and their Economic implications.</li> <li>Concept of Event Creativity, Key Elements of Events: Event Infrastructure; Customer Groups; Clients; Event Organizers; Venue; Media</li> </ul>
2	<b>Segmenting, Targeting and Positioning of Events and Concept of Product in Events</b>
	<ul style="list-style-type: none"> <li>Concept of Market in Events; Segmentation and targeting of the Market for events; Positioning of events-Event Property.</li> <li>Concept of Product in Events: Benefit Levels-Core, generic, expected, augmented; Categories of Events: Competitive Events, Artistic Expression, Cultural Celebrations, Exhibition Events, Charitable Events ,Special Business Events, Retail Events.</li> <li>Event Variations- Time Frame Based, Concept Based, Artist Based, Client Industry Based</li> </ul>
3	<b>Concept of Pricing and Promotion in Events</b>
	<ul style="list-style-type: none"> <li>Risk Rating, Setting Pricing Objectives, Understanding local legislations and tax laws, Feedback about events from the market, skills required for negotiating the best price, validation against pricing objectives, pricing decisions, Event Charges: Percentage of the total Event Cost, Flat Fee, Package Price, Hourly Rate.</li> <li>Networking Components: Print Media, Radio, Television, Internet, Outdoor Media, Direct Marketing, Sales Promotion, Public Relations, Merchandising, In-venue Publicity.</li> <li>Event Sponsorship: Concept of Sponsorship, Sponsorship in a communication context, Synergy between sponsor and Event, Identifying Potential sponsors, Impact Measurement, Practical Sponsor Incentivization, In-Kind Sponsorship.</li> </ul>
4	<b>Trends and Challenges in Event Marketing</b>
	<ul style="list-style-type: none"> <li>e-event marketing, Virtual Events, Societal Event Marketing, Green Event, Cause-Related Event Marketing, Sports Event Marketing.</li> <li>Safety and Security of Event</li> <li>Event Crisis Management</li> <li>Growth of Event Industry in India</li> <li>Career in Event Marketing</li> </ul>



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**Elective Courses (EC)  
Group B. Marketing Electives**

**4. Tourism Marketing**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Tourism Marketing	15
2	Tourism Market Segmentation & Product Mix of Tourism Marketing	15
3	Concept of Pricing, Place, Promotion and Expanded marketing mix for tourism marketing	15
4	Global tourism, tourism organizations and Challenges for Indian Tourism Industry	15
Total		60

**Objectives**

SN	Objectives
1	To understand basic concepts and strategies of Tourism Marketing.
2	To impart knowledge to learners about types of tourism.
3	To understand segmentation and Marketing mix in the context of Tourism Marketing.
4	To familiarize learners with trends and challenges in Tourism Marketing.



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Sr. No.	Modules / Units
1	<b>Introduction to Tourism Marketing</b>
	<ul style="list-style-type: none"> <li>• Meaning of Tourism &amp; Tourist, Features of Tourism, Purpose of Tourism, Adverse Effects of Tourism, Factors Influencing growth of Tourism, Classification of Tourism; Types of Tourism: Health, adventure, rural, cultural, religious, eco-Tourism, wedding Tourism, cruise Tourism.</li> <li>• Tourism Marketing Meaning, Objectives of Tourism Marketing, Importance of Tourism Marketing, Problems of Tourism Marketing.</li> <li>• Phases of Tourism: Economic Approach, Environmental Approach, Cost Benefit Approach.</li> <li>• Tourism Planning: Process, Study of market, Levels of tourism planning, Organization of a tour. Tour Operators and Travel Agents: functions, types, distribution network, Travel agency operations, Travel Organization-Individual and group, travel itinerary. Travel Formalities and Documentation.</li> </ul>
2	<b>Tourism Market Segmentation &amp; Product Mix of Tourism Marketing</b>
	<ul style="list-style-type: none"> <li>• Tourism Market Segmentation: Meaning, Need for Market Segmentation in Tourism Importance of Market Segmentation in Tourism Bases for Segmentation in Tourism Tourist Typology: Cohen's Typology, Plog's Typology</li> <li>• 4 'A's of Tourism: Attraction: Meaning, Typology of Attraction, Natural, Artificial, Cultural, Social, Managed Attraction for Tourist, Peter's Inventory of Tourist Accommodation: Meaning, Typology of Accommodation Accessibility: Meaning, Transportation System for Tourism, Surface Transport, Railways and its contribution to tourism, Sea &amp; Waterways, Airways Amenities: Meaning, Amenities &amp; Facilities at the destination.</li> <li>• Marketing Strategy: Hard v/s Soft Tourism Strategy.</li> <li>• Product Mix of Tourism Marketing: Meaning, Tourism Destination Life Cycle, Factors for tourism destination selection, launching a new tourism product, Tourism Product and Package Tour, Itinerary meaning, Types of Itinerary, Drawing a Itinerary for Tourist, Reservation: meaning, Sources of reservation, Modes of Reservation, Ticketing Procedure</li> </ul>
3	<b>Concept of Pricing, Place, Promotion and Expanded marketing mix for tourism marketing</b>
	<ul style="list-style-type: none"> <li>• Price: Meaning, Factors Influencing Tourism Pricing, Tourism Pricing Objectives, Tourism Pricing Policies</li> <li>• Place: Meaning, Factors Influencing Tourism Distribution, Tourism Distribution System, Middlemen in Tourism Industry, Functions of Middlemen, Travel Guide Meaning, Essential of an Ideal Travel guide.</li> <li>• Promotion: Tourism Advertising, Tourism Publicity, Tourism Public Relation, Tourism Sales promotion Techniques, Personal Selling in Tourism, Skills required for Selling Tourism Product, Electronics Channel of Tourism</li> <li>• People: Moment of Truth in Tourism, Employee as an element of people mix, Internal Marketing, Objectives of Internal Marketing, Internal marketing Process.</li> <li>• Process: Meaning, Factors to be considered while designing the service process, Tourism Service Blueprinting, Designing Steps, Benefits of Blueprinting</li> <li>• Physical Evidence for Tourism</li> </ul>



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Sr. No.	Modules / Units
4	<b>Global Tourism, Tourism Organizations and Challenges for Indian Tourism Industry</b>
	<ul style="list-style-type: none"> <li>• <b>Global Tourism Market:</b> Overview of Tourism Market of America, Mauritius, Asia Pacific, Thailand, Vietnam, China, Singapore, Middle East and Gulf, UK and other European Countries.</li> <li>• <b>Status of tourism in developing countries.</b></li> <li>• <b>India as a Tourist Destination:</b> A conceptual framework, Destination Image, Building Brand India; Incredible India Campaign</li> <li>• <b>Challenges for Indian Tourism Industry</b></li> <li>• <b>Tourism Organizations:</b> World Trade Organization (WTO), International Civil Aviation Organization (ICAO), International Air Transport Association (IATA), Pacific Asia Travel Association (PATA), Universal Federation of Travel Agents Association (UFTAA), Travel Agents Association of India (TAAI), Indian Association of Tour Operators (IATO), Ministry of Tourism, Government of India, India Tourism Development Corporation.</li> </ul>



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**Revised Syllabus of Courses of Bachelor of Management Studies (BMS)  
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**Elective Courses (EC)  
Group C. Human Resource Electives**

**1. Human Resource Planning and Information System**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Overview of Human Resource Planning (HRP)	15
2	Job Analysis, Recruitment and Selection	15
3	HRP Practitioner, Aspects of HRP and Evaluation	15
4	Human Resource Information Systems	15
Total		60

**Objectives**

SN	Objectives
1	To Understand the Concept and Process of HRP
2	To Understand Ways of matching Job Requirements and Human Resource Availability
3	To Explore the concept of Strategic HRP
4	To Understand the applications of HRIS



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Sr. No.	Modules / Units
1	<b>Overview of Human Resource Planning (HRP)</b> <b>a) Overview of Human Resource Planning (HRP):</b> <b>Human Resource Planning</b> —Meaning, Features, Scope, Approaches, Levels of HRP, Types, Tools, Activities for HRP, Requirements for Effective HR Planning. <b>Process of HRP</b> - Steps in HRP, HR Demand Forecasting—Factors, Techniques – (Concepts Only) Managerial Judgement, Ratio Trend Analysis, Regression Analysis, Work Study Technique, Delphi Technique. HR Supply Forecasting— Factors, Techniques – (Concepts Only) Skills Inventories, Succession Plans, Replacement Charts, Staffing Tables. <ul style="list-style-type: none"> <li>• Barriers in Effective Implementation of HRP and Ways to Overcome Them.</li> <li>• <b>Strategic Human Resource Planning</b> —Meaning and Objectives.</li> <li>• Link between Strategic Planning and HRP through Technology.</li> <li>• <b>HR Policy</b> —Meaning, Importance.</li> <li>• <b>HR Programme</b>-Meaning and Contents.</li> </ul>
2	<b>Job Analysis, Recruitment and Selection</b> <b>a) Job Analysis, Recruitment and Selection:</b> <ul style="list-style-type: none"> <li>• <b>Job Analysis</b>-Meaning, Features, Advantages.</li> <li>• <b>Job Design:</b> Concept, Issues.</li> <li>• <b>Job Redesign</b> —Meaning, Process, Benefits.</li> </ul> <b>Matching Human Resource Requirement and Availability through:</b> Retention- Meaning, Strategies, Resourcing- Meaning, Types. Flexibility – Flexible work practices, Downsizing- Meaning, Reasons, Layoff – Meaning, Reasons. <ul style="list-style-type: none"> <li>• <b>Recruitment</b> - Meaning and Factors affecting Recruitment, Ethical Issues in Recruitment and Selection.</li> <li>• <b>Employee Selection Tests:</b> Meaning, Advantages and Limitations.</li> <li>• <b>Human Resource Audit:</b> Meaning, Need, Objectives, Process, Areas.</li> </ul>
3	<b>HRP Practitioner, Aspects of HRP and Evaluation</b> <b>a) HRP Practitioner, Aspects of HRP and Evaluation:</b> <ul style="list-style-type: none"> <li>• <b>HRP Practitioner:</b> Meaning, Role.</li> <li>• <b>HRP Management Process:</b> <ul style="list-style-type: none"> <li>▪ Establish HRP Department Goals and Objectives</li> <li>▪ Creating HRP Department Structure</li> <li>▪ Staffing the HRP Department</li> <li>▪ Issuing Orders</li> <li>▪ Resolving Conflicts</li> <li>▪ Communicating</li> <li>▪ Planning for Needed Resources</li> <li>▪ Dealing with Power and Politics -Meaning and Types of Power</li> </ul> </li> <li>• HRP as Tool to Enhance Organisational Productivity</li> <li>• Impact of Globalisation on HRP.</li> </ul>



  
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	<ul style="list-style-type: none"> <li>• <b>Aspects of HRP</b> : Performance Management, Career Management, Management Training and Development, Multi Skill Development</li> <li>• <b>Return on Investment in HRP</b>- Meaning and Importance.</li> <li>• <b>HRP Evaluation</b>- Meaning, Need, Process, Issues to be considered during HRP Evaluation.</li> <li>• <b>Selected Strategic Options and HRP Implications</b>: Restructuring and its Impact on HRP, Mergers and Acquisitions and its Impact on HRP, Outsourcing and its Impact on HRP.</li> </ul>
<b>4</b>	<b>Human Resource Information Systems</b>
	<ul style="list-style-type: none"> <li>• Human Resource Information Systems:</li> <li>• <b>Data Information Needs for HR Manager</b> – Contents and Usage of Data.</li> <li>• <b>HRIS</b>-Meaning, Features, Evolution, Objectives, Essentials, Components, Functions, Steps in designing of HRIS, HRIS Subsystems, Mechanisms of HRIS, Benefits, Limitations, Barriers in Effective Implementation of HRIS.</li> <li>• Security Issues in Human Resource Information Systems.</li> <li>• HRIS for HRP</li> <li>• Trends in HRIS</li> </ul>



  
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***Elective Courses (EC)  
Group C. Human Resource Electives***

**2. Training & Development in HRM**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Overview of Training	15
2	Overview of development	15
3	Concept of Management development	15
4	Performance measurement, Talent management & Knowledge management	15
<b>Total</b>		<b>60</b>

***Objectives***

<b>SN</b>	<b>Objectives</b>
1	This paper is not pure academic oriented but practice based. It has been designed, keeping in view the needs of the organizations. Successful managerial performance depends on the individual's ability to observe, interpret the issues and modify his approach and behaviour. All organizations need to pay adequate attention to equip their employees. Rapid progress in technology has changed not only in the physical facilities but also in the abstract qualities required of the men who are using them. This paper will attempt to orient the students to tailor themselves to meet the specific needs of the organizations in training and development activities.



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Sr. No.	Modules / Units
1	<b>Overview of Training</b>
	<ul style="list-style-type: none"> <li>• Overview of training– concept, scope, importance, objectives, features, need and assessment of training.</li> <li>• Process of Training–Steps in Training, identification of Job Competencies, criteria for identifying Training Needs (Person Analysis, Task Analysis, Organisation Analysis), Types–On the Job &amp;Off the Job Method.</li> <li>• Assessment of Training Needs, Methods &amp; Process of Needs Assessment.</li> <li>• Criteria &amp;designing-Implementation– an effective training program.</li> </ul>
2	<b>Overview of Development</b>
	<ul style="list-style-type: none"> <li>• Overview of development– concept, scope, importance &amp; need and features, Human Performance Improvement</li> <li>• Counselling techniques with reference to development employees, society and organization.</li> <li>• Career development– Career development cycle, model for planned self development, succession planning.</li> </ul>
3	<b>Concept of Management Development</b>
	<ul style="list-style-type: none"> <li>• Concept of Management Development.</li> <li>• Process of MDP.</li> <li>• Programs &amp;methods, importance, evaluating a MDP.</li> </ul>
4	<b>Performance measurement, Talent management &amp; Knowledge management</b>
	<ul style="list-style-type: none"> <li>• Performance measurements– Appraisals, pitfalls &amp;ethics of appraisal.</li> <li>• Talent management –Introduction ,Measuring Talent Management, Integration &amp; future of TM, Global TM &amp;knowledge management— OVERVIEW -Introduction: History, Concepts,</li> <li>• Knowledge Management: Definitions and the Antecedents of KM Information Management to Knowledge Management , Knowledge Management: What Is and What Is Not?, Three stages of KM, KM Life Cycle</li> </ul>



  
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***Elective Courses (EC)  
Group C. Human Resource Electives***

**3. Change Management**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction	15
2	Impact of Change	15
3	Resistance to Change	15
4	Effective Implementation of Change	15
<b>Total</b>		<b>60</b>

***Objectives***

<b>SN</b>	<b>Objectives</b>
1	The objective of this paper is to prepare students as organizational change facilitators using the knowledge and techniques of behavioural science.



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Sr. No.	Modules / Units
1	<b>Introduction</b>
	<ul style="list-style-type: none"> <li>• Introduction &amp; levels of change. Importance, imperatives of change, Forces of change. Causes-social, economic, technological and organizational.</li> <li>• Organizational culture &amp; change.</li> <li>• Types &amp; Models of change –Kurt Lewin's change model, Action research, Expanded Process Model., A.J. Leavitts model.</li> </ul>
2	<b>Impact of Change</b>
	<ul style="list-style-type: none"> <li>• Change &amp; its implementation.– individual change: concept, need, importance &amp; risk of not having individual perspective. Team Change –concept, need, importance &amp; limitation</li> <li>• Change &amp; its impact– Resistance to change &amp; sources-sources of individual resistance, sources of organizational resistance</li> </ul>
3	<b>Resistance to Change</b>
	<ul style="list-style-type: none"> <li>• Overcoming Resistance to change – Manifestations of resistance, Six box model</li> <li>• Minimizing RTC.</li> <li>• OD Interventions to overcome change-meaning and importance, Team intervention, Role analysis Technique, Coaching &amp; mentoring, T-group, Job expectations technique, Behaviour modification, Managing role stress.</li> </ul>
4	<b>Effective implementation of change</b>
	<ul style="list-style-type: none"> <li>• Effective implementation of change–change agents and effective change programs.</li> <li>• Systematic approach to change, client &amp; consultant relationship</li> <li>• Classic skills for leaders</li> <li>• Case study on smart change leaders, caselets on Action research.</li> </ul>



  
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**Elective Courses (EC)  
Group C. Human Resource Electives**

**4. Conflict & Negotiation**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Overview of Conflict	15
2	Conflict Management	15
3	Overview of Negotiation	15
4	Managing Negotiations, Ethics in Negotiation and 3D Negotiation	15
Total		60

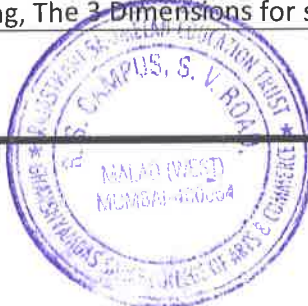
**Objectives**

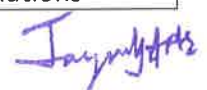
SN	Objectives
1	To understand the nature of conflicts, their causes and outcomes
2	To study the aspects of conflict management and how to handle them effectively
3	To get insight into negotiations and negotiation process
4	To understand the role of third party negotiation and skills for effective negotiation



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Sr. No.	Modules / Units
1	<b>Overview of Conflict</b> <ul style="list-style-type: none"> <li>Meaning of Conflict, Nature, Transitions in Conflict Thought – Traditional View, Human Relations View, Interactionist View. Functional and Dysfunctional Conflict, Levels of Conflicts, Process of Conflicts.</li> <li>Meaning of Industrial/ Organizational Conflict, Causes, Benefits and Limitations of Conflicts to the Organization.</li> <li><b>Conflict Outcomes</b> - win-lose, lose-lose, compromise, win-win.</li> <li><b>Five belief domains of Conflicts</b> – Superiority, Injustice, Vulnerability, Distrust, Helplessness</li> </ul>
2	<b>Conflict Management</b> <ul style="list-style-type: none"> <li>Meaning of Conflict management, Need and Importance of Conflict management, Conflict Resolution Strategies - Competing, Accommodating, Avoiding, Compromising, Collaborative. Strategies for resolving conflicts at – Intra-personal, Inter-personal, Intra-group and Inter group levels.</li> <li><b>Prevention of Industrial Conflicts</b> – Labour welfare officer, Tripartite and Bipartite Bodies, Standing Orders, Grievance Procedure, Collective Bargaining.</li> <li><b>Settlement of Conflicts</b> – Investigation, Mediator, Conciliation, Voluntary arbitration, compulsory arbitration, labour courts, industrial tribunals, national tribunals</li> </ul>
3	<b>Overview of Negotiation</b> <ul style="list-style-type: none"> <li><b>Negotiation</b> - Meaning, Importance of Negotiation, Process, Factors/ Elements affecting negotiation, Challenges for an Effective Negotiation</li> <li>Role of Communication, Personality and Emotions in Negotiation.</li> <li>Distributive and Integrative Negotiation (concepts)</li> <li><b>Cross-Cultural Negotiation</b> – Meaning, Factors influencing cross-cultural negotiations, Ways to resolve Cross Cultural negotiation.</li> <li><b>Types of Negotiations</b> in Corporates/ Work Place – Day to Day, Employer – Employee, Negotiation between Colleagues, Commercial Negotiation, Legal Negotiations</li> <li><b>International Negotiations</b> - Meaning, Factors affecting negotiation</li> </ul>
4	<b>Managing Negotiations, Ethics in Negotiation and 3D Negotiation</b> <ul style="list-style-type: none"> <li><b>Third Party Negotiation</b> <ol style="list-style-type: none"> <li>Mediation - Meaning, Role of Mediator</li> <li>Arbitration – Meaning, Role of Arbitrator</li> <li>Conciliation – Meaning, Role of Conciliator</li> <li>Consultation – Meaning, Role of Consultant</li> </ol> </li> <li><b>Skills for Effective Negotiation</b></li> <li><b>Negotiation as an Approach to Manage Conflicts.</b></li> <li><b>Ethics in Negotiation</b> – Meaning, Need, Ethically Ambiguous Negotiation Tactics.</li> <li><b>Culture and Negotiation</b> – Meaning, Influence of culture on negotiations</li> <li><b>3D Negotiation</b> – Meaning, The 3 Dimensions for successful negotiations</li> </ul>



  
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***2. Ability Enhancement Courses (AEC)  
2A.Ability Enhancement Compulsory Course***

**3. Information Technology in Business Management-II**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Management Information system	15
2	ERP/E-SCM/E-CRM	15
3	Introduction to databases and data warehouse	15
4	Outsourcing	15
<b>Total</b>		<b>60</b>

***Objectives***


<b>SN</b>	<b>Objectives</b>
1	To understand managerial decision-making and to develop perceptive of major functional area of MIS
2	To provide conceptual study of Enterprise Resource Planning, Supply Chain Management, Customer Relationship Management, Key issues in implementation. This module provides understanding about emerging MIS technologies like ERP, CRM, SCM and trends in enterprise applications.
3	To learn and understand relationship between database management and data warehouse approaches , the requirements and applications of data warehouse
4	To learn outsourcing concepts. BPO/KPO industries, their structures , Cloud computing



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Sr. No.	Modules / Units
1	<b>Management Information System</b>
	<ul style="list-style-type: none"> <li>• <b>Overview of MIS</b> Definition, Characteristics</li> <li>• <b>Subsystems of MIS</b> (Activity and Functional subsystems)</li> <li>• <b>Structure of MIS</b></li> <li>• <b>Reasons for failure of MIS.</b></li> <li>• <b>Understanding Major Functional Systems</b> Marketing &amp; Sales Systems Finance &amp; Accounting Systems Manufacturing &amp; Production Systems Human Resource Systems Inventory Systems</li> <li>• <b>Sub systems, description and organizational levels</b></li> <li>• <b>Decision support system</b> Definition Relationship with MIS</li> <li>• <b>Evolution of DSS, Characteristics, classification, objectives, components, applications of DSS</b></li> </ul>
2	<b>ERP/E-SCM/E-CRM</b>
	<ul style="list-style-type: none"> <li>• <b>Concepts of ERP</b></li> <li>• <b>Architecture of ERP</b> Generic modules of ERP</li> <li>• <b>Applications of ERP</b></li> <li>• <b>ERP Implementation concepts</b> ERP lifecycle</li> <li>• <b>Concept of XRP (extended ERP)</b></li> <li>• <b>Features of commercial ERP software</b> Study of SAP, Oracle Apps, MS Dynamics NAV, Peoplesoft</li> <li>• <b>Concept of e-CRM</b> E-CRM Solutions and its advantages, How technology helps?</li> <li>• <b>CRM Capabilities and customer Life cycle</b> Privacy Issues and CRM</li> <li>• <b>Data Mining and CRM</b> CRM and workflow Automation</li> <li>• <b>Concept of E-SCM</b> Strategic advantages, benefits E-SCM Components and Chain Architecture</li> <li>• <b>Major Trends in e-SCM</b></li> <li>• <b>Case studies ERP/SCM/CRM</b></li> </ul>



  
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Sr. No.	Modules / Units
3	<b>Introduction to Data base and Data warehouse</b> <ul style="list-style-type: none"> <li>• <b>Introduction to DBMS</b> Meaning of DBMS, Need for using DBMS. Concepts of tables, records, attributes, keys, integrity constraints, schema architecture, data independence.</li> <li>• <b>Data Warehousing and Data Mining</b> Concepts of Data warehousing, Importance of data warehouse for an organization Characteristics of Data warehouse Functions of Data warehouse Data warehouse architecture Business use of data warehouse Standard Reports and queries</li> <li>• <b>Data Mining</b> The scope and the techniques used</li> <li>• <b>Business Applications of Data warehousing and Data mining</b></li> </ul>
4	<b>Outsourcing</b> <ul style="list-style-type: none"> <li>• <b>Introduction to Outsourcing</b> Meaning of Outsourcing, Need for outsourcing Scope of Outsourcing. Outsourcing : IT and Business Processes</li> <li>• <b>Business Process Outsourcing (BPO)</b> Introduction</li> <li>• <b>BPO Vendors</b> How does BPO Work? BPO Service scope Benefits of BPO BPO and IT Services Project Management approach in BPO BPO and IT-enabled services</li> <li>• <b>BPO Business Model</b> Strategy for Business Process Outsourcing Process of BPO ITO Vs BPO</li> <li>• <b>BPO to KPO</b> Meaning of KPO KPO vs BPO KPO : Opportunity and Scope KPO challenges KPO Indian Scenario</li> <li>• <b>Outsourcing in Cloud Environment</b> Cloud computing offerings</li> <li>• <b>Traditional Outsourcing Vs. Cloud Computing</b></li> </ul>



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***2. Ability Enhancement Courses (AEC)  
2B. Skill Enhancement Courses (SEC)***

**4. Foundation Course –IV  
Ethics & Governance**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Ethics and Business Ethics	12
2	Ethics in Marketing, Finance and HRM	11
3	Corporate Governance	11
4	Corporate Social Responsibility (CSR)	11
<b>Total</b>		<b>45</b>

***Objectives***


<b>SN</b>	<b>Objectives</b>
1	To understand significance of ethics and ethical practices in businesses which are indispensable for progress of a country
2	To learn the applicability of ethics in functional areas like marketing, finance and human resource management
3	To understand the emerging need and growing importance of good governance and CSR by organisations
4	To study the ethical business practices, CSR and Corporate Governance practiced by various organisations



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Sr. No.	Modules / Units
1	<b>Introduction to Ethics and Business Ethics</b>
	<ul style="list-style-type: none"> <li>• <b>Ethics:</b> Concept of Ethics, Evolution of Ethics, Nature of Ethics- Personal, Professional, Managerial Importance of Ethics, Objectives, Scope, Types – Transactional, Participatory and Recognition</li> <li>• <b>Business Ethics:</b> Meaning, Objectives, Purpose and Scope of Business Ethics Towards Society and Stakeholders, Role of Government in Ensuring Business Ethics Principles of Business Ethics, 3 Cs of Business Ethics – Compliance, Contribution and Consequences Myths about Business Ethics Ethical Performance in Businesses in India</li> </ul>
2	<b>Ethics in Marketing, Finance and HRM</b>
	<ul style="list-style-type: none"> <li>• <b>Ethics in Marketing:</b> Ethical issues in Marketing Mix, Unethical Marketing Practices in India, Ethical Dilemmas in Marketing, Ethics in Advertising and Types of Unethical Advertisements</li> <li>• <b>Ethics In Finance:</b> Scope of Ethics in Financial Services, Ethics of a Financial Manager – Legal Issues, Balancing Act and Whistle Blower, Ethics in Taxation, Corporate Crime - White Collar Crime and Organised Crime, Major Corporate Scams in India, Role of SEBI in Ensuring Corporate Governance, Cadbury Committee Report, 1992</li> <li>• <b>Ethics in Human Resource Management:</b> Importance of Workplace Ethics, Guidelines to Promote Workplace Ethics, Importance of Employee Code of Conduct, Ethical Leadership</li> </ul>
3	<b>Corporate Governance</b>
	<ul style="list-style-type: none"> <li>• Concept, History of Corporate Governance in India, Need for Corporate Governance</li> <li>• Significance of Ethics in Corporate Governance, Principles of Corporate Governance, Benefits of Good Governance, Issues in Corporate Governance</li> <li>• Theories- Agency Theory, Shareholder Theory, Stakeholder Theory and Stewardship Theory</li> <li>• Corporate Governance in India, Emerging Trends in Corporate Governance, Models of Corporate Governance, Insider Trading</li> </ul>
4	<b>Corporate Social Responsibility (CSR)</b>
	<ul style="list-style-type: none"> <li>• Meaning of CSR, Evolution of CSR, Types of Social Responsibility</li> <li>• Aspects of CSR- Responsibility, Accountability, Sustainability and Social Contract</li> <li>• Need for CSR</li> <li>• CSR Principles and Strategies</li> <li>• Issues in CSR</li> <li>• Social Accounting</li> <li>• Tata Group's CSR Rating Framework</li> <li>• Sachar Committee Report on CSR</li> <li>• Ethical Issues in International Business Practices</li> <li>• Recent Guidelines in CSR</li> <li>• Society's Changing Expectations of Business With Respect to Globalisation</li> <li>• Future of CSR</li> </ul>



  
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***2. Ability Enhancement Courses (AEC)  
2B. Skill Enhancement Courses (SEC)***

**Foundation Course- Contemporary Issues- IV**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Significant, Contemporary Rights of Citizens	12
2	Approaches to understanding Ecology	11
3	Science and Technology –II	11
4	Introduction to Competitive Exams	11
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Significant, Contemporary Rights of Citizens</b>
	<p><b>A. Rights of Consumers</b>-Violations of consumer rights and important provisions of the Consumer Protection Act, 2016; Other important laws to protect consumers; Consumer courts and consumer movements. <b>(3 Lectures)</b></p> <p><b>B. Right to Information</b>- Genesis and relation with transparency and accountability; important provisions of the Right to Information Act, 2005; some success stories. <b>(3 Lectures)</b></p> <p><b>C. Protection of Citizens'/Public Interest</b>-Public Interest Litigation, need and procedure to file a PIL; some landmark cases. <b>(3 Lectures)</b></p> <p><b>D. Citizens' Charters, Public Service Guarantee Acts.</b> <b>(3 Lectures)</b></p>
2	<b>Approaches to understanding Ecology</b>
	<p><b>A. Understanding approaches to ecology</b>- Anthropocentrism, Biocentrism and Eco centrism, Ecofeminism and Deep Ecology. <b>(3 Lectures)</b></p> <p><b>B. Environmental Principles-1:</b> the sustainability principle; the polluter pays principle; the precautionary principle. <b>(4 Lectures)</b></p> <p><b>C. Environmental Principles-2:</b> the equity principle; human rights principles; the participation principle. <b>(4 Lectures)</b></p>
3	<b>Science and Technology –II</b>
	<p><b>Part A:Some Significant Modern Technologies, Features and Applications (7 Lectures)</b></p> <p>i. <b>Laser Technology</b>- Light Amplification by Stimulated Emission of Radiation; use of laser in remote sensing, GIS/GPS mapping, medical use.</p> <p>ii. <b>Satellite Technology</b>- various uses in satellite navigation systems, GPS, and imprecise climate and weather analyses.</p> <p>iii. <b>Information and Communication Technology</b>- convergence of various technologies like satellite, computer and digital in the information revolution of today's society.</p> <p>iv. <b>Biotechnology and Genetic engineering</b>- applied biology and uses in medicine, pharmaceuticals and agriculture; genetically modified plant, animal and human life.</p> <p>v. <b>Nanotechnology</b>- definition: the study, control and application of phenomena and materials at length scales below 100 nm; uses in medicine, military intelligence and consumer products.</p> <p><b>Part B:Issues of Control, Access and Misuse of Technology.</b> <b>(4 Lectures)</b></p>



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Sr. No.	Modules / Units
4	<b>Introduction to Competitive Exams</b> <b>Part A. Basic information on Competitive Examinations- the pattern, eligibility criteria and local centres:</b> <ol style="list-style-type: none"> <li>Examinations conducted for entry into professional courses - Graduate Record Examinations (GRE), Graduate Management Admission Test (GMAT), Common Admission Test (CAT) and Scholastic Aptitude Test (SAT).</li> <li>Examinations conducted for entry into jobs by Union Public Service Commission, Staff Selection Commission (SSC), State Public Service Commissions, Banking and Insurance sectors, and the National and State Eligibility Tests (NET / SET) for entry into teaching profession.</li> </ol> <b>Part B. Soft skills required for competitive examinations- (7 Lectures)</b> <ol style="list-style-type: none"> <li>Information on areas tested: Quantitative Ability, Data Interpretation, Verbal Ability and Logical Reasoning, Creativity and Lateral Thinking</li> <li>Motivation: Concept, Theories and Types of Motivation</li> <li>Goal-Setting: Types of Goals, SMART Goals, Stephen Covey's concept of human endowment</li> <li>Time Management: Effective Strategies for Time Management</li> <li>Writing Skills: Paragraph Writing, Report Writing, Filing an application under the RTI Act, Consumer Grievance Letter.</li> </ol>



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### Projects / Assignments (for Internal Assessment)

- Projects/Assignments should be drawn for the component on Internal Assessment from the topics in **Module 1 to Module 4**.
- Students should be given a list of possible topics - at least 3 from each Module at the beginning of the semester.
- The Project/Assignment can take the form of Street-Plays / Power-Point Presentations / Poster Exhibitions and similar other modes of presentation appropriate to the topic.
- Students can work in groups of not more than 8 per topic.
- Students must submit a hard / soft copy of the Project / Assignment before appearing for the semester end examination.

### QUESTION PAPER PATTERN (Semester III)

The Question Paper Pattern for Semester End Examination shall be as follows:

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

QUESTION NUMBER	DESCRIPTION	MARKS ASSIGNED
1	<ol style="list-style-type: none"><li>Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules.</li><li>Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semester</li><li>In all 8 Questions will be asked out of which 5 have to be attempted.</li></ol>	<ol style="list-style-type: none"><li>Total marks: 15</li><li>For 1 A, there will be 3 marks for each sub-question.</li><li>For 1 B there will be 15 marks without any break-up.</li></ol>
2	Descriptive Question with internal option (A or B) on Module 1	15
3	Descriptive Question with internal option (A or B) on Module 2	15
4	Descriptive Question with internal option (A or B) on Module 3	15
5	Descriptive Question with internal option (A or B) on Module 4	15



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***2B. Skill Enhancement Courses (SEC)***

***4. Foundation Course in NSS - IV***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Entrepreneurship Development	10
2	Rural Resource Mobilization	10
3	Ideal village & stake of GOS and NGO	13
4	Institutional Social Responsibility and modes of Awareness	12
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Entrepreneurship Development</b>
	<b>UNIT - I Entrepreneurship development</b> Entrepreneurship development- its meaning and schemes Government and self-employment schemes for Entrepreneurship development <b>UNIT - II - Cottage Industry</b> Cottage Industry- its meaning, its role in development process Marketing of cottage products and outlets
2	<b>Rural Resource Mobilization</b>
	<b>UNIT - I - Rural resource mobilization-</b> A case study of eco-village, eco-tourism, agro-tourism <b>UNIT - II - Micro financing with special reference to self-help groups</b>
3	<b>Ideal village &amp; stake of GOS and NGO</b>
	<b>UNIT - I - Ideal village</b> Ideal village- the concept Gandhian Concept of Ideal village Case studies on Ideal village <b>UNIT - II - Government Organisations(GOs ) and Non-Government Organisations (NGOs)</b> The concept and functioning
4	<b>Institutional Social Responsibility and modes of Awareness</b>
	<b>UNIT - I - Institutional Social Responsibilities</b> Concept and functioning- case study of adapted village <b>UNIT - II - Modes of awareness through fine Arts Skills</b> Basics of performing Arts as tool for social awareness, street play, creative dance, patriotic song, folk songs and folk dance. Rangoli, posters, flip charts, placards, etc.



  
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2B. Skill Enhancement Courses (SEC)***

***4. Foundation Course in NCC - IV***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Disaster Management, Social Awareness and Community Development	10
2	Health and Hygiene	10
3	Drill with Arms	05
4	Weapon Training	10
5	Specialized Subject: Army Or Navy Or Air	10
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Disaster Management, Social Awareness and Community Development</b> <b>Disaster Management:</b> <b>Desired outcome:</b> The student shall gain basic information about civil defence organisation / NDMA & shall provide assistance to civil administration in various types of emergencies during natural / manmade disasters <ul style="list-style-type: none"> <li>• Fire Services &amp; Fire fighting</li> <li>• Assistance during Natural / Other Calamities: Flood / Cyclone/ Earth Quake/ Accident etc.</li> </ul> <b>Social Awareness and Community Development:</b> <b>Desired outcome:</b> The student shall have an understanding about social evils and shall inculcate sense of whistle blowing against such evils and ways to eradicate such evils. <ul style="list-style-type: none"> <li>• NGOs: Role &amp; Contribution</li> <li>• Drug Abuse &amp; Trafficking</li> <li>• Corruption</li> <li>• Social Evil viz. Dowry/ Female Foeticide/Child Abuse &amp; trafficking etc.</li> <li>• Traffic Control Org. &amp; Anti drunken Driving</li> </ul>
2	<b>Health and Hygiene</b> <b>Desired outcome:</b> The student shall be fully aware about personal health and hygiene lead a healthy life style and foster habits of restraint and self awareness. <ul style="list-style-type: none"> <li>• Hygiene and Sanitation (Personal and Food Hygiene)</li> <li>• Basics of Home Nursing &amp; First-Aid in common medical emergencies</li> <li>• Wound &amp; Fractures</li> </ul>
3	<b>Drill with Arms</b> <b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, and turnout, and develop the quality of immediate and implicit obedience of orders, with good reflexes. <ul style="list-style-type: none"> <li>• Getting on Parade with Rifle and Dressing at the Order</li> <li>• Dismissing and Falling Out</li> <li>• General Salute, Salami Shastra</li> <li>• Squad Drill</li> <li>• Short/Long tail from the order and vice-versa</li> <li>• Examine Arms</li> </ul>
4	<b>Weapon Training</b> <b>Desired outcome:</b> The student shall have basic knowledge of weapons and their use and handling. <ul style="list-style-type: none"> <li>• The lying position, Holding and Aiming- I</li> <li>• Trigger control and firing a shot</li> <li>• Range procedure and safety precautions</li> <li>• Theory of Group and Snap Shooting</li> <li>• Short range firing, Aiming- II -Alteration of sight</li> </ul>



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Sr. No.	Modules / Units
5	<p><b>Specialized Subject: Army Or Navy Or Air</b></p> <p><b>Army</b>  <b>Desired outcome:</b> The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces.  It will also acquaint, expose &amp; provide basic knowledge about armed, naval and air-force subjects</p> <p><b>A. Map reading</b></p> <ul style="list-style-type: none"> <li>• Setting a Map, finding North and own position</li> <li>• Map to ground, Ground to Map</li> <li>• Point to Point March</li> </ul> <p><b>B. Field Craft and Battle Craft</b></p> <ul style="list-style-type: none"> <li>• Observation, Camouflage and Concealment</li> <li>• Field Signals</li> <li>• Types of Knots and Lashing</li> </ul> <p><b>C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b></p> <p style="text-align: center;"><b>OR</b></p> <p><b>Navy</b></p> <p><b>A. Naval Communication</b></p> <ul style="list-style-type: none"> <li>• Semaphore <ul style="list-style-type: none"> <li>▪ Phonetic Alphabets</li> <li>▪ Radio Telephony Procedure</li> <li>▪ Wearing of National Flag, Ensign and Admiral's Flag.</li> </ul> </li> </ul> <p><b>B. Seamanship</b></p> <ul style="list-style-type: none"> <li>• <b>Anchor work</b> <ul style="list-style-type: none"> <li>▪ Types of Anchor, Purpose and Holding ground</li> </ul> </li> <li>• <b>Boat work</b> <ul style="list-style-type: none"> <li>▪ Demonstrate Rigging a whaler and enterprise boat- Parts of Sail and Sailing Terms</li> <li>▪ Instructions in Enterprise Class Board including theory of Sailing, Elementary Sailing Tools</li> <li>▪ Types of Power Boats Used in the Navy and their uses, Knowledge of Anchoring, Securing and Towing a Boat</li> </ul> </li> </ul> <p><b>C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b></p>



  
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Sr. No.	Modules / Units
	<p style="text-align: center;"><b>OR</b></p> <p><b>Air</b></p> <p><b>A. Air frames</b></p> <ul style="list-style-type: none"> <li>• Fuselage</li> <li>• Main and Tail Plain</li> </ul> <p><b>B. Instruments</b></p> <ul style="list-style-type: none"> <li>• Introduction to RADAR</li> </ul> <p><b>C. Aero modelling</b></p> <ul style="list-style-type: none"> <li>• Flying/ Building of Aero models</li> </ul> <p><b>D. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b></p>



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***2. Ability Enhancement Courses (AEC)  
2B. Skill Enhancement Courses (SEC)***

**4. Foundation Course in Physical Education - IV**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Stress Management	10
2	Awards, Scholarship & Government Schemes	10
3	Yoga Education	10
4	Exercise Scheduling/Prescription	15
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Stress Management</b>
	<ul style="list-style-type: none"> <li>• Meaning &amp; concept of Stress</li> <li>• Causes of Stress</li> <li>• Managing Stress</li> <li>• Coping Strategies</li> </ul>
2	<b>Awards, Scholarship &amp; Government Schemes</b>
	<ul style="list-style-type: none"> <li>• State &amp; National level Sports Awards</li> <li>• State Sports Policy &amp; Scholarship Schemes</li> <li>• National Sports Policy &amp; Scholarship Schemes</li> <li>• Prominent Sports Personalities</li> </ul>
3	<b>Yoga Education</b>
	<ul style="list-style-type: none"> <li>• Differences between Yogic Exercises &amp; non- Yogic exercises</li> <li>• Contribution of Yoga to Sports</li> <li>• Principles of Asanas &amp; Bandha</li> <li>• Misconceptions about Yoga</li> </ul>
4	<b>Exercise Scheduling/Prescription</b>
	<ul style="list-style-type: none"> <li>• Daily Routine Prescription.</li> <li>• Understanding Activity level &amp; Calorie requirement.</li> <li>• Adherence &amp; Motivation for exercise.</li> <li>• Impact of Lifestyle on Health</li> </ul>



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***3. Core Courses (CC)***

**5. Business Economics- II**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Macroeconomic Data and Theory	15
2	Money, Inflation and Monetary Policy	15
3	Constituents of Fiscal Policy	15
4	Open Economy : Theory and Issues of International Trade	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Introduction to Macroeconomic Data and Theory</b>
	<ul style="list-style-type: none"> <li>• <b>Macroeconomics:</b> Meaning, Scope and Importance.</li> <li>• <b>Circular flow of aggregate income and expenditure:</b> closed and open economy models</li> <li>• <b>The Measurement of national product:</b> Meaning and Importance - conventional and Green GNP and NNP concepts - Relationship between National Income and Economic Welfare.</li> <li>• <b>Short run economic fluctuations :</b> Features and Phases of Trade Cycles</li> <li>• <b>The Keynesian Principle of Effective Demand:</b> Aggregate Demand and Aggregate Supply - Consumption Function - Investment function - effects of Investment Multiplier on Changes in Income and Output</li> </ul>
2	<b>Money, Inflation and Monetary Policy</b>
	<ul style="list-style-type: none"> <li>• <b>Money Supply:</b> Determinants of Money Supply - Factors influencing Velocity of Circulation of Money</li> <li>• <b>Demand for Money :</b> Classical and Keynesian approaches and Keynes' liquidity preference theory of interest</li> <li>• <b>Money and prices :</b> Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach</li> <li>• <b>Inflation:</b> Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy.</li> <li>• <b>Monetary policy :</b> Meaning, objectives and instruments, inflation targeting</li> </ul>
3	<b>Constituents of Fiscal Policy</b>
	<ul style="list-style-type: none"> <li>• <b>Role of a Government</b> to provide Public goods- Principles of Sound and Functional Finance</li> <li>• <b>Fiscal Policy:</b> Meaning, Objectives - Contra cyclical Fiscal Policy and Discretionary Fiscal Policy</li> <li>• <b>Instruments of Fiscal policy :</b> Canons of taxation - Factors influencing incidence of taxation - Effects of taxation Significance of Public Expenditure - Social security contributions- Low Income Support and Social Insurance Programmes - Public Debt - Types, Public Debt and Fiscal Solvency, Burden of debt finance</li> <li>• <b>Union budget</b> -Structure- Deficit concepts-Fiscal Responsibility and Budget Management Act.</li> </ul>
4	<b>Open Economy : Theory and Issues of International Trade</b>
	<ul style="list-style-type: none"> <li>• <b>The basis of international trade :</b> Ricardo's Theory of comparative cost advantage - The Heckscher – Ohlin theory of factor endowments- terms of trade - meaning and types Factors determining terms of trade - Gains from trade - Free trade versus protection</li> <li>• <b>Foreign Investment :</b> Foreign Portfolio investment- Benefits of Portfolio capital flows- Foreign Direct Investment - Merits of Foreign Direct Investment - Role of Multinational corporations</li> <li>• <b>Balance of Payments:</b> Structure -Types of Disequilibrium - Measures to correct disequilibrium in BOP.</li> <li>• <b>Foreign Exchange and foreign exchange market :</b> Spot and Forward rate of Exchange - Hedging, Speculation and Arbitrage -Fixed and Flexible exchange rates- Managed flexibility</li> </ul>



  
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***3. Core Courses (CC)***

**6. Business Research Methods**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to business research methods	18
2	Data collection and Processing	14
3	Data analysis and Interpretation	16
4	Advanced techniques in Report Writing	12
<b>Total</b>		<b>60</b>

***Objectives***

<b>SN</b>	<b>Objectives</b>
1	The course is designed to inculcate the analytical abilities and research skills among the students.
2	The course intends to give hands on experience and learning in Business Research.



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Sr. No.	Modules / Units
<b>1</b>	<b>Introduction to business research methods</b>
	<ul style="list-style-type: none"> <li>Meaning and objectives of research</li> <li>Types of research– a) Pure, Basic and Fundamental b) Applied, c) Empirical d) Scientific &amp; Social e) Historical f) Exploratory g) Descriptive h) Causal</li> <li>Concepts in Research: Variables, Qualitative and Quantitative Research</li> <li>Stages in research process.</li> <li>Characteristics of Good Research</li> <li>Hypothesis-Meaning, Nature, Significance, Types of Hypothesis, Sources.</li> <li>Research design– Meaning, Definition, Need and Importance, Steps in research design, Essentials of a good research design, Areas / Scope of research design and Types-Descriptive, Exploratory and causal.</li> <li>Sampling– <ul style="list-style-type: none"> <li>a) meaning of sample and sampling,</li> <li>b) methods of sampling-i) Non Probability Sampling– Convenient, Judgment, Quota, Snow ball</li> <li>ii) Probability– Simple Random, Stratified, Cluster, Multi Stage.</li> </ul> </li> </ul>
<b>2</b>	<b>Data collection and Processing</b>
	<ul style="list-style-type: none"> <li>Types of data and sources-Primary and Secondary data sources</li> <li>Methods of collection of primary data <ul style="list-style-type: none"> <li>a) Observation- i) structured and unstructured, ii) disguised and undisguised, iii) mechanical observations (use of gadgets)</li> <li>b) Experimental i) Field ii) Laboratory</li> <li>c) Interview – i) Personal Interview ii) focused group, iii) in- depth interviews - Method,</li> <li>d) Survey– Telephonic survey, Mail, E-mail, Internet survey, Social media, and Media listening.</li> <li>e) Survey instrument– i) Questionnaire designing.</li> <li>f) Types of questions– i) structured/ close ended and ii) unstructured/ open ended, iii) Dichotomous, iv) Multiple Choice Questions.</li> <li>f) Scaling techniques-i) Likert scale, ii) Semantic Differential scale</li> </ul> </li> </ul>
<b>3</b>	<b>Data analysis and Interpretation</b>
	<ul style="list-style-type: none"> <li>Processing of data– i) Editing- field and office editing, ii) coding– meaning and essentials, iii) tabulation – note</li> <li>Analysis of data-Meaning, Purpose, types.</li> <li>Interpretation of data-Essentials, importance and Significance of processing data</li> <li>Multivariate analysis– concept only</li> <li>Testing of hypothesis– concept and problems– i) chi square test, ii) Zandt-test (for large and small sample)</li> </ul>
<b>4</b>	<b>Advanced techniques in Report Writing</b>
	<ul style="list-style-type: none"> <li>Report writing – i) Meaning , importance, functions of reports, essential of a good report, content of report , steps in writing a report, types of reports, Footnotes and Bibliography</li> <li>Ethics and research</li> <li>Objectivity, Confidentiality and anonymity in Research</li> <li>Plagiarism</li> </ul>



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## Social Marketing

1. Andreasen A & Kotler P (2008), Strategic Marketing for Nonprofit Organisations 7th International Edition, Upper Saddle River NJ: Prentice Hall.
2. Andreasen, A.R. (2006). Social Marketing in the 21st century. London, UK: Sage.
3. Social Marketing in India, Nancy Lee and Sameer Deshpande, SAGE Publications, 2013
4. Social Marketing, S M Jha, Himalaya Publishing House, 2012, (2nd Edition)
5. Social Marketing: Influencing Behaviors for Good, Nancy R. Lee, Philip Kotler, SAGE Publications, 2011 (4th Edition)
6. French, J., Blairs-Stevens, C., McVey, D., and Merritt, R., (2010), Social Marketing and Public Health, Theory and Practice, Oxford Press, UK.
7. French, J., Blairs-Stevens, C., McVey, D., and Merritt, R., (2010), Social Marketing and Public Health, Theory and Practice, Oxford Press, UK.
8. Weinrich, HK 2011, Hands-on social marketing: a step-by-step guide to designing change for good, Second Edition, Sage Thousand Oaks, CA

## Recruitment & Selection

1. Dipak Kumar Bhattacharya - Human Resource Management
2. Arun Monappa- Managing Human Resource .
3. C.B. Memoria -Personnel Management-
4. Armstrong, Michael & Baron Angela. (2005). *Handbook of Strategic HRM* (1st ed.). New Delhi: Jaico Publishing House.
5. Mello, Jeffrey A. (2007). *Strategic Human Resource Management* (2nd ed.). India: Thomson South Western.

## Motivation & Leadership

1. Stephen P. Robbins, Timothy A. Judge (Author) - Organizational behaviour (15<sup>th</sup> Edition), Prentice Hall Publication.
2. Niraj Kumar- Organisational Behaviour: A New Looks (Concept, Theory & Cases), Himalaya Publishing House
3. Strategic Leadership – Sahu & Bharati – Excel Books
4. Peter I. Dowling & Denice E. (2006). International HRM (1st ed.). New Delhi. Excel Books.
5. French Wendell, Bell Cecil and Vohra Veena. (2004). Organization Development, Behavioral Science Interventions for Organization Improvement. (6th ed.)

## Employees Relations & Welfare

1. Personnel Management and Industrial relations – P. C. Shejwalkar and S. B. Malegaonkar
2. Labour Management relations in India – K.M. Subramanian
3. Trade Unionism Myth and Reality, New Delhi, Oxford University Press, 1982
4. Dynamic Personnel Administration – Prof. M. N. Rudrabasavraj.



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***3. Core Courses (CC)***

**7. Production & Total Quality Management**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Production Management	14
2	Materials Management	16
3	Basics Of Productivity & TQM	16
4	Quality Improvement Strategies & Certifications	14
<b>Total</b>		<b>60</b>

***Objectives***

<b>SN</b>	<b>Objectives</b>
1	To acquaint learners with the basic management decisions with respect to production and quality management
2	To make the learners understand the designing aspect of production systems
3	To enable the learners apply what they have learnt theoretically.



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Sr. No.	Modules / Units
1	<b>Production Management</b>
	<b>Production Management</b> <ul style="list-style-type: none"> <li>Objectives, Components–Manufacturing systems: Intermittent and Continuous Production Systems.</li> <li>Product Development, Classification and Product Design.</li> <li>Plant location &amp; Plant layout– Objectives, Principles of good product layout, types of layout.</li> <li>Importance of purchase management.</li> </ul>
2	<b>Materials Management</b>
	<ul style="list-style-type: none"> <li><b>Materials Management:</b> Concept, Objectives and importance of materials management Various types of Material Handling Systems.</li> <li><b>Inventory Management:</b> Importance–Inventory Control Techniques ABC, VED, FSN, GOLF, XYZ, SOS, HML. EOQ: Assumptions limitations &amp; advantages of Economic Order Quantity, Simple numerical on EOQ, Lead Time, Reorder Level, Safety Stock.</li> </ul>
3	<b>Basics Of Productivity &amp; TQM</b>
	<ul style="list-style-type: none"> <li><b>Basics Of Productivity &amp; TQM:</b> Concepts of Productivity, modes of calculating productivity. Importance Of Quality Management, factors affecting quality; TQM– concept and importance, Cost of Quality, Philosophies and Approaches To Quality: Edward Deming, J. Juran, Kaizen, P. Crosby's philosophy.</li> <li><b>Product &amp; Service Quality Dimensions, SERVQUAL</b> Characteristics of Quality, Quality Assurance, Quality Circle : Objectives Of Quality Circles, Ishikawa Fish Bone, Applications in Organizations. Simple numerical on productivity</li> </ul>
4	<b>Quality Improvement Strategies &amp; Certifications</b>
	<ul style="list-style-type: none"> <li><b>Quality Improvement Strategies &amp; Certifications:</b> Lean Thinking, Kepner Tregor Methodology of problem solving, Sigma features, Enablers, Goals, DMAIC/DMADV.</li> </ul> <p>TAGUCHI'S QUALITY ENGINEERING, ISO 9000, ISO 1400, QS9000. Malcolm Baldrige National Quality Award (MBNQA), Deming's Application Prize.</p>



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**Reference Books**

**Reference Books**

**Basics of Financial Services**

1. Khan M.Y., Indian Financial System, Tata McGraw Hill Publishing Company
2. Varshney P.N. & Mittal MN, Financial System, Sultan Chand & Co
3. A. Avadhani, Marketing of Financial Services-
4. Bhole L. M: Financial Markets and Institutions; Tata McGraw-Hill Publishing Company, New Delhi.
5. Chandra Prasanna: Financial Management: Theory and Practice; Tata McGraw Hill, New Delhi.
6. Gupta Suraj B: Monetary Economics; S. Chand and Co., New Delhi.

**Introduction to Cost Accounting**

1. Cost Accounting-Principles and Practice; Arora M.N: Vikas, New Delhi.
2. Cost Accounting; Jain S.P. and Narang K.L: Kalyani New Delhi.
3. Principles of Management Accounting; Anthony Robert, Reece, et al: Richard D. Irwin Inc. Illinois.
4. Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, Horngren, Charles, Foster and Datar: New Delhi

**Equity and Debt Market**

1. Allen, Larry (1750-2000). The Global Financial System.
2. Ian H. Giddy (1994). Global Financial Markets. Houghton Mifflin.
3. Saunders, Anthony & Cornett, Marica Millon. Financial markets & institutions: A modern perspective: TMIT
4. LM Bhole. Financial institutions & markets: Structure, growth & innovations. TMH (5th ed.)
5. Chandra, P. (2011). Corporate Valuation and Value Creation, (1st ed). TMH

**Corporate Finance**

1. Foster, George Financial Statement Analysis, 2nd ed., Pearson Education Pvt Ltd
2. Damodaran, A. (2008). Damodaran on Valuation, Security Analysis for Investment and Corporate Finance (2nd ed.). Wiley India Pvt. Ltd.
3. Chandra, P. (2011). Corporate Valuation and Value Creation, (1st ed). TMH
4. Weston, Chung, Hoag, Mergers, Restructuring and Corporate Control, Prentice Hall Of India.
5. M.Y. Khan and P.K. Jain - Financial Management - Tata - McGraw Hill Publishing co. Ltd., New Delhi.
6. Prasanna Chandra - Financial Management - Tata - McGraw Hill



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## Consumer Behaviour

1. Schiffman, L.G., Kanuk, L.L., & Kumar, S.R. (2011). Consumer Behaviour. (10th ed.). Pearson.
2. Solomon, M.R. (2009). Consumer Behaviour – Buying, Having, and Being. (8th ed.) New Delhi: Pearson .
3. Blackwell, R.D., Miniard, P.W., & Engel, J. F. (2009). Consumer Behaviour. New Delhi: Cengage Learning.
4. Hawkins, D.I., Best, R. J., Coney, K.A., & Mookerjee, A. (2007). Consumer Behaviour – Building Marketing Strategy. (9th ed.). Tata McGraw Hill.
5. Loudan, David L and Bitta, A.J. Della Consumer Behaviour
6. Kotler, P. & Keller, K. L. (2012). Marketing Management (Global Edition) (14th ed.). Pearson
7. Nair, Suja R- Consumer Behaviour in Indian Perspective

## Product Innovations Management

1. Dr. C.S.G. Krishnamacharyulu and Dr. R. Lalitha, Innovation Management, Himalaya Publishing House, First Edition 2007
2. Karl Ulrich, Product design and Development, McGraw hill, 4 Edition.
3. Michael Baker and Susan Hart, Product strategy and Management, Pearson Education, 2nd Edition
4. Jacob Goldenberg and David Mazursky, Creativity in product innovation, Cambridge University Press, 2002
5. Robert G. Cooper and Scott J. Edgett, Product innovation and technology strategy, Product Development Institute Inc., 2009
6. Allan Afuah, Innovation Management: Strategies Implementation & Profits, Oxford University Press, 2009

## Advertising

1. Belch, Michael, "Advertising and Promotion: An integrated marketing communications perspective" Tata Mcgraw Hill 2010
2. Mohan, Manendra "Advertising Management Concept and Cases", Tata Mcgraw Hill 2008
3. Kleppner, Russell J; Thomac, Lane W , "Advertising Procedure", Prentice Hall 1999
4. Shimp, Terence, "Advertising and promotion :An IMC Approach", Cengage Learning 2007
5. Sharma, Sangeeta and Singh, Raghuvir "Advertising planning and Implementation", Prentice Hall of India 2006
6. Clow , Kenneth E and Baack, Donald E "Inetegrated Advertising Promotion and Marketing Communication", Pearson Edu 2014
7. Duncan, Tom, "Principles of Advertising and IMC", Tata Mcgraw Hill Pub 2006



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## Organization Behaviour & HRM

1. Griffin, Ricky W: Organizational Behaviour, Houghton Mifflin Co., Boston.
2. Prasad L M, Organizational Behaviour, Sultan Chand
3. Khanka S. S., Organizational Behaviour, S. Chand
4. P.L. Rao-International Human Resource
5. Ivancevich; John and Micheol T. Matheson: Organizational Behaviour and Management, Business Publication Inc., Texas.
6. Koontz, Harold, Cyril O'Donnell, and Heinz Weihrich: Essentials of management, Tata McGraw-Hill, New Delhi.
7. Luthans, Fred: Organizational Behaviour, McGraw-Hill, New York.

## Information Technology in Business Management-I

1. Information Technology for Management, 6TH ED (With CD )  
By Efraim Turban, Dorothy Leidner, Ephraim Mclean, James Wetherbe (Ch1, Ch2)
2. Microsoft Office Professional 2013 Step by Step  
By Beth Melton, Mark Dodge, Echo Swinford, Andrew Couch
3. Tata McGraw Hill Joseph, P.T. : E-commerce An Indian Perspective (Ch-13,Ch-14)
4. Computer Viruses and Related Threats: A Management Guide (Ch-2, Ch-3) By John P. Wack, Lisa J. Carnahan  
(E-Book :  
<https://play.google.com/books/reader?id=tsP15h9gr8MC&printsec=frontcover&output=reader&hl=en&pg=GBS.PR7.w.2.1.0>)
5. Electronic Commerce - Technologies & Applications.  
Bharat, Bhaskar  
<https://play.google.com/books/reader?id=F1zbUaBtk7IC&printsec=frontcover&output=reader&hl=en&pg=GBS.PP1>

## Foundation Course –III- Environmental Management

1. Environment Management , N.K. Uberoi , Excel Books, Delhi
2. Environmental Management - Text & Cases, Bala Krishnamoorthy, Prentice Hall of India
3. Environmental Management- National and global Perspectives, Swapan C. Deb , JAICO
4. Environmental Management , Dr.Anand S. Bal , Himalaya Publishing House
5. Environmental Priorities in India , Khoshoo , Environmental Society (N.Delhi)

## Business Planning & Entrepreneurial Management

1. Dynamics of Entrepreneurial Development Management - Vasant Desai, Himalaya Publishing House.
2. Entrepreneurial Development - S.S. Khanna
3. Entrepreneurship & Small Business Management - CL Bansal, Haranand Publication
4. Entrepreneurial Development in India - Sami Uddin, Mittal Publication
5. Entrepreneur Vs Entrepreneurship- Human Diagno



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## Accounting for Managerial Decisions

1. Srivastava R M, *Essentials of Business Finance*, Himalaya Publications
2. Anthony R N and Reece JS. *Accounting Principles*, Hoomwood Illinos , Richard D. Irvin
3. Bhattacharya SK and Dearden J. - *Accounting for Management. Text and Cases* , New Delhi.
4. Hingorani NL and ramanthan AR - *Management Accounting* , New Delhi
5. Ravi M. Kishore , *Advanced management Accounting* , Taxmann , NewDelhi
6. Maheshwari SN - *Management and Cost Accounting* , Sultan Chand , New Delhi
7. Gupta , SP - *Management Accounting* , Sahitya Bhawan , Agra .

## Strategic Management

1. Kazmi Azhar, *Business Policy & Strategic Management*, Tata McGraw Hill.
2. P.K. Ghosh : *Business Policy , Strategy , Planning and Management*
3. Christensen , Andrews Dower: *Business Policy- Text and Cases*
4. William F. Gkycj : *Business Policy – Strategy Formation and Management Action*
5. Bongee and Colonan : *Concept of Corporate Strategy*.



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**Reference Books**

**Reference Books**

**Financial Institutions & Markets**

1. M. Bhole, Financial Institutions and Markets, TATA McGraw Hill
2. V. A. Avadhani, Marketing of Financial Services, Himalaya Publishers, Mumbai
3. Vasant Desai, Indian Financial Systems, Himalaya Publishers
4. Gordon and Natarajan, Financial Services, Himalaya Publishers
5. Meir Khan, Financial Institutions and Markets, Oxford Press
6. Financial Markets and Institutions-Dr. S. Gurusamy, Tata McGraw Hill.
7. The Indian Financial System-Dr. Bharti Pathak, Pearson.
8. Indian Financial System-M.Y.Khan, Mc.Graw Hill
9. Machiraju, H.R., Indian Financial System, Vikas Publications

**Auditing**

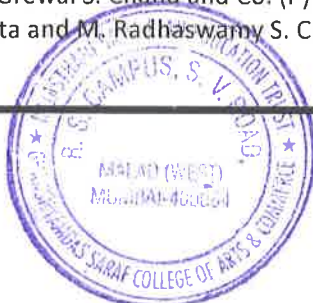
1. CA Surbhi Bansal – Audit and Assurance
2. Taxmann – Auditing
3. Dr.SMeenakumari – Fundamentals of Auditing
4. Baldev Sachdeva&Jagwant Singh Pardeep Kumar – Auditing theory & Practice.

**Strategic Cost Management**

1. Dr. Girish Jakhotiya-Strategic Financial Management
2. Lall, B.M. and Jain, I.C. – Cost Accounting: Principles and Practice, Prentice Hall, Delhi
3. Welsch, Glenn A., Ronald W. Hilton and Paul N. Gordan – Budgeting, Profit and Control, Prentice Hall, Del
4. John K Shank & Vijay Govindaraja, Strategic Cost Management - The new tool for Competitive Advantage, Free Press

**Corporate Restructuring**

1. Ramanujam : Mergers et al, LexisNexis Butterworths Wadhwa Nagpur
2. Ray : Mergers and Acquisitions Strategy, Valuation and Integration, PH
3. Advanced Accounts Shukla and Grewal S. Chand and Co. (P) Ltd., New Delhi
4. Advanced accountancy R.L. Gupta and M. Radhaswamy S. Chand and Co. (P) Ltd., New Delhi



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## Integrated Marketing Communication

1. Belch, Michael, Belch, George "Advertising and Promotion: An integrated marketing communications perspective" Tata McGraw Hill 2010
2. Clow, Kenneth E ;Baack, Donald E "Integrated Advertising Promotion and Marketing Communication", Pearson Edu 2014
3. Duncan, Tom, "Principles of Advertising and IMC", Tata McGraw Hill Pub 2006
4. Shah, Kruti ;D'Souza, Allan, "Advertising and IMC", Tata McGraw Hill 2014
5. Shimp, Terence, "Advertising and promotion :An IMC Approach", Cengage Learning 2007
6. Dutta, Kirti, "Integrated Marketing Communication" Oxford University Press ,2016
7. Gopalakrishnan, P S , "Integrated Marketing Communication: Concepts and Cases", ICFAI University Press, 2008

## Rural Marketing

1. Badi & Badi : Rural Marketing
2. Mamoria, C.B. & Badri Vishal : Agriculture problems in India
3. Arora, R.C. : Integrated Rural Development
4. Rajgopal : Managing Rural Business
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7. Krishnan K Kamra, Tourism: An Overview



*Jayant*

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2. John Bramham, Human Resource Planning, University Press.
3. Michael Armstrong, A Handbook Of Human Resource Management Practice, Kogan Page.
4. William J.Rothwell & H.C. Kazanaas, Planning & Managing Human Resources, Jaico Publishing House .
5. Arun Sekhri, Human Resource Planning And Audit, Himalaya Publishing House.
6. Michael J. Kavanag, Human Resource Information Systems Basics, Applications and Future Directions, Sage Publication.

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1. Brinkerhoff, Robert, .Achieving Results from Training How to evaluate HRD to Strengthen programs and Increase impact. 1987, Jossey bass, San Francisco.
2. Craig, Robert L. Training and Development Handbook. , 3rd ed. 1987. McGraw Hill, New York
3. Employee Training And Development - Raymond Noe
4. Every Trainers Handbook- Devendra Agochia
5. 360 Degree Feedback, Competency Mapping And Assessment Centre- Radha Sharma
6. Training And Development- S.K. Bhatia.

## Change Management

1. Organisational Development by French and Bell
2. An experiential approach to O.D. by Harvey and Brown
3. Consultants and Consulting Styles by Dharani Sinha P.
4. Kavita Singh- Organization change
5. S.K. Bhatia- Organisational Change-
6. K.Ashwathapa- Management & OB, HRM.
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1. Lewicki, Saunders & Barry - Negotiation (Tata Mc Graw Hill, 5th Ed.)
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By Efraim Turban, Dorothy Leidner, Ephraim Mclean, James Wetherbe (Ch1, Ch2)
2. Microsoft Office Professional 2013 Step by Step  
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3. Tata McGraw Hill Joseph, P.T. : E-commerce An Indian Perspective (Ch-13,Ch-14)
4. Computer Viruses and Related Threats: A Management Guide (Ch-2, Ch-3) By John P. Wack, Lisa J. Carnahan
5. (E-Book :  
<https://play.google.com/books/reader?id=tsP15h9gr8MC&printsec=frontcover&output=reader&hl=en&pg=GBS.PR7.w.2.1.0>)
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Bharat, Bhaskar
7. <https://play.google.com/books/reader?id=F1zbUaBtk7IC&printsec=frontcover&output=reader&hl=en&pg=GBS.PP1>



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### Foundation Course –IV- Ethics & Governance

1. Laura P. Hartman, Joe DesJardins, Business Ethics, Mcgraw Hill, 2<sup>nd</sup> Edition
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4. Richard T DeGeorge, Business Ethics, Pearson, 7<sup>th</sup> Edition
5. Dr.A.K. Gavai, Business Ethics, Himalaya Publishing House, 2008
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7. Laura Pincus Hartman, Perspectives in Business Ethics, McGraw Hill International Editions, 1998

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2. Marketing Research- Text and Cases Harper W. Boyd Jr. , Ralph Westfall.
3. Research methodology in Social sciences, O.R.Krishnaswamy, Himalaya Publication
4. Business Research Methods, Donald R Cooper, Pamela Schindler, Tata McGraw Hill
5. Marketing research and applied orientation, Naresh K Malhotra, Pearson
6. Statistics for management, Levin and Reuben, Prentice Hall.
7. Research Methods for Management: S Shajahan, Jaico Publishing

### Production & Total Quality Management

1. Production and Operations Management: R. Paneerselvam
2. Production (Operations) Management: L.C. Jhamb
3. K. Ashwathappa and K .Shridhar Bhatt ; Production and Operations management
4. Productivity Management: Concepts and Techniques, Sawhney S.C., Tata McGraw Hill
5. Srinivas Gondhalekar and Uday Salunkhe, "Productivity Techniques", Himalaya Publishing House
6. Gerard Leone and Richard D. Rahn, "Productivity Techniques", Jaico Book House
7. John S. Oakland, "TQM: Text with Cases", Butterworth-Heinemann
8. David J. Sumanth, "Total Productivity Management (TPmgt): A systematic and quantitative approach to compete in quality, price and time", St. Lucie Press



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**Revised Syllabus of Courses of Bachelor of Management Studies (BMS)  
Programme at Semester III and IV  
with effect from the Academic Year 2017-2018**

**Scheme of Evaluation**

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

**A) Internal Assessment: 25 %**

**Question Paper Pattern**

**(Internal Assessment- Courses without Practical Courses)**

Sr. No.	Particular	Marks
1	<b>One class test (20 Marks)</b>	
	Match the Column/ Fill in the Blanks/ Multiple Choice Questions (½ Mark each)	05 Marks
	Answer in One or Two Lines (Concept based Questions) (01 Mark each)	05 Marks
	Answer in Brief (Attempt Any Two of the Three) (05 Marks each)	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

**Question Paper Pattern**

**(Internal Assessment- Courses with Practical Courses)**

Sr. No.	Particular	Marks
1	<b>Semester End Practical Examination (20 Marks)</b>	
	Journal	05 Marks
	Viva	05 Marks
	Laboratory Work	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

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**B) Semester End Examination: 75 %**

- i) Duration: The examination shall be of 2 ½ Hours duration
- ii) Theory question paper pattern
  - There shall be five questions each of 15 marks.
  - All questions shall be compulsory with internal choice within the questions.
  - Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.

**(Detail question paper pattern has been given separately)**

**Passing Standard**

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.



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## Question Paper Pattern (Practical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question <b>OR</b>	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question <b>OR</b>	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question <b>OR</b>	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions <b>OR</b>	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

**Note:**

*Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.*



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## Question Paper Pattern (Theoretical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	A) Theory questions B) Theory questions <b>OR</b>	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

**Note:**

*Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks.*



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# B.Com. (Banking and Insurance) Programme

## Under Choice Based Credit, Grading and Semester System

### Course Structure

#### S.Y.B.Com. (Banking & Insurance)

(To be implemented from Academic Year- 2017-2018)

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
1,2 & 3	*Any three courses from the following list of the courses	09	1,2 & 3	**Any three courses from the following list of the courses	09
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>		<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>		<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>	
4	Information Technology in Banking & Insurance- I	03	4	Information Technology in Banking & Insurance- II	03
<b>2B</b>	<b>*Skill Enhancement Courses (SEC)</b>		<b>2B</b>	<b>**Skill Enhancement Courses (SEC)</b>	
5	Any one course from the following list of the courses	02	5	Any one course from the following list of the courses	02
<b>3</b>	<b>Core Courses (CC)</b>		<b>3</b>	<b>Core Courses (CC)</b>	
6	Financial Markets	03	6	Corporate & Securities Law	03
7	Direct Taxation	03	7	Business Economics-II	03
		<b>Total Credits</b>			<b>Total Credits</b>
		<b>20</b>			<b>20</b>

<b>*List of Skill Enhancement Courses (SEC) for Semester III (Any One)</b>		<b>**List of Skill Enhancement Courses (SEC) for Semester IV (Any One)</b>	
1	Foundation Course – III (An Overview of Banking Sector)	1	Foundation Course - IV (An Overview of Insurance Sector)
2	Foundation Course- Contemporary Issues- III	2	Foundation Course- Contemporary Issues- IV
3	Foundation Course in NSS - III	3	Foundation Course in NSS – IV
4	Foundation Course in NCC - III	4	Foundation Course in NCC – IV
5	Foundation Course in Physical Education - III	5	Foundation Course in Physical Education -IV

<b>*List of Elective Courses (EC) for Semester III (Any Three)</b>		<b>**List of Elective Courses (EC) for Semester IV (Any Three)</b>	
1	Financial Management - I	1	Financial Management –II
2	Management Accounting	2	Cost Accounting
3	Organizational Behaviour	3	Entrepreneurship Management
4	Risk Management	4	Wealth Management
5	Mutual Fund Management	5	Customer Relationship Management

**Note: Course selected in Semester III will continue in Semester IV**

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***Revised Syllabus of Courses of B.Com. (Banking & Insurance)  
Programme at Semester III  
with Effect from the Academic Year 2017-2018***

***1. Elective Courses (EC)***

***Financial Management - I  
Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to Finance and Financial Management	15
2	Financial Goal Setting & Time value of Money	15
3	Investment Decisions: Capital Budgeting	15
4	Financial Decisions	15
Total		60



  
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Sr. No.	Modules / Units
1	<b>Introduction to Finance and Financial Management</b> <p><b>A) Introduction to Finance</b></p> <ul style="list-style-type: none"> <li>• Meaning and definition of finance</li> <li>• Importance of finance</li> <li>• Types of Finance: Public and Private</li> <li>• Sources of finance               <ol style="list-style-type: none"> <li>1. <b>Long Term Sources</b> : Term Loans, Debentures, Bonds, Zero Coupon bonds, Convertible Bonds, Equity shares, Preference shares, CD, CP, Public Deposits</li> <li>2. <b>Short Term Sources</b>: Bank Finance, Trade Credit ,Other Short Term Sources</li> <li>3. <b>Venture Capital and Hybrid Financing</b></li> </ol> </li> </ul> <p><b>B) Financial Management</b></p> <ul style="list-style-type: none"> <li>• Meaning and Importance of Financial Management</li> <li>• Scope of Financial Management</li> <li>• Functions and Objectives of Financial Management</li> <li>• Primary Objective of Corporate Management</li> <li>• Agency Problem</li> <li>• Organization of Finance Function</li> <li>• Emerging role of Finance Managers in India.</li> </ul> <p><b>C) Objectives of the Firm</b></p> <ul style="list-style-type: none"> <li>• Profit Maximization and Shareholders Wealth Maximization,</li> <li>• Profit V/s Value Maximization</li> </ul>
2	<b>Financial Goal Setting &amp; Time value of Money</b> <p><b>A) Financial Goal Setting</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Financial Forecasting – Meaning, Techniques, Benefits</li> <li>• Approaches to Financial Planning</li> <li>• Economic Value Added (EVA)– Measurement &amp; Components</li> <li>• Free Cash Flow (FCF) -</li> </ul> <p><b>B) Time Value of Money</b></p> <ul style="list-style-type: none"> <li>• Concept</li> <li>• Present Value</li> <li>• Annuity</li> <li>• Techniques of Discounting</li> <li>• Techniques of Compounding,</li> </ul>
3	<b>Investment Decisions: Capital Budgeting</b> <p><b>A) Capital Budgeting</b></p> <ul style="list-style-type: none"> <li>• Nature of Capital Budgeting</li> <li>• Purpose of Capital Budgeting</li> <li>• Capital Budgeting Process</li> <li>• Types of Capital Investment</li> <li>• Basic Principle of Measuring Project Cash Flows</li> <li>• Increment Principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Principle</li> </ul>



	<ul style="list-style-type: none"> <li>• Probability technique for measurement of cash flow</li> <li>• Capital Budgeting Techniques: Net Present Value Profitability Index and Discounted Pay Back Method.</li> <li>• A Comparison; Project Selection Under Capital Rationing</li> </ul> <p>(Note: Problems on computation of cash flow, ranking of projects on various techniques, selection and analysis with / without capital rationing)</p>
<b>4</b>	<b>Financial Decisions</b>
	<p><b>A) Cost of Capital :</b></p> <ul style="list-style-type: none"> <li>• Introduction and Definition of Cost of Capital</li> <li>• Measurement of Cost of Capital</li> <li>• Measurement of WACC using book value and market value method.</li> <li>• Measuring Marginal Cost of Capital</li> </ul> <p><b>B) Capital Structure Decisions:</b></p> <ul style="list-style-type: none"> <li>• Meaning and Choice of Capital Structure</li> <li>• Importance of Optimal Capital Structure</li> <li>• EBIT -EPS Analysis</li> <li>• Capital Structure Theories</li> <li>• Dividend Policies (Walter &amp; Gordon)</li> </ul>

**Note:** Relevant Law/Statute/Rules in force and relevant Accounting Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuing examination after relevant year.



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***Revised Syllabus of Courses of B.Com. (Banking & Insurance)  
Programme at Semester III  
with Effect from the Academic Year 2017-2018***

***1. Elective Courses (EC)***

**Management Accounting**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to Management Accounting	10
2	Financial Statement Analysis	20
3	Working Capital Management	15
4	Management of Profits/Dividend Policy	15
Total		60



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Sr. No.	Modules / Units
1	<b>Introduction to Management Accounting</b> Meaning and Definition , Scope, Functions , Objectives, Importance, Role of Management Accounting, Management Accounting Framework, Tools of Management Accounting
2	<b>Financial Statement Analysis</b> <b>A) Introduction to Corporate Financial Statements :</b> Understanding the Balance sheet and Revenue statements with the headings and sub headings, Uses of financial statements, Users of Financial Statements. <b>B) Financial Statement Analysis</b> Introduction and Meaning of Financial Statement Analysis, Steps, Objective, Types of Analysis. <ul style="list-style-type: none"> <li>• <b>Ratio analysis:</b> Meaning, classification, Du Point Chart, advantages &amp; limitations.</li> <li>• <b>Balance Sheet Ratios:</b> Current Ratio, Liquid Ratio, Stock Working Capital Ratio, Proprietary Ratio, Debt Equity Ratio, Capital Gearing Ratio.</li> </ul> <b>Revenue Statement Ratios:</b> Gross Profit Ratio, Expenses Ratio , Operating Ratio, Net Profit Ratio , Net Operating Profit Ratio , Stock Turnover Ratio, Combined Ratio, Return on Capital employed (Including Long Term Borrowings), Return on proprietor's Fund (Shareholders Fund and Preference Capital , Return on Equity Capital, Dividend Payout Ratio, Debt Service Ratio, Debtors Turnover, Creditors Turnover.
3	<b>Working Capital Management:</b> Concept, Nature of Working Capital, Planning of Working Capital, Estimation /Projection of Working Capital Requirements in case of Trading and Manufacturing Organization Operating Cycle.
4	<b>Management of Profits/Dividend Policy</b> Meaning, Types, Factors influencing dividend policy, Forms of dividend. Determinants of Dividends Policy: Factors; Dividend Policy in India; Bonus Shares (Stock dividend) and Stock (Share) Splits; Legal, Procedural; and Tax Aspects associated with Dividend Decision



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***Revised Syllabus of Courses of B.Com. (Banking & Insurance)  
Programme at Semester III  
with Effect from the Academic Year 2017-2018***

***1. Elective Courses (EC)***

**Organizational Behaviour**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	The Individual Behaviour	15
2	The Group Dynamics	15
3	The Organizational Dynamics	15
4	Organization Behaviour In Financial Services	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>The Individual Behaviour</b>
	<p>A) Personality: Meaning, Determinants of Personality, Major personality traits influencing OB, The Big Five Model, Trait Theory of personality, Psychoanalytic theory of Personality, Freud Stages of Personality Development, Locus of Control, Self-Monitoring.</p> <p>B) Learning: Meaning and Definition of Learning-The Learning Process, Principles of Learning, Theories of Learning-Classical conditioning, Operant Conditioning, Social Learning Theory, Learning through Reinforcement, Learning by Observing, Learning through Experience.</p> <p>C) Perception-Meaning, Factors Influencing Perception, Attribution Theory, Improving Perceptions- Johari Window, Empathy.</p> <p>D) Workplace Emotions, Values and Ethics: Meaning of Emotions, Cognitive Dissonance, Emotional Dissonance, Managing Emotions at Work (Emotional Labor) - The Six Universal Emotions. Meaning and Types of Values, Sources of Value systems, Values across Cultures, Values and Ethical Behaviour.</p> <p>E) Individual Decision Making: How are Decisions made in organization, Decision Making process, Decisional Styles.</p>
2	<b>The Group Dynamics</b>
	<p>A) Group Communication: Importance, Corporate Communication – Need, Importance and Techniques of Corporate Communication.</p> <p>B) Power and Politics: Meaning of Power, Bases of Power, Power Tactics, Organizational Politics, Reasons for Organizational Politics, Managing Organizational Politics.</p> <p>C) Negotiations: Meaning, Process, Strategies, Third Party Negotiations, Crisis Negotiations, Focus Areas of Negotiations.</p> <p>D) Transactional Analysis Model: Types of Transactions, Ego states, Life Positions, Elaboration of Transactional styles.</p> <p>E) Virtual teams and Group Cohesiveness: Structure, Types, Stages in Management of Virtual teams, Features of Cohesive Groups, Effects/Consequences/Impact of Group Cohesion.</p> <p>F) Group Decision-Making: Advantages, Disadvantages, Assumptions, Managing Group Decision-Making, Strength and Weakness of Group Decision-Making.</p>
3	<b>The Organizational Dynamics</b>
	<p>A) Organization structure: Meaning, Meaning and key features of the concept of Centralization, Decentralization, Span of control and Departmentation, Simple structure, Bureaucratic &amp; Matrix structure.</p> <p>B) New design options: Team structure, Virtual organizations, Boundary less organizations</p> <p>C) Organization structure differentiation: Strategy, Organization size, Technology &amp; Environment, Organizational Designs and employee behaviour.</p>



	D) Organizational Climate: Impact of Communication, Impact of Rewards & Punishment, Quality work life with reference to Banking & Insurance, Job Frustration-Sources, Causes, Effects, Ways to Overcome Frustration, Impact of Frustration on Banking and Insurance companies.
4	<b>Organization Behaviour In Banking and Insurance Sector</b>
	A) Practices of OB in Banks and Insurance B) Issue of organization behaviour in Banks C) Strategies to manage issues of organization behaviour in banks D) Case Studies – Transfer, Promotion, Separation.



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***Revised Syllabus of Courses of B.Com. (Banking & Insurance)  
Programme at Semester III  
with Effect from the Academic Year 2017-2018***

***1. Elective Courses (EC)***

**Risk Management**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Foundations of Risk Management	15
2	Capital Market Risk Management	15
3	Credit Market Risk Management	15
4	Risk Measurement	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1.	<b>Foundations of Risk Management</b>
	<ul style="list-style-type: none"> <li>• Basic risk types</li> <li>• The role of risk management</li> <li>• Enterprise Risk Management (ERM)</li> <li>• History of financial disasters and risk management failures</li> <li>• 2007 financial crisis</li> </ul>
2.	<b>Capital Market Risk Management</b>
	<ul style="list-style-type: none"> <li>• Equity, currencies &amp; commodities markets in India</li> <li>• Introduction to Derivatives</li> <li>• Forward, Future and option contracts</li> <li>• Hedging through Derivatives contract</li> <li>• Fixed-income securities</li> <li>• Fixed-income risk management through derivatives</li> <li>• Rating agencies</li> </ul>
3.	<b>Credit Market Risk Management</b>
	<ul style="list-style-type: none"> <li>• Introduction,</li> <li>• Information required for evaluation of credit risk,</li> <li>• Procedure for Credit Risk Management,</li> <li>• Credit Lifecycle,</li> <li>• Loan Review Mechanism,</li> <li>• RBI guidelines on Credit Rating Framework in Banks,</li> <li>• Introduction of Basel Norms and calculation of capital adequacy ratio</li> </ul>
4.	<b>Risk Measurement</b>
	<ul style="list-style-type: none"> <li>• Estimation of volatilities and correlations (application to volatility term structures) Monte Carlo simulations (application to interest rate forecasting)</li> <li>• Linear Value-at-Risk (application to market, credit and operational risk)</li> <li>• Option valuation</li> <li>• Risk-adjusted return on capital (RAROC) &amp; beta calculation</li> <li>• Risk management of derivatives (application to convertible risk)</li> <li>• Interest rates and measures of interest rate sensitivity</li> </ul>



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**Revised Syllabus of Courses of B.Com. (Banking & Insurance)**  
**Programme at Semester III**  
**with Effect from the Academic Year 2017-2018**

**Mutual Fund Management**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Mutual Fund	15
2	Classification of Mutual Fund	20
3	Fund Selection Criteria	15
4	Financial Planning in Mutual fund	10
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Introduction to Mutual Fund</b>
	<p>A) History &amp; Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds, Ethics in Mutual Fund, Entities involved – Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent ( RTA) and Fund Houses in India.</p> <p>B) <b>Legal Framework</b> – Role of regulatory agencies for Mutual funds – SEBI, RBI, AMFI, Ministry of Finance, SRO, Company Law Board, Department of Company's affairs, Registrar of Companies MF guidelines on advertisement , Accounting , Taxation and Valuation norms, Guidelines to purchase Mutual Funds, Investor protection and MF regulations, Grievance mechanism in MF in India.</p>
2	<b>Classification of Mutual Fund</b>
	<p>A) Types of Mutual Fund- (introduction and Characteristics)</p> <ul style="list-style-type: none"> <li>• Functional/Operational – Open ended, close ended, Interval</li> <li>• Portfolio – Income, Growth, Balanced, MMMF</li> <li>• Geographical/ Location – Domestic, Offshore</li> <li>• Miscellaneous - Tax Saving Funds, Exchange Traded Funds, Balance Funds, Fixed Term Plan, Debt Funds, Systematic Investment Planning &amp; Systematic Transfer Plan</li> </ul> <p>B) Portfolio Maturity, Calculations of NAV, Entry Load, Exit Load.</p>
3	<b>Fund Selection Criteria</b>
	<p>A) Fund Rating and Ranking – Its need and importance. Basis of Ratings, Interpretation of Funding Rating by CRISIL, CARE and ICRA, Selection Criteria – (Size, Stability, Credit Portfolio, Performance )Performance Measurement – Rolling Returns and Benchmarking</p> <p>B) Yield To Maturity and Bond Valuation</p>
4	<b>Financial Planning in Mutual fund</b>
	<p>A) <b>Basics of Financial Planning – Financial Planning Steps, Life Cycle, Wealth Cycle, Risk Profiling, Asset Allocation, Contingency Funds.</b></p> <p>B) <b>Investors Guide Towards Financial Planning</b> – Eligibility for investment in MF, KYC ( Individuals, Micro SIPs, Institutional Investors ,Fund Category Guidance ( Long Bond Funds, Short Bond Funds, Ultra Short Bond Funds) , Need for Financial Advisor, Difference between Advisor and Distributor, Colour Coding MF products, Bank FD's V/s Mutual Funds, Dividend V/s Growth Option</p> <p>C) <b>Developing Model Portfolio for Investors</b> – Model Portfolios meaning, Step by Step Approach of Building Model Portfolio.</p>



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***Revised Syllabus of Courses of B.Com. (Banking & Insurance)  
Programme at Semester III  
with Effect from the Academic Year 2017-2018***

***2A. Ability Enhancement Courses (AEC)***

**Information Technology in Banking & Insurance - I**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to Electronic Commerce	10
2	E-banking	15
3	MS-Office: Packages for Institutional Automation:	20
4	Cyber Law & Cyber Security	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Introduction to Electronic Commerce</b>
	<p>A) E-Commerce Framework, E-Commerce and media convergence, anatomy of E-Commerce Applications, E-Commerce Consumer and Organization Applications</p> <p>B) <b>The network Infrastructure for Electronic Commerce</b> - Market forces influencing the I-way, Components of I-way, Network Access Equipment</p> <p>C) <b>E-Commerce and World Wide Web-</b> Architectural framework of E-Commerce, WWW and its architecture, hypertext publishing, Technology behind the web, Security and the Web</p>
2	<b>E-banking</b>
	<p>A) Meaning, definition, features, advantages and limitations- core banking, the evolution of e-banking in India, Legal framework for e-banking.</p> <p>B) <b>Electronic Payment System</b> Types of Electronic Payment Systems, Digital Token-based EPS, Smart Card EPS, Credit Card EPS, Risk in EPS, Designing a EPS</p>
3	<b>MS-Office: Packages for Institutional Automation:</b>
	<p>A) <b>Ms-Word:</b> Usage of smart art tools, bookmark, cross-reference, hyperlink, mail merge utility and converting word as PDF files.</p> <p>B) <b>Ms-Excel:</b> Manipulating data, Working with charts, Working with PIVOT table and what-if analysis; Advanced excel functions-Vlookup(), hlookup(), PV(), FV(), average(), goal seek(), AVERAGE(), MIN(), MAX(), COUNT(), COUNTA(), ROUND(), INT(), nested functions, name, cells/ranges/constants, relative, absolute &amp; mixed cell references, &gt;, &lt;, = operators, Logical functions using if, and, or =, not, date and time functions &amp; annotating formulae.</p> <p>C) <b>Application in Banking and Insurance Sector</b> – Calculation of Interest, Calculation of Instalment, Calculation of Cash Flow, Calculation of Premium, Calculation of risk coverage in Insurance and Reporting.</p>
4	<b>Cyber Law &amp; Cyber Security:</b>
	<p>A) Need of Cyber Law, History of Cyber Law in India</p> <p>B) <b>Cyber Crimes:</b> Various threats and attacks, Phishing, Key Loggers, Identity Theft, Call &amp; SMS forging, e-mail related crimes, Denial of Service Attacks, Hacking, Online shopping frauds, Credit card frauds, Cyber Stalking</p> <p>C) <b>Cyber Security:</b> Computer Security, E-Security, Password Security and Reporting internet fraud</p>



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**Revised Syllabus of Courses of B.Com. (Banking & Insurance)  
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**2B. Skill Enhancement Courses (SEC)**

**Foundation Course – III (An Overview of Banking Sector)**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	An Overview of Banking Industry	10
2	Commercial Banking and Customer – Banker Relationship	10
3	Universal Banking & Technology in Banking sector	10
4	Microfinance & Financial Inclusion	15
Total		45



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Sr. No.	Modules / Units
1	<b>An Overview of Banking Industry</b> <ul style="list-style-type: none"> <li>• Definition of Banks, Types of Banks, Principles of Banking</li> <li>• Banking System in India, Overview of RBI, Public, Private, Co-operative, Payment Bank, Regional Rural Banks</li> <li>• Emerging trends of banking - Universal banking, electronic banking, globalization of banking.</li> <li>• Brief history of banking sector reforms from 1991-2000 and Current developments in banking sector</li> <li>• Regulatory Architecture – Overview of Banking Regulation Act 1949, Banking Regulation Act(Amendment 2015), Payment and Settlement Act 2007, Negotiable Instrument Act 1881, BIS, Basel I, II and III.</li> <li>• Bank Crises in India</li> <li>• Critical Evaluation of Banking Industry in India</li> </ul>
2	<b>Commercial Banking and Customer – Banker Relationship</b> <ul style="list-style-type: none"> <li>• Definition and meaning of Commercial Bank, Evolution of Commercial Banking in India, Functions of Commercial Bank , Services offered by Commercial Bank.</li> <li>• Retail Banking – Meaning, Features, Significance of Retail Banking and Overview of its products</li> <li>• Corporate Banking -Meaning, Features, Significance of Corporate Banking and Overview of its products</li> <li>• Rural Banking - Meaning, Features, Significance of Rural Banking and Overview of its products</li> <li>• Banking Ombudsman – Meaning and Functions</li> </ul>
3	<b>Universal Banking &amp; Technology in Banking sector</b> <p><b>A) Universal Banking</b></p> <ul style="list-style-type: none"> <li>• Concept of Universal Banking, Evolution of Universal banking ,Services to Government, Payment &amp; Settlement, Merchant Banking, Mutual Fund, Depository Services, Wealth Management, Portfolio Management Bancassurance, NRI Remittance.</li> </ul> <p><b>B) Technology in Banking</b></p> <ul style="list-style-type: none"> <li>• Features, norms and Limitations of E- banking, Mobile Banking, Internet Banking, RTGS, POS Terminal, NEFT, IMPS, Brown Label ATM's, White Label ATM's, NUUP, AEPS, APBS, CBS, CTS, Digital Signature , M-Wallets , Online opening of bank accounts – savings &amp; current, and application for credit cards, loan.</li> <li>• Applicability of KYC norms in Banking Sector.</li> </ul>
4	<b>Microfinance &amp; Financial Inclusion</b> <p><b>A) Microfinance</b></p> <ul style="list-style-type: none"> <li>• Introduction, Need and Code of Conduct for Microfinance Institutions in India,</li> <li>• Advantages, Purpose, Limitations and Models of SHG – Bank Linkage Program.</li> <li>• Role of NABARD and SIDBI,</li> </ul>



- Portfolio Securitization,
- SHG-2, NRLM and SRLM ,
- Priority Sector and its Classification

**B) Financial Inclusion**

- Need & Extent
- RBI Committee Report of Medium Term Path on Financial Inclusion 2015, World Findex Report 2015, NISM Report 2015, (Only Brief Extracts relating to bank account holdings and credit taken and contrast between developing and developed nations.)
- Features & Procedures of Pradhan Mantri Jan Dhan Yojana, and PM Mudra Yojana.
- Features, procedures and significance of Stand up India Scheme for Green Field



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**2B. Skill Enhancement Courses (SEC)**

**Foundation Course- Contemporary Issues- III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Human Rights Provisions, Violations and Redressal	12
2	Dealing With Environmental Concerns	11
3	Science and Technology I	11
4	Soft Skills for Effective Interpersonal Communication	11
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>Human Rights Violations and Redressal</b>
	<p>A. Scheduled Castes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p>B. Scheduled tribes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p>C. Women- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p>D. Children- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p>E. People with Disabilities, Minorities, and the Elderly population- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(4 Lectures)</b></p>
<b>2</b>	<b>Dealing With Environmental Concerns</b>
	<p>A. Concept of Disaster and general effects of Disasters on human life- physical, psychological, economic and social effects. <b>(3 Lectures)</b></p> <p>B. Some locally relevant case studies of environmental disasters. <b>(2 Lectures)</b></p> <p>C. Dealing with Disasters - Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness. <b>(3 Lectures)</b></p> <p>D. Human Rights issues in addressing disasters- issues related to compensation, equitable and fair distribution of relief and humanitarian approach to resettlement and rehabilitation. <b>(3 Lectures)</b></p>
<b>3</b>	<b>Science and Technology – I</b>
	<p>A. <b>Development of Science-</b> the ancient cultures, the Classical era, the Middle Ages, the Renaissance, the Age of Reason and Enlightenment. <b>(3 Lectures)</b></p> <p>B. <b>Nature of science-</b> its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge. <b>(2 Lectures)</b></p> <p>C. <b>Science and Superstition-</b> the role of science in exploding myths, blind beliefs and prejudices; Science and scientific temper- scientific temper as a fundamental duty of the Indian citizen. <b>(3 Lectures)</b></p> <p>D. <b>Science in everyday life-</b> technology, its meaning and role in development; Interrelation and distinction between science and technology. <b>(3 Lectures)</b></p>
<b>4</b>	<b>Soft Skills for Effective Interpersonal Communication</b>
	<p><b>Part A</b> <b>(4 Lectures)</b></p> <p>I) Effective Listening - Importance and Features.</p> <p>II) Verbal and Non-Verbal Communication; Public-Speaking and Presentation Skills.</p> <p>III) Barriers to Effective Communication; Importance of Self-Awareness and Body Language.</p> <p><b>Part B</b> <b>(4 Lectures)</b></p> <p>I) Formal and Informal Communication - Purpose and Types.</p> <p>II) Writing Formal Applications, Statement of Purpose (SOP) and Resume.</p> <p>III) Preparing for Group Discussions, Interviews and Presentations. <b>(3 Lectures)</b></p> <p><b>Part C</b></p> <p>I) Leadership Skills and Self-Improvement - Characteristics of Effective Leadership.</p> <p>II) Styles of Leadership and Team-Building.</p>



## References

1. Asthana, D. K., and Asthana, Meera, *Environmental Problems and Solutions*, S. Chand, New Delhi, 2012.
2. Bajpai, Asha, *Child Rights in India*, Oxford University Press, New Delhi, 2010.
3. Bhatnagar Mamta and Bhatnagar Nitin, *Effective Communication and Soft Skills*, Pearson India, New Delhi, 2011.
4. G Subba Rao, *Writing Skills for Civil Services Examination*, Access Publishing, New Delhi, 2014
5. Kaushal, Rachana, *Women and Human Rights in India*, Kaveri Books, New Delhi, 2000.
6. Mohapatra, Gaur Krishna Das, *Environmental Ecology*, Vikas, Noida, 2008.
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9. Parsuraman, S., and Unnikrishnan, ed., *India Disasters Report II*, Oxford, New Delhi, 2013
10. Reza, B. K., *Disaster Management*, Global Publications, New Delhi, 2010.
11. Sathe, Satyaranjan P., *Judicial Activism in India*, Oxford University Press, New Delhi, 2003.
12. Singh, Ashok Kumar, *Science and Technology for Civil Service Examination*, Tata McGraw Hill, New Delhi, 2012.
13. Thorpe, Edgar, *General Studies Paper I Volume V*, Pearson, New Delhi, 2017.

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### Projects / Assignments (for Internal Assessment)

- Projects/Assignments should be drawn for the component on Internal Assessment from the topics in **Module 1 to Module 4**.
- Students should be given a list of possible topics - at least 3 from each Module at the beginning of the semester.
- The Project/Assignment can take the form of Street-Plays / Power-Point Presentations / Poster Exhibitions and similar other modes of presentation appropriate to the topic.
- Students can work in groups of not more than 8 per topic.
- Students must submit a hard / soft copy of the Project / Assignment before appearing for the semester end examination.

### QUESTION PAPER PATTERN (Semester III)

The Question Paper Pattern for Semester End Examination shall be as follows:

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

QUESTION NUMBER	DESCRIPTION	MARKS ASSIGNED
1	<ol style="list-style-type: none"><li>Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules.</li><li>Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semester</li><li>In all 8 Questions will be asked out of which 5 have to be attempted.</li></ol>	<ol style="list-style-type: none"><li>Total marks: 15</li><li>For 1 A, there will be 3 marks for each sub-question.</li><li>For 1 B there will be 15 marks without any break-up.</li></ol>
2	Descriptive Question with internal option (A or B) on Module 1	15
3	Descriptive Question with internal option (A or B) on Module 2	15
4	Descriptive Question with internal option (A or B) on Module 3	15
5	Descriptive Question with internal option (A or B) on Module 4	15



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***2B. Skill Enhancement Courses (SEC)***

**Foundation Course in NSS - I**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Value System & Gender sensitivity	12
2	Disaster preparedness & Disaster management	10
3	Health, hygiene & Diseases	13
4	Environment & Energy conservation	10
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Value System &amp; Gender sensitivity</b> <b>UNIT - I – Value System</b> Meaning of value, Types of values- human values and social responsibilities- Indian value system- the concepts and its features <b>UNIT - II - Gender sensitivity and woman empowerment</b> Concept of gender- causes behind gender related problems- measures Meaning of woman empowerment- schemes for woman empowerment in India
2	<b>Disaster preparedness &amp; Disaster management</b> <b>UNIT - I - Basics of Disaster preparedness</b> Disaster- its meaning and types Disaster preparedness- its meaning and methods <b>UNIT - II - Disaster management</b> Disaster management- concept- disaster cycle - role of technology in disaster response- role of as first responder – the study of 'Avhan' Model
3	<b>Health, Hygiene &amp; Diseases</b> <b>UNIT - I - Health and hygiene</b> Concept of complete health and maintenance of hygiene <b>UNIT - II - Diseases and disorders- preventive campaigning</b> Diseases and disorders- preventive campaigning in Malaria, Tuberculosis, Dengue, Cancer, HIV/AIDS, Diabetes
4	<b>Environment &amp; Energy conservation</b> <b>UNIT - I Environment and Environment enrichment program</b> Environment- meaning, features , issues, conservation of natural resources and sustainability in environment <b>UNIT - II Energy and Energy conservation program</b> Energy- the concept, features- conventional and non- conventional energy Energy conservation- the meaning and importance

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**2B. Skill Enhancement Courses (SEC)**

**Foundation Course in NCC - III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	National Integration & Awareness	10
2	Drill: Foot Drill	10
3	Adventure Training and Environment Awareness and Conservation	05
4	Personality Development and Leadership	10
5	Specialized subject (ARMY)	10
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
5	<b>Specialized Subject: Army Or Navy Or Air</b> <u><b>Army</b></u> <b>Desired outcome:</b> It will acquaint, expose & provide knowledge about Army/ Navy/ Air force and to acquire information about expanse of Armed Forces ,service subjects and important battles <b>A. Armed Force</b> <ul style="list-style-type: none"> <li>• Task and Role of Fighting Arms</li> <li>• Modes of Entry to Army</li> <li>• Honors and Awards</li> </ul> <b>B. Introduction to Infantry and weapons and equipments</b> <ul style="list-style-type: none"> <li>• Characteristics of 5.56mm INSAS Rifle, Ammunition, Fire power, Stripping, Assembling and Cleaning</li> <li>• Organization of Infantry Battalion.</li> </ul> <b>C. Military history</b> <ul style="list-style-type: none"> <li>• Study of battles of Indo-Pak War 1965,1971 and Kargil</li> <li>• War Movies</li> </ul> <b>D. Communication</b> <ul style="list-style-type: none"> <li>• Characteristics of Walkie-Talkies</li> <li>• Basic RT Procedure</li> <li>• Latest trends and Development (Multi Media, Video Conferencing, IT)</li> </ul> <p style="text-align: center;"><b>OR</b></p> <u><b>Navy</b></u> <b>A. Naval orientation and service subjects</b> <ul style="list-style-type: none"> <li>• Organization of Ship- Introduction on Onboard Organization</li> <li>• Naval Customs and Traditions</li> <li>• Mode of Entry into Indian Navy</li> <li>• Branches of the Navy and their functions</li> <li>• Naval Campaign (Battle of Atlantic, Pearl Harbour, Falkland War/Fleet Review/ PFR/ IFR)s</li> </ul> <b>B. Ship and Boat Modelling</b> <ul style="list-style-type: none"> <li>• Types of Models</li> <li>• Introduction of Ship Model- Competition Types of Model Prepare in NSC and RDC</li> <li>• Care and handling of power-tools used- maintenance and purpose of tools</li> </ul>



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Sr. No.	Modules / Units
	<p><b>C. Search and Rescue</b></p> <ul style="list-style-type: none"> <li>• Role of Indian Coast Guard related to SAR</li> </ul> <p><b>D. Swimming</b></p> <ul style="list-style-type: none"> <li>• Floating and Breathing Techniques- Precautions while Swimming</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p><b><u>AIR</u></b></p> <p><b>A. General Service Knowledge</b></p> <ul style="list-style-type: none"> <li>• Organization Of Air Force</li> <li>• Branches of the IAF.</li> </ul> <p><b>B. Principles of Flight</b></p> <ul style="list-style-type: none"> <li>• Venturi Effect</li> <li>• Aerofoil</li> <li>• Forces on an Aircraft</li> <li>• Lift and Drag</li> </ul> <p><b>C. Airmanship</b></p> <ul style="list-style-type: none"> <li>• ATC/RT Procedures</li> <li>• Aviation Medicine</li> </ul> <p><b>D. Aero- Engines</b></p> <ul style="list-style-type: none"> <li>• Types of Engines</li> <li>• Piston Engines</li> <li>• Jet Engines</li> <li>• Turboprop Engines</li> </ul>

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***2B. Skill Enhancement Courses (SEC)***

**Foundation Course in Physical Education - III**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Overview of Nutrition	10
2	Evaluation of Health, Fitness and Wellness	10
3	Prevention and Care of Exercise Injuries	10
4	Sports Training	15
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Overview of Nutrition</b>
	<ul style="list-style-type: none"> <li>• Introduction to nutrition &amp; its principles</li> <li>• Role of Nutrition in promotion of health</li> <li>• Dietary Guidelines for Good Health</li> <li>• Regulation of water in body and factors influencing body temperature.</li> </ul>
2	<b>Evaluation of Health, Fitness and Wellness</b>
	<ul style="list-style-type: none"> <li>• Meaning &amp; Concept of holistic health</li> <li>• Evaluating Personal health-basic parameters</li> <li>• Evaluating Fitness Activities – Walking &amp; Jogging</li> <li>• Myths &amp; mis-conceptions of Personal fitness</li> </ul>
3	<b>Prevention and Care of Exercise Injuries</b>
	<ul style="list-style-type: none"> <li>• Types of Exercise Injuries</li> <li>• First Aid- Importance &amp; application in Exercise Injuries</li> <li>• Management of Soft tissues injuries</li> <li>• Management of bone injuries</li> </ul>
4	<b>Sports Training</b>
	<ul style="list-style-type: none"> <li>• Definition, aims &amp; objectives of Sports training</li> <li>• Importance of Sports training</li> <li>• Principles of Sports training</li> <li>• Drug abuse &amp; its effects</li> </ul>



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**3. Core Courses (CC)**

**Financial Markets**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Indian Financial System	15
2	Financial Markets in India	15
3	Commodity Market	15
4	Derivatives Market	15
Total		60



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Sr. No.	Modules / Units
1	<b>Indian Financial System</b>
	<p>A) Introduction, Meaning, Functions of financial system, Indian financial system from financial neutrality to financial activism and from financial volatility to financial stability, Role of Government in financial development, Overview of Phases of Indian financial system since independence (State Domination – 1947-1990, Financial sector reforms 1991 till Financial Sector Legislative Reforms Commission 2013), Monitoring framework for financial conglomerates.</p> <p>B) Structure of Indian Financial System – Banking &amp; Non-Banking Financial Institutions, Organized and Unorganized Financial Markets, Financial Assets/Instruments, Fund based &amp; Fee Based Financial Services.</p>
2	<b>Financial Markets in India</b>
	<p>A) Indian Money Market – Meaning, Features, Functions, Importance, Defects, Participants, Components of Organized and Unorganized markets and Reforms</p> <p>B) Indian Capital Market - Meaning, Features, Functions, Importance, Participants, Instruments, Reforms in Primary and Secondary Market.</p> <p>C) Indian Stock Market - Meaning and functions of Stock Exchange- NSE and BSE.</p> <p>D) Equity Market – Primary Market, IPO, Book Building, Role of Merchant Bankers, ASBA , Green Shoe Option, Issue of Bonus shares, Right Shares, Sweat Equity shares, ESOP.</p> <p>E) Indian Debt Market –Market Instruments, Listing, Primary and Secondary Segments</p>
3	<b>Commodity Market</b>
	<ul style="list-style-type: none"> <li>• Introduction to commodities market - Meaning History &amp; origin, Types of commodities traded,</li> <li>• Structure of commodities market in India,</li> <li>• Participants in commodities market, Trading in commodities in India(cash &amp; derivative segment),</li> <li>• Commodity exchanges in India &amp; abroad</li> <li>• Reasons for investing in commodities.</li> </ul>
4	<b>Derivatives Market</b>
	<ul style="list-style-type: none"> <li>• Introduction to Derivatives market- Meaning, History &amp; origin,</li> <li>• Elements of a derivative contract,</li> <li>• Factors driving growth of derivatives market,</li> <li>• Types of derivatives, Types of underlying assets, Participants in derivatives market, Advantages &amp; disadvantages of trading in derivatives market,</li> <li>• Current volumes of derivative trade in India,</li> <li>• Difference between Forwards &amp; Futures</li> </ul>



***Revised Syllabus of Courses of B.Com. (Banking & Insurance)  
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with Effect from the Academic Year 2017-2018***

***3. Core Courses (CC)***

***Direct Taxation***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Definitions and Residential Status	15
2	Heads of Income - I	15
3	Heads of Income - II	15
4	Computation of Total Income & Taxable Income	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>Definitions and Residential Status</b>
	<p>A) Basic Terms ( S. 2,3,4) Assesse, Assessment, Assessment Year, Annual Value, Business, Capital Assets, Income, Previous Year, Person, Transfer.</p> <p>B) Determination of Residential Status of Individual, Scope of Total Income (S.5)</p>
<b>2</b>	<b>Heads of Income - I</b>
	<p>A) Salary ( S.15-17) B) Income from House Property (S. 22-27) C) Profit &amp; Gain from Business and Profession (S. 28, 30,31,32, 35, 35D, 36, 37, 40, 40A and 43B)</p>
<b>3</b>	<b>Heads of Income - II</b>
	<p>A) Capital Gain (S. 45, 48, 49, 50 and 54) B) Income from other sources (S.56- 59) C) Exclusions from Total Income (S.10) (Exclusions related to specified heads to be covered with relevant heads of income)</p>
<b>4</b>	<b>Computation of Total Income &amp; Taxable Income</b>
	<p>A) Deductions from Total Income S. 80C, 80CCC, 80D, 80DD, 80E, 80U, 80TTA B) Computation of Taxable Income of Individuals.</p>

#### Notes

1. The Syllabus is restricted to study of particular sections, specifically mentioned rules and notifications only.
2. All modules / units include Computational problems / Case Study.
3. The Law In force on 1<sup>st</sup> April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations.



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***1. Elective Courses (EC)***

**Financial Management -II**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Working Capital Management	15
2	Management of Components of Working Capital	15
3	Financial Planning	15
4	Financial Policy and Corporate Strategy	15
Total		60



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Sr. No.	Modules / Units
1	<b>Working Capital Management</b>
	<ul style="list-style-type: none"> <li>• Management of Working Capital in India</li> <li>• Estimating working capital needs</li> <li>• Operating or working capital cycle</li> <li>• Working Capital Financing: Trade Credit; Bank Credit; Commercial Papers; Certificate of Deposits (CDs); Financing.</li> </ul>
2	<b>Management of Components of Working Capital</b>
	<ul style="list-style-type: none"> <li>• <b>Management of Cash and Marketable Securities:</b> Motives for Holding Cash; Objectives of Cash Management; Factors Determining Cash Needs; Basic Strategies of Cash Management; Cash Management Techniques / Processes; Marketable Securities; and Cash Management Practices in India.</li> <li>• <b>Receivables Management:</b> Objectives; Credit Policies; Credit Terms; and Collection Policies.</li> <li>• <b>Inventory Management:</b> Objectives; and Techniques.</li> </ul>
3	<b>Financial Planning</b>
	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Meaning and Essentials of Budget</li> <li>• Types of Budget</li> <li>• Advantages of Budgeting</li> <li>• Zero Based Budgeting</li> <li>• Master Budget.</li> <li>• Sales Budget, Production Budget, Material Budget, Cash Budget and Flexible Budget.</li> </ul>
4	<b>Financial Policy and Corporate Strategy</b>
	<ul style="list-style-type: none"> <li>• Meaning of Strategic Financial Management</li> <li>• Strategic financial decision making framework</li> <li>• Functions of Strategic financial management</li> </ul> <p><b>Business Risk and Financial Risk</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Debt v/s Equity Financing</li> <li>• Types of Leverage</li> <li>• Investment Objective/Criteria for Individuals/Non-Business Purpose.</li> </ul>



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Programme at Semester IV  
with Effect from the Academic Year 2017-2018***

***1. Elective Courses (EC)***

***Cost Accounting***

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to Cost Accounting	10
2	Classification of Costs and Cost Sheet	15
3	Standard Costing	20
4	Introduction to Marginal Costing	15
Total		60



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Sr. No.	Modules / Units
1	<b>Introduction to Cost Accounting</b> <ul style="list-style-type: none"> <li>Objectives and scope of Cost Accounting</li> <li>Cost centres and Cost units</li> <li>Cost classification for stock valuation, Profit measurement, Decision making and control</li> <li>Coding systems</li> <li>Elements of Cost</li> </ul>
2	<b>Classification of Cost and Cost Sheet</b> <ul style="list-style-type: none"> <li>Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre</li> <li>Cost Sheet and Reconciliation of cost and financial accounts.</li> </ul> <p>Note- Practical problems based on preparation of cost sheet reconciliation of cost and financial accounts</p>
3	<b>Standard Costing</b> <ul style="list-style-type: none"> <li>Various types of standards, setting of standards, Basic concepts of, Labour and Overhead (Fixed and Variable) variance analysis.</li> </ul>
4	<b>Introduction to Marginal Costing</b> <ul style="list-style-type: none"> <li>Marginal costing meaning, application, advantages, limitations, Contribution, Breakeven analysis and profit volume graph.</li> </ul> <p>Note:- Practical problems based on Marginal Costing excluding decision making</p>



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***1. Elective Courses (EC)***

**Entrepreneurship Management**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	The Entrepreneur	15
2	Business Planning	15
3	Key Areas of New Ventures	15
4	Evolving Concepts in Entrepreneurship	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>The Entrepreneur</b>
	<p>A) <b>Entrepreneur:</b> Meaning, Nature, origin and development of entrepreneurship in India, Need and Importance, Core elements, Principles, Essentials, Types, Functions, Concept of entrepreneurship management, Motives behind being an entrepreneur, Entrepreneurial Process</p> <p>B) <b>Theories of Entrepreneurship:</b> Innovation Theory of Schumpeter, Need for Achievement Theory of McClelland, Risk Bearing Theory of knight, Hagen's Theory of Entrepreneurship, Economic Theory of Entrepreneurship.</p> <p>C) <b>Entrepreneurial Values and Attitudes,</b> Dominant characteristics of successful entrepreneurs, Internal and external factors for entrepreneurial motivation</p> <p>D) <b>Entrepreneurial Skills,</b> Identifying business opportunities, Role of creativity in Entrepreneurship, the creative process, the Innovation process, types of innovation, sources of innovation, principles of innovation, Sources of Business Ideas.</p>
2	<b>Business Planning</b>
	<p>A) <b>Forms of Entrepreneurial structures:</b></p> <ul style="list-style-type: none"> <li>• Sole Proprietorship-meaning, merits and limitations.</li> <li>• Partnership-Meaning, Forms, merits and limitations.</li> <li>• Corporations-Meaning, merits and limitations.</li> <li>• Limited Liability partnerships and corporations.</li> <li>• Franchising-Meaning, types, merits and limitations.</li> </ul> <p>B) <b>Critical Factors for starting a new enterprise:</b> Personal, Environmental, Sociological factors. Problems of a New Venture- Financial, administrative, marketing, production and other problems.</p> <p>C) <b>Business Plan:</b> Meaning, Benefits, Developing a business plan, Environment scanning, Elements/Areas to be covered in a Business Plan, Project Report preparation, Contents of a Project Report.</p>
3	<b>Key Areas of New Ventures</b>
	<p>A) <b>Marketing:</b> New Product Development, Marketing Strategy for the new venture, Branding strategies, Distribution strategies, Pricing Strategies, Promotion strategies for new venture, Concept of Marketing Mix and Market segmentation, Marketing Plan</p> <p>B) <b>Operations:</b> Size and location of Enterprise, Layout, Inventory Control, Quality Control.</p>



	<p><b>C) Finance:</b> Sources of long term and short term finance, Debt fund-Meaning, Merits and limitations, Equity Fund- Meaning, merits and limitations, Concept of Break Even analysis, Venture Capital-Meaning, Merits and Limitations, Criteria for Evaluating New Venture Proposals by Venture Capitalist</p> <p><b>D) Human Resource:</b> Personnel Function, Important Labor Laws: Industrial Disputes Act, Factories Act, Provident Fund Act, Employee State Insurance Act, Payment of Wages Act, Minimum Wages Act, Payment of Gratuity Act, other related Acts and Role of HRD in new ventures.</p>
<b>4</b>	<b>Evolving Concepts in Entrepreneurship</b>
	<p><b>A) Social Entrepreneurship:</b> Meaning, Social responsibility of an entrepreneur</p> <p><b>B) Barriers to entrepreneurship:</b> Environmental, economic, non-economic, personal and entrepreneurial barriers.</p> <p><b>C) Intrapreneurship:</b> Meaning, Characteristics, Intrapreneurs Activities, types of Corporate Entrepreneurs, Corporate V/s Intrapreneurial culture, Climate, Fostering Intrapreneurial culture, Promoting intrapreneurship- Pinchot's Spontaneous teams and Formal Venture teams, establishing intrapreneurial ventures.</p> <p><b>D) Ethics and Entrepreneurship:</b> Defining Ethics, Approaches to Managerial ethics, ethics and business decisions, Ethical practices and code of conduct, Ethical considerations in corporate entrepreneurship.</p> <p><b>E) Institutional Support to Entrepreneurs:</b> Importance, Incentives and facilities, Entrepreneurship Development Institute of India (EDI), NSIC, Small Industries Development Organization (SIDO), National Institute for Entrepreneurship and Small Business Development (NIESBUD), Others, Key features of National Policy on Skill Development and Entrepreneurship 2015.</p>

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Programme at Semester IV  
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***1. Elective Courses (EC)***

**Wealth Management**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to Wealth Management	15
2	Wealth Management Strategy	15
3	Financial Planning & Financial Mathematics	15
4	Retirement & Estate Planning	15
Total		60



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Sr. No.	Modules/ Units
1	<b>Introduction to Wealth Management</b>
	<p><b>A) Overview</b></p> <ul style="list-style-type: none"> <li>• Define Wealth, Meaning &amp; Scope of Wealth Management</li> <li>• Wealth cycle</li> <li>• Wealth Management Process</li> <li>• Introduction to Financial literacy.</li> </ul> <p><b>B) Savings and Investments</b></p> <ul style="list-style-type: none"> <li>• Introduction, Nature and Scope of Saving Investments</li> <li>• Objectives of Saving and Investment ( Tax Saving, Income and Growth of Capital),</li> <li>• Investment Alternatives</li> <li>• Investment Attributes</li> <li>• Approaches to investment decision making</li> <li>• Qualities for successful investment</li> <li>• Alternatives to Investment decision – Direct &amp; Indirect</li> </ul>
2	<b>Wealth Management Strategy</b>
	<p><b>A) Wealth Management Strategy</b></p> <ul style="list-style-type: none"> <li>• Meaning &amp; scope of wealth management strategy</li> <li>• The unwealthy habits</li> <li>• Philosophy of wealth creation &amp; management</li> <li>• Need for planning</li> </ul> <p><b>B) Investment planning:</b></p> <ul style="list-style-type: none"> <li>• Types of investment risk</li> <li>• Risk profiling of investors &amp; asset allocation (life cycle model)</li> <li>• Asset allocation strategies(strategic, tactical, life- cycle based)</li> <li>• Goal-based financial planning</li> <li>• Active &amp; passive investment strategies</li> </ul>
3	<b>Financial Planning &amp; Financial Mathematics:</b>
	<p><b>A) Financial Planning</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Role of Financial planner</li> <li>• Process of financial planning</li> <li>• Cash flow analysis</li> <li>• Financial Planning in India</li> <li>• Financial Blood Test Report</li> </ul> <p><b>B) Financial Mathematics:</b></p> <ul style="list-style-type: none"> <li>• Calculation of returns (CAGR, Post-tax returns, etc.)</li> <li>• Calculation of Total assets</li> <li>• Net worth calculations</li> </ul>
4	<b>Retirement &amp; Estate Planning</b>
	<p><b>A) Retirement Planning</b></p> <ul style="list-style-type: none"> <li>• Meaning &amp; Objectives of Retirement planning</li> <li>• Gifts &amp; Trust, Charity planning</li> <li>• Avoidable mistakes in retirement planning</li> <li>• Power of attorney for asset management,</li> </ul>





**B) Estate planning**

- Meaning & scope
- Need for Estate planning
- Tools for Estate planning
- Considerations for personal property and collectibles

**C) Insurance Planning :**

- Meaning
- Basic principles of insurance
- Functions and Characteristics of Insurance
- Rights and responsibilities of Insurer and Insured
- Types of life insurance policies
- Types of general insurance policies
- Health insurance – mediclaim – Calculation of Human Life Value / Belth Method CPT



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***1. Elective Courses (EC)***

**Customer Relationship Management**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to Customer Relationship Management (CRM)	15
2	Technological support in Customer Relationship Management (CRM)	15
3	Implementing Customer Relationship Management (CRM)	15
4	Customer Relationship Management (CRM) in Banking and Insurance Sector	15
Total		60



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Sr. No.	Modules / Units
1	<b>Introduction to Customer Relationship Management (CRM)</b>
	Meaning, Definition of CRM, Development in CRM, Benefits of CRM, Effective CRM through Customer Knowledge Management, CRM Cycle, Winning market through effective CRM, CRM programmes, Relationship marketing & effectiveness of Relationship marketing, Factors responsible for growth of Customer Relationship Management (CRM)
2	<b>Technological support in Customer Relationship Management (CRM)</b>
	Introduction, Technological application in CRM, Types of Technological application in CRM, Database and Information systems, Database marketing strategies, CRM software solutions for B2C and B2B, Accounting systems for Customer Acquisition and Retention Costs, Customer loyalty and Profitability through Technology. e-CRM – Introduction, Importance, Challenges, Strategies, e-marketing and e-CRM.
3	<b>Implementing Customer Relationship Management (CRM)</b>
	Allocation rule of Customer Relationship Management (CRM), Customer Satisfaction survey, Contact management, Building Customer Relationship Management (CRM), Effectiveness of Customer Relationship Management (CRM), Organizing of Customer Relationship Management (CRM), Employee & customer management process.
4	<b>Customer Relationship Management (CRM) in Banking and Insurance Sector</b>
	Building customer loyalty, B2B Commerce, B2B relationship with intermediaries, Relationship marketing for creating value in business & market, Customer Relationship Management in Indian Banking and Insurance sector- Introduction, CRM objectives, need of CRM, Process of CRM, Customer Relationship Management through Call Centres in Banking sector, E- CRM in Banking and Insurance



  
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***2A. Ability Enhancement Courses (AEC)***

**Information Technology in Banking & Insurance II**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	E-banking Business Models	15
2	Induction of TechnoManagement	20
3	IT Applications and Banking	05
4	MS-Office: Packages for Institutional Automation	20
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>E-banking Business Models</b>
	Various models- home banking, office banking, online banking, internet banking, mobile banking, SMS banking,- models of electronic payments, other business models
2	<b>Induction of TechnoManagement</b>
	<p>Development Life Cycle, Project Management, Building Data Centres, Role of DBMS in Banking, Data Warehousing and Data Mining, RDBMS Tools</p> <ul style="list-style-type: none"> <li>• <b>Technological Changes in Indian Banking Industry,</b> Trends in Banking and Information Technology, Technology in Banking, Lead Role of Reserve Bank of India, New Horizons for Banking based IT, Automated Clearing House Operations, Electronic Wholesale Banking Credit Transfer, Credit Information Bureau (I) Ltd., Credit Information Company Regulation Bill- 2004, Automation in Indian Banks, Cheque clearing using MICR technology, Innovations, Products and Services, Core-Banking Solutions(CBS), Human Resource Development(HRD)-The Road Ahead,</li> <li>• <b>Technology in Banking Industry,</b> Teleconferencing, Internet Banking, Digital Signature in Banking, MICR-Facility for 'paper-based' clearing, Cheque Truncation</li> <li>• <b>Dealing with Fraudulent transactions under CTS,</b> Efficient customer service, smart quill computer pen, Institute for Development &amp; Research in Banking &amp; Technology (IDRBT).</li> <li>• <b>E-Checks-Protocols and Standards,</b> Problems on mechanization, e-Banking-RBI Regulations &amp; Supervision, Technology Diffusion.</li> </ul>
3	<b>IT Applications and Banking</b>
	Objectives, Electronic Commerce and Banking, Banking Software, Electronic Clearing and Settlement Systems, Plastic Money
4	<b>MS-Office: Packages for Institutional Automation</b>
	<ul style="list-style-type: none"> <li>• <b>MS-PowerPoint presentation:</b> Internal links between slides, hyperlinks, embedding multimedia content onto the slides (video/audio/stylish text), slide animation, timer, creating new presentation by existing theme, import online themes, creating a template of presentation, save and run the slide show(.ppsx)</li> <li>• <b>Applications of Internet:</b> Introduction to e-mail, writing professional e-mails, creating digitally signed documents, <b>use of outlook express:</b> configuring outlook express, creating and managing profile in outlook, sending and receiving e-mails via outlook express, Emailing the merged documents, boomerang facility of email, Google drive: usage of Google drive in storing the Google documents, excel sheets, presentations and PDF files.</li> </ul>



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Programme at Semester IV  
with Effect from the Academic Year 2017-2018***

***2B. Skill Enhancement Courses (SEC)***

**Foundation Course – IV  
(An Overview of Insurance Sector)  
Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	An Introduction to Life Insurance	15
2	An Introduction to Health Insurance	10
3	An Introduction to Home and Motor Insurance	10
4	Role of Insurance in Logistic	10
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>An Introduction to Life Insurance</b>
	<p>A) Life Insurance Business – Components, Human Life Value Approach, Mutuality, Principle of Risk Pooling, Life Insurance Contract, Determinants of Risk Premium</p> <p>B) Products of LIC – Introduction of life insurance plans - Traditional Life Insurance Plans – Term Plans, Whole Life Insurance, Endowment Assurance, Dividend Method of Profit Participation Purpose of plans , Riders in plan - Introduction, Forms and procedures</p> <p>C) Non Traditional Life Insurance Products ( Those of SBI and ICICI – Introduction, Forms and procedures)</p>
2	<b>An Introduction to Health Insurance</b>
	<p>A) Health Insurance – Meaning, IRDA Regulations, determinants of Health Insurance, Health Insurance Market in India and determinants of Risk Premium.</p> <p>B) SBI and ICICI Health Insurance Plans - Introduction and Forms and Procedures of Hospitalization, Indemnity Products, top up covers, cashless insurance, Senior citizen plans, critical illness plans and Micro Insurance.</p>
3	<b>An Introduction to Home and Motor Insurance</b>
	<p>A) Home Insurance - SBI and ICICI Plans – Introduction, Forms and Procedures, Inclusions and Exclusions in policies, Determinants of Risk Premium and Impact of Catastrophes on Home Insurance.</p> <p>B) Vehicle Insurance- SBI and ICICI Plans-Introduction, Forms and Procedures, Determinants of Risk Premium, Inclusions and Exclusions.</p>
4	<b>Role of Insurance in Logistic</b>
	<p>A) Role of Insurance in Logistic - Meaning &amp; Importance, Hazards, Protection, Social Security – Type of Risks and Accidents.</p> <p>B) Fire Insurance – SBI and ICICI Plans – Introduction, Forms and Procedures, Standard Fire and Special Perils Policy, Tariff system and special policies.</p>



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***2B. Skill Enhancement Courses (SEC)***

**Foundation Course- Contemporary Issues- IV**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Significant, Contemporary Rights of Citizens	12
2	Approaches to understanding Ecology	11
3	Science and Technology –II	11
4	Introduction to Competitive Exams	11
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Significant, Contemporary Rights of Citizens</b>
	<p><b>A. Rights of Consumers</b>-Violations of consumer rights and important provisions of the Consumer Protection Act, 2016; Other important laws to protect consumers; Consumer courts and consumer movements. <b>(3 Lectures)</b></p> <p><b>B. Right to Information</b>- Genesis and relation with transparency and accountability; important provisions of the Right to Information Act, 2005; some success stories. <b>(3 Lectures)</b></p> <p><b>C. Protection of Citizens'/Public Interest</b>-Public Interest Litigation, need and procedure to file a PIL; some landmark cases. <b>(3 Lectures)</b></p> <p><b>D. Citizens' Charters, Public Service Guarantee Acts.</b> <b>(3 Lectures)</b></p>
2	<b>Approaches to understanding Ecology</b>
	<p><b>A. Understanding approaches to ecology</b>- Anthropocentrism, Biocentrism and Eco centrist, Ecofeminism and Deep Ecology. <b>(3 Lectures)</b></p> <p><b>B. Environmental Principles-1</b>: the sustainability principle; the polluter pays principle; the precautionary principle. <b>(4 Lectures)</b></p> <p><b>C. Environmental Principles-2</b>: the equity principle; human rights principles; the participation principle. <b>(4 Lectures)</b></p>
3	<b>Science and Technology –II</b>
	<p><b>Part A:Some Significant Modern Technologies, Features and Applications (7 Lectures)</b></p> <p>i. <b>Laser Technology</b>- Light Amplification by Stimulated Emission of Radiation; use of laser in remote sensing, GIS/GPS mapping, medical use.</p> <p>ii. <b>Satellite Technology</b>- various uses in satellite navigation systems, GPS, and imprecise climate and weather analyses.</p> <p>iii. <b>Information and Communication Technology</b>- convergence of various technologies like satellite, computer and digital in the information revolution of today's society.</p> <p>iv. <b>Biotechnology and Genetic engineering</b>- applied biology and uses in medicine, pharmaceuticals and agriculture; genetically modified plant, animal and human life.</p> <p>v. <b>Nanotechnology</b>- definition: the study, control and application of phenomena and materials at length scales below 100 nm; uses in medicine, military intelligence and consumer products.</p> <p><b>Part B:Issues of Control, Access and Misuse of Technology.</b> <b>(4 Lectures)</b></p>



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Sr. No.	Modules / Units
4	<b>Introduction to Competitive Exams</b> <b>Part A. Basic information on Competitive Examinations- the pattern, eligibility criteria and local centres:</b> <ol style="list-style-type: none"> <li>Examinations conducted for entry into professional courses - Graduate Record Examinations (GRE), Graduate Management Admission Test (GMAT), Common Admission Test (CAT) and Scholastic Aptitude Test (SAT).</li> <li>Examinations conducted for entry into jobs by Union Public Service Commission, Staff Selection Commission (SSC), State Public Service Commissions, Banking and Insurance sectors, and the National and State Eligibility Tests (NET / SET) for entry into teaching profession.</li> </ol> <b>Part B. Soft skills required for competitive examinations- (7 Lectures)</b> <ol style="list-style-type: none"> <li>Information on areas tested: Quantitative Ability, Data Interpretation, Verbal Ability and Logical Reasoning, Creativity and Lateral Thinking</li> <li>Motivation: Concept, Theories and Types of Motivation</li> <li>Goal-Setting: Types of Goals, SMART Goals, Stephen Covey's concept of human endowment</li> <li>Time Management: Effective Strategies for Time Management</li> <li>Writing Skills: Paragraph Writing, Report Writing, Filing an application under the RTI Act, Consumer Grievance Letter.</li> </ol>



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## References

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3. Bhatnagar Mamta and Bhatnagar Nitin, *Effective Communication and Soft Skills*, Pearson India, New Delhi, 2011.
4. G Subba Rao, *Writing Skills for Civil Services Examination*, Access Publishing, New Delhi, 2014
5. Kaushal, Rachana, *Women and Human Rights in India*, Kaveri Books, New Delhi, 2000.
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7. Motilal, Shashi, and Nanda, Bijoy Lakshmi, *Human Rights: Gender and Environment*, Allied Publishers, New Delhi, 2007.
8. Murthy, D. B. N., *Disaster Management: Text and Case Studies*, Deep and Deep Publications, New Delhi, 2013.
9. Parsuraman, S., and Unnikrishnan, ed., *India Disasters Report II*, Oxford, New Delhi, 2013
10. Reza, B. K., *Disaster Management*, Global Publications, New Delhi, 2010.
11. Sathe, Satyaranjan P., *Judicial Activism in India*, Oxford University Press, New Delhi, 2003.
12. Singh, Ashok Kumar, *Science and Technology for Civil Service Examination*, Tata McGraw Hill, New Delhi, 2012.
13. Thorpe, Edgar, *General Studies Paper I Volume V*, Pearson, New Delhi, 2017.



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### Projects / Assignments (for Internal Assessment)

- Projects/Assignments should be drawn for the component on Internal Assessment from the topics in **Module 1 to Module 4**.
- Students should be given a list of possible topics - at least 3 from each Module at the beginning of the semester.
- The Project/Assignment can take the form of Street-Plays / Power-Point Presentations / Poster Exhibitions and similar other modes of presentation appropriate to the topic.
- Students can work in groups of not more than 8 per topic.
- Students must submit a hard / soft copy of the Project / Assignment before appearing for the semester end examination.

### QUESTION PAPER PATTERN (Semester III)

The Question Paper Pattern for Semester End Examination shall be as follows:

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

QUESTION NUMBER	DESCRIPTION	MARKS ASSIGNED
1	<ol style="list-style-type: none"><li>Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules.</li><li>Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semester</li><li>In all 8 Questions will be asked out of which 5 have to be attempted.</li></ol>	<ol style="list-style-type: none"><li>Total marks: 15</li><li>For 1 A, there will be 3 marks for each sub-question.</li><li>For 1 B there will be 15 marks without any break-up.</li></ol>
2	Descriptive Question with internal option (A or B) on Module 1	15
3	Descriptive Question with internal option (A or B) on Module 2	15
4	Descriptive Question with internal option (A or B) on Module 3	15
5	Descriptive Question with internal option (A or B) on Module 4	15



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with Effect from the Academic Year 2017-2018***

***2B. Skill Enhancement Courses (SEC)***

**Foundation Course in NSS - IV**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Entrepreneurship Development	10
2	Rural Resource Mobilization	10
3	Ideal village & stake of GOS and NGO	13
4	Institutional Social Responsibility and modes of Awareness	12
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Entrepreneurship Development</b>
	<b>UNIT - I Entrepreneurship development</b> Entrepreneurship development- its meaning and schemes Government and self-employment schemes for Entrepreneurship development <b>UNIT - II - Cottage Industry</b> Cottage Industry- its meaning, its role in development process Marketing of cottage products and outlets
2	<b>Rural Resource Mobilization</b>
	<b>UNIT - I - Rural resource mobilization-</b> A case study of eco-village, eco-tourism, agro-tourism <b>UNIT - II - Micro financing with special reference to self-help groups</b>
3	<b>Ideal village &amp; stake of GOS and NGO</b>
	<b>UNIT - I - Ideal village</b> Ideal village- the concept Gandhian Concept of Ideal village Case studies on Ideal village <b>UNIT - II - Government Organisations(GOs ) and Non-Government Organisations (NGOs)</b> The concept and functioning
4	<b>Institutional Social Responsibility and modes of Awareness</b>
	<b>UNIT - I - Institutional Social Responsibilities</b> Concept and functioning- case study of adapted village <b>UNIT - II - Modes of awareness through fine Arts Skills</b> Basics of performing Arts as tool for social awareness, street play, creative dance, patriotic song, folk songs and folk dance. Rangoli, posters, flip charts, placards, etc.



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**2B. Skill Enhancement Courses (SEC)**

**Foundation Course in NCC - IV**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Disaster Management, Social Awareness and Community Development	10
2	Health and Hygiene	10
3	Drill with Arms	05
4	Weapon Training	10
5	Specialized Subject: Army Or Navy Or Air	10
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Disaster Management, Social Awareness and Community Development</b> <b>Disaster Management:</b> <b>Desired outcome:</b> The student shall gain basic information about civil defence organisation / NDMA & shall provide assistance to civil administration in various types of emergencies during natural / manmade disasters <ul style="list-style-type: none"> <li>• Fire Services &amp; Fire fighting</li> <li>• Assistance during Natural / Other Calamities: Flood / Cyclone/ Earth Quake/ Accident etc.</li> </ul> <b>Social Awareness and Community Development:</b> <b>Desired outcome:</b> The student shall have an understanding about social evils and shall inculcate sense of whistle blowing against such evils and ways to eradicate such evils. <ul style="list-style-type: none"> <li>• NGOs: Role &amp; Contribution</li> <li>• Drug Abuse &amp; Trafficking</li> <li>• Corruption</li> <li>• Social Evil viz. Dowry/ Female Foeticide/Child Abuse &amp; trafficking etc.</li> <li>• Traffic Control Org. &amp; Anti drunken Driving</li> </ul>
2	<b>Health and Hygiene</b> <b>Desired outcome:</b> The student shall be fully aware about personal health and hygiene lead a healthy life style and foster habits of restraint and self awareness. <ul style="list-style-type: none"> <li>• Hygiene and Sanitation (Personal and Food Hygiene)</li> <li>• Basics of Home Nursing &amp; First-Aid in common medical emergencies</li> <li>• Wound &amp; Fractures</li> </ul>
3	<b>Drill with Arms</b> <b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, and turnout, and develop the quality of immediate and implicit obedience of orders, with good reflexes. <ul style="list-style-type: none"> <li>• Getting on Parade with Rifle and Dressing at the Order</li> <li>• Dismissing and Falling Out</li> <li>• General Salute, Salami Shastra</li> <li>• Squad Drill</li> <li>• Short/Long tail from the order and vice-versa</li> <li>• Examine Arms</li> </ul>
4	<b>Weapon Training</b> <b>Desired outcome:</b> The student shall have basic knowledge of weapons and their use and handling. <ul style="list-style-type: none"> <li>• The lying position, Holding and Aiming- I</li> <li>• Trigger control and firing a shot</li> <li>• Range procedure and safety precautions</li> <li>• Theory of Group and Snap Shooting</li> <li>• Short range firing, Aiming- II -Alteration of sight</li> </ul>



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Sr. No.	Modules / Units
5	<p><b>Specialized Subject: Army Or Navy Or Air</b></p> <p><b>Army</b>  <b>Desired outcome:</b> The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces.  It will also acquaint, expose &amp; provide basic knowledge about armed, naval and air-force subjects</p> <p><b>A. Map reading</b></p> <ul style="list-style-type: none"> <li>• Setting a Map, finding North and own position</li> <li>• Map to ground, Ground to Map</li> <li>• Point to Point March</li> </ul> <p><b>B. Field Craft and Battle Craft</b></p> <ul style="list-style-type: none"> <li>• Observation, Camouflage and Concealment</li> <li>• Field Signals</li> <li>• Types of Knots and Lashing</li> </ul> <p><b>C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b></p> <p style="text-align: center;"><b>OR</b></p> <p><b>Navy</b>  <b>A. Naval Communication</b></p> <ul style="list-style-type: none"> <li>• Semaphore <ul style="list-style-type: none"> <li>▪ Phonetic Alphabets</li> <li>▪ Radio Telephony Procedure</li> <li>▪ Wearing of National Flag, Ensign and Admiral's Flag.</li> </ul> </li> </ul> <p><b>B. Seamanship</b></p> <ul style="list-style-type: none"> <li>• <b>Anchor work</b> <ul style="list-style-type: none"> <li>▪ Types of Anchor, Purpose and Holding ground</li> </ul> </li> <li>• <b>Boat work</b> <ul style="list-style-type: none"> <li>▪ Demonstrate Rigging a whaler and enterprise boat- Parts of Sail and Sailing Terms</li> <li>▪ Instructions in Enterprise Class Board including theory of Sailing, Elementary Sailing Tools</li> <li>▪ Types of Power Boats Used in the Navy and their uses, Knowledge of Anchoring, Securing and Towing a Boat</li> </ul> </li> </ul> <p><b>C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b></p>



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Sr. No.	Modules / Units
	<p style="text-align: center;"><i>OR</i></p> <p><b>Air</b></p> <p><b>A. Air frames</b></p> <ul style="list-style-type: none"> <li>• Fuselage</li> <li>• Main and Tail Plain</li> </ul> <p><b>B. Instruments</b></p> <ul style="list-style-type: none"> <li>• Introduction to RADAR</li> </ul> <p><b>C. Aero modelling</b></p> <ul style="list-style-type: none"> <li>• Flying/ Building of Aero models</li> </ul> <p><b>D. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b></p>

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**2B. Skill Enhancement Courses (SEC)**

**Foundation Course in Physical Education - III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Stress Management	10
2	Awards, Scholarship & Government Schemes	10
3	Yoga Education	10
4	Exercise Scheduling/Prescription	15
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Stress Management</b>
	<ul style="list-style-type: none"> <li>• Meaning &amp; concept of Stress</li> <li>• Causes of Stress</li> <li>• Managing Stress</li> <li>• Coping Strategies</li> </ul>
2	<b>Awards, Scholarship &amp; Government Schemes</b>
	<ul style="list-style-type: none"> <li>• State &amp; National level Sports Awards</li> <li>• State Sports Policy &amp; Scholarship Schemes</li> <li>• National Sports Policy &amp; Scholarship Schemes</li> <li>• Prominent Sports Personalities</li> </ul>
3	<b>Yoga Education</b>
	<ul style="list-style-type: none"> <li>• Differences between Yogic Exercises &amp; non- Yogic exercises</li> <li>• Contribution of Yoga to Sports</li> <li>• Principles of Asanas&amp; Bandha</li> <li>• Misconceptions about Yoga</li> </ul>
4	<b>Exercise Scheduling/Prescription</b>
	<ul style="list-style-type: none"> <li>• Daily Routine Prescription.</li> <li>• Understanding Activity level &amp; Calorie requirement.</li> <li>• Adherence &amp; Motivation for exercise.</li> <li>• Impact of Lifestyle on Health</li> </ul>



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**3. Core Courses (CC)**

**Corporate and Securities Law**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Company Law – An Overview	15
2	Regulatory Framework Governing Stock Exchanges as per Securities Contracts Regulation Act 1956	15
3	Security Exchange Board of India	15
4	The Depositories Act, 1996	15
Total		60



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Sr. No.	Modules / Units
1	<b>Company Law – An Overview</b>
	<p>A) Development of Company Law in India</p> <p>B) <b>Doctrines Governing Corporates</b> – Lifting the Corporate Veil, Doctrine of Ultra Vires, Constructive Notice, Indoor Management, Alter Ego. The Principle of Non Interference ( Rule in Foss V/s Harbottle) – Meaning , Advantages , Disadvantages &amp; Exceptions, Majority and Minority Rights under Companies Act</p> <p>C) <b>Application of Company Law to Banking and Insurance Sector</b> Application of Companies Act to Banking and Insurance sector governed by Special Acts. S.1(4) of Companies Act 2013 Exceptions provided (S.67(3), S.73(1), S.129(1), 179(3), S.180(1)(c), S.186, S.189</p>
2	<b>Regulatory Framework governing Stock Exchanges as per Securities Contracts Regulation Act 1956</b>
	<ul style="list-style-type: none"> <li>• Definition of Securities, Spot Delivery Contract, Ready Delivery Contract, Stock Exchange.</li> <li>• Corporatisation and demutualisation of Stock Exchange –Meaning, Procedure &amp; Withdrawal</li> <li>• Power of Recognised Stock Exchange to make rules restricting voting rights etc</li> <li>• Power of Central Government to Direct Rules or Make rules</li> <li>• Power of SEBI to make or amend bye laws of recognised stock exchange</li> <li>• Books and Accounts to be maintained by recognized stock exchange</li> <li>• Grounds on which stock exchange can delist the securities of a company.</li> <li>• Section 3 to Section 20</li> </ul>
3	<b>Security Exchange Board Of India</b>
	<p>A) SEBI: Objectives-terms-establishment-powers-functions-accounts and audit- penalties –registration.</p> <p>B) Issues of Disclosure Investors Protection Guidelines: Pre &amp; Post obligations-conditions for issue-Debt Security-IPO-E-IPO-Employee option-right-bonus-preferential allotment intermediary-operational-promoter lock in period requirements-offer document.</p>
4	<b>The Depositories Act, 1996</b>
	<ul style="list-style-type: none"> <li>• Depository – Meaning , Benefits , Models, Functions Participants</li> <li>• The Depository Act 1996 – Objectives, Eligibility condition for depository services, Fungibility, Bye laws of depository , Governance of Depository and Internal audit of depository Participants</li> <li>• BSDA and single registration for depository participants.</li> </ul>

**Note:** Relevant Law/Statute/Rules in force in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuing examination after relevant year.

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***3. Core Courses (CC)***

**Business Economics II**

**Macroeconomics**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to Macroeconomic Data and Theory	15
2	Money, Inflation and Monetary Policy	15
3	Constituents of Fiscal Policy	15
4	Open Economy : Theory and Issues of International Trade	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Introduction to Macroeconomic Data and Theory</b>
	<ul style="list-style-type: none"> <li>• <b>Macroeconomics:</b> Meaning, Scope and Importance.</li> <li>• <b>Circular flow of aggregate income and expenditure:</b> closed and open economy models</li> <li>• <b>The Measurement of national product:</b> Meaning and Importance - conventional and Green GNP and NNP concepts - Relationship between National Income and Economic Welfare.</li> <li>• <b>Short run economic fluctuations :</b> Features and Phases of Trade Cycles</li> <li>• <b>The Keynesian Principle of Effective Demand:</b> Aggregate Demand and Aggregate Supply - Consumption Function - Investment function - effects of Investment Multiplier on Changes in Income and Output</li> </ul>
2	<b>Money, Inflation and Monetary Policy</b>
	<ul style="list-style-type: none"> <li>• <b>Money Supply:</b> Determinants of Money Supply - Factors influencing Velocity of Circulation of Money</li> <li>• <b>Demand for Money :</b> Classical and Keynesian approaches and Keynes' liquidity preference theory of interest</li> <li>• <b>Money and prices :</b> Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach</li> <li>• <b>Inflation:</b> Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy.</li> <li>• <b>Monetary policy :</b> Meaning, objectives and instruments, inflation targeting</li> </ul>
3	<b>Constituents of Fiscal Policy</b>
	<ul style="list-style-type: none"> <li>• <b>Role of a Government</b> to provide Public goods-Principles of Sound and Functional Finance</li> <li>• <b>Fiscal Policy:</b> Meaning, Objectives - Contra cyclical Fiscal Policy and Discretionary Fiscal Policy</li> <li>• <b>Instruments of Fiscal policy :</b> Canons of taxation - Factors influencing incidence of taxation - Effects of taxation Significance of Public Expenditure - Social security contributions- Low Income Support and Social Insurance Programmes - Public Debt - Types, Public Debt and Fiscal Solvency, Burden of debt finance</li> <li>• <b>Union budget</b> -Structure- Deficit concepts-Fiscal Responsibility and Budget Management Act.</li> </ul>
4	<b>Open Economy : Theory and Issues of International Trade</b>
	<ul style="list-style-type: none"> <li>• <b>The basis of international trade :</b> Ricardo's Theory of comparative cost advantage - Heckscher – Ohlin theory of factor endowments - terms of trade - meaning and types - Factors determining terms of trade - Gains from trade - Free trade versus protection</li> <li>• <b>Foreign Investment :</b> Foreign Portfolio investment- Benefits of Portfolio capital flows-Foreign Direct Investment - Merits of Foreign Direct Investment - Role of Multinational corporations</li> <li>• <b>Balance of Payments:</b> Structure - Types of Disequilibrium - Measures to correct disequilibrium in BOP.</li> </ul> <p><b>Foreign Exchange and foreign exchange market :</b> Spot and Forward rate of Exchange - Hedging, Speculation and Arbitrage -Fixed and Flexible exchange rates- Managed flexibility</p>





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**Reference Books**

<b>Reference Books</b>
<b>Financial Management - I</b>
<ul style="list-style-type: none"> <li>Financial Management: I M Pandey, Vikas Publishing House.</li> <li>Financial Management: M.Y. Khan, P.K. Jain, Tata McGraw Hill.</li> <li>Financial Management : Ravi M Kishore, Taxman</li> <li>Financial Management : James C Van Horne, Prentice Hall</li> <li>Financial Management: Prassana Chandra, Prentice Hall.</li> <li>Financial Management: Chandra Haribariran Iyer: IBHL Publication.</li> </ul>
<b>Management Accounting</b>
<ul style="list-style-type: none"> <li>Cost and Management Accounting – Ravi N Kishor</li> <li>Essential of Management Accounting – P.N. Reddy, Himalaya publication.</li> <li>Advanced Management Accounting – Robert S Kailer.</li> <li>Financial of Management Accounting – S.R. Varshey, Wisdom.</li> <li>Introduction of Management Accounting Learning – Charbs T Horngam, PHI.</li> <li>Management Accounting – I.M Pandey, Vikas Publications.</li> <li>Cost and Management Accounting – D.K. Mattal, Galgotia Publications.</li> <li>Cost Accounting Theory and Practice-M.N. Arora, Sultan Chand and sons</li> <li>Management Accounting – Khan &amp; Jain Tata Mc Graw</li> </ul>
<b>Organizational Behaviour</b>
<ul style="list-style-type: none"> <li>Organizational Behaviour- concept, controversies, applications, by Stephen Robbins, Prentice Hall.</li> <li>Management and Organizational Behavior , Ninth Edition, by Laurie J. Mullins, Pearson publisher</li> <li>Organizational Behavior, Text, Cases, Games, By K. Ashwathappa, Himalaya Publishing house</li> <li>Organizational Behavior by Margie Parikh and Rajen Gupta, Tata Mcgraw Hill Publication</li> <li>Essentials of Organisational Behaviour (Seventh edition)- Stephen P. Robbins (Prentice Hall India Pvt.Ltd.)</li> <li>Emerging Knowledge and Practices of the Real world (Fifth Edition)- Steven L McShane, Mary Ann Von Glinow, Radha R. Sharma. (Tata McGraw Hill Education Private Limited)</li> <li>Organizational Behavior by Dr. S.S. Khanka, Sultanchand publication</li> <li>Organizational Behavior by Jeff Harris and Sandra J. Hartman, Jaico Publications</li> <li>Organizational Behavior by Hellriegel, Slocum, Woodman, Pearson Education</li> </ul>

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## Reference Books

### Risk Management

- *Quantitative Risk Management : A Practical Guide to Financial Risk-* Thomas S. Coleman
- *Investment Theory and Risk Management:* Steve Peterson
- *Risk Management : M/s Macmillan India Limited*
- *Theory & Practice of Treasury Risk Management:* M/s Taxman Publications Ltd.
- *Corporate Value of ERM : Sim Segal*
- *Risk Management : Insurance and Derivatives* Dr G Kotreshwar-Himalaya Publishing House .

### Mutual Fund Management

- *Future scenario of Financial services : R. Gordan & Natarajan (Himalaya)*
- *Marketing of Financial services : V. K. Avadhani (Himalaya)*
- *MF, Data, Interpretation & analysis : K.G. Shahadevan & Thripairaju (Prentice hall of India)*
- *Mutual funds in India (Modern scenario):* Dr. Manoj Dave & Mr. Lalitkumar Chauhan, (Paradise Publishers)
- *Mutual Funds & Financial Management : Ramesh Garg (Yking books)*
- *Mutual Fund products & services : Indian institute for Banking & Finance ( Taxmann)*

### Information Technology in Banking& Insurance - I

- *E-Banking in India: Challenges and Opportunities-*By RimpiJatana, R. K. Uppal
- *Frontiers of E-Commerce-* by Ravi Kalakota, Andrew B. Whinston- Pearson Education
- *Frontiers of E-Commerce-* by Ravi Kalakota, Andrew B. Whinston-Pearson Education
- *Microsoft Office Professional2013-Step by step*
- *By Beth Melton,Mark Dodge, Echo Swinford, Andrew Couch*
- *An Overview of Cyber Crime & security-Volume 1-1<sup>st</sup> Edition by Akash Kamal Mishra*
- *Computers and Banking-* by Sony and Agarwal
- *E-Commerce by David Whitely*

### Foundation Course –III ( An Overview of Banking Sector)

- *Banking Law and Practice – M.L Tannan*
- *Microfinance Perspective and Operations – IIBF, 2016.*
- *Rural Banking Operations – IIBF, 2017 Edition*
- *Financial Inclusion and Growth Governance-* Deepali Pant Joshi Gyan Publishing House
- *Bank Financial Management Paperback – 2010 -IIBF*
- *Money Banking And Finance Paperback – 2009 -N K Sinha*
- *Principles and Practices of Banking Paperback – 2015 - IIBF*
- *Principles and Practices of Banking 11 edition Paperback – 2015 - N S Toor, Arun Toor*
- *Principles Of Banking (With Case Studies) Hardcover – 2009 - Rakesh Kumar*
- *Modern Banking In India , Gupta*

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### Reference Books

#### Foundation Course in NSS III

- *National Service Scheme Manual (Revised) 2006, Government of India, Ministry of Youth Affairs and Sports, New Delhi.*
- *University of Mumbai National Service Scheme Manual 2009.*
- *Avhan Chancellor's Brigade - NSS Wing, Training camp on Disaster Preparedness Guidelines, March 2012*
- *Rashtriya Seva Yojana Sankalpana - Prof. Dr. Sankay Chakane, Dr. Pramod Pabrekar, Diamond Publication, Pune*
- *National Service Scheme Manual for NSS District Coordinators, National Service Scheme Cell, Dept. of Higher and Technical Education, Mantralaya,*
- *Annual report of National Service Scheme (NSS) published by Dept. of Higher and Technical Education, Mantralaya,*
- *NSS Cell, Dept. of Higher and Technical Education, Mantralaya, UTKARSHA- Socio and cultural guidelines*
- *Case material as a Training Aid for Field Workers, Gurmeet Hans.*
- *Social service opportunities in hospitals, Kapil K. Krishnan, TISS*
- *New Trends in NSS, Research papers published by University of Pune*
- *ANOOGUNJ Research Journal, published by NSS Unit C. K. Thakur college*
- *Training Manual for Field Work published by RGNIYD, Chreeperumbudur*
- *Prof. Ghatole R.N. Rural Social Science and Community Development.*
- *Purushottam Sheth, Dr. Shailaja Mane, National Service Scheme*
- *Joint programme of National Service Scheme, University of Mumbai & DISHA - DEEPSHIKHA Projects, Nair Hospital, 2011-12*
- *National Service Scheme in India: A Case study of Karnataka, M. B. Dishad, Trust Publications, 2001*
- <http://www.thebetterindia.com/140/national-service-scheme-nss/>
- <http://en.wikipedia.org/wiki/national-service-scheme> 19=<http://nss.nic.in/adminstruct>
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**Revised Syllabus of Courses of B.Com. (Banking & Finance)**  
**Programme at Semester IV**  
**with effect from the Academic Year 2016-2017**

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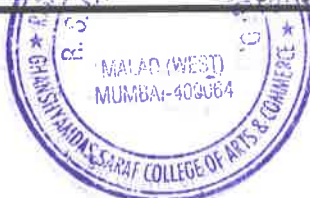
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**Revised Syllabus of Courses of B.Com.( Banking & Insurance)  
Programme at Semester III and IV  
with effect from the Academic Year 2017-2018**

**Scheme of Evaluation**

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

**A) Internal Assessment: 25 %**

**Question Paper Pattern  
(Internal Assessment- Courses without Practical Courses)**

Sr. No.	Particular	Marks
1	<b>One class test (20 Marks)</b>	
	Match the Column/ Fill in the Blanks/ Multiple Choice Questions (½ Mark each)	05 Marks
	Answer in One or Two Lines (Concept based Questions) (01 Mark each)	05 Marks
	Answer in Brief (Attempt Any Two of the Three) (05 Marks each)	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

**Question Paper Pattern  
(Internal Assessment- Courses with Practical Courses)**

Sr. No.	Particular	Marks
1	<b>Semester End Practical Examination (20 Marks)</b>	
	Journal	05 Marks
	Viva	05 Marks
	Laboratory Work	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

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**B) Semester End Examination: 75 %**

- i) Duration: The examination shall be of 2 ½ Hours duration
- ii) Theory question paper pattern
  - There shall be five questions each of 15 marks.
  - All questions shall be compulsory with internal choice within the questions.
  - Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.

**(Detail question paper pattern has been given separately)**

**Passing Standard**

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

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## Question Paper Pattern (Practical Courses)

Maximum Marks: 75

Questions to be set: 05

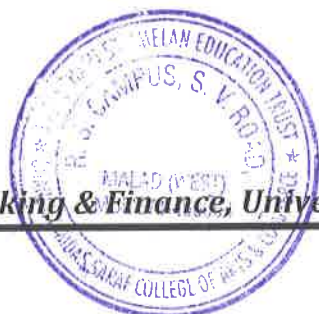
Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question <b>OR</b>	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question <b>OR</b>	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question <b>OR</b>	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions <b>OR</b>	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

**Note:**

*Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.*



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## Question Paper Pattern (Theoretical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	A) Theory questions B) Theory questions <b>OR</b>	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

**Note:**

Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks.



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**UNIVERSITY OF MUMBAI**

No.UG/23 of 2017-18

**CIRCULAR:-**

A reference is invited to the syllabi relating to the Bachelor of Commerce (B.Com.) Programme vide this office Circular No.UG/12 of 2012-13, dated 3<sup>rd</sup> May, 2012 and the Head, University Departments of Commerce and the Principals of the affiliated Colleges in Commerce are hereby informed that the recommendation made by Board of Studies in Business Economics at its meeting held on 30<sup>th</sup> November, 2017 has been accepted by the Academic Council at its meeting held on 11<sup>th</sup> May, 2017 vide item No.4.178 and that in accordance therewith, the revised syllabus as per the (CBCS) of S.Y.B.Com Applied Component Elective Course under Business Economics (Sem. III & IV) under Business Economics, which is available on the University's web site ([www.mu.ac.in](http://www.mu.ac.in)) and that the same has been brought into force with effect from the academic year 2017-18.

MUMBAI- 400 032

20<sup>th</sup> July, 2017

To

REGISTRAR

The Head, University Department of Commerce and the Principals of the affiliated Colleges in Commerce.

A.C/4.178/11/05/2017

\*\*\*\*\*

No.UG/123-A of 2017

MUMBAI-400 032 20<sup>th</sup> July, 2017

Copy forwarded with Compliments for information to:-

- 1) The Co-ordinator, Faculty of Commerce,
- 2) The Chairman, Ad-hoc Board of Studies in Commerce,
- 3) The Offg. Director, Board of Examinations and Evaluation,
- 4) The Director, Board of Studies Development,
- 5) The Professor-cum-Director, Institute of Distance and Open Learning (IDOL),
- 6) The Co-Ordinator, University Computerization Centre,

REGISTRAR

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# University of Mumbai



## **Syllabus and Question Paper Pattern of Second Year B.Com Elective Course *Semester III and IV***

### **Indian Financial System**

**Under Choice Based Credit, Grading and  
Semester System**

*With effect from Academic Year-2017-2018*

***Board of studies – Business Economics***



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# INDIAN FINANCIAL SYSTEM

## *Syllabus*

### **Preamble**

A Financial System plays a vital role in the economic growth of a country. It intermediates between the flow of funds belonging to those who save a part of their income and those who invest in productive assets. It facilitates the transfer and allocation of funds, efficiently and effectively. It provides opportunities for students to enhance their knowledge & employability skills. The purpose of this paper is to acquaint the students with the various components of the financial system and their workings. In the globalised context, the Indian Financial System has metamorphosed in to a substantive, competitive and cost effective system and hence, it is essential to study in depth about its structure and recent developments.



*Jaymukherjee*

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***Revised Syllabus of B.Com. Programme at  
Semester III  
With Effect from the Academic Year 2017-2018***

**Business Economics  
Elective course**

**Indian Financial System**

***List of Modules***

<b>Sr. No.</b>	<b>Modules</b>	<b>No.of Lectures</b>
1	Overview of the Indian Financial System	10
2	RBI & Financial Sector Reforms	10
3	Banking & Non-Banking Financial Institutions	15
4	Financial Instruments	10
<b>Total</b>		<b>45</b>



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Sr.No.	Modules / Units
1	<b>OVERVIEW OF INDIAN FINANCIAL SYSTEM</b>
	Definition and meaning of the financial system - components of the financial system: institutions, instruments, markets, and services - functions and role of financial system - structure of Indian financial system - Indicators of financial development: Financial Interrelations Ratio (FIR), Finance Ratio (FR), Intermediation Ratio (IR) and New Issue Ratio (NIR).
2	<b>RBI &amp; FINANCIAL SECTOR REFORMS:</b>
	Functions of RBI- Monetary Policy of the RBI: objectives & instruments – Recent developments in the monetary policy - Review of financial sector reforms (Narasimham Committee Report 1991 and 1998).
3	<b>BANKING &amp; NON-BANKING FINANCIAL INSTITUTIONS</b>
	Commercial Banking: Developments in commercial banking sector since mid 1980s – Non-Performing Assets (NPAs) and their Management - Capital Adequacy Norms (Basel Accord III) - Overview of Non Bank Finance Companies (NBFCs) in India
4	<b>FINANCIAL INSTRUMENTS</b>
	Traditional Instruments: Classification and functions of Equities, Debentures and Bonds - Hybrid Instruments; Different types of bonds such as floating rate bonds, zero interest bonds, deep discount bonds, inverse float bonds & inflation index bonds.



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Reference Books	
	Bhole L. M. (2008): Financial Institutions and Markets, Growth and Innovation, Tata McGraw-Hill, New Delhi.
	Hull John (2002): Introduction to Futures and Options Market, Prentice Hall of India, Delhi.
	Khan, M. Y., Indian Financial System-Theory and Practice, Tata McGraw Hill, New Delhi.
	Khan and Jain, Financial Services, Tata McGraw Hill, New Delhi.
	Meir Kohn, Financial Institution and Market, Oxford University Press. New Delhi.
	Pathak Bharati (2008): The Indian Financial System –Markets, Institutions, and Services, (2 <sup>nd</sup> Edition), Pearson Education, New Delhi.
	Paul, J. and P. Suresh (2008), Management of Banking and Financial Services, Pearson Education, Delhi.
	Singh, J.K., Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi.
	Simha, S.L.N. Development Banking in India : Madras Institute of Financial Management and Research.
	Reserve Bank of India (various issues) Report on Currency and Finance, RBI, Mumbai.
	Reserve Bank of India (1997) Occasional Papers, Vol. 18, Nos. 2 & 3, RBI, Mumbai.
	Annual Reports of Major Financial Institutions in India.



*Jaymalya*

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## QUESTION PAPER PATTERN

### Semester III

**Maximum Marks:** 100 Marks

**Time:** 3 Hours

**Note:** 1) Attempt all Questions

2) All Questions carry equal marks

3) Attempt any two questions out of three in each of question 2, 3, 4 & 5

Question No	Particulars	Marks
Q-1	<b>Objective Questions:</b> A) Explain the following Concepts (Any Five from Eight) (Two from each module) B) Multiple Choice Questions ( ten questions at least Two from each Module)	<b>20Marks</b> 10 Marks 10 Marks
Q-2 (from Module I)	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks
Q-3 (from Module II)	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks
Q-4 (from Module III)	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks
Q-5 (from Module IV)	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks

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# Business Economics

## Financial Market Operation

Sr. No.	Modules	No.of Lectures
1	Money Market	10
2	Capital Market	15
3	Debt Market	10
4	Financial Services	10
<b>Total</b>		<b>45</b>

Rajasthan Sahasra Education Trust  
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### Objective: FINANCIAL MARKET OPERATIONS

It has been a long journey for the Indian Financial Market. Now it is organized, fairly integrated, mature, more global and modernized. The Indian Financial Markets are now getting integrated with global markets. Therefore, it is necessary to study the Indian Financial Market Operations in an organized manner. This paper aims at discussing the recent changes in the financial markets and the evolution of new financial instruments.



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Sr.No.	Modules / Units
1	<b>MONEY MARKET</b>
	Components of organized money market – Call and Notice Market, Treasury Bills Market, Commercial Bills Market, Market for Certificate of Deposits, Market for Commercial Papers, Discount Market and Market for Collateralized Borrowing and Lending Obligations - Features of Indian Money Market-Reforms in Indian money market.
2	<b>CAPITAL MARKET &amp; FOREIGN EXCHANGE MARKET</b>
	Capital Market: Structure of the Indian Capital Market –Recent Developments in the Primary Market and the Secondary Market - Overview of Debt Market in India – Role of SEBI - Foreign Exchange Market: components and functions.
3	<b>Derivatives Market In India</b>
	Meaning of derivatives – Participants in the derivative markets (Hedgers, Arbitrators and Speculators) — Significance of derivative markets – types and functioning of financial derivatives: Forwards, Futures, Options and Swaps - Derivatives trading in India.
4	<b>FINANCIAL SERVICES</b>
	Merchant Banking-Functions & Role, Credit Rating-Concept & Types, Functions & Limitations, Leasing Companies, Venture Capital Funds, Micro Finance.



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Reference Books	
	Bhole, L. M., Financial Markets and Institutions, Tata McGraw Hill, New Delhi.
	Clifford, Gomez : Financial Markets, Institutions and Financial Services,
	Nayak and Sana, Indian Financial System and Financial Market Operations
	Gurusamy: Financial Services, Tata McGraw Hill, New Delhi.
	Khan, M.Y. (2007): Financial Services, Tata McGraw Hill, New Delhi.
	Pathak Bharati (2008): The Indian Financial System –Markets, Institutions, and Services, (2 <sup>nd</sup> Edition), Pearson Education, New Delhi.
	Sridhar, A. N. (2006); Futures and Options – Equities and Commodities; Shroff Publishers, Mumbai.
	Mukherjee, Ghosh and Roy, Indian Financial System and Financial Market Operations, Dey Book
	Reserve Bank of India (various issues) Report on Currency and Finance, RBI, Mumbai.
	Reserve Bank of India (1997) Occasional Papers, Vol. 18, Nos. 2 & 3, RBI, Mumbai.
	Annual Reports of Major Financial Institutions in India.



*Jayprakash*

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## QUESTION PAPER PATTERN

### Semester IV

**Maximum Marks:** 100 Marks

**Time:** 3 Hours

**Note:** 1) Attempt all Questions

2) All Questions carry equal marks

3) Attempt any two questions out of three in each of question 2, 3, 4 & 5

Question No	Particulars	Marks
Q-1	<b>Objective Questions:</b> A) Explain the following Concepts (Any Five from Eight) (Two from each module) B) Multiple Choice question ( ten questions at least Two from each Module)	<b>20Marks</b> 10 Marks 10 Marks
Q-2 (from Module I)	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks
Q-3 (from Module II)	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks
Q-4 (from Module III)	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks
Q-5 (from Module IV)	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks



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# University of Mumbai



**Revised Syllabus  
and  
Question Paper Pattern  
of Courses of  
B.Com. (Banking & Insurance)  
Programme  
Second Year  
*Semester III and IV***

**Under Choice Based Credit, Grading and  
Semester System**

***(To be implemented from Academic Year 2017-2018)***

***Board of Studies-in-Banking & Finance***

***Board of Studies-in-Banking & Finance, University of Mumbai***



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**B.Com. (Banking and Insurance) Programme**  
**Under Choice Based Credit, Grading and Semester System**

**Course Structure**

**S.Y.B.Com. (Banking & Insurance)**

*(To be implemented from Academic Year- 2017-2018)*

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
1,2 & 3	*Any three courses from the following list of the courses	<b>09</b>	1,2 & 3	**Any three courses from the following list of the courses	<b>09</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>		<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>		<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>	
4	Information Technology in Banking & Insurance- I	<b>03</b>	4	Information Technology in Banking & Insurance- II	<b>03</b>
<b>2B</b>	<b>*Skill Enhancement Courses (SEC)</b>		<b>2B</b>	<b>**Skill Enhancement Courses (SEC)</b>	
5	Any one course from the following list of the courses	<b>02</b>	5	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>		<b>3</b>	<b>Core Courses (CC)</b>	
6	Financial Markets	<b>03</b>	6	Corporate & Securities Law	<b>03</b>
7	Direct Taxation	<b>03</b>	7	Business Economics-II	<b>03</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

<b>*List of Skill Enhancement Courses (SEC) for Semester III (Any One)</b>		<b>**List of Skill Enhancement Courses (SEC) for Semester IV (Any One)</b>	
1	Foundation Course – III (An Overview of Banking Sector)	1	Foundation Course - IV (An Overview of Insurance Sector)
2	Foundation Course- Contemporary Issues- III	2	Foundation Course- Contemporary Issues- IV
3	Foundation Course in NSS - III	3	Foundation Course in NSS – IV
4	Foundation Course in NCC - III	4	Foundation Course in NCC – IV
5	Foundation Course in Physical Education - III	5	Foundation Course in Physical Education -IV

<b>*List of Elective Courses (EC) for Semester III (Any Three)</b>		<b>**List of Elective Courses (EC) for Semester IV (Any Three)</b>	
1	Financial Management - I	1	Financial Management –II
2	Management Accounting	2	Cost Accounting
3	Organizational Behaviour	3	Entrepreneurship Management
4	Risk Management	4	Wealth Management
5	Mutual Fund Management	5	Customer Relationship Management

**Note: Course selected in Semester III will continue in Semester IV**

*Jayashree*

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**Of Arts & Commerce**

**B.Com. (Banking & Insurance) Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

*(To be implemented from Academic Year 2017-2018)*

**Semester III**

No. of Courses	Semester III	Credits
<b>1</b>	<b>Elective Courses (EC)</b> <b>*Any three courses from the following list of the courses</b>	
1	Financial Management - I	<b>03</b>
2	Management Accounting	<b>03</b>
3	Organizational Behaviour	<b>03</b>
4	Risk Management	<b>03</b>
5	Mutual Fund Management	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>	
4	Information Technology in Banking & Insurance - I	<b>03</b>
<b>2B</b>	<b>*Skill Enhancement Courses (SEC)</b>	
5	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>	
6	Financial Markets	<b>03</b>
7	Direct Taxation	<b>03</b>
<b>Total Credits</b>		<b>20</b>

<b>*List of Skill Enhancement Courses (SEC) for Semester III (Any One)</b>	
1	Foundation Course – III (An Overview of Banking Sector)
2	Foundation Course- Contemporary Issues- III
3	Foundation Course in NSS - III
4	Foundation Course in NCC - III
5	Foundation Course in Physical Education - III

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***Revised Syllabus of Courses of B.Com. (Banking & Insurance)  
Programme at Semester III  
with Effect from the Academic Year 2017-2018***

***1. Elective Courses (EC)***

***Financial Management - I  
Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to Finance and Financial Management	15
2	Financial Goal Setting & Time value of Money	15
3	Investment Decisions: Capital Budgeting	15
4	Financial Decisions	15
Total		60

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Sr. No.	Modules / Units
1	<b>Introduction to Finance and Financial Management</b> <b>A) Introduction to Finance</b> <ul style="list-style-type: none"> <li>Meaning and definition of finance</li> <li>Importance finance</li> <li>Types of Finance: Public and Private</li> <li>Sources of finance               <ol style="list-style-type: none"> <li><b>Long Term Sources</b> : Term Loans, Debentures, Bonds, Zero Coupon bonds, Convertible Bonds, Equity shares, Preference shares, CD, CP, Public Deposits</li> <li><b>Short Term sources</b>: Bank Finance, Trade Credit ,Other Short Term Sources</li> <li><b>Venture Capital and Hybrid Financing</b></li> </ol> </li> </ul> <b>B) Financial Management</b> <ul style="list-style-type: none"> <li>Meaning and Importance of Financial Management</li> <li>Scope of Financial Management</li> <li>Functions and Objectives of Financial Management</li> <li>Primary Objective of Corporate Management</li> <li>Agency Problem</li> <li>Organization of Finance Function</li> <li>Emerging role of Finance Managers in India.</li> </ul> <b>C) Objectives of the Firm</b> <ul style="list-style-type: none"> <li>Profit Maximization and Shareholders Wealth Maximization,</li> <li>Profit V/s Value Maximization</li> </ul>
2	<b>Financial Goal Setting &amp; Time value of Money</b> <b>A) Financial Goal Setting</b> <ul style="list-style-type: none"> <li>Introduction</li> <li>Financial Forecasting – Meaning, Techniques, Benefits</li> <li>Approaches to Financial Planning</li> <li>Economic Value Added (EVA)– Measurement &amp; Components</li> <li>Free Cash Flow (FCF) -</li> </ul> <b>B) Time Value of Money</b> <ul style="list-style-type: none"> <li>Concept</li> <li>Present Value</li> <li>Annuity</li> <li>Techniques of Discounting</li> <li>Techniques of Compounding,</li> </ul>
3	<b>Investment Decisions: Capital Budgeting</b> <b>A) Capital Budgeting</b> <ul style="list-style-type: none"> <li>Nature of Capital Budgeting</li> <li>Purpose of Capital Budgeting</li> <li>Capital Budgeting Process</li> <li>Types of Capital Investment</li> <li>Basic Principle of Measuring Project Cash Flows</li> <li>Increment Principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Principle</li> </ul>



	<ul style="list-style-type: none"> <li>• Probability technique for measurement of cash flow</li> <li>• Capital Budgeting Techniques: Net Present Value Profitability Index and Discounted Pay Back Method.</li> <li>• A Comparison; Project Selection Under Capital Rationing</li> </ul> <p>(Note: Problems on computation of cash flow, ranking of projects on various techniques, selection and analysis with / without capital rationing)</p>
<b>4</b>	<b>Financial Decisions</b>
	<p><b>A) Cost of Capital :</b></p> <ul style="list-style-type: none"> <li>• Introduction and Definition of Cost of Capital</li> <li>• Measurement of Cost of Capital</li> <li>• Measurement of WACC using book value and market value method.</li> <li>• Measuring Marginal Cost of Capital</li> </ul> <p><b>B) Capital Structure Decisions:</b></p> <ul style="list-style-type: none"> <li>• Meaning and Choice of Capital Structure</li> <li>• Importance of Optimal Capital Structure</li> <li>• EBIT -EPS Analysis</li> <li>• Capital Structure Theories</li> <li>• Dividend Policies (Walter &amp; Gordon)</li> </ul>

**Note:** Relevant Law/Statute/Rules in force and relevant Accounting Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuing examination after relevant year.

*Jayant H. Patil*

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**Board of Studies-in-Banking & Finance, University of Mumbai** | Page

***Revised Syllabus of Courses of B.Com. (Banking & Insurance)  
Programme at Semester III  
with Effect from the Academic Year 2017-2018***

***1. Elective Courses (EC)***

**Management Accounting**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to Management Accounting	10
2	Financial Statement analysis	20
3	Working Capital Management	15
4	Management of Profits/Dividend Policy	15
Total		60



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Sr. No.	Modules / Units
1	<b>Introduction to Management Accounting</b> Meaning and Definition , Scope, Functions , Objectives, Importance, Role of Management Accounting, Management Accounting Framework, Tools of Management Accounting
2	<b>Financial Statement analysis</b> <b>A) Introduction to Corporate Financial Statements :</b> Understanding the Balance sheet and Revenue statements with the headings and sub headings, Uses of financial statements, Users of Financial Statements. <b>B) Financial Statement Analysis</b> Introduction and Meaning of Financial Statement Analysis, Steps, Objective, Types of Analysis. <ul style="list-style-type: none"> <li>• <b>Ratio analysis:</b> Meaning, classification, Du Point Chart, advantages &amp; limitations.</li> <li>• <b>Balance Sheet Ratios:</b> Current Ratio, Liquid Ratio, Stock Working Capital Ratio, Proprietary Ratio, Debt Equity Ratio, Capital Gearing Ratio.</li> </ul> <b>Revenue Statement Ratios:</b> Gross Profit Ratio, Expenses Ratio , Operating Ratio, Net Profit Ratio , Net Operating Profit Ratio , Stock Turnover Ratio, Combined Ratio, Return on Capital employed (Including Long Term Borrowings), Return on proprietor's Fund (Shareholders Fund and Preference Capital , Return on Equity Capital, Dividend Payout Ratio, Debt Service Ratio, Debtors Turnover, Creditors Turnover.
3	<b>Working Capital Management:</b> Concept, Nature of Working Capital, Planning of Working Capital, Estimation /Projection of Working Capital Requirements in case of Trading and Manufacturing Organization Operating Cycle.
4	<b>Management of Profits/Dividend Policy</b> Meaning, Types, Factors influencing dividend policy, Forms of dividend. Determinants of Dividends Policy: Factors; Dividend Policy in India; Bonus Shares (Stock dividend) and Stock (Share) Splits; Legal, Procedural; and Tax Aspects associated with Dividend Decision

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***Revised Syllabus of Courses of B.Com. (Banking & Insurance)  
Programme at Semester III  
with Effect from the Academic Year 2017-2018***

***1. Elective Courses (EC)***

**Organizational Behaviour**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	The Individual Behaviour	15
2	The Group Dynamics	15
3	The Organizational Dynamics	15
4	Organization Behaviour In Financial Services	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>The Individual Behaviour</b>
	<p>A) Personality: Meaning, Determinants of Personality, Major personality traits influencing OB, The Big Five Model, Trait Theory of personality, Psychoanalytic theory of Personality, Freud Stages of Personality Development, Locus of Control, Self-Monitoring.</p> <p>B) Learning: Meaning and Definition of Learning-The Learning Process, Principles of Learning, Theories of Learning-Classical conditioning, Operant Conditioning, Social Learning Theory, Learning through Reinforcement, Learning by Observing, Learning through Experience.</p> <p>C) Perception-Meaning, Factors Influencing Perception, Attribution Theory, Improving Perceptions- Johari Window, Empathy.</p> <p>D) Workplace Emotions, Values and Ethics: Meaning of Emotions, Cognitive Dissonance, Emotional Dissonance, Managing Emotions at Work (Emotional Labor) - The Six Universal Emotions. Meaning and Types of Values, Sources of Value systems, Values across Cultures, Values and Ethical Behaviour.</p> <p>E) Individual Decision Making: How are Decisions made in organization, Decision Making process, Decisional Styles.</p>
2	<b>The Group Dynamics</b>
	<p>A) Group Communication: Importance, Corporate Communication – Need, Importance and Techniques of Corporate Communication.</p> <p>B) Power and Politics: Meaning of Power, Bases of Power, Power Tactics, Organizational Politics, Reasons for Organizational Politics, Managing Organizational Politics.</p> <p>C) Negotiations: Meaning, Process, Strategies, Third Party Negotiations, Crisis Negotiations, Focus Areas of Negotiations.</p> <p>D) Transactional Analysis Model: Types of Transactions, Ego states, Life Positions, Elaboration of Transactional styles.</p> <p>E) Virtual teams and Group Cohesiveness: Structure, Types, Stages in Management of Virtual teams, Features of Cohesive Groups, Effects/Consequences/Impact of Group Cohesion.</p> <p>F) Group Decision-Making: Advantages, Disadvantages, Assumptions, Managing Group Decision-Making, Strength and Weakness of Group Decision-Making.</p>
3	<b>The Organizational Dynamics</b>
	<p>A) Organization structure: Meaning, Meaning and key features of the concept of Centralization, Decentralization, Span of control and Departmentation, Simple structure, Bureaucratic &amp; Matrix structure.</p> <p>B) New design options: Team structure, Virtual organizations, Boundary less organizations</p> <p>C) Organization structure differentiation: Strategy, Organization size, Technology &amp; Environment, Organizational Designs and employee behaviour.</p>



	D) Organizational Climate: Impact of Communication, Impact of Rewards & Punishment, Quality work life with reference to Banking & Insurance, Job Frustration-Sources, Causes, Effects, Ways to Overcome Frustration, Impact of Frustration on Banking and Insurance companies.
4	<b>Organization Behaviour In Banking and Insurance Sector</b>
	A) Practices of OB in Banks and Insurance B) Issue of organization behaviour in Banks C) Strategies to manage issues of organization behaviour in banks D) Case Studies – Transfer, Promotion, Separation.

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***Revised Syllabus of Courses of B.Com. (Banking & Insurance)  
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***1. Elective Courses (EC)***

**Risk Management**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Foundations of Risk Management	15
2	Capital markets Risk Management	15
3	Credit Market Risk Management	15
4	Risk Measurement	15
Total		60

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Sr. No.	Modules / Units
1.	<b>Foundations of Risk Management</b>
	<ul style="list-style-type: none"> <li>• Basic risk types</li> <li>• The role of risk management</li> <li>• Enterprise Risk Management (ERM)</li> <li>• History of financial disasters and risk management failures</li> <li>• 2007 financial crisis</li> </ul>
2.	<b>Capital Market Risk Management</b>
	<ul style="list-style-type: none"> <li>• Equity, currencies &amp; commodities markets in India</li> <li>• Introduction to Derivatives</li> <li>• Forward, Future and option contracts</li> <li>• Hedging through Derivatives contract</li> <li>• Fixed-income securities</li> <li>• Fixed-income risk management through derivatives</li> <li>• Rating agencies</li> </ul>
3.	<b>Credit Market Risk Management</b>
	<ul style="list-style-type: none"> <li>• Introduction,</li> <li>• Information required for evaluation of credit risk,</li> <li>• Procedure for Credit Risk Management,</li> <li>• Credit Lifecycle,</li> <li>• Loan Review Mechanism,</li> <li>• RBI guidelines on Credit Rating Framework in Banks,</li> <li>• Introduction of Basel Norms and calculation of capital adequacy ratio</li> </ul>
4.	<b>Risk Measurement</b>
	<ul style="list-style-type: none"> <li>• Estimation of volatilities and correlations (application to volatility term structures) Monte Carlo simulations (application to interest rate forecasting)</li> <li>• Linear Value-at-Risk (application to market, credit and operational risk)</li> <li>• Option valuation</li> <li>• Risk-adjusted return on capital (RAROC) &amp; beta calculation</li> <li>• Risk management of derivatives (application to convertible risk)</li> <li>• Interest rates and measures of interest rate sensitivity</li> </ul>



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**Mutual Fund Management**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to Mutual Fund	15
2	Classification of Mutual Fund	20
3	Fund Selection Criteria	15
4	Financial Planning in Mutual fund	10
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Introduction to Mutual Fund</b>
	<p>A) History &amp; Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds, Ethics in Mutual Fund. Entities involved – Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent ( RTA) and Fund Houses in India.</p> <p>B) <b>Legal Framework</b> - Role of regulatory agencies for Mutual funds – SEBI, RBI, AMFI, Ministry of Finance, SRO, Company Law Board, Department of Company's affairs, Registrar of Companies MF guidelines on advertisement , Accounting , Taxation and Valuation norms, Guidelines to purchase Mutual Funds, Investor protection and MF regulations, Grievance mechanism in MF in India.</p>
2	<b>Classification of Mutual Fund</b>
	<p>A) Types of Mutual Fund- (introduction and Characteristics)</p> <ul style="list-style-type: none"> <li>• Functional/Operational – Open ended, close ended, Interval</li> <li>• Portfolio – Income, Growth, Balanced, MMMF</li> <li>• Geographical/ Location – Domestic, Offshore</li> <li>• Miscellaneous - Tax Saving Funds, Exchange Traded Funds, Balance Funds, Fixed Term Plan, Debt Funds, Systematic Investment Planning &amp; Systematic Transfer Plan</li> </ul> <p>B) Portfolio Maturity, Calculations of NAV, Entry Load, Exit Load.</p>
3	<b>Fund Selection Criteria</b>
	<p>A) Fund Rating and Ranking – Its need and importance. Basis of Ratings, Interpretation of Funding Rating by CRISIL, CARE and ICRA, Selection Criteria – (Size, Stability, Credit Portfolio, Performance )Performance Measurement – Rolling Returns and Benchmarking</p> <p>B) Yield To Maturity and Bond Valuation</p>
4	<b>Financial Planning in Mutual fund</b>
	<p>A) <b>Basics of Financial Planning – Financial Planning Steps, Life Cycle, Wealth Cycle, Risk Profiling, Asset Allocation, Contingency Funds.</b></p> <p>B) <b>Investors Guide Towards Financial Planning – Eligibility for investment in MF, KYC ( Individuals, Micro SIPs, Institutional Investors ,Fund Category Guidance ( Long Bond Funds, Short Bond Funds, Ultra Short Bond Funds) , Need for Financial Advisor, Difference between Advisor and Distributor, Colour Coding MF products, Bank FD's V/s Mutual Funds, Dividend V/s Growth Option</b></p> <p>C) <b>Developing Model Portfolio for Investors – Model Portfolios meaning, Step by Step Approach of Building Model Portfolio.</b></p>

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***2A. Ability Enhancement Courses (AEC)***

**Information Technology in Banking & Insurance - I**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to Electronic Commerce	10
2	E-banking	15
3	MS-Office: Packages for Institutional Automation:	20
4	Cyber Law & Cyber Security	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Introduction to Electronic Commerce</b>
	<p>A) E-Commerce Framework, E-Commerce and media convergence, anatomy of E-Commerce Applications, E-Commerce Consumer and Organization Applications</p> <p>B) <b>The network Infrastructure for Electronic Commerce</b> - Market forces influencing the I-way, Components of I-way, Network Access Equipment</p> <p>C) <b>E-Commerce and World Wide Web-</b> Architectural framework of E-Commerce, WWW and its architecture, hypertext publishing, Technology behind the web, Security and the Web</p>
2	<b>E-banking</b>
	<p>A) Meaning, definition, features, advantages and limitations- core banking, the evolution of e-banking in India, Legal framework for e-banking.</p> <p>B) <b>Electronic Payment System</b> Types of Electronic Payment Systems, Digital Token-based EPS, Smart Card EPS, Credit Card EPS, Risk in EPS, Designing a EPS</p>
3	<b>MS-Office: Packages for Institutional Automation:</b>
	<p>A) <b>Ms-Word:</b> Usage of smart art tools, bookmark, cross-reference, hyperlink, mail merge utility and converting word as PDF files.</p> <p>B) <b>Ms-Excel:</b> Manipulating data, Working with charts, Working with PIVOT table and what-if analysis; Advanced excel functions-Vlookup(), hlookup(), PV(), FV(), average(), goal seek(), AVERAGE(), MIN(), MAX(), COUNT(), COUNTA(), ROUND(), INT(), nested functions, name, cells/ranges/constants, relative, absolute &amp; mixed cell references, &gt;, &lt;, = operators, Logical functions using if, and, or =, not, date and time functions &amp; annotating formulae.</p> <p>C) <b>Application in Banking and Insurance Sector</b> – Calculation of Interest, Calculation of Instalment, Calculation of Cash Flow, Calculation of Premium, Calculation of risk coverage in Insurance and Reporting.</p>
4	<b>Cyber Law &amp; Cyber Security:</b>
	<p>A) Need of Cyber Law, History of Cyber Law in India</p> <p>B) <b>Cyber Crimes:</b> Various threats and attacks, Phishing, Key Loggers, Identity Theft, Call &amp; SMS forging, e-mail related crimes, Denial of Service Attacks, Hacking, Online shopping frauds, Credit card frauds, Cyber Stalking</p> <p>C) <b>Cyber Security:</b> Computer Security, E-Security, Password Security and Reporting internet fraud</p>

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**2B. Skill Enhancement Courses (SEC)**

**Foundation Course – III (An Overview of Banking Sector)**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	An Overview of Banking Industry	10
2	Commercial Banking and Customer – Banker Relationship	10
3	Universal Banking & Technology in Banking sector	10
4	Microfinance & Financial Inclusion	15
Total		45



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- Portfolio Securitization,
- SHG-2, NRLM and SRLM ,
- Priority Sector and its Classification

**B) Financial Inclusion**

- Need & Extent
- RBI Committee Report of Medium Term Path on Financial Inclusion 2015, World Findex Report 2015, NISM Report 2015, (Only Brief Extracts relating to bank account holdings and credit taken and contrast between developing and developed nations.)
- Features & Procedures of Pradhan Mantri Jan Dhan Yojana, and PM Mudra Yojana.
- Features, procedures and significance of Stand up India Scheme for Green Field



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Sr. No.	Modules / Units
1	<b>An Overview of Banking Industry</b>
	<ul style="list-style-type: none"> <li>• Definition of Banks, Types of Banks, Principles of Banking</li> <li>• Banking System in India, Overview of RBI, Public, Private, Co-operative, Payment Bank, Regional Rural Banks</li> <li>• Emerging trends of banking - Universal banking, electronic banking, globalization of banking.</li> <li>• Brief history of banking sector reforms from 1991-2000 and Current developments in banking sector</li> <li>• Regulatory Architecture – Overview of Banking Regulation Act 1949, Banking Regulation Act(Amendment 2015), Payment and Settlement Act 2007, Negotiable Instrument Act 1881, BIS, Basel I, II and III.</li> <li>• Bank Crises in India</li> <li>• Critical Evaluation of Banking Industry in India</li> </ul>
2	<b>Commercial Banking and Customer – Banker Relationship</b>
	<ul style="list-style-type: none"> <li>• Definition and meaning of Commercial Bank, Evolution of Commercial Banking in India, Functions of Commercial Bank , Services offered by Commercial Bank.</li> <li>• Retail Banking – Meaning, Features, Significance of Retail Banking and Overview of its products</li> <li>• Corporate Banking -Meaning, Features, Significance of Corporate Banking and Overview of its products</li> <li>• Rural Banking - Meaning, Features, Significance of Rural Banking and Overview of its products</li> <li>• Banking Ombudsman – Meaning and Functions</li> </ul>
3	<b>Universal Banking &amp; Technology in Banking sector</b>
	<p><b>A) Universal Banking</b></p> <ul style="list-style-type: none"> <li>• Concept of Universal Banking, Evolution of Universal banking ,Services to Government, Payment &amp; Settlement, Merchant Banking, Mutual Fund, Depository Services, Wealth Management, Portfolio Management Bancassurance, NRI Remittance.</li> </ul> <p><b>B) Technology in Banking</b></p> <ul style="list-style-type: none"> <li>• Features, norms and Limitations of E- banking, Mobile Banking, Internet Banking, RTGS, POS Terminal, NEFT, IMPS, Brown Label ATM's, White Label ATM's, NUUP, AEPS, APBS, CBS, CTS, Digital Signature , M-Wallets , Online opening of bank accounts – savings &amp; current, and application for credit cards, loan.</li> <li>• Applicability of KYC norms in Banking Sector.</li> </ul>
4	<b>Microfinance &amp; Financial Inclusion</b>
	<p><b>A) Microfinance</b></p> <ul style="list-style-type: none"> <li>• Introduction, Need and Code of Conduct for Microfinance Institutions in India,</li> <li>• Advantages, Purpose, Limitations and Models of SHG – Bank Linkage Program.</li> <li>• Role of NABARD and SIDBI.</li> </ul>



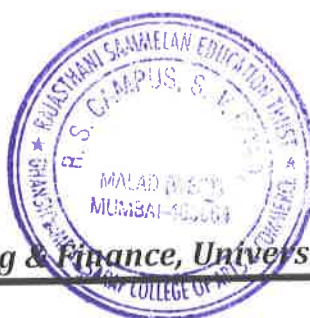
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***2B. Skill Enhancement Courses (SEC)***

**Foundation Course- Contemporary Issues- III**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Human Rights Provisions, Violations and Redressal	12
2	Dealing With Environmental Concerns	11
3	Science and Technology I	11
4	Soft Skills for Effective Interpersonal Communication	11
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>Human Rights Violations and Redressal</b>
	<p>A. Scheduled Castes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p>B. Scheduled tribes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p>C. Women- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p>D. Children- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p>E. People with Disabilities, Minorities, and the Elderly population- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(4 Lectures)</b></p>
<b>2</b>	<b>Dealing With Environmental Concerns</b>
	<p>A. Concept of Disaster and general effects of Disasters on human life- physical, psychological, economic and social effects. <b>(3 Lectures)</b></p> <p>B. Some locally relevant case studies of environmental disasters. <b>(2 Lectures)</b></p> <p>C. Dealing with Disasters - Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness. <b>(3 Lectures)</b></p> <p>D. Human Rights issues in addressing disasters- issues related to compensation, equitable and fair distribution of relief and humanitarian approach to resettlement and rehabilitation. <b>(3 Lectures)</b></p>
<b>3</b>	<b>Science and Technology – I</b>
	<p>A. <b>Development of Science-</b> the ancient cultures, the Classical era, the Middle Ages, the Renaissance, the Age of Reason and Enlightenment. <b>(3 Lectures)</b></p> <p>B. <b>Nature of science-</b> its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge. <b>(2 Lectures)</b></p> <p>C. <b>Science and Superstition-</b> the role of science in exploding myths, blind beliefs and prejudices; Science and scientific temper- scientific temper as a fundamental duty of the Indian citizen. <b>(3 Lectures)</b></p> <p>D. <b>Science in everyday life-</b> technology, its meaning and role in development; Interrelation and distinction between science and technology. <b>(3 Lectures)</b></p>
<b>4</b>	<b>Soft Skills for Effective Interpersonal Communication</b>
	<p><b>Part A</b> <b>(4 Lectures)</b></p> <p>I) Effective Listening - Importance and Features.</p> <p>II) Verbal and Non-Verbal Communication; Public-Speaking and Presentation Skills.</p> <p>III) Barriers to Effective Communication; Importance of Self-Awareness and Body Language.</p> <p><b>Part B</b> <b>(4 Lectures)</b></p> <p>I) Formal and Informal Communication - Purpose and Types.</p> <p>II) Writing Formal Applications, Statement of Purpose (SOP) and Resume.</p> <p>III) Preparing for Group Discussions, Interviews and Presentations.</p> <p><b>Part C</b> <b>(3 Lectures)</b></p> <p>I) Leadership Skills and Self-Improvement - Characteristics of Effective Leadership.</p> <p>II) Styles of Leadership and Team-Building.</p>

## References

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2. Bajpai, Asha, *Child Rights in India*, Oxford University Press, New Delhi, 2010.
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9. Parsuraman, S., and Unnikrishnan, ed., *India Disasters Report II*, Oxford, New Delhi, 2013
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12. Singh, Ashok Kumar, *Science and Technology for Civil Service Examination*, Tata McGraw Hill, New Delhi, 2012.
13. Thorpe, Edgar, *General Studies Paper I Volume V*, Pearson, New Delhi, 2017.

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### Projects / Assignments (for Internal Assessment)

- Projects/Assignments should be drawn for the component on Internal Assessment from the topics in **Module 1 to Module 4**.
- Students should be given a list of possible topics - at least 3 from each Module at the beginning of the semester.
- The Project/Assignment can take the form of Street-Plays / Power-Point Presentations / Poster Exhibitions and similar other modes of presentation appropriate to the topic.
- Students can work in groups of not more than 8 per topic.
- Students must submit a hard / soft copy of the Project / Assignment before appearing for the semester end examination.

### QUESTION PAPER PATTERN (Semester III)

The Question Paper Pattern for Semester End Examination shall be as follows:

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

QUESTION NUMBER	DESCRIPTION	MARKS ASSIGNED
1	<ol style="list-style-type: none"><li>Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules.</li><li>Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semester</li><li>In all 8 Questions will be asked out of which 5 have to be attempted.</li></ol>	<ol style="list-style-type: none"><li>Total marks: 15</li><li>For 1 A, there will be 3 marks for each sub-question.</li><li>For 1 B there will be 15 marks without any break-up.</li></ol>
2	Descriptive Question with internal option (A or B) on Module 1	15
3	Descriptive Question with internal option (A or B) on Module 2	15
4	Descriptive Question with internal option (A or B) on Module 3	15
5	Descriptive Question with internal option (A or B) on Module 4	15

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**2B. Skill Enhancement Courses (SEC)**

**Foundation Course in NSS - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Value System & Gender sensitivity	12
2	Disaster preparedness & Disaster management	10
3	Health, hygiene & Diseases	13
4	Environment & Energy conservation	10
<b>Total</b>		<b>45</b>

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Sr. No.	Modules / Units
1	<b>Value System &amp; Gender sensitivity</b>
	<b>UNIT - I – Value System</b> Meaning of value, Types of values- human values and social responsibilities- Indian value system- the concepts and its features <b>UNIT - II - Gender sensitivity and woman empowerment</b> Concept of gender- causes behind gender related problems- measures Meaning of woman empowerment- schemes for woman empowerment in India
2	<b>Disaster preparedness &amp; Disaster management</b>
	<b>UNIT - I - Basics of Disaster preparedness</b> Disaster- its meaning and types Disaster preparedness- its meaning and methods <b>UNIT - II - Disaster management</b> Disaster management- concept- disaster cycle - role of technology in disaster response- role of as first responder – the study of 'Avhan' Model
3	<b>Health, Hygiene &amp; Diseases</b>
	<b>UNIT - I - Health and hygiene</b> Concept of complete health and maintenance of hygiene <b>UNIT - II - Diseases and disorders- preventive campaigning</b> Diseases and disorders- preventive campaigning in Malaria, Tuberculosis, Dengue, Cancer, HIV/AIDS, Diabetes
4	<b>Environment &amp; Energy conservation</b>
	<b>UNIT - I Environment and Environment enrichment program</b> Environment- meaning, features , issues, conservation of natural resources and sustainability in environment <b>UNIT - II Energy and Energy conservation program</b> Energy- the concept, features- conventional and non- conventional energy Energy conservation- the meaning and importance



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**2B. Skill Enhancement Courses (SEC)**

**Foundation Course in NCC - III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	National Integration & Awareness	10
2	Drill: Foot Drill	10
3	Adventure Training and Environment Awareness and Conservation	05
4	Personality Development and Leadership	10
5	Specialized subject (ARMY)	10
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>National Integration &amp; Awareness</b>
	<p><b>Desired outcome:</b> The students will display sense of patriotism, secular values and shall be transformed into motivated youth who will contribute towards nation building through national unity and social cohesion. The students shall enrich themselves about the history of our beloved country and will look forward for the solutions based on strengths to the challenges to the country for its development.</p> <ul style="list-style-type: none"> <li>• Freedom Struggle and nationalist movement in India.</li> <li>• National interests, Objectives, Threats and Opportunities.</li> <li>• Problems/ Challenges of National Integration.</li> <li>• Unity in Diversity</li> </ul>
2	<b>Drill: Foot Drill</b>
	<p><b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> <li>• Side pace, pace forward and to the rear</li> <li>• Turning on the march and whiling</li> <li>• Saluting on the march</li> <li>• Marking time, forward march and halt in quick time</li> <li>• Changing step</li> <li>• Formation of squad and squad drill</li> </ul>
3	<b>Adventure Training, Environment Awareness and Conservation</b>
3A	<b>Adventure Training</b>
	<p><b>Desired outcome:</b> The students will overcome fear &amp; inculcate within them the sense of adventure, sportsmanship, esprit-d-corp and develop confidence, courage, determination, diligence and quest for excellence.</p> <ul style="list-style-type: none"> <li>• Any Two such as – Obstacle course, Slithering, Trekking, Cycling, Rock Climbing, Para Sailing, Sailing, Scuba Diving etc.</li> </ul>
3B	<b>Environment Awareness and Conservation</b>
	<p><b>Desired outcome:</b> The student will be made aware of the modern techniques of waste management and pollution control.</p> <ul style="list-style-type: none"> <li>• Waste management</li> <li>• Pollution control, water, Air, Noise and Soil</li> </ul>
4	<b>Personality Development and Leadership</b>
	<p><b>Desired outcome:</b> The student will inculcate officer like qualities with desired ability to take right decisions.</p> <ul style="list-style-type: none"> <li>• Time management</li> <li>• Effect of Leadership with historical examples</li> <li>• Interview Skills</li> <li>• Conflict Motives- Resolution</li> </ul>

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Sr. No.	Modules / Units
5	<p><b>Specialized Subject: Army Or Navy Or Air</b></p> <p><u><b>Army</b></u>  <b>Desired outcome:</b> It will acquaint, expose &amp; provide knowledge about Army/ Navy/ Air force and to acquire information about expanse of Armed Forces ,service subjects and important battles</p> <p><b>A. Armed Force</b></p> <ul style="list-style-type: none"> <li>• Task and Role of Fighting Arms</li> <li>• Modes of Entry to Army</li> <li>• Honors and Awards</li> </ul> <p><b>B. Introduction to Infantry and weapons and equipments</b></p> <ul style="list-style-type: none"> <li>• Characteristics of 5.56mm INSAS Rifle, Ammunition, Fire power, Stripping, Assembling and Cleaning</li> <li>• Organization of Infantry Battalion.</li> </ul> <p><b>C. Military history</b></p> <ul style="list-style-type: none"> <li>• Study of battles of Indo-Pak War 1965,1971 and Kargil</li> <li>• War Movies</li> </ul> <p><b>D. Communication</b></p> <ul style="list-style-type: none"> <li>• Characteristics of Walkie-Talkies</li> <li>• Basic RT Procedure</li> <li>• Latest trends and Development (Multi Media, Video Conferencing, IT)</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p><u><b>Navy</b></u>  <b>A. Naval orientation and service subjects</b></p> <ul style="list-style-type: none"> <li>• Organization of Ship- Introduction on Onboard Organization</li> <li>• Naval Customs and Traditions</li> <li>• Mode of Entry into Indian Navy</li> <li>• Branches of the Navy and their functions</li> <li>• Naval Campaign (Battle of Atlantic, Pearl Harbour, Falkland War/Fleet Review/ PFR/ IFR)s</li> </ul> <p><b>B. Ship and Boat Modelling</b></p> <ul style="list-style-type: none"> <li>• Types of Models</li> <li>• Introduction of Ship Model- Competition Types of Model Prepare in NSC and RDC</li> <li>• Care and handling of power-tools used- maintenance and purpose of tools</li> </ul>

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Sr. No.	Modules / Units
	<p><b>C. Search and Rescue</b></p> <ul style="list-style-type: none"> <li>• Role of Indian Coast Guard related to SAR</li> </ul> <p><b>D. Swimming</b></p> <ul style="list-style-type: none"> <li>• Floating and Breathing Techniques- Precautions while Swimming</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p><b><u>AIR</u></b></p> <p><b>A. General Service Knowledge</b></p> <ul style="list-style-type: none"> <li>• Organization Of Air Force</li> <li>• Branches of the IAF.</li> </ul> <p><b>B. Principles of Flight</b></p> <ul style="list-style-type: none"> <li>• Venturi Effect</li> <li>• Aerofoil</li> <li>• Forces on an Aircraft</li> <li>• Lift and Drag</li> </ul> <p><b>C. Airmanship</b></p> <ul style="list-style-type: none"> <li>• ATC/RT Procedures</li> <li>• Aviation Medicine</li> </ul> <p><b>D. Aero- Engines</b></p> <ul style="list-style-type: none"> <li>• Types of Engines</li> <li>• Piston Engines</li> <li>• Jet Engines</li> <li>• Turboprop Engines</li> </ul>

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**2B. Skill Enhancement Courses (SEC)**

**Foundation Course in Physical Education - III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Overview of Nutrition	10
2	Evaluation of Health, Fitness and Wellness	10
3	Prevention and Care of Exercise Injuries	10
4	Sports Training	15
<b>Total</b>		<b>45</b>

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Sr. No.	Modules / Units
1	<b>Overview of Nutrition</b>
	<ul style="list-style-type: none"> <li>• Introduction to nutrition &amp; its principles</li> <li>• Role of Nutrition in promotion of health</li> <li>• Dietary Guidelines for Good Health</li> <li>• Regulation of water in body and factors influencing body temperature.</li> </ul>
2	<b>Evaluation of Health, Fitness and Wellness</b>
	<ul style="list-style-type: none"> <li>• Meaning &amp; Concept of holistic health</li> <li>• Evaluating Personal health-basic parameters</li> <li>• Evaluating Fitness Activities – Walking &amp; Jogging</li> <li>• Myths &amp; mis-conceptions of Personal fitness</li> </ul>
3	<b>Prevention and Care of Exercise Injuries</b>
	<ul style="list-style-type: none"> <li>• Types of Exercise Injuries</li> <li>• First Aid- Importance &amp; application in Exercise Injuries</li> <li>• Management of Soft tissues injuries</li> <li>• Management of bone injuries</li> </ul>
4	<b>Sports Training</b>
	<ul style="list-style-type: none"> <li>• Definition, aims &amp; objectives of Sports training</li> <li>• Importance of Sports training</li> <li>• Principles of Sports training</li> <li>• Drug abuse &amp; its effects</li> </ul>

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**3. Core Courses (CC)**

**Financial Markets**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Indian Financial System	15
2	Financial Markets in India	15
3	Commodity Market	15
4	Derivatives Market	15
Total		60

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Sr. No.	Modules / Units
1	<b>Indian Financial System</b>
	<p>A) Introduction, Meaning, Functions of financial system, Indian financial system from financial neutrality to financial activism and from financial volatility to financial stability, Role of Government in financial development, Overview of Phases of Indian financial system since independence (State Domination – 1947-1990, Financial sector reforms 1991 till Financial Sector Legislative Reforms Commission 2013), Monitoring framework for financial conglomerates.</p> <p>B) Structure of Indian Financial System – Banking &amp; Non-Banking Financial Institutions, Organized and Unorganized Financial Markets, Financial Assets/Instruments, Fund based &amp; Fee Based Financial Services.</p>
2	<b>Financial Markets in India</b>
	<p>A) Indian Money Market – Meaning, Features, Functions, Importance, Defects, Participants, Components of Organized and Unorganized markets and Reforms</p> <p>B) Indian Capital Market - Meaning, Features, Functions, Importance, Participants, Instruments, Reforms in Primary and Secondary Market.</p> <p>C) Indian Stock Market - Meaning and functions of Stock Exchange- NSE and BSE.</p> <p>D) Equity Market – Primary Market, IPO, Book Building, Role of Merchant Bankers, ASBA , Green Shoe Option, Issue of Bonus shares, Right Shares, Sweat Equity shares, ESOP.</p> <p>E) Indian Debt Market –Market Instruments, Listing, Primary and Secondary Segments</p>
3	<b>Commodity Market</b>
	<ul style="list-style-type: none"> <li>• Introduction to commodities market - Meaning History &amp; origin, Types of commodities traded,</li> <li>• Structure of commodities market in India,</li> <li>• Participants in commodities market, Trading in commodities in India(cash &amp; derivative segment),</li> <li>• Commodity exchanges in India &amp; abroad</li> <li>• Reasons for investing in commodities.</li> </ul>
4	<b>Derivatives Market</b>
	<ul style="list-style-type: none"> <li>• Introduction to Derivatives market- Meaning, History &amp; origin,</li> <li>• Elements of a derivative contract,</li> <li>• Factors driving growth of derivatives market,</li> <li>• Types of derivatives, Types of underlying assets, Participants in derivatives market, Advantages &amp; disadvantages of trading in derivatives market,</li> <li>• Current volumes of derivative trade in India,</li> <li>• Difference between Forwards &amp; Futures</li> </ul>

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***3. Core Courses (CC)***

**Direct Taxation**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Definitions and Residential Status	15
2	Heads of Income - I	15
3	Heads of Income - II	15
4	Computation of Total Income & Taxable Income	15
<b>Total</b>		<b>60</b>

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Sr. No.	Modules / Units
<b>1</b>	<b>Definitions and Residential Status</b>
	<p>A) Basic Terms ( S. 2,3,4) Assesse, Assessment, Assessment Year, Annual Value, Business, Capital Assets, Income, Previous Year, Person, Transfer.</p> <p>B) Determination of Residential Status of Individual, Scope of Total Income (S.5)</p>
<b>2</b>	<b>Heads of Income - I</b>
	<p>A) Salary ( S.15-17)</p> <p>B) Income from House Property (S. 22-27)</p> <p>C) Profit &amp; Gain from Business and Profession (S. 28, 30,31,32, 35, 35D, 36, 37, 40, 40A and 43B)</p>
<b>3</b>	<b>Heads of Income - II</b>
	<p>A) Capital Gain (S. 45, 48, 49, 50 and 54)</p> <p>B) Income from other sources (S.56- 59)</p> <p>C) Exclusions from Total Income (S.10) (Exclusions related to specified heads to be covered with relevant heads of income)</p>
<b>4</b>	<b>Computation of Total Income &amp; Taxable Income</b>
	<p>A) Deductions from Total Income S. 80C, 80CCC, 80D, 80DD, 80E, 80U, 80TTA</p> <p>B) Computation of Taxable Income of Individuals.</p>

#### Notes

1. The Syllabus is restricted to study of particular sections, specifically mentioned rules and notifications only.
2. All modules / units include Computational problems / Case Study.
3. The Law In force on 1<sup>st</sup> April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations.

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**B.Com. (Banking & Insurance) Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

*(To be implemented from Academic Year 2017-2018)*

**Semester IV**

No. of Courses	Semester IV	Credits
<b>1</b>	<b>Elective Courses (EC)</b> *Any three courses from the following list of the courses	
1	Financial Management –II	03
2	Cost Accounting	03
3	Entrepreneurship Management	03
4	Wealth Management	03
5	Customer Relationship Management	03
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>	
4	Information Technology in Banking & Insurance-II	03
<b>2B</b>	<b>**Skill Enhancement Courses (SEC)</b>	
5	Any one course from the following list of the courses	02
<b>3</b>	<b>Core Courses (CC)</b>	
6	Corporate & Securities Law	03
7	Business Economics-II	03
<b>Total Credits</b>		<b>20</b>

<b>**List of Skill Enhancement Courses (SEC) for Semester IV (Any One)</b>	
1	Foundation Course – IV ( An Overview of Insurance Sector)
2	Foundation Course –Contemporary Issues-IV
3	Foundation Course in NSS - IV
4	Foundation Course in NCC - IV
5	Foundation Course in Physical Education - IV

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***1. Elective Courses (EC)***

**Financial Management -II**

***Modules at a Glance***

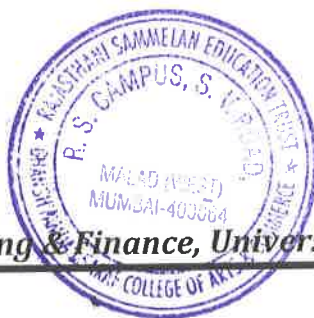
Sr. No.	Modules	No. of Lectures
1	Working Capital Management	15
2	Management of Components of Working Capital	15
3	Financial Planning	15
4	Financial Policy and Corporate Strategy	15
Total		60

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Sr. No.	Modules / Units
1	<b>Working Capital Management</b>
	<ul style="list-style-type: none"> <li>• Management of Working Capital in India</li> <li>• Estimating working capital needs</li> <li>• Operating or working capital cycle</li> <li>• Working Capital Financing: Trade Credit; Bank Credit; Commercial Papers; Certificate of Deposits (CDs); Financing.</li> </ul>
2	<b>Management of Components of Working Capital</b>
	<ul style="list-style-type: none"> <li>• <b>Management of Cash and Marketable Securities:</b> Motives for Holding Cash; Objectives of Cash Management; Factors Determining Cash Needs; Basic Strategies of Cash Management; Cash Management Techniques / Processes; Marketable Securities; and Cash Management Practices in India.</li> <li>• <b>Receivables Management:</b> Objectives; Credit Policies; Credit Terms; and Collection Policies.</li> <li>• <b>Inventory Management:</b> Objectives; and Techniques.</li> </ul>
3	<b>Financial Planning</b>
	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Meaning and Essentials of Budget</li> <li>• Types of Budget</li> <li>• Advantages of Budgeting</li> <li>• Zero Based Budgeting</li> <li>• Master Budget.</li> <li>• Sales Budget, Production Budget, Material Budget, Cash Budget and Flexible Budget.</li> </ul>
4	<b>Financial Policy and Corporate Strategy</b>
	<ul style="list-style-type: none"> <li>• Meaning of Strategic Financial Management</li> <li>• Strategic financial decision making framework</li> <li>• Functions of Strategic financial management</li> </ul> <p><b>Business Risk and Financial Risk</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Debt v/s Equity Financing</li> <li>• Types of Leverage</li> <li>• Investment Objective/Criteria for Individuals/Non-Business Purpose.</li> </ul>



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***1. Elective Courses (EC)***

***Cost Accounting***

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to Cost Accounting	10
2	Classification of Costs and Cost Sheet	15
3	Standard Costing	20
4	Introduction to Marginal Costing	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Introduction to Cost Accounting</b>
	<ul style="list-style-type: none"> <li>Objectives and scope of Cost Accounting</li> <li>Cost centres and Cost units</li> <li>Cost classification for stock valuation, Profit measurement, Decision making and control</li> <li>Coding systems</li> <li>Elements of Cost</li> </ul>
2	<b>Classification of Cost and Cost Sheet</b>
	<ul style="list-style-type: none"> <li>Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre</li> <li>Cost Sheet and Reconciliation of cost and financial accounts.</li> </ul> <p>Note- Practical problems based on preparation of cost sheet reconciliation of cost and financial accounts</p>
3	<b>Standard Costing</b>
	<ul style="list-style-type: none"> <li>Various types of standards, setting of standards, Basic concepts of, Labour and Overhead (Fixed and Variable) variance analysis.</li> </ul>
4	<b>Introduction to Marginal Costing</b>
	<ul style="list-style-type: none"> <li>Marginal costing meaning, application, advantages, limitations, Contribution, Breakeven analysis and profit volume graph.</li> </ul> <p>Note:- Practical problems based on Marginal Costing excluding decision making</p>



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***1. Elective Courses (EC)***

**Entrepreneurship Management**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	The Entrepreneur	15
2	Business Planning	15
3	Key Areas of New Ventures	15
4	Evolving Concepts in Entrepreneurship	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>The Entrepreneur</b>
	<p>A) <b>Entrepreneur:</b> Meaning, Nature, origin and development of entrepreneurship in India, Need and Importance, Core elements, Principles, Essentials, Types, Functions, Concept of entrepreneurship management, Motives behind being an entrepreneur, Entrepreneurial Process</p> <p>B) Theories of Entrepreneurship: Innovation Theory of Schumpeter, Need for Achievement Theory of McClelland, Risk Bearing Theory of knight, Hagen's Theory of Entrepreneurship, Economic Theory of Entrepreneurship.</p> <p>C) Entrepreneurial Values and Attitudes, Dominant characteristics of successful entrepreneurs, Internal and external factors for entrepreneurial motivation</p> <p>D) Entrepreneurial Skills, Identifying business opportunities, Role of creativity in Entrepreneurship, the creative process, the Innovation process, types of innovation, sources of innovation, principles of innovation, Sources of Business Ideas.</p>
2	<b>Business Planning</b>
	<p>A) Forms of Entrepreneurial structures:</p> <ul style="list-style-type: none"> <li>• Sole Proprietorship-meaning, merits and limitations.</li> <li>• Partnership-Meaning, Forms, merits and limitations.</li> <li>• Corporations-Meaning, merits and limitations.</li> <li>• Limited Liability partnerships and corporations.</li> <li>• Franchising-Meaning, types, merits and limitations.</li> </ul> <p>B) Critical Factors for starting a new enterprise: Personal, Environmental, Sociological factors. Problems of a New Venture- Financial, administrative, marketing, production and other problems.</p> <p>C) Business Plan: Meaning, Benefits, Developing a business plan, Environment scanning, Elements/Areas to be covered in a Business Plan, Project Report preparation, Contents of a Project Report.</p>
3	<b>Key Areas of New Ventures</b>
	<p>A) <b>Marketing:</b> New Product Development, Marketing Strategy for the new venture, Branding strategies, Distribution strategies, Pricing Strategies, Promotion strategies for new venture, Concept of Marketing Mix and Market segmentation, Marketing Plan</p> <p>B) <b>Operations:</b> Size and location of Enterprise, Layout, Inventory Control, Quality Control.</p>

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	<p>C) <b>Finance:</b> Sources of long term and short term finance, Debt fund-Meaning, Merits and limitations, Equity Fund- Meaning, merits and limitations, Concept of Break Even analysis, Venture Capital-Meaning, Merits and Limitations, Criteria for Evaluating New Venture Proposals by Venture Capitalist</p> <p>D) <b>Human Resource:</b> Personnel Function, Important Labor Laws: Industrial Disputes Act, Factories Act, Provident Fund Act, Employee State Insurance Act, Payment of Wages Act, Minimum Wages Act, Payment of Gratuity Act, other related Acts and Role of HRD in new ventures.</p>
4	<b>Evolving Concepts in Entrepreneurship</b>
	<p>A) Social Entrepreneurship: Meaning, Social responsibility of an entrepreneur</p> <p>B) Barriers to entrepreneurship: Environmental, economic, non-economic, personal and entrepreneurial barriers.</p> <p>C) Intrapreneurship: Meaning, Characteristics, Intrapreneurs Activities, types of Corporate Entrepreneurs, Corporate V/s Intrapreneurial culture, Climate, Fostering Intrapreneurial culture, Promoting intrapreneurship- Pinchot's Spontaneous teams and Formal Venture teams, establishing intrapreneurial ventures.</p> <p>D) Ethics and Entrepreneurship: Defining Ethics, Approaches to Managerial ethics, ethics and business decisions, Ethical practices and code of conduct, Ethical considerations in corporate entrepreneurship.</p> <p>E) Institutional Support to Entrepreneurs: Importance, Incentives and facilities, Entrepreneurship Development Institute of India (EDI), NSIC, Small Industries Development Organization (SIDO), National Institute for Entrepreneurship and Small Business Development (NIESBUD), Others, Key features of National Policy on Skill Development and Entrepreneurship 2015.</p>

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***1. Elective Courses (EC)***

**Wealth Management**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to Wealth Management	15
2	Wealth Management Strategy	15
3	Financial Planning & Financial Mathematics	15
4	Retirement & Estate Planning	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules/ Units
1	<b>Introduction to Wealth Management</b>
	<p><b>A) Overview</b></p> <ul style="list-style-type: none"> <li>Define Wealth, Meaning &amp; Scope of Wealth Management</li> <li>Wealth cycle</li> <li>Wealth Management Process</li> <li>Introduction to Financial literacy.</li> </ul> <p><b>B) Savings and Investments</b></p> <ul style="list-style-type: none"> <li>Introduction, Nature and Scope of Saving Investments</li> <li>Objectives of Saving and Investment ( Tax Saving, Income and Growth of Capital),</li> <li>Investment Alternatives</li> <li>Investment Attributes</li> <li>Approaches to investment decision making</li> <li>Qualities for successful investment</li> <li>Alternatives to Investment decision – Direct &amp; Indirect</li> </ul>
2	<b>Wealth Management Strategy</b>
	<p><b>A) Wealth Management Strategy</b></p> <ul style="list-style-type: none"> <li>Meaning &amp; scope of wealth management strategy</li> <li>The unwealthy habits</li> <li>Philosophy of wealth creation &amp; management</li> <li>Need for planning</li> </ul> <p><b>B) Investment planning:</b></p> <ul style="list-style-type: none"> <li>Types of investment risk</li> <li>Risk profiling of investors &amp; asset allocation (life cycle model)</li> <li>Asset allocation strategies(strategic, tactical, life- cycle based)</li> <li>Goal-based financial planning</li> <li>Active &amp; passive investment strategies</li> </ul>
3	<b>Financial Planning &amp; Financial Mathematics:</b>
	<p><b>A) Financial Planning</b></p> <ul style="list-style-type: none"> <li>Introduction</li> <li>Role of Financial planner</li> <li>Process of financial planning</li> <li>Cash flow analysis</li> <li>Financial Planning in India</li> <li>Financial Blood Test Report</li> </ul> <p><b>B) Financial Mathematics:</b></p> <ul style="list-style-type: none"> <li>Calculation of returns (CAGR, Post-tax returns, etc.)</li> <li>Calculation of Total assets</li> <li>Net worth calculations</li> </ul>
4	<b>Retirement &amp; Estate Planning</b>
	<p><b>A) Retirement Planning</b></p> <ul style="list-style-type: none"> <li>Meaning &amp; Objectives of Retirement planning</li> <li>Gifts &amp; Trust, Charity planning</li> <li>Avoidable mistakes in retirement planning</li> <li>Power of attorney for asset management</li> </ul>

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**B) Estate planning**

- Meaning & scope
- Need for Estate planning
- Tools for Estate planning
- Considerations for personal property and collectibles

**C) Insurance Planning :**

- Meaning
- Basic principles of insurance
- Functions and Characteristics of Insurance
- Rights and responsibilities of Insurer and Insured
- Types of life insurance policies
- Types of general insurance policies
- Health insurance – mediclaim – Calculation of Human Life Value / Belth Method CPT

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***1. Elective Courses (EC)***

**Customer Relationship Management**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to Customer Relationship Management (CRM)	15
2	Technological support in Customer Relationship Management (CRM)	15
3	Implementing Customer Relationship Management (CRM)	15
4	Customer Relationship Management (CRM) in Banking and Insurance Sector	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Introduction to Customer Relationship Management (CRM)</b>
	Meaning, Definition of CRM, Development in CRM, Benefits of CRM, Effective CRM through Customer Knowledge Management, CRM Cycle, Winning market through effective CRM, CRM programmes, Relationship marketing & effectiveness of Relationship marketing, Factors responsible for growth of Customer Relationship Management (CRM)
2	<b>Technological support in Customer Relationship Management (CRM)</b>
	Introduction, Technological application in CRM, Types of Technological application in CRM, Database and Information systems, Database marketing strategies, CRM software solutions for B2C and B2B, Accounting systems for Customer Acquisition and Retention Costs, Customer loyalty and Profitability through Technology. e-CRM – Introduction, Importance, Challenges, Strategies, e-marketing and e-CRM.
3	<b>Implementing Customer Relationship Management (CRM)</b>
	Allocation rule of Customer Relationship Management (CRM), Customer Satisfaction survey, Contact management, Building Customer Relationship Management (CRM), Effectiveness of Customer Relationship Management (CRM), Organizing of Customer Relationship Management (CRM), Employee & customer management process.
4	<b>Customer Relationship Management (CRM) in Banking and Insurance Sector</b>
	Building customer loyalty, B2B Commerce, B2B relationship with intermediaries, Relationship marketing for creating value in business & market, Customer Relationship Management in Indian Banking and Insurance sector- Introduction, CRM objectives, need of CRM, Process of CRM, Customer Relationship Management through Call Centres in Banking sector, E- CRM in Banking and Insurance



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***Revised Syllabus of Courses of B.Com. (Banking & Insurance)  
Programme at Semester IV  
with Effect from the Academic Year 2017-2018***

***2A. Ability Enhancement Courses (AEC)***

**Information Technology in Banking & Insurance II**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	E-banking Business Models	15
2	Induction of TechnoManagement	20
3	IT Applications and Banking	05
4	MS-Office: Packages for Institutional Automation	20
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>E-banking Business Models</b>
	Various models- home banking, office banking, online banking, internet banking, mobile banking, SMS banking,- models of electronic payments, other business models
2	<b>Induction of TechnoManagement</b>
	<p>Development Life Cycle, Project Management, Building Data Centres, Role of DBMS in Banking, Data Warehousing and Data Mining, RDBMS Tools</p> <ul style="list-style-type: none"> <li>• <b>Technological Changes in Indian Banking Industry,</b> Trends in Banking and Information Technology, Technology in Banking, Lead Role of Reserve Bank of India, New Horizons for Banking based IT, Automated Clearing House Operations, Electronic Wholesale Banking Credit Transfer, Credit Information Bureau (I) Ltd., Credit Information Company Regulation Bill- 2004, Automation in Indian Banks, Cheque clearing using MICR technology, Innovations, Products and Services, Core-Banking Solutions(CBS), Human Resource Development(HRD)-The Road Ahead,</li> <li>• <b>Technology in Banking Industry,</b> Teleconferencing, Internet Banking, Digital Signature in Banking, MICR-Facility for 'paper-based' clearing, Cheque Truncation</li> <li>• <b>Dealing with Fraudulent transactions under CTS,</b> Efficient customer service, smart quill computer pen, Institute for Development &amp; Research in Banking &amp; Technology (IDRBT).</li> <li>• <b>E-Checks-Protocols and Standards,</b> Problems on mechanization, e-Banking-RBI Regulations &amp; Supervision, Technology Diffusion.</li> </ul>
3	<b>IT Applications and Banking</b>
	Objectives, Electronic Commerce and Banking, Banking Software, Electronic Clearing and Settlement Systems, Plastic Money
4	<b>MS-Office: Packages for Institutional Automation</b>
	<ul style="list-style-type: none"> <li>• <b>MS-PowerPoint presentation:</b> Internal links between slides, hyperlinks, embedding multimedia content onto the slides (video/audio/stylish text), slide animation, timer, creating new presentation by existing theme, import online themes, creating a template of presentation, save and run the slide show(.ppsx)</li> <li>• <b>Applications of Internet:</b> Introduction to e-mail, writing professional e-mails, creating digitally signed documents, <b>use of outlook express:</b> configuring outlook express, creating and managing profile in outlook, sending and receiving e-mails via outlook express, Emailing the merged documents, boomerang facility of email, Google drive: usage of Google drive in storing the Google documents, excel sheets, presentations and PDF files.</li> </ul>



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***Revised Syllabus of Courses of B.Com. (Banking & Insurance)  
Programme at Semester IV  
with Effect from the Academic Year 2017-2018***

***2B. Skill Enhancement Courses (SEC)***

***Foundation Course – IV  
(An Overview of Insurance Sector)  
Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	An Introduction to Life Insurance	15
2	An Introduction to Health Insurance	10
3	An Introduction to Home and Motor Insurance	10
4	Role of Insurance in Logistic	10
Total		45



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Sr. No.	Modules / Units
1	<b>An Introduction to Life Insurance</b>
	<p>A) Life Insurance Business – Components, Human Life Value Approach, Mutuality, Principle of Risk Pooling, Life Insurance Contract, Determinants of Risk Premium</p> <p>B) Products of LIC – Introduction of life insurance plans - Traditional Life Insurance Plans – Term Plans, Whole Life Insurance, Endowment Assurance, Dividend Method of Profit Participation Purpose of plans , Riders in plan - Introduction, Forms and procedures</p> <p>C) Non Traditional Life Insurance Products ( Those of SBI and ICICI – Introduction, Forms and procedures)</p>
2	<b>An Introduction to Health Insurance</b>
	<p>A) Health Insurance – Meaning, IRDA Regulations, determinants of Health Insurance, Health Insurance Market in India and determinants of Risk Premium.</p> <p>B) SBI and ICICI Health Insurance Plans - Introduction and Forms and Procedures of Hospitalization, Indemnity Products, top up covers, cashless insurance, Senior citizen plans, critical illness plans and Micro Insurance.</p>
3	<b>An Introduction to Home and Motor Insurance</b>
	<p>A) Home Insurance - SBI and ICICI Plans – Introduction, Forms and Procedures, Inclusions and Exclusions in policies, Determinants of Risk Premium and Impact of Catastrophes on Home Insurance.</p> <p>B) Vehicle Insurance- SBI and ICICI Plans-Introduction, Forms and Procedures, Determinants of Risk Premium, Inclusions and Exclusions.</p>
4	<b>Role of Insurance in Logistic</b>
	<p>A) Role of Insurance in Logistic - Meaning &amp; Importance, Hazards, Protection, Social Security – Type of Risks and Accidents.</p> <p>B) Fire Insurance – SBI and ICICI Plans – Introduction, Forms and Procedures, Standard Fire and Special Perils Policy, Tariff system and special policies.</p>



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**Revised Syllabus of Courses of B.Com. (Banking & Insurance)  
Programme at Semester IV  
with Effect from the Academic Year 2017-2018**

**2B. Skill Enhancement Courses (SEC)**

**Foundation Course- Contemporary Issues- IV**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Significant, Contemporary Rights of Citizens	12
2	Approaches to understanding Ecology	11
3	Science and Technology –II	11
4	Introduction to Competitive Exams	11
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Significant, Contemporary Rights of Citizens</b>
	<p><b>A. Rights of Consumers</b>-Violations of consumer rights and important provisions of the Consumer Protection Act, 2016; Other important laws to protect consumers; Consumer courts and consumer movements. <b>(3 Lectures)</b></p> <p><b>B. Right to Information</b>- Genesis and relation with transparency and accountability; important provisions of the Right to Information Act, 2005; some success stories. <b>(3 Lectures)</b></p> <p><b>C. Protection of Citizens'/Public Interest</b>-Public Interest Litigation, need and procedure to file a PIL; some landmark cases. <b>(3 Lectures)</b></p> <p><b>D. Citizens' Charters, Public Service Guarantee Acts.</b> <b>(3 Lectures)</b></p>
2	<b>Approaches to understanding Ecology</b>
	<p><b>A. Understanding approaches to ecology</b>- Anthropocentrism, Biocentrism and Eco centrism, Ecofeminism and Deep Ecology. <b>(3 Lectures)</b></p> <p><b>B. Environmental Principles-1</b>: the sustainability principle; the polluter pays principle; the precautionary principle. <b>(4 Lectures)</b></p> <p><b>C. Environmental Principles-2</b>: the equity principle; human rights principles; the participation principle. <b>(4 Lectures)</b></p>
3	<b>Science and Technology –II</b>
	<p><b>Part A:Some Significant Modern Technologies, Features and Applications (7 Lectures)</b></p> <p>i. <b>Laser Technology</b>- Light Amplification by Stimulated Emission of Radiation; use of laser in remote sensing, GIS/GPS mapping, medical use.</p> <p>ii. <b>Satellite Technology</b>- various uses in satellite navigation systems, GPS, and imprecise climate and weather analyses.</p> <p>iii. <b>Information and Communication Technology</b>- convergence of various technologies like satellite, computer and digital in the information revolution of today's society.</p> <p>iv. <b>Biotechnology and Genetic engineering</b>- applied biology and uses in medicine, pharmaceuticals and agriculture; genetically modified plant, animal and human life.</p> <p>v. <b>Nanotechnology</b>- definition: the study, control and application of phenomena and materials at length scales below 100 nm; uses in medicine, military intelligence and consumer products.</p> <p><b>Part B:Issues of Control, Access and Misuse of Technology.</b> <b>(4 Lectures)</b></p>



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Sr. No.	Modules / Units
4	<b>Introduction to Competitive Exams</b> <b>Part A. Basic information on Competitive Examinations- the pattern, eligibility criteria and local centres:</b> <ol style="list-style-type: none"> <li>Examinations conducted for entry into professional courses - Graduate Record Examinations (GRE), Graduate Management Admission Test (GMAT), Common Admission Test (CAT) and Scholastic Aptitude Test (SAT).</li> <li>Examinations conducted for entry into jobs by Union Public Service Commission, Staff Selection Commission (SSC), State Public Service Commissions, Banking and Insurance sectors, and the National and State Eligibility Tests (NET / SET) for entry into teaching profession.</li> </ol> <b>Part B. Soft skills required for competitive examinations- (7 Lectures)</b> <ol style="list-style-type: none"> <li>Information on areas tested: Quantitative Ability, Data Interpretation, Verbal Ability and Logical Reasoning, Creativity and Lateral Thinking</li> <li>Motivation: Concept, Theories and Types of Motivation</li> <li>Goal-Setting: Types of Goals, SMART Goals, Stephen Covey's concept of human endowment</li> <li>Time Management: Effective Strategies for Time Management</li> <li>Writing Skills: Paragraph Writing, Report Writing, Filing an application under the RTI Act, Consumer Grievance Letter.</li> </ol>



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### Projects / Assignments (for Internal Assessment)

- Projects/Assignments should be drawn for the component on Internal Assessment from the topics in **Module 1 to Module 4**.
- Students should be given a list of possible topics - at least 3 from each Module at the beginning of the semester.
- The Project/Assignment can take the form of Street-Plays / Power-Point Presentations / Poster Exhibitions and similar other modes of presentation appropriate to the topic.
- Students can work in groups of not more than 8 per topic.
- Students must submit a hard / soft copy of the Project / Assignment before appearing for the semester end examination.

### QUESTION PAPER PATTERN (Semester III)

The Question Paper Pattern for Semester End Examination shall be as follows:

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

QUESTION NUMBER	DESCRIPTION	MARKS ASSIGNED
1	<ol style="list-style-type: none"><li>Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules.</li><li>Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semester</li><li>In all 8 Questions will be asked out of which 5 have to be attempted.</li></ol>	<ol style="list-style-type: none"><li>Total marks: 15</li><li>For 1 A, there will be 3 marks for each sub-question.</li><li>For 1 B there will be 15 marks without any break-up.</li></ol>
2	Descriptive Question with internal option (A or B) on Module 1	15
3	Descriptive Question with internal option (A or B) on Module 2	15
4	Descriptive Question with internal option (A or B) on Module 3	15
5	Descriptive Question with internal option (A or B) on Module 4	15



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***2B. Skill Enhancement Courses (SEC)***

**Foundation Course in NSS - IV**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Entrepreneurship Development	10
2	Rural Resource Mobilization	10
3	Ideal village & stake of GOS and NGO	13
4	Institutional Social Responsibility and modes of Awareness	12
<b>Total</b>		<b>45</b>

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Sr. No.	Modules / Units
<b>1</b>	<b>Entrepreneurship Development</b>
	<b>UNIT - I Entrepreneurship development</b> Entrepreneurship development- its meaning and schemes Government and self-employment schemes for Entrepreneurship development <b>UNIT - II - Cottage Industry</b> Cottage Industry- its meaning, its role in development process Marketing of cottage products and outlets
<b>2</b>	<b>Rural Resource Mobilization</b>
	<b>UNIT - I - Rural resource mobilization-</b> A case study of eco-village, eco-tourism, agro-tourism <b>UNIT - II - Micro financing with special reference to self-help groups</b>
<b>3</b>	<b>Ideal village &amp; stake of GOS and NGO</b>
	<b>UNIT - I - Ideal village</b> Ideal village- the concept Gandhian Concept of Ideal village Case studies on Ideal village <b>UNIT - II - Government Organisations(GOs ) and Non-Government Organisations (NGOs)</b> The concept and functioning
<b>4</b>	<b>Institutional Social Responsibility and modes of Awareness</b>
	<b>UNIT - I - Institutional Social Responsibilities</b> Concept and functioning- case study of adapted village <b>UNIT - II - Modes of awareness through fine Arts Skills</b> Basics of performing Arts as tool for social awareness, street play, creative dance, patriotic song, folk songs and folk dance. Rangoli, posters, flip charts, placards, etc.



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***2B. Skill Enhancement Courses (SEC)***

**Foundation Course in NCC - IV**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Disaster Management, Social Awareness and Community Development	10
2	Health and Hygiene	10
3	Drill with Arms	05
4	Weapon Training	10
5	Specialized Subject: Army Or Navy Or Air	10
<b>Total</b>		<b>45</b>

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Sr. No.	Modules / Units
1	<b>Disaster Management, Social Awareness and Community Development</b>
	<p><b>Disaster Management:</b>  <b>Desired outcome:</b> The student shall gain basic information about civil defence organisation / NDMA &amp; shall provide assistance to civil administration in various types of emergencies during natural / manmade disasters</p> <ul style="list-style-type: none"> <li>• Fire Services &amp; Fire fighting</li> <li>• Assistance during Natural / Other Calamities: Flood / Cyclone/ Earth Quake/ Accident etc.</li> </ul> <p><b>Social Awareness and Community Development:</b>  <b>Desired outcome:</b> The student shall have an understanding about social evils and shall inculcate sense of whistle blowing against such evils and ways to eradicate such evils.</p> <ul style="list-style-type: none"> <li>• NGOs: Role &amp; Contribution</li> <li>• Drug Abuse &amp; Trafficking</li> <li>• Corruption</li> <li>• Social Evil viz. Dowry/ Female Foeticide/Child Abuse &amp; trafficking etc.</li> <li>• Traffic Control Org. &amp; Anti drunken Driving</li> </ul>
2	<b>Health and Hygiene</b>
	<p><b>Desired outcome:</b> The student shall be fully aware about personal health and hygiene lead a healthy life style and foster habits of restraint and self awareness.</p> <ul style="list-style-type: none"> <li>• Hygiene and Sanitation (Personal and Food Hygiene)</li> <li>• Basics of Home Nursing &amp; First-Aid in common medical emergencies</li> <li>• Wound &amp; Fractures</li> </ul>
3	<b>Drill with Arms</b>
	<p><b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, and turnout, and develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> <li>• Getting on Parade with Rifle and Dressing at the Order</li> <li>• Dismissing and Falling Out</li> <li>• General Salute, Salami Shastra</li> <li>• Squad Drill</li> <li>• Short/Long tail from the order and vice-versa</li> <li>• Examine Arms</li> </ul>
4	<b>Weapon Training</b>
	<p><b>Desired outcome:</b> The student shall have basic knowledge of weapons and their use and handling.</p> <ul style="list-style-type: none"> <li>• The lying position, Holding and Aiming- I</li> <li>• Trigger control and firing a shot</li> <li>• Range procedure and safety precautions</li> <li>• Theory of Group and Snap Shooting</li> <li>• Short range firing, Aiming- II -Alteration of sight</li> </ul>



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Sr. No.	Modules / Units
5	<p><b>Specialized Subject: Army Or Navy Or Air</b></p> <p><b>Army</b>  <b>Desired outcome:</b> The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces.  It will also acquaint, expose &amp; provide basic knowledge about armed, naval and air-force subjects</p> <p><b>A. Map reading</b></p> <ul style="list-style-type: none"> <li>• Setting a Map, finding North and own position</li> <li>• Map to ground, Ground to Map</li> <li>• Point to Point March</li> </ul> <p><b>B. Field Craft and Battle Craft</b></p> <ul style="list-style-type: none"> <li>• Observation, Camouflage and Concealment</li> <li>• Field Signals</li> <li>• Types of Knots and Lashing</li> </ul> <p><b>C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b></p> <p style="text-align: center;"><b>OR</b></p> <p><b>Navy</b></p> <p><b>A. Naval Communication</b></p> <ul style="list-style-type: none"> <li>• Semaphore <ul style="list-style-type: none"> <li>▪ Phonetic Alphabets</li> <li>▪ Radio Telephony Procedure</li> <li>▪ Wearing of National Flag, Ensign and Admiral's Flag.</li> </ul> </li> </ul> <p><b>B. Seamanship</b></p> <ul style="list-style-type: none"> <li>• <b>Anchor work</b> <ul style="list-style-type: none"> <li>▪ Types of Anchor, Purpose and Holding ground</li> </ul> </li> <li>• <b>Boat work</b> <ul style="list-style-type: none"> <li>▪ Demonstrate Rigging a whaler and enterprise boat- Parts of Sail and Sailing Terms</li> <li>▪ Instructions in Enterprise Class Board including theory of Sailing, Elementary Sailing Tools</li> <li>▪ Types of Power Boats Used in the Navy and their uses, Knowledge of Anchoring, Securing and Towing a Boat</li> </ul> </li> </ul> <p><b>C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b></p>



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Sr. No.	Modules / Units
	<p style="text-align: center;"><b>OR</b></p> <p><b>Air</b></p> <p><b>A. Air frames</b></p> <ul style="list-style-type: none"> <li>• Fuselage</li> <li>• Main and Tail Plain</li> </ul> <p><b>B. Instruments</b></p> <ul style="list-style-type: none"> <li>• Introduction to RADAR</li> </ul> <p><b>C. Aero modelling</b></p> <ul style="list-style-type: none"> <li>• Flying/ Building of Aero models</li> </ul> <p><b>D. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b></p>



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***Revised Syllabus of Courses of B.Com. (Banking & Insurance)  
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***2B. Skill Enhancement Courses (SEC)***

**Foundation Course in Physical Education - III**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Stress Management	10
2	Awards, Scholarship & Government Schemes	10
3	Yoga Education	10
4	Exercise Scheduling/Prescription	15
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Stress Management</b>
	<ul style="list-style-type: none"> <li>• Meaning &amp; concept of Stress</li> <li>• Causes of Stress</li> <li>• Managing Stress</li> <li>• Coping Strategies</li> </ul>
2	<b>Awards, Scholarship &amp; Government Schemes</b>
	<ul style="list-style-type: none"> <li>• State &amp; National level Sports Awards</li> <li>• State Sports Policy &amp; Scholarship Schemes</li> <li>• National Sports Policy &amp; Scholarship Schemes</li> <li>• Prominent Sports Personalities</li> </ul>
3	<b>Yoga Education</b>
	<ul style="list-style-type: none"> <li>• Differences between Yogic Exercises &amp; non- Yogic exercises</li> <li>• Contribution of Yoga to Sports</li> <li>• Principles of Asanas&amp; Bandha</li> <li>• Misconceptions about Yoga</li> </ul>
4	<b>Exercise Scheduling/Prescription</b>
	<ul style="list-style-type: none"> <li>• Daily Routine Prescription.</li> <li>• Understanding Activity level &amp; Calorie requirement.</li> <li>• Adherence &amp; Motivation for exercise.</li> <li>• Impact of Lifestyle on Health</li> </ul>



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**3. Core Courses (CC)**

**Corporate and Securities Law**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Company Law – An Overview	15
2	Regulatory Framework Governing Stock Exchanges as per Securities Contracts Regulation Act 1956	15
3	Security Exchange Board of India	15
4	The Depositories Act, 1996	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Company Law – An Overview</b>
	<p>A) Development of Company Law in India</p> <p>B) <b>Doctrines Governing Corporates</b> – Lifting the Corporate Veil, Doctrine of Ultra Vires, Constructive Notice, Indoor Management, Alter Ego. The Principle of Non Interference ( Rule in Foss V/s Harbottle) – Meaning , Advantages , Disadvantages &amp; Exceptions, Majority and Minority Rights under Companies Act</p> <p>C) <b>Application of Company Law to Banking and Insurance Sector</b> Application of Companies Act to Banking and Insurance sector governed by Special Acts. S.1(4) of Companies Act 2013 Exceptions provided (S.67(3), S.73(1), S.129(1), 179(3), S.180(1)(c), S.186, S.189</p>
2	<b>Regulatory Framework governing Stock Exchanges as per Securities Contracts Regulation Act 1956</b>
	<ul style="list-style-type: none"> <li>• Definition of Securities, Spot Delivery Contract, Ready Delivery Contract, Stock Exchange.</li> <li>• Corporatisation and demutualisation of Stock Exchange –Meaning, Procedure &amp; Withdrawal</li> <li>• Power of Recognised Stock Exchange to make rules restricting voting rights etc</li> <li>• Power of Central Government to Direct Rules or Make rules</li> <li>• Power of SEBI to make or amend bye laws of recognised stock exchange</li> <li>• Books and Accounts to be maintained by recognized stock exchange</li> <li>• Grounds on which stock exchange can delist the securities of a company.</li> <li>• Section 3 to Section 20</li> </ul>
3	<b>Security Exchange Board Of India</b>
	<p>A) SEBI: Objectives-terms-establishment-powers-functions-accounts and audit- penalties –registration.</p> <p>B) Issues of Disclosure Investors Protection Guidelines: Pre &amp; Post obligations-conditions for issue-Debt Security-IPO-E-IPO-Employee option-right-bonus-preferential allotment intermediary-operational-promoter lock in period requirements-offer document.</p>
4	<b>The Depositories Act, 1996</b>
	<ul style="list-style-type: none"> <li>• Depository – Meaning , Benefits , Models, Functions Participants</li> <li>• The Depository Act 1996 – Objectives, Eligibility condition for depository services, Fungibility, Bye laws of depository , Governance of Depository and Internal audit of depository Participants</li> <li>• BSDA and single registration for depository participants.</li> </ul>

**Note:** Relevant Law/Statute/Rules in force in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuing examination after relevant year.

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***Revised Syllabus of Courses of B.Com. (Banking & Insurance)  
Programme at Semester IV  
with Effect from the Academic Year 2017-2018***

***3. Core Courses (CC)***

**Business Economics II**

**Macroeconomics**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to Macroeconomic Data and Theory	15
2	Money, Inflation and Monetary Policy	15
3	Constituents of Fiscal Policy	15
4	Open Economy : Theory and Issues of International Trade	15
<b>Total</b>		<b>60</b>

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Sr. No.	Modules / Units
1	<b>Introduction to Macroeconomic Data and Theory</b>
	<ul style="list-style-type: none"> <li>• <b>Macroeconomics:</b> Meaning, Scope and Importance.</li> <li>• <b>Circular flow of aggregate income and expenditure:</b> closed and open economy models</li> <li>• <b>The Measurement of national product:</b> Meaning and Importance - conventional and Green GNP and NNP concepts - Relationship between National Income and Economic Welfare.</li> <li>• <b>Short run economic fluctuations :</b> Features and Phases of Trade Cycles</li> <li>• <b>The Keynesian Principle of Effective Demand:</b> Aggregate Demand and Aggregate Supply - Consumption Function - Investment function - effects of Investment Multiplier on Changes in Income and Output</li> </ul>
2	<b>Money, Inflation and Monetary Policy</b>
	<ul style="list-style-type: none"> <li>• <b>Money Supply:</b> Determinants of Money Supply - Factors influencing Velocity of Circulation of Money</li> <li>• <b>Demand for Money :</b> Classical and Keynesian approaches and Keynes' liquidity preference theory of interest</li> <li>• <b>Money and prices :</b> Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach</li> <li>• <b>Inflation:</b> Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy.</li> <li>• <b>Monetary policy :</b> Meaning, objectives and instruments, inflation targeting</li> </ul>
3	<b>Constituents of Fiscal Policy</b>
	<ul style="list-style-type: none"> <li>• <b>Role of a Government</b> to provide Public goods-Principles of Sound and Functional Finance</li> <li>• <b>Fiscal Policy:</b> Meaning, Objectives - Contra cyclical Fiscal Policy and Discretionary Fiscal Policy</li> <li>• <b>Instruments of Fiscal policy :</b> Canons of taxation - Factors influencing incidence of taxation - Effects of taxation Significance of Public Expenditure - Social security contributions- Low Income Support and Social Insurance Programmes - Public Debt - Types, Public Debt and Fiscal Solvency, Burden of debt finance</li> <li>• <b>Union budget</b> -Structure- Deficit concepts-Fiscal Responsibility and Budget Management Act.</li> </ul>
4	<b>Open Economy : Theory and Issues of International Trade</b>
	<ul style="list-style-type: none"> <li>• <b>The basis of international trade :</b> Ricardo's Theory of comparative cost advantage - Heckscher – Ohlin theory of factor endowments - terms of trade - meaning and types - Factors determining terms of trade - Gains from trade - Free trade versus protection</li> <li>• <b>Foreign Investment :</b> Foreign Portfolio investment- Benefits of Portfolio capital flows-Foreign Direct Investment - Merits of Foreign Direct Investment - Role of Multinational corporations</li> <li>• <b>Balance of Payments:</b> Structure - Types of Disequilibrium - Measures to correct disequilibrium in BOP.</li> </ul> <p><b>Foreign Exchange and foreign exchange market :</b> Spot and Forward rate of Exchange - Hedging, Speculation and Arbitrage -Fixed and Flexible exchange rates- Managed flexibility</p>



**Revised Syllabus of Courses of B.Com.( Banking & Insurance)**  
**Programme at Semester III**  
**with effect from the Academic Year 2017-2018**

**Reference Books**

<b>Reference Books</b>
<b>Financial Management - I</b> <ul style="list-style-type: none"> <li>• <i>Financial Management: I M Pandey, Vikas Publishing House.</i></li> <li>• <i>Financial Management: M.Y. Khan, P.K. Jain, Tata McGraw Hill.</i></li> <li>• <i>Financial Management : Ravi M Kishore, Taxman</i></li> <li>• <i>Financial Management : James C Van Horne, Prentice Hall</i></li> <li>• <i>Financial Management: Prassana Chandra, Prentice Hall.</i></li> <li>• <i>Financial Management: Chandra Haribariran Iyer: IBHL Publication.</i></li> </ul>
<b>Management Accounting</b> <ul style="list-style-type: none"> <li>• <i>Cost and Management Accounting – Ravi N Kishor</i></li> <li>• <i>Essential of Management Accounting – P.N. Reddy, Himalaya publication.</i></li> <li>• <i>Advanced Management Accounting – Robert S Kailer.</i></li> <li>• <i>Financial of Management Accounting – S.R. Varshey, Wisdom.</i></li> <li>• <i>Introduction of Management Accounting Learning – Charbs T Horngram, PHI.</i></li> <li>• <i>Management Accounting – I.M Pandey, Vikas Publications.</i></li> <li>• <i>Cost and Management Accounting – D.K. Mattal, Galgotia Publications.</i></li> <li>• <i>Cost Accounting Theory and Practice-M.N. Arora, Sultan Chand and sons</i></li> <li>• <i>Management Accounting – Khan &amp; Jain Tata Mc Graw</i></li> </ul>
<b>Organizational Behaviour</b> <ul style="list-style-type: none"> <li>• <i>Organizational Behaviour- concept, controversies, applications, by Stephen Robbins, Prentice Hall.</i></li> <li>• <i>Management and Organizational Behavior , Ninth Edition, by Laurie J. Mullins, Pearson publisher</i></li> <li>• <i>Organizational Behavior, Text, Cases, Games, By K. Ashwathappa, Himalaya Publishing house</i></li> <li>• <i>Organizational Behavior by Margie Parikh and Rajen Gupta, Tata Mcgraw Hill Publication</i></li> <li>• <i>Essentials of Organisational Behaviour (Seventh edition)- Stephen P. Robbins (Prentice Hall India Pvt.Ltd.)</i></li> <li>• <i>Emerging Knowledge and Practices of the Real world (Fifth Edition)- Steven L McShane, Mary Ann Von Glinow, Radha R. Sharma. (Tata McGraw Hill Education Private Limited)</i></li> <li>• <i>Organizational Behavior by Dr. S.S. Khanka, Sultanchand publication</i></li> <li>• <i>Organizational Behavior by Jeff Harris and Sandra J. Hartman, Jaico Publications</i></li> <li>• <i>Organizational Behavior by Hellriegel, Slocum, Woodman, Pearson Education</i></li> </ul>



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- *Theory & Practice of Treasury Risk Management:* M/s Taxman Publications Ltd.
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### Mutual Fund Management

- *Future scenario of Financial services : R. Gordan & Natarajan (Himalaya)*
- *Marketing of Financial services : V. K. Avadhani (Himalaya)*
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- *Banking Law and Practice – M.L Tannan*
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### Direct Taxation

- *Direct Taxes Law & Practice* by V.K. Singhania - Taxman
- *Systematic Approach to Direct Tax* by Ahuja & Gupta - Bharat Law House
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<b>Cost Accounting</b> <ul style="list-style-type: none"> <li>• <i>Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi</i></li> <li>• <i>Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i></li> <li>• <i>Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i></li> <li>• <i>Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi</i></li> <li>• <i>Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta</i></li> <li>• <i>Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i></li> <li>• <i>Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi</i></li> <li>• <i>Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi</i></li> <li>• <i>Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana</i></li> <li>• <i>Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</i></li> </ul>
<b>Entrepreneurship Management</b> <ul style="list-style-type: none"> <li>• <i>S.L. Gupta and Dr. Arun Mittal, Entrepreneurship Development by International Books House Ltd.</i></li> <li>• <i>Vasant Desai, Dynamics of Entrepreneurial Development</i></li> <li>• <i>Willaim D. Bygrave and Andrew Zacharakis, The Portable MBA in Entrepreneurship by, Fourth edition, John Wiley and Sons.</i></li> <li>• <i>S.S. Khanka, Entrepreneurship Development, Sultanchand and Sons Ltd.</i></li> <li>• <i>C.B. Gupta and N.P. Shrinivasan, Entrepreneurship Development Sultan chand and sons</i></li> <li>• <i>Sharma Sudhir, Singh Balraj, Singhal Sandeep (2005), "Entrepreneurship Development", Wisdom Publications, Delhi.</i></li> <li>• <i>Badi R.V., Badi N.V. (2010), "Entrepreneurship", Vrinda Publications (P) Ltd., Delhi.</i></li> <li>• <i>Desai Vasant (2009), "The Dynamics of Entrepreneurial Development and Management – Planning for Future Sustainable Growth", Himalaya Publishing House, India.</i></li> <li>• <i>Vasishth Neeru (2008), "Business Organization", Taxmann Allied Services (P.) Ltd.,</i></li> </ul>

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### Information Technology in Banking & Insurance -II

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### Foundation Course –III ( An Overview of Insurance Sector)

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## Reference Books

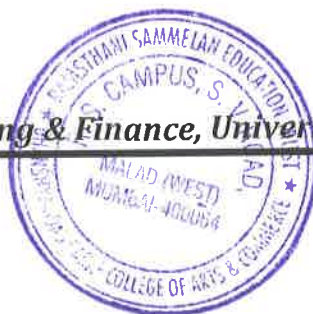
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*Jayshree*

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**Revised Syllabus of Courses of B.Com.( Banking & Insurance)  
Programme at Semester III and IV  
with effect from the Academic Year 2017-2018**

**Scheme of Evaluation**

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

**A) Internal Assessment: 25 %**

**Question Paper Pattern  
(Internal Assessment- Courses without Practical Courses)**

Sr. No.	Particular	Marks
1	<b>One class test (20 Marks)</b>	
	Match the Column/ Fill in the Blanks/ Multiple Choice Questions (½ Mark each)	05 Marks
	Answer in One or Two Lines (Concept based Questions) (01 Mark each)	05 Marks
	Answer in Brief (Attempt Any Two of the Three) (05 Marks each)	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

**Question Paper Pattern  
(Internal Assessment- Courses with Practical Courses)**

Sr. No.	Particular	Marks
1	<b>Semester End Practical Examination (20 Marks)</b>	
	Journal	05 Marks
	Viva	05 Marks
	Laboratory Work	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks



## Question Paper Pattern (Practical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question <b>OR</b>	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question <b>OR</b>	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question <b>OR</b>	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions <b>OR</b>	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

**Note:**

*Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.*

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**B) Semester End Examination: 75 %**

- i) Duration: The examination shall be of 2 ½ Hours duration
- ii) Theory question paper pattern
  - There shall be five questions each of 15 marks.
  - All questions shall be compulsory with internal choice within the questions.
  - Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.

**(Detail question paper pattern has been given separately)**

**Passing Standard**

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

*Jayraj*

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Gandhinagar Barshi College

Grade 8 Committee





## Question Paper Pattern (Theoretical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	A) Theory questions B) Theory questions <b>OR</b>	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

**Note:**

Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks.



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# B.Com. (Banking and Insurance) Programme

## Under Choice Based Credit, Grading and Semester System

### Course Structure

#### S.Y.B.Com. (Banking & Insurance)

(To be implemented from Academic Year- 2017-2018)

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
1,2 & 3	*Any three courses from the following list of the courses	<b>09</b>	1,2 & 3	**Any three courses from the following list of the courses	<b>09</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>		<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>		<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>	
4	Information Technology in Banking & Insurance- I	<b>03</b>	4	Information Technology in Banking & Insurance- II	<b>03</b>
<b>2B</b>	<b>*Skill Enhancement Courses (SEC)</b>		<b>2B</b>	<b>**Skill Enhancement Courses (SEC)</b>	
5	Any one course from the following list of the courses	<b>02</b>	5	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>		<b>3</b>	<b>Core Courses (CC)</b>	
6	Financial Markets	<b>03</b>	6	Corporate & Securities Law	<b>03</b>
7	Direct Taxation	<b>03</b>	7	Business Economics-II	<b>03</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

<b>*List of Skill Enhancement Courses (SEC) for Semester III (Any One)</b>		<b>**List of Skill Enhancement Courses (SEC) for Semester IV (Any One)</b>	
1	Foundation Course – III (An Overview of Banking Sector)	1	Foundation Course - IV (An Overview of Insurance Sector)
2	Foundation Course- Contemporary Issues- III	2	Foundation Course- Contemporary Issues- IV
3	Foundation Course in NSS - III	3	Foundation Course in NSS – IV
4	Foundation Course in NCC - III	4	Foundation Course in NCC – IV
5	Foundation Course in Physical Education - III	5	Foundation Course in Physical Education -IV

<b>*List of Elective Courses (EC) for Semester III (Any Three)</b>		<b>**List of Elective Courses (EC) for Semester IV (Any Three)</b>	
1	Financial Management - I	1	Financial Management –II
2	Management Accounting	2	Cost Accounting
3	Organizational Behaviour	3	Entrepreneurship Management
4	Risk Management	4	Wealth Management
5	Mutual Fund Management	5	Customer Relationship Management

**Note: Course selected in Semester III will continue in Semester IV**

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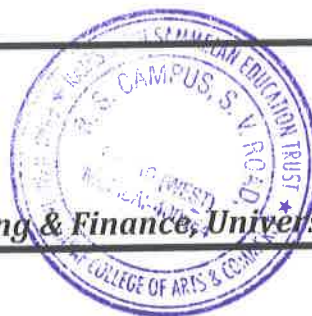
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Sr. No.	Modules / Units
1	<b>Introduction to Finance and Financial Management</b> <b>A) Introduction to Finance</b> <ul style="list-style-type: none"> <li>• Meaning and definition of finance</li> <li>• Importance of finance</li> <li>• Types of Finance: Public and Private</li> <li>• Sources of finance               <ol style="list-style-type: none"> <li>1. <b>Long Term Sources</b> : Term Loans, Debentures, Bonds, Zero Coupon bonds, Convertible Bonds, Equity shares, Preference shares, CD, CP, Public Deposits</li> <li>2. <b>Short Term Sources</b>: Bank Finance, Trade Credit ,Other Short Term Sources</li> <li>3. <b>Venture Capital and Hybrid Financing</b></li> </ol> </li> </ul> <b>B) Financial Management</b> <ul style="list-style-type: none"> <li>• Meaning and Importance of Financial Management</li> <li>• Scope of Financial Management</li> <li>• Functions and Objectives of Financial Management</li> <li>• Primary Objective of Corporate Management</li> <li>• Agency Problem</li> <li>• Organization of Finance Function</li> <li>• Emerging role of Finance Managers in India.</li> </ul> <b>C) Objectives of the Firm</b> <ul style="list-style-type: none"> <li>• Profit Maximization and Shareholders Wealth Maximization,</li> <li>• Profit V/s Value Maximization</li> </ul>
2	<b>Financial Goal Setting &amp; Time value of Money</b> <b>A) Financial Goal Setting</b> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Financial Forecasting – Meaning, Techniques, Benefits</li> <li>• Approaches to Financial Planning</li> <li>• Economic Value Added (EVA)– Measurement &amp; Components</li> <li>• Free Cash Flow (FCF) -</li> </ul> <b>B) Time Value of Money</b> <ul style="list-style-type: none"> <li>• Concept</li> <li>• Present Value</li> <li>• Annuity</li> <li>• Techniques of Discounting</li> <li>• Techniques of Compounding,</li> </ul>
3	<b>Investment Decisions: Capital Budgeting</b> <b>A) Capital Budgeting</b> <ul style="list-style-type: none"> <li>• Nature of Capital Budgeting</li> <li>• Purpose of Capital Budgeting</li> <li>• Capital Budgeting Process</li> <li>• Types of Capital Investment</li> <li>• Basic Principle of Measuring Project Cash Flows</li> <li>• Increment Principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Principle</li> </ul>

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**Revised Syllabus of Courses of B.Com. (Banking & Insurance)  
Programme at Semester III  
with Effect from the Academic Year 2017-2018**

**1. Elective Courses (EC)**

**Management Accounting**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Management Accounting	10
2	Financial Statement Analysis	20
3	Working Capital Management	15
4	Management of Profits/Dividend Policy	15
Total		60



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Sr. No.	Modules / Units
1	<b>Introduction to Management Accounting</b>
	Meaning and Definition , Scope, Functions , Objectives, Importance, Role of Management Accounting, Management Accounting Framework, Tools of Management Accounting
2	<b>Financial Statement Analysis</b>
	<p><b>A) Introduction to Corporate Financial Statements :</b> Understanding the Balance sheet and Revenue statements with the headings and sub headings, Uses of financial statements, Users of Financial Statements.</p> <p><b>B) Financial Statement Analysis</b> Introduction and Meaning of Financial Statement Analysis, Steps, Objective, Types of Analysis.</p> <ul style="list-style-type: none"> <li>• <b>Ratio analysis:</b> Meaning, classification, Du Point Chart, advantages &amp; limitations.</li> <li>• <b>Balance Sheet Ratios:</b> Current Ratio, Liquid Ratio, Stock Working Capital Ratio, Proprietary Ratio, Debt Equity Ratio, Capital Gearing Ratio.</li> </ul> <p><b>Revenue Statement Ratios:</b> Gross Profit Ratio, Expenses Ratio , Operating Ratio, Net Profit Ratio , Net Operating Profit Ratio , Stock Turnover Ratio, Combined Ratio, Return on Capital employed (Including Long Term Borrowings), Return on proprietor's Fund (Shareholders Fund and Preference Capital , Return on Equity Capital, Dividend Payout Ratio, Debt Service Ratio, Debtors Turnover, Creditors Turnover.</p>
3	<b>Working Capital Management:</b>
	Concept, Nature of Working Capital, Planning of Working Capital, Estimation /Projection of Working Capital Requirements in case of Trading and Manufacturing Organization Operating Cycle.
4	<b>Management of Profits/Dividend Policy</b>
	Meaning, Types, Factors influencing dividend policy, Forms of dividend. Determinants of Dividends Policy: Factors; Dividend Policy in India; Bonus Shares (Stock dividend) and Stock (Share) Splits; Legal, Procedural; and Tax Aspects associated with Dividend Decision

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Sr. No.	Modules / Units
1	<b>The Individual Behaviour</b>
	<p>A) Personality: Meaning, Determinants of Personality, Major personality traits influencing OB, The Big Five Model, Trait Theory of personality, Psychoanalytic theory of Personality, Freud Stages of Personality Development, Locus of Control, Self-Monitoring.</p> <p>B) Learning: Meaning and Definition of Learning-The Learning Process, Principles of Learning, Theories of Learning-Classical conditioning, Operant Conditioning, Social Learning Theory, Learning through Reinforcement, Learning by Observing, Learning through Experience.</p> <p>C) Perception-Meaning, Factors Influencing Perception, Attribution Theory, Improving Perceptions- Johari Window, Empathy.</p> <p>D) Workplace Emotions, Values and Ethics: Meaning of Emotions, Cognitive Dissonance, Emotional Dissonance, Managing Emotions at Work (Emotional Labor) - The Six Universal Emotions. Meaning and Types of Values, Sources of Value systems, Values across Cultures, Values and Ethical Behaviour.</p> <p>E) Individual Decision Making: How are Decisions made in organization, Decision Making process, Decisional Styles.</p>
2	<b>The Group Dynamics</b>
	<p>A) Group Communication: Importance, Corporate Communication – Need, Importance and Techniques of Corporate Communication.</p> <p>B) Power and Politics: Meaning of Power, Bases of Power, Power Tactics, Organizational Politics, Reasons for Organizational Politics, Managing Organizational Politics.</p> <p>C) Negotiations: Meaning, Process, Strategies, Third Party Negotiations, Crisis Negotiations, Focus Areas of Negotiations.</p> <p>D) Transactional Analysis Model: Types of Transactions, Ego states, Life Positions, Elaboration of Transactional styles.</p> <p>E) Virtual teams and Group Cohesiveness: Structure, Types, Stages in Management of Virtual teams, Features of Cohesive Groups, Effects/Consequences/Impact of Group Cohesion.</p> <p>F) Group Decision-Making: Advantages, Disadvantages, Assumptions, Managing Group Decision-Making, Strength and Weakness of Group Decision-Making.</p>
3	<b>The Organizational Dynamics</b>
	<p>A) Organization structure: Meaning, Meaning and key features of the concept of Centralization, Decentralization, Span of control and Departmentation, Simple structure, Bureaucratic &amp; Matrix structure.</p> <p>B) New design options: Team structure, Virtual organizations, Boundary less organizations</p> <p>C) Organization structure differentiation: Strategy, Organization size, Technology &amp; Environment, Organizational Designs and employee behaviour.</p>





	D) Organizational Climate: Impact of Communication, Impact of Rewards & Punishment, Quality work life with reference to Banking & Insurance, Job Frustration-Sources, Causes, Effects, Ways to Overcome Frustration, Impact of Frustration on Banking and Insurance companies.
4	<b>Organization Behaviour In Banking and Insurance Sector</b>
	A) Practices of OB in Banks and Insurance B) Issue of organization behaviour in Banks C) Strategies to manage issues of organization behaviour in banks D) Case Studies – Transfer, Promotion, Separation.



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**Revised Syllabus of Courses of B.Com. (Banking & Insurance)  
Programme at Semester III  
with Effect from the Academic Year 2017-2018**

**1. Elective Courses (EC)**

**Risk Management**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Foundations of Risk Management	15
2	Capital Market Risk Management	15
3	Credit Market Risk Management	15
4	Risk Measurement	15
<b>Total</b>		<b>60</b>



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***Revised Syllabus of Courses of B.Com. (Banking & Insurance)  
Programme at Semester III  
with Effect from the Academic Year 2017-2018***

**Mutual Fund Management**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to Mutual Fund	15
2	Classification of Mutual Fund	20
3	Fund Selection Criteria	15
4	Financial Planning in Mutual fund	10
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Introduction to Mutual Fund</b>
	<p>A) History &amp; Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds, Ethics in Mutual Fund. Entities involved – Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent (RTA) and Fund Houses in India.</p> <p>B) <b>Legal Framework</b> - Role of regulatory agencies for Mutual funds – SEBI, RBI, AMFI, Ministry of Finance, SRO, Company Law Board, Department of Company's affairs, Registrar of Companies</p> <p>MF guidelines on advertisement, Accounting, Taxation and Valuation norms, Guidelines to purchase Mutual Funds, Investor protection and MF regulations, Grievance mechanism in MF in India.</p>
2	<b>Classification of Mutual Fund</b>
	<p>A) Types of Mutual Fund- (introduction and Characteristics)</p> <ul style="list-style-type: none"> <li>• Functional/Operational – Open ended, close ended, Interval</li> <li>• Portfolio – Income, Growth, Balanced, MMMF</li> <li>• Geographical/ Location – Domestic, Offshore</li> <li>• Miscellaneous - Tax Saving Funds, Exchange Traded Funds, Balance Funds, Fixed Term Plan, Debt Funds, Systematic Investment Planning &amp; Systematic Transfer Plan</li> </ul> <p>B) Portfolio Maturity, Calculations of NAV, Entry Load, Exit Load.</p>
3	<b>Fund Selection Criteria</b>
	<p>A) Fund Rating and Ranking – Its need and importance. Basis of Ratings, Interpretation of Funding Rating by CRISIL, CARE and ICRA, Selection Criteria – (Size, Stability, Credit Portfolio, Performance )Performance Measurement – Rolling Returns and Benchmarking</p> <p>B) Yield To Maturity and Bond Valuation</p>
4	<b>Financial Planning in Mutual fund</b>
	<p>A) <b>Basics of Financial Planning – Financial Planning Steps, Life Cycle, Wealth Cycle, Risk Profiling, Asset Allocation, Contingency Funds.</b></p> <p>B) <b>Investors Guide Towards Financial Planning – Eligibility for investment in MF, KYC ( Individuals, Micro SIPs, Institutional Investors ,Fund Category Guidance ( Long Bond Funds, Short Bond Funds, Ultra Short Bond Funds) , Need for Financial Advisor, Difference between Advisor and Distributor, Colour Coding MF products, Bank FD's V/s Mutual Funds, Dividend V/s Growth Option</b></p> <p>C) <b>Developing Model Portfolio for Investors – Model Portfolios meaning, Step by Step Approach of Building Model Portfolio.</b></p>



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***Revised Syllabus of Courses of B.Com. (Banking & Insurance)  
Programme at Semester III  
with Effect from the Academic Year 2017-2018***

***2A. Ability Enhancement Courses (AEC)***

**Information Technology in Banking & Insurance - I**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to Electronic Commerce	10
2	E-banking	15
3	MS-Office: Packages for Institutional Automation:	20
4	Cyber Law & Cyber Security	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Introduction to Electronic Commerce</b>
	<p>A) E-Commerce Framework, E-Commerce and media convergence, anatomy of E-Commerce Applications, E-Commerce Consumer and Organization Applications</p> <p>B) <b>The network Infrastructure for Electronic Commerce</b> - Market forces influencing the I-way, Components of I-way, Network Access Equipment</p> <p>C) <b>E-Commerce and World Wide Web-</b> Architectural framework of E-Commerce, WWW and its architecture, hypertext publishing, Technology behind the web, Security and the Web</p>
2	<b>E-banking</b>
	<p>A) Meaning, definition, features, advantages and limitations- core banking, the evolution of e-banking in India, Legal framework for e-banking.</p> <p>B) <b>Electronic Payment System</b> Types of Electronic Payment Systems, Digital Token-based EPS, Smart Card EPS, Credit Card EPS, Risk in EPS, Designing a EPS</p>
3	<b>MS-Office: Packages for Institutional Automation:</b>
	<p>A) <b>Ms-Word:</b> Usage of smart art tools, bookmark, cross-reference, hyperlink, mail merge utility and converting word as PDF files.</p> <p>B) <b>Ms-Excel:</b> Manipulating data, Working with charts, Working with PIVOT table and what-if analysis; Advanced excel functions-Vlookup(), hlookup(), PV(), FV(), average(), goal seek(), AVERAGE(), MIN(), MAX(), COUNT(), COUNTA(), ROUND(), INT(), nested functions, name, cells/ranges/constants, relative, absolute &amp; mixed cell references, &gt;, &lt;, = operators, Logical functions using if, and, or =, not, date and time functions &amp; annotating formulae.</p> <p>C) <b>Application in Banking and Insurance Sector</b> – Calculation of Interest, Calculation of Instalment, Calculation of Cash Flow, Calculation of Premium, Calculation of risk coverage in Insurance and Reporting.</p>
4	<b>Cyber Law &amp; Cyber Security:</b>
	<p>A) Need of Cyber Law, History of Cyber Law in India</p> <p>B) <b>Cyber Crimes:</b> Various threats and attacks, Phishing, Key Loggers, Identity Theft, Call &amp; SMS forging, e-mail related crimes, Denial of Service Attacks, Hacking, Online shopping frauds, Credit card frauds, Cyber Stalking</p> <p>C) <b>Cyber Security:</b> Computer Security, E-Security, Password Security and Reporting internet fraud</p>



  
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**Revised Syllabus of Courses of B.Com. (Banking & Insurance)  
Programme at Semester III  
with Effect from the Academic Year 2017-2018**

**2B. Skill Enhancement Courses (SEC)**

**Foundation Course – III (An Overview of Banking Sector)**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	An Overview of Banking Industry	10
2	Commercial Banking and Customer – Banker Relationship	10
3	Universal Banking & Technology in Banking sector	10
4	Microfinance & Financial Inclusion	15
Total		45



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Sr. No.	Modules / Units
1	<b>An Overview of Banking Industry</b> <ul style="list-style-type: none"> <li>• Definition of Banks, Types of Banks, Principles of Banking</li> <li>• Banking System in India, Overview of RBI, Public, Private, Co-operative, Payment Bank, Regional Rural Banks</li> <li>• Emerging trends of banking - Universal banking, electronic banking, globalization of banking.</li> <li>• Brief history of banking sector reforms from 1991-2000 and Current developments in banking sector</li> <li>• Regulatory Architecture – Overview of Banking Regulation Act 1949, Banking Regulation Act(Amendment 2015), Payment and Settlement Act 2007, Negotiable Instrument Act 1881, BIS, Basel I, II and III.</li> <li>• Bank Crises in India</li> <li>• Critical Evaluation of Banking Industry in India</li> </ul>
2	<b>Commercial Banking and Customer – Banker Relationship</b> <ul style="list-style-type: none"> <li>• Definition and meaning of Commercial Bank, Evolution of Commercial Banking in India, Functions of Commercial Bank , Services offered by Commercial Bank.</li> <li>• Retail Banking – Meaning, Features, Significance of Retail Banking and Overview of its products</li> <li>• Corporate Banking -Meaning, Features, Significance of Corporate Banking and Overview of its products</li> <li>• Rural Banking - Meaning, Features, Significance of Rural Banking and Overview of its products</li> <li>• Banking Ombudsman – Meaning and Functions</li> </ul>
3	<b>Universal Banking &amp; Technology in Banking sector</b> <p><b>A) Universal Banking</b></p> <ul style="list-style-type: none"> <li>• Concept of Universal Banking, Evolution of Universal banking ,Services to Government, Payment &amp; Settlement, Merchant Banking, Mutual Fund, Depository Services, Wealth Management, Portfolio Management Bancassurance, NRI Remittance.</li> </ul> <p><b>B) Technology in Banking</b></p> <ul style="list-style-type: none"> <li>• Features, norms and Limitations of E- banking, Mobile Banking, Internet Banking, RTGS, POS Terminal, NEFT, IMPS, Brown Label ATM's, White Label ATM's, NUUP, AEPS, APBS, CBS, CTS, Digital Signature , M-Wallets , Online opening of bank accounts – savings &amp; current, and application for credit cards, loan.</li> <li>• Applicability of KYC norms in Banking Sector.</li> </ul>
4	<b>Microfinance &amp; Financial Inclusion</b> <p><b>A) Microfinance</b></p> <ul style="list-style-type: none"> <li>• Introduction, Need and Code of Conduct for Microfinance Institutions in India,</li> <li>• Advantages, Purpose, Limitations and Models of SHG – Bank Linkage Program.</li> <li>• Role of NABARD and SIDBI,</li> </ul>

- Portfolio Securitization,
- SHG-2, NRLM and SRLM ,
- Priority Sector and its Classification

**B) Financial Inclusion**

- Need & Extent
- RBI Committee Report of Medium Term Path on Financial Inclusion 2015, World Findex Report 2015, NISM Report 2015, (Only Brief Extracts relating to bank account holdings and credit taken and contrast between developing and developed nations.)
- Features & Procedures of Pradhan Mantri Jan Dhan Yojana, and PM Mudra Yojana.
- Features, procedures and significance of Stand up India Scheme for Green Field

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***Revised Syllabus of Courses of B.Com. (Banking & Insurance)  
Programme at Semester III  
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***2B. Skill Enhancement Courses (SEC)***

**Foundation Course- Contemporary Issues- III**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Human Rights Provisions, Violations and Redressal	12
2	Dealing With Environmental Concerns	11
3	Science and Technology I	11
4	Soft Skills for Effective Interpersonal Communication	11
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>Human Rights Violations and Redressal</b>
	<p>A. Scheduled Castes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p>B. Scheduled tribes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p>C. Women- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p>D. Children- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p>E. People with Disabilities, Minorities, and the Elderly population- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(4 Lectures)</b></p>
<b>2</b>	<b>Dealing With Environmental Concerns</b>
	<p>A. Concept of Disaster and general effects of Disasters on human life- physical, psychological, economic and social effects. <b>(3 Lectures)</b></p> <p>B. Some locally relevant case studies of environmental disasters. <b>(2 Lectures)</b></p> <p>C. Dealing with Disasters - Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness. <b>(3 Lectures)</b></p> <p>D. Human Rights issues in addressing disasters- issues related to compensation, equitable and fair distribution of relief and humanitarian approach to resettlement and rehabilitation. <b>(3 Lectures)</b></p>
<b>3</b>	<b>Science and Technology – I</b>
	<p>A. <b>Development of Science-</b> the ancient cultures, the Classical era, the Middle Ages, the Renaissance, the Age of Reason and Enlightenment. <b>(3 Lectures)</b></p> <p>B. <b>Nature of science-</b> its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge. <b>(2 Lectures)</b></p> <p>C. <b>Science and Superstition-</b> the role of science in exploding myths, blind beliefs and prejudices; Science and scientific temper- scientific temper as a fundamental duty of the Indian citizen. <b>(3 Lectures)</b></p> <p>D. <b>Science in everyday life-</b> technology, its meaning and role in development; Interrelation and distinction between science and technology. <b>(3 Lectures)</b></p>
<b>4</b>	<b>Soft Skills for Effective Interpersonal Communication</b>
	<p><b>Part A</b> <b>(4 Lectures)</b></p> <p>I) Effective Listening - Importance and Features.</p> <p>II) Verbal and Non-Verbal Communication; Public-Speaking and Presentation Skills.</p> <p>III) Barriers to Effective Communication; Importance of Self-Awareness and Body Language.</p> <p><b>Part B</b> <b>(4 Lectures)</b></p> <p>I) Formal and Informal Communication - Purpose and Types.</p> <p>II) Writing Formal Applications, Statement of Purpose (SOP) and Resume.</p> <p>III) Preparing for Group Discussions, Interviews and Presentations.</p> <p><b>Part C</b> <b>(3 Lectures)</b></p> <p>I) Leadership Skills and Self-Improvement - Characteristics of Effective Leadership.</p> <p>II) Styles of Leadership and Team-Building.</p>



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12. Singh, Ashok Kumar, *Science and Technology for Civil Service Examination*, Tata McGraw Hill, New Delhi, 2012.
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### Projects / Assignments (for Internal Assessment)

- Projects/Assignments should be drawn for the component on Internal Assessment from the topics in **Module 1 to Module 4**.
- Students should be given a list of possible topics - at least 3 from each Module at the beginning of the semester.
- The Project/Assignment can take the form of Street-Plays / Power-Point Presentations / Poster Exhibitions and similar other modes of presentation appropriate to the topic.
- Students can work in groups of not more than 8 per topic.
- Students must submit a hard / soft copy of the Project / Assignment before appearing for the semester end examination.

### QUESTION PAPER PATTERN (Semester III)

The Question Paper Pattern for Semester End Examination shall be as follows:

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

QUESTION NUMBER	DESCRIPTION	MARKS ASSIGNED
1	<ol style="list-style-type: none"><li>Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules.</li><li>Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semester</li><li>In all 8 Questions will be asked out of which 5 have to be attempted.</li></ol>	<ol style="list-style-type: none"><li>Total marks: 15</li><li>For 1 A, there will be 3 marks for each sub-question.</li><li>For 1 B there will be 15 marks without any break-up.</li></ol>
2	Descriptive Question with internal option (A or B) on Module 1	15
3	Descriptive Question with internal option (A or B) on Module 2	15
4	Descriptive Question with internal option (A or B) on Module 3	15
5	Descriptive Question with internal option (A or B) on Module 4	15

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**2B. Skill Enhancement Courses (SEC)**

**Foundation Course in NSS - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Value System & Gender sensitivity	12
2	Disaster preparedness & Disaster management	10
3	Health, hygiene & Diseases	13
4	Environment & Energy conservation	10
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Value System &amp; Gender sensitivity</b> <b>UNIT - I – Value System</b> Meaning of value, Types of values- human values and social responsibilities- Indian value system- the concepts and its features <b>UNIT - II - Gender sensitivity and woman empowerment</b> Concept of gender- causes behind gender related problems- measures Meaning of woman empowerment- schemes for woman empowerment in India
2	<b>Disaster preparedness &amp; Disaster management</b> <b>UNIT - I - Basics of Disaster preparedness</b> Disaster- its meaning and types Disaster preparedness- its meaning and methods <b>UNIT - II - Disaster management</b> Disaster management- concept- disaster cycle - role of technology in disaster response- role of as first responder – the study of 'Avhan' Model
3	<b>Health, Hygiene &amp; Diseases</b> <b>UNIT - I - Health and hygiene</b> Concept of complete health and maintenance of hygiene <b>UNIT - II - Diseases and disorders- preventive campaigning</b> Diseases and disorders- preventive campaigning in Malaria, Tuberculosis, Dengue, Cancer, HIV/AIDS, Diabetes
4	<b>Environment &amp; Energy conservation</b> <b>UNIT - I Environment and Environment enrichment program</b> Environment- meaning, features , issues, conservation of natural resources and sustainability in environment <b>UNIT - II Energy and Energy conservation program</b> Energy- the concept, features- conventional and non- conventional energy Energy conservation- the meaning and importance



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Programme at Semester III  
with Effect from the Academic Year 2017-2018***

***2B. Skill Enhancement Courses (SEC)***

**Foundation Course in NCC - III**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	National Integration & Awareness	10
2	Drill: Foot Drill	10
3	Adventure Training and Environment Awareness and Conservation	05
4	Personality Development and Leadership	10
5	Specialized subject (ARMY)	10
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>National Integration &amp; Awareness</b>
	<p><b>Desired outcome:</b> The students will display sense of patriotism, secular values and shall be transformed into motivated youth who will contribute towards nation building through national unity and social cohesion.</p> <p>The students shall enrich themselves about the history of our beloved country and will look forward for the solutions based on strengths to the challenges to the country for its development.</p> <ul style="list-style-type: none"> <li>• Freedom Struggle and nationalist movement in India.</li> <li>• National interests, Objectives, Threats and Opportunities.</li> <li>• Problems/ Challenges of National Integration.</li> <li>• Unity in Diversity</li> </ul>
2	<b>Drill: Foot Drill</b>
	<p><b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> <li>• Side pace, pace forward and to the rear</li> <li>• Turning on the march and whiling</li> <li>• Saluting on the march</li> <li>• Marking time, forward march and halt in quick time</li> <li>• Changing step</li> <li>• Formation of squad and squad drill</li> </ul>
3	<b>Adventure Training, Environment Awareness and Conservation</b>
3A	<b>Adventure Training</b>
	<p><b>Desired outcome:</b> The students will overcome fear &amp; inculcate within them the sense of adventure, sportsmanship, esprit-d-corp and develop confidence, courage, determination, diligence and quest for excellence.</p> <ul style="list-style-type: none"> <li>• Any Two such as – Obstacle course, Slithering, Trekking, Cycling, Rock Climbing, Para Sailing, Sailing, Scuba Diving etc.</li> </ul>
3B	<b>Environment Awareness and Conservation</b>
	<p><b>Desired outcome:</b> The student will be made aware of the modern techniques of waste management and pollution control.</p> <ul style="list-style-type: none"> <li>• Waste management</li> <li>• Pollution control, water, Air, Noise and Soil</li> </ul>
4	<b>Personality Development and Leadership</b>
	<p><b>Desired outcome:</b> The student will inculcate officer like qualities with desired ability to take right decisions.</p> <ul style="list-style-type: none"> <li>• Time management</li> <li>• Effect of Leadership with historical examples</li> <li>• Interview Skills</li> <li>• Conflict Motives- Resolution</li> </ul>



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Sr. No.	Modules / Units
5	<b>Specialized Subject: Army Or Navy Or Air</b> <u><b>Army</b></u> <b>Desired outcome:</b> It will acquaint, expose & provide knowledge about Army/ Navy/ Air force and to acquire information about expanse of Armed Forces ,service subjects and important battles <b>A. Armed Force</b> <ul style="list-style-type: none"> <li>• Task and Role of Fighting Arms</li> <li>• Modes of Entry to Army</li> <li>• Honors and Awards</li> </ul> <b>B. Introduction to Infantry and weapons and equipments</b> <ul style="list-style-type: none"> <li>• Characteristics of 5.56mm INSAS Rifle, Ammunition, Fire power, Stripping, Assembling and Cleaning</li> <li>• Organization of Infantry Battalion.</li> </ul> <b>C. Military history</b> <ul style="list-style-type: none"> <li>• Study of battles of Indo-Pak War 1965,1971 and Kargil</li> <li>• War Movies</li> </ul> <b>D. Communication</b> <ul style="list-style-type: none"> <li>• Characteristics of Walkie-Talkies</li> <li>• Basic RT Procedure</li> <li>• Latest trends and Development (Multi Media, Video Conferencing, IT)</li> </ul> <p style="text-align: center;"><b>OR</b></p> <u><b>Navy</b></u> <b>A. Naval orientation and service subjects</b> <ul style="list-style-type: none"> <li>• Organization of Ship- Introduction on Onboard Organization</li> <li>• Naval Customs and Traditions</li> <li>• Mode of Entry into Indian Navy</li> <li>• Branches of the Navy and their functions</li> <li>• Naval Campaign (Battle of Atlantic, Pearl Harbour, Falkland War/Fleet Review/ PFR/ IFR)s</li> </ul> <b>B. Ship and Boat Modelling</b> <ul style="list-style-type: none"> <li>• Types of Models</li> <li>• Introduction of Ship Model- Competition Types of Model Prepare in NSC and RDC</li> <li>• Care and handling of power-tools used- maintenance and purpose of tools</li> </ul>

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Sr. No.	Modules / Units
	<p><b>C. Search and Rescue</b></p> <ul style="list-style-type: none"> <li>• Role of Indian Coast Guard related to SAR</li> </ul> <p><b>D. Swimming</b></p> <ul style="list-style-type: none"> <li>• Floating and Breathing Techniques- Precautions while Swimming</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p><b><u>AIR</u></b></p> <p><b>A. General Service Knowledge</b></p> <ul style="list-style-type: none"> <li>• Organization Of Air Force</li> <li>• Branches of the IAF.</li> </ul> <p><b>B. Principles of Flight</b></p> <ul style="list-style-type: none"> <li>• Venturi Effect</li> <li>• Aerofoil</li> <li>• Forces on an Aircraft</li> <li>• Lift and Drag</li> </ul> <p><b>C. Airmanship</b></p> <ul style="list-style-type: none"> <li>• ATC/RT Procedures</li> <li>• Aviation Medicine</li> </ul> <p><b>D. Aero- Engines</b></p> <ul style="list-style-type: none"> <li>• Types of Engines</li> <li>• Piston Engines</li> <li>• Jet Engines</li> <li>• Turboprop Engines</li> </ul>



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**2B. Skill Enhancement Courses (SEC)**

**Foundation Course in Physical Education - III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Overview of Nutrition	10
2	Evaluation of Health, Fitness and Wellness	10
3	Prevention and Care of Exercise Injuries	10
4	Sports Training	15
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Overview of Nutrition</b>
	<ul style="list-style-type: none"> <li>• Introduction to nutrition &amp; its principles</li> <li>• Role of Nutrition in promotion of health</li> <li>• Dietary Guidelines for Good Health</li> <li>• Regulation of water in body and factors influencing body temperature.</li> </ul>
2	<b>Evaluation of Health, Fitness and Wellness</b>
	<ul style="list-style-type: none"> <li>• Meaning &amp; Concept of holistic health</li> <li>• Evaluating Personal health-basic parameters</li> <li>• Evaluating Fitness Activities – Walking &amp; Jogging</li> <li>• Myths &amp; mis-conceptions of Personal fitness</li> </ul>
3	<b>Prevention and Care of Exercise Injuries</b>
	<ul style="list-style-type: none"> <li>• Types of Exercise Injuries</li> <li>• First Aid- Importance &amp; application in Exercise Injuries</li> <li>• Management of Soft tissues injuries</li> <li>• Management of bone injuries</li> </ul>
4	<b>Sports Training</b>
	<ul style="list-style-type: none"> <li>• Definition, aims &amp; objectives of Sports training</li> <li>• Importance of Sports training</li> <li>• Principles of Sports training</li> <li>• Drug abuse &amp; its effects</li> </ul>

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***Revised Syllabus of Courses of B.Com. (Banking & Insurance)  
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**3. Core Courses (CC)**

**Financial Markets**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Indian Financial System	15
2	Financial Markets in India	15
3	Commodity Market	15
4	Derivatives Market	15
Total		60



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Sr. No.	Modules / Units
1	<b>Indian Financial System</b>
	<p>A) Introduction, Meaning, Functions of financial system, Indian financial system from financial neutrality to financial activism and from financial volatility to financial stability, Role of Government in financial development, Overview of Phases of Indian financial system since independence (State Domination – 1947-1990, Financial sector reforms 1991 till Financial Sector Legislative Reforms Commission 2013), Monitoring framework for financial conglomerates.</p> <p>B) Structure of Indian Financial System – Banking &amp; Non-Banking Financial Institutions, Organized and Unorganized Financial Markets, Financial Assets/Instruments, Fund based &amp; Fee Based Financial Services.</p>
2	<b>Financial Markets in India</b>
	<p>A) Indian Money Market – Meaning, Features, Functions, Importance, Defects, Participants, Components of Organized and Unorganized markets and Reforms</p> <p>B) Indian Capital Market - Meaning, Features, Functions, Importance, Participants, Instruments, Reforms in Primary and Secondary Market.</p> <p>C) Indian Stock Market - Meaning and functions of Stock Exchange- NSE and BSE.</p> <p>D) Equity Market – Primary Market, IPO, Book Building, Role of Merchant Bankers, ASBA , Green Shoe Option, Issue of Bonus shares, Right Shares, Sweat Equity shares, ESOP.</p> <p>E) Indian Debt Market –Market Instruments, Listing, Primary and Secondary Segments</p>
3	<b>Commodity Market</b>
	<ul style="list-style-type: none"> <li>• Introduction to commodities market - Meaning History &amp; origin, Types of commodities traded,</li> <li>• Structure of commodities market in India,</li> <li>• Participants in commodities market, Trading in commodities in India(cash &amp; derivative segment),</li> <li>• Commodity exchanges in India &amp; abroad</li> <li>• Reasons for investing in commodities.</li> </ul>
4	<b>Derivatives Market</b>
	<ul style="list-style-type: none"> <li>• Introduction to Derivatives market- Meaning, History &amp; origin,</li> <li>• Elements of a derivative contract,</li> <li>• Factors driving growth of derivatives market,</li> <li>• Types of derivatives, Types of underlying assets, Participants in derivatives market, Advantages &amp; disadvantages of trading in derivatives market,</li> <li>• Current volumes of derivative trade in India</li> <li>• Difference between Forwards &amp; Futures</li> </ul>



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Sr. No.	Modules / Units
<b>1</b>	<b>Definitions and Residential Status</b>
	<p>A) Basic Terms ( S. 2,3,4) Assesse, Assessment, Assessment Year, Annual Value, Business, Capital Assets, Income, Previous Year, Person, Transfer.</p> <p>B) Determination of Residential Status of Individual, Scope of Total Income (S.5)</p>
<b>2</b>	<b>Heads of Income - I</b>
	<p>A) Salary ( S.15-17)</p> <p>B) Income from House Property (S. 22-27)</p> <p>C) Profit &amp; Gain from Business and Profession (S. 28, 30,31,32, 35, 35D, 36, 37, 40, 40A and 43B)</p>
<b>3</b>	<b>Heads of Income - II</b>
	<p>A) Capital Gain (S. 45, 48, 49, 50 and 54)</p> <p>B) Income from other sources (S.56- 59)</p> <p>C) Exclusions from Total Income (S.10) (Exclusions related to specified heads to be covered with relevant heads of income)</p>
<b>4</b>	<b>Computation of Total Income &amp; Taxable Income</b>
	<p>A) Deductions from Total Income S. 80C, 80CCC, 80D, 80DD, 80E, 80U, 80TTA</p> <p>B) Computation of Taxable Income of Individuals.</p>

#### Notes

1. The Syllabus is restricted to study of particular sections, specifically mentioned rules and notifications only.
2. All modules / units include Computational problems / Case Study.
3. The Law In force on 1<sup>st</sup> April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations.



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**1. Elective Courses (EC)**

**Financial Management -II**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Working Capital Management	15
2	Management of Components of Working Capital	15
3	Financial Planning	15
4	Financial Policy and Corporate Strategy	15
Total		60



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Sr. No.	Modules / Units
1	<b>Working Capital Management</b>
	<ul style="list-style-type: none"> <li>• Management of Working Capital in India</li> <li>• Estimating working capital needs</li> <li>• Operating or working capital cycle</li> <li>• Working Capital Financing: Trade Credit; Bank Credit; Commercial Papers; Certificate of Deposits (CDs); Financing.</li> </ul>
2	<b>Management of Components of Working Capital</b>
	<ul style="list-style-type: none"> <li>• <b>Management of Cash and Marketable Securities:</b> Motives for Holding Cash; Objectives of Cash Management; Factors Determining Cash Needs; Basic Strategies of Cash Management; Cash Management Techniques / Processes; Marketable Securities; and Cash Management Practices in India.</li> <li>• <b>Receivables Management:</b> Objectives; Credit Policies; Credit Terms; and Collection Policies.</li> <li>• <b>Inventory Management:</b> Objectives; and Techniques.</li> </ul>
3	<b>Financial Planning</b>
	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Meaning and Essentials of Budget</li> <li>• Types of Budget</li> <li>• Advantages of Budgeting</li> <li>• Zero Based Budgeting</li> <li>• Master Budget.</li> <li>• Sales Budget, Production Budget, Material Budget, Cash Budget and Flexible Budget.</li> </ul>
4	<b>Financial Policy and Corporate Strategy</b>
	<ul style="list-style-type: none"> <li>• Meaning of Strategic Financial Management</li> <li>• Strategic financial decision making framework</li> <li>• Functions of Strategic financial management</li> </ul> <p><b>Business Risk and Financial Risk</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Debt v/s Equity Financing</li> <li>• Types of Leverage</li> <li>• Investment Objective/Criteria for Individuals/Non-Business Purpose.</li> </ul>



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***1. Elective Courses (EC)***

***Cost Accounting***

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to Cost Accounting	10
2	Classification of Costs and Cost Sheet	15
3	Standard Costing	20
4	Introduction to Marginal Costing	15
Total		60



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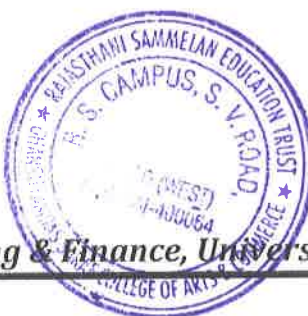
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Sr. No.	Modules / Units
1	<b>Introduction to Cost Accounting</b>
	<ul style="list-style-type: none"> <li>Objectives and scope of Cost Accounting</li> <li>Cost centres and Cost units</li> <li>Cost classification for stock valuation, Profit measurement, Decision making and control</li> <li>Coding systems</li> <li>Elements of Cost</li> </ul>
2	<b>Classification of Cost and Cost Sheet</b>
	<ul style="list-style-type: none"> <li>Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre</li> <li>Cost Sheet and Reconciliation of cost and financial accounts.</li> </ul> <p>Note- Practical problems based on preparation of cost sheet reconciliation of cost and financial accounts</p>
3	<b>Standard Costing</b>
	<ul style="list-style-type: none"> <li>Various types of standards, setting of standards, Basic concepts of, Labour and Overhead (Fixed and Variable) variance analysis.</li> </ul>
4	<b>Introduction to Marginal Costing</b>
	<ul style="list-style-type: none"> <li>Marginal costing meaning, application, advantages, limitations, Contribution, Breakeven analysis and profit volume graph.</li> </ul> <p>Note:- Practical problems based on Marginal Costing excluding decision making</p>



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***1. Elective Courses (EC)***

**Entrepreneurship Management**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	The Entrepreneur	15
2	Business Planning	15
3	Key Areas of New Ventures	15
4	Evolving Concepts in Entrepreneurship	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>The Entrepreneur</b> <p>A) <b>Entrepreneur:</b> Meaning, Nature, origin and development of entrepreneurship in India, Need and Importance, Core elements, Principles, Essentials, Types, Functions, Concept of entrepreneurship management, Motives behind being an entrepreneur, Entrepreneurial Process</p> <p>B) Theories of Entrepreneurship: Innovation Theory of Schumpeter, Need for Achievement Theory of McClelland, Risk Bearing Theory of Knight, Hagen's Theory of Entrepreneurship, Economic Theory of Entrepreneurship.</p> <p>C) Entrepreneurial Values and Attitudes, Dominant characteristics of successful entrepreneurs, Internal and external factors for entrepreneurial motivation</p> <p>D) Entrepreneurial Skills, Identifying business opportunities, Role of creativity in Entrepreneurship, the creative process, the Innovation process, types of innovation, sources of innovation, principles of innovation, Sources of Business Ideas.</p>
2	<b>Business Planning</b> <p>A) Forms of Entrepreneurial structures:</p> <ul style="list-style-type: none"> <li>• Sole Proprietorship-meaning, merits and limitations.</li> <li>• Partnership-Meaning, Forms, merits and limitations.</li> <li>• Corporations-Meaning, merits and limitations.</li> <li>• Limited Liability partnerships and corporations.</li> <li>• Franchising-Meaning, types, merits and limitations.</li> </ul> <p>B) Critical Factors for starting a new enterprise: Personal, Environmental, Sociological factors. Problems of a New Venture- Financial, administrative, marketing, production and other problems.</p> <p>C) Business Plan: Meaning, Benefits, Developing a business plan, Environment scanning, Elements/Areas to be covered in a Business Plan, Project Report preparation, Contents of a Project Report.</p>
3	<b>Key Areas of New Ventures</b> <p>A) <b>Marketing:</b> New Product Development, Marketing Strategy for the new venture, Branding strategies, Distribution strategies, Pricing Strategies, Promotion strategies for new venture, Concept of Marketing Mix and Market segmentation, Marketing Plan</p> <p>B) <b>Operations:</b> Size and location of Enterprise, Layout, Inventory Control, Quality Control.</p>



	<p><b>C) Finance:</b> Sources of long term and short term finance, Debt fund-Meaning, Merits and limitations, Equity Fund- Meaning, merits and limitations, Concept of Break Even analysis, Venture Capital-Meaning, Merits and Limitations, Criteria for Evaluating New Venture Proposals by Venture Capitalist</p> <p><b>D) Human Resource:</b> Personnel Function, Important Labor Laws: Industrial Disputes Act, Factories Act, Provident Fund Act, Employee State Insurance Act, Payment of Wages Act, Minimum Wages Act, Payment of Gratuity Act, other related Acts and Role of HRD in new ventures.</p>
<b>4</b>	<b>Evolving Concepts in Entrepreneurship</b>
	<p><b>A) Social Entrepreneurship:</b> Meaning, Social responsibility of an entrepreneur</p> <p><b>B) Barriers to entrepreneurship:</b> Environmental, economic, non-economic, personal and entrepreneurial barriers.</p> <p><b>C) Intrapreneurship:</b> Meaning, Characteristics, Intrapreneurs Activities, types of Corporate Entrepreneurs, Corporate V/s Intrapreneurial culture, Climate, Fostering Intrapreneurial culture, Promoting intrapreneurship- Pinchot's Spontaneous teams and Formal Venture teams, establishing intrapreneurial ventures.</p> <p><b>D) Ethics and Entrepreneurship:</b> Defining Ethics, Approaches to Managerial ethics, ethics and business decisions, Ethical practices and code of conduct, Ethical considerations in corporate entrepreneurship.</p> <p><b>E) Institutional Support to Entrepreneurs:</b> Importance, Incentives and facilities, Entrepreneurship Development Institute of India (EDI), NSIC, Small Industries Development Organization (SIDO), National Institute for Entrepreneurship and Small Business Development (NIESBUD), Others, Key features of National Policy on Skill Development and Entrepreneurship 2015.</p>



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***1. Elective Courses (EC)***

**Wealth Management**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to Wealth Management	15
2	Wealth Management Strategy	15
3	Financial Planning & Financial Mathematics	15
4	Retirement & Estate Planning	15
<b>Total</b>		<b>60</b>

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Sr. No.	Modules/ Units
1	<b>Introduction to Wealth Management</b>
	<p><b>A) Overview</b></p> <ul style="list-style-type: none"> <li>Define Wealth, Meaning &amp; Scope of Wealth Management</li> <li>Wealth cycle</li> <li>Wealth Management Process</li> <li>Introduction to Financial literacy.</li> </ul> <p><b>B) Savings and Investments</b></p> <ul style="list-style-type: none"> <li>Introduction, Nature and Scope of Saving Investments</li> <li>Objectives of Saving and Investment ( Tax Saving, Income and Growth of Capital),</li> <li>Investment Alternatives</li> <li>Investment Attributes</li> <li>Approaches to investment decision making</li> <li>Qualities for successful investment</li> <li>Alternatives to Investment decision – Direct &amp; Indirect</li> </ul>
2	<b>Wealth Management Strategy</b>
	<p><b>A) Wealth Management Strategy</b></p> <ul style="list-style-type: none"> <li>Meaning &amp; scope of wealth management strategy</li> <li>The unwealthy habits</li> <li>Philosophy of wealth creation &amp; management</li> <li>Need for planning</li> </ul> <p><b>B) Investment planning:</b></p> <ul style="list-style-type: none"> <li>Types of investment risk</li> <li>Risk profiling of investors &amp; asset allocation (life cycle model)</li> <li>Asset allocation strategies(strategic, tactical, life- cycle based)</li> <li>Goal-based financial planning</li> <li>Active &amp; passive investment strategies</li> </ul>
3	<b>Financial Planning &amp; Financial Mathematics:</b>
	<p><b>A) Financial Planning</b></p> <ul style="list-style-type: none"> <li>Introduction</li> <li>Role of Financial planner</li> <li>Process of financial planning</li> <li>Cash flow analysis</li> <li>Financial Planning in India</li> <li>Financial Blood Test Report</li> </ul> <p><b>B) Financial Mathematics:</b></p> <ul style="list-style-type: none"> <li>Calculation of returns (CAGR, Post-tax returns, etc.)</li> <li>Calculation of Total assets</li> <li>Net worth calculations</li> </ul>
4	<b>Retirement &amp; Estate Planning</b>
	<p><b>A) Retirement Planning</b></p> <ul style="list-style-type: none"> <li>Meaning &amp; Objectives of Retirement planning</li> <li>Gifts &amp; Trust, Charity planning</li> <li>Avoidable mistakes in retirement planning</li> <li>Power of attorney for asset management.</li> </ul>

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**B) Estate planning**

- Meaning & scope
- Need for Estate planning
- Tools for Estate planning
- Considerations for personal property and collectibles

**C) Insurance Planning :**

- Meaning
- Basic principles of insurance
- Functions and Characteristics of Insurance
- Rights and responsibilities of Insurer and Insured
- Types of life insurance policies
- Types of general insurance policies
- Health insurance – mediclaim – Calculation of Human Life Value / Belth Method CPT

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***1. Elective Courses (EC)***

**Customer Relationship Management**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to Customer Relationship Management (CRM)	15
2	Technological support in Customer Relationship Management (CRM)	15
3	Implementing Customer Relationship Management (CRM)	15
4	Customer Relationship Management (CRM) in Banking and Insurance Sector	15
Total		60

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Sr. No.	Modules / Units
<b>1</b>	<b>Introduction to Customer Relationship Management (CRM)</b>
	Meaning, Definition of CRM, Development in CRM, Benefits of CRM, Effective CRM through Customer Knowledge Management, CRM Cycle, Winning market through effective CRM, CRM programmes, Relationship marketing & effectiveness of Relationship marketing, Factors responsible for growth of Customer Relationship Management (CRM)
<b>2</b>	<b>Technological support in Customer Relationship Management (CRM)</b>
	Introduction, Technological application in CRM, Types of Technological application in CRM, Database and Information systems, Database marketing strategies, CRM software solutions for B2C and B2B, Accounting systems for Customer Acquisition and Retention Costs, Customer loyalty and Profitability through Technology. e-CRM – Introduction, Importance, Challenges, Strategies, e-marketing and e-CRM.
<b>3</b>	<b>Implementing Customer Relationship Management (CRM)</b>
	Allocation rule of Customer Relationship Management (CRM), Customer Satisfaction survey, Contact management, Building Customer Relationship Management (CRM), Effectiveness of Customer Relationship Management (CRM), Organizing of Customer Relationship Management (CRM), Employee & customer management process.
<b>4</b>	<b>Customer Relationship Management (CRM) in Banking and Insurance Sector</b>
	Building customer loyalty, B2B Commerce, B2B relationship with intermediaries, Relationship marketing for creating value in business & market, Customer Relationship Management in Indian Banking and Insurance sector- Introduction, CRM objectives, need of CRM, Process of CRM, Customer Relationship Management through Call Centres in Banking sector, E- CRM in Banking and Insurance

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***2A. Ability Enhancement Courses (AEC)***

**Information Technology in Banking & Insurance II**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	E-banking Business Models	15
2	Induction of TechnoManagement	20
3	IT Applications and Banking	05
4	MS-Office: Packages for Institutional Automation	20
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>E-banking Business Models</b>
	Various models- home banking, office banking, online banking, internet banking, mobile banking, SMS banking,- models of electronic payments, other business models
2	<b>Induction of TechnoManagement</b>
	<p>Development Life Cycle, Project Management, Building Data Centres, Role of DBMS in Banking, Data Warehousing and Data Mining, RDBMS Tools</p> <ul style="list-style-type: none"> <li>• <b>Technological Changes in Indian Banking Industry,</b> Trends in Banking and Information Technology, Technology in Banking, Lead Role of Reserve Bank of India, New Horizons for Banking based IT, Automated Clearing House Operations, Electronic Wholesale Banking Credit Transfer, Credit Information Bureau (I) Ltd., Credit Information Company Regulation Bill- 2004, Automation in Indian Banks, Cheque clearing using MICR technology, Innovations, Products and Services, Core-Banking Solutions(CBS), Human Resource Development(HRD)-The Road Ahead,</li> <li>• <b>Technology in Banking Industry,</b> Teleconferencing, Internet Banking, Digital Signature in Banking, MICR-Facility for 'paper-based' clearing, Cheque Truncation</li> <li>• <b>Dealing with Fraudulent transactions under CTS,</b> Efficient customer service, smart quill computer pen, Institute for Development &amp; Research in Banking &amp; Technology (IDRBT).</li> <li>• <b>E-Checks-Protocols and Standards,</b> Problems on mechanization, e-Banking-RBI Regulations &amp; Supervision, Technology Diffusion.</li> </ul>
3	<b>IT Applications and Banking</b>
	Objectives, Electronic Commerce and Banking, Banking Software, Electronic Clearing and Settlement Systems, Plastic Money
4	<b>MS-Office: Packages for Institutional Automation</b>
	<ul style="list-style-type: none"> <li>• <b>MS-PowerPoint presentation:</b> Internal links between slides, hyperlinks, embedding multimedia content onto the slides (video/audio/stylish text), slide animation, timer, creating new presentation by existing theme, import online themes, creating a template of presentation, save and run the slide show(.ppsx)</li> <li>• <b>Applications of Internet:</b> Introduction to e-mail, writing professional e-mails, creating digitally signed documents, <b>use of outlook express:</b> configuring outlook express, creating and managing profile in outlook, sending and receiving e-mails via outlook express, Emailing the merged documents, boomerang facility of email, Google drive: usage of Google drive in storing the Google documents, excel sheets, presentations and PDF files.</li> </ul>



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***2B. Skill Enhancement Courses (SEC)***

***Foundation Course – IV  
(An Overview of Insurance Sector)  
Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	An Introduction to Life Insurance	15
2	An Introduction to Health Insurance	10
3	An Introduction to Home and Motor Insurance	10
4	Role of Insurance in Logistic	10
<b>Total</b>		<b>45</b>

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Sr. No.	Modules / Units
1	<b>An Introduction to Life Insurance</b>
	<p>A) Life Insurance Business – Components, Human Life Value Approach, Mutuality, Principle of Risk Pooling, Life Insurance Contract, Determinants of Risk Premium</p> <p>B) Products of LIC – Introduction of life insurance plans - Traditional Life Insurance Plans – Term Plans, Whole Life Insurance, Endowment Assurance, Dividend Method of Profit Participation Purpose of plans , Riders in plan - Introduction, Forms and procedures</p> <p>C) Non Traditional Life Insurance Products ( Those of SBI and ICICI – Introduction, Forms and procedures)</p>
2	<b>An Introduction to Health Insurance</b>
	<p>A) Health Insurance – Meaning, IRDA Regulations, determinants of Health Insurance, Health Insurance Market in India and determinants of Risk Premium.</p> <p>B) SBI and ICICI Health Insurance Plans - Introduction and Forms and Procedures of Hospitalization, Indemnity Products, top up covers, cashless insurance, Senior citizen plans, critical illness plans and Micro Insurance.</p>
3	<b>An Introduction to Home and Motor Insurance</b>
	<p>A) Home Insurance - SBI and ICICI Plans – Introduction, Forms and Procedures, Inclusions and Exclusions in policies, Determinants of Risk Premium and Impact of Catastrophes on Home Insurance.</p> <p>B) Vehicle Insurance- SBI and ICICI Plans-Introduction, Forms and Procedures, Determinants of Risk Premium, Inclusions and Exclusions.</p>
4	<b>Role of Insurance in Logistic</b>
	<p>A) Role of Insurance in Logistic - Meaning &amp; Importance, Hazards, Protection, Social Security – Type of Risks and Accidents.</p> <p>B) Fire Insurance – SBI and ICICI Plans – Introduction, Forms and Procedures, Standard Fire and Special Perils Policy, Tariff system and special policies.</p>



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**2B. Skill Enhancement Courses (SEC)**

**Foundation Course- Contemporary Issues- IV**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Significant, Contemporary Rights of Citizens	12
2	Approaches to understanding Ecology	11
3	Science and Technology –II	11
4	Introduction to Competitive Exams	11
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Significant, Contemporary Rights of Citizens</b>
	<p><b>A. Rights of Consumers-</b>Violations of consumer rights and important provisions of the Consumer Protection Act, 2016; Other important laws to protect consumers; Consumer courts and consumer movements. <b>(3 Lectures)</b></p> <p><b>B. Right to Information-</b> Genesis and relation with transparency and accountability; important provisions of the Right to Information Act, 2005; some success stories. <b>(3 Lectures)</b></p> <p><b>C. Protection of Citizens'/Public Interest-</b>Public Interest Litigation, need and procedure to file a PIL; some landmark cases. <b>(3 Lectures)</b></p> <p><b>D. Citizens' Charters, Public Service Guarantee Acts.</b> <b>(3 Lectures)</b></p>
2	<b>Approaches to understanding Ecology</b>
	<p><b>A. Understanding approaches to ecology-</b> Anthropocentrism, Biocentrism and Eco centrism, Ecofeminism and Deep Ecology. <b>(3 Lectures)</b></p> <p><b>B. Environmental Principles-1:</b> the sustainability principle; the polluter pays principle; the precautionary principle. <b>(4 Lectures)</b></p> <p><b>C. Environmental Principles-2:</b> the equity principle; human rights principles; the participation principle. <b>(4 Lectures)</b></p>
3	<b>Science and Technology –II</b>
	<p><b>Part A:Some Significant Modern Technologies, Features and Applications (7 Lectures)</b></p> <p>i. <b>Laser Technology-</b> Light Amplification by Stimulated Emission of Radiation; use of laser in remote sensing, GIS/GPS mapping, medical use.</p> <p>ii. <b>Satellite Technology-</b> various uses in satellite navigation systems, GPS, and imprecise climate and weather analyses.</p> <p>iii. <b>Information and Communication Technology-</b> convergence of various technologies like satellite, computer and digital in the information revolution of today's society.</p> <p>iv. <b>Biotechnology and Genetic engineering-</b> applied biology and uses in medicine, pharmaceuticals and agriculture; genetically modified plant, animal and human life.</p> <p>v. <b>Nanotechnology-</b> definition: the study, control and application of phenomena and materials at length scales below 100 nm; uses in medicine, military intelligence and consumer products.</p> <p><b>Part B:Issues of Control, Access and Misuse of Technology.</b> <b>(4 Lectures)</b></p>



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Sr. No.	Modules / Units
4	<b>Introduction to Competitive Exams</b>
	<p><b>Part A. Basic information on Competitive Examinations- the pattern, eligibility criteria and local centres:</b></p> <ol style="list-style-type: none"> <li>Examinations conducted for entry into professional courses - Graduate Record Examinations (GRE), Graduate Management Admission Test (GMAT), Common Admission Test (CAT) and Scholastic Aptitude Test (SAT).</li> <li>Examinations conducted for entry into jobs by Union Public Service Commission, Staff Selection Commission (SSC), State Public Service Commissions, Banking and Insurance sectors, and the National and State Eligibility Tests (NET / SET) for entry into teaching profession.</li> </ol> <p><b>Part B. Soft skills required for competitive examinations- (7 Lectures)</b></p> <ol style="list-style-type: none"> <li>Information on areas tested: Quantitative Ability, Data Interpretation, Verbal Ability and Logical Reasoning, Creativity and Lateral Thinking</li> <li>Motivation: Concept, Theories and Types of Motivation</li> <li>Goal-Setting: Types of Goals, SMART Goals, Stephen Covey's concept of human endowment</li> <li>Time Management: Effective Strategies for Time Management</li> <li>Writing Skills: Paragraph Writing, Report Writing, Filing an application under the RTI Act, Consumer Grievance Letter.</li> </ol>



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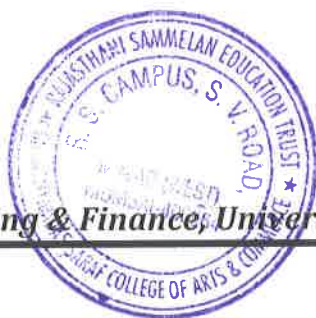
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## References

1. Asthana, D. K., and Asthana, Meera, *Environmental Problems and Solutions*, S. Chand, New Delhi, 2012.
2. Bajpai, Asha, *Child Rights in India*, Oxford University Press, New Delhi, 2010.
3. Bhatnagar Mamta and Bhatnagar Nitin, *Effective Communication and Soft Skills* Pearson India, New Delhi, 2011.
4. G Subba Rao, *Writing Skills for Civil Services Examination*, Access Publishing, New Delhi, 2014
5. Kaushal, Rachana, *Women and Human Rights in India*, Kaveri Books, New Delhi, 2000.
6. Mohapatra, Gaur Krishna Das, *Environmental Ecology*, Vikas, Noida, 2008.
7. Motilal, Shashi, and Nanda, Bijoy Lakshmi, *Human Rights: Gender and Environment*, Allied Publishers, New Delhi, 2007.
8. Murthy, D. B. N., *Disaster Management: Text and Case Studies*, Deep and Deep Publications, New Delhi, 2013.
9. Parsuraman, S., and Unnikrishnan, ed., *India Disasters Report II*, Oxford, New Delhi, 2013
10. Reza, B. K., *Disaster Management*, Global Publications, New Delhi, 2010.
11. Sathe, Satyaranjan P., *Judicial Activism in India*, Oxford University Press, New Delhi, 2003.
12. Singh, Ashok Kumar, *Science and Technology for Civil Service Examination*, Tata McGraw Hill, New Delhi, 2012.
13. Thorpe, Edgar, *General Studies Paper I Volume V*, Pearson, New Delhi, 2017.



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### Projects / Assignments (for Internal Assessment)

- Projects/Assignments should be drawn for the component on Internal Assessment from the topics in **Module 1 to Module 4**.
- Students should be given a list of possible topics - at least 3 from each Module at the beginning of the semester.
- The Project/Assignment can take the form of Street-Plays / Power-Point Presentations / Poster Exhibitions and similar other modes of presentation appropriate to the topic.
- Students can work in groups of not more than 8 per topic.
- Students must submit a hard / soft copy of the Project / Assignment before appearing for the semester end examination.

### QUESTION PAPER PATTERN (Semester III)

The Question Paper Pattern for Semester End Examination shall be as follows:

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

QUESTION NUMBER	DESCRIPTION	MARKS ASSIGNED
1	<ol style="list-style-type: none"><li>Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules.</li><li>Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semester</li><li>In all 8 Questions will be asked out of which 5 have to be attempted.</li></ol>	<ol style="list-style-type: none"><li>Total marks: 15</li><li>For 1 A, there will be 3 marks for each sub-question.</li><li>For 1 B there will be 15 marks without any break-up.</li></ol>
2	Descriptive Question with internal option (A or B) on Module 1	15
3	Descriptive Question with internal option (A or B) on Module 2	15
4	Descriptive Question with internal option (A or B) on Module 3	15
5	Descriptive Question with internal option (A or B) on Module 4	15

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***2B. Skill Enhancement Courses (SEC)***

**Foundation Course in NSS - IV**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Entrepreneurship Development	10
2	Rural Resource Mobilization	10
3	Ideal village & stake of GOS and NGO	13
4	Institutional Social Responsibility and modes of Awareness	12
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Entrepreneurship Development</b>
	<b>UNIT - I Entrepreneurship development</b> Entrepreneurship development- its meaning and schemes Government and self-employment schemes for Entrepreneurship development <b>UNIT - II - Cottage Industry</b> Cottage Industry- its meaning, its role in development process Marketing of cottage products and outlets
2	<b>Rural Resource Mobilization</b>
	<b>UNIT - I - Rural resource mobilization-</b> A case study of eco-village, eco-tourism, agro-tourism <b>UNIT - II - Micro financing with special reference to self-help groups</b>
3	<b>Ideal village &amp; stake of GOS and NGO</b>
	<b>UNIT - I - Ideal village</b> Ideal village- the concept Gandhian Concept of Ideal village Case studies on Ideal village <b>UNIT - II - Government Organisations(GOs ) and Non-Government Organisations (NGOs)</b> The concept and functioning
4	<b>Institutional Social Responsibility and modes of Awareness</b>
	<b>UNIT - I - Institutional Social Responsibilities</b> Concept and functioning- case study of adapted village <b>UNIT - II - Modes of awareness through fine Arts Skills</b> Basics of performing Arts as tool for social awareness, street play, creative dance, patriotic song, folk songs and folk dance. Rangoli, posters, flip charts, placards, etc.

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***2B. Skill Enhancement Courses (SEC)***

**Foundation Course in NCC - IV**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Disaster Management, Social Awareness and Community Development	10
2	Health and Hygiene	10
3	Drill with Arms	05
4	Weapon Training	10
5	Specialized Subject: Army Or Navy Or Air	10
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Disaster Management, Social Awareness and Community Development</b> <b>Disaster Management:</b> <b>Desired outcome:</b> The student shall gain basic information about civil defence organisation / NDMA & shall provide assistance to civil administration in various types of emergencies during natural / manmade disasters <ul style="list-style-type: none"> <li>• Fire Services &amp; Fire fighting</li> <li>• Assistance during Natural / Other Calamities: Flood / Cyclone/ Earth Quake/ Accident etc.</li> </ul> <b>Social Awareness and Community Development:</b> <b>Desired outcome:</b> The student shall have an understanding about social evils and shall inculcate sense of whistle blowing against such evils and ways to eradicate such evils. <ul style="list-style-type: none"> <li>• NGOs: Role &amp; Contribution</li> <li>• Drug Abuse &amp; Trafficking</li> <li>• Corruption</li> <li>• Social Evil viz. Dowry/ Female Foeticide/Child Abuse &amp; trafficking etc.</li> <li>• Traffic Control Org. &amp; Anti drunken Driving</li> </ul>
2	<b>Health and Hygiene</b> <b>Desired outcome:</b> The student shall be fully aware about personal health and hygiene lead a healthy life style and foster habits of restraint and self awareness. <ul style="list-style-type: none"> <li>• Hygiene and Sanitation (Personal and Food Hygiene)</li> <li>• Basics of Home Nursing &amp; First-Aid in common medical emergencies</li> <li>• Wound &amp; Fractures</li> </ul>
3	<b>Drill with Arms</b> <b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, and turnout, and develop the quality of immediate and implicit obedience of orders, with good reflexes. <ul style="list-style-type: none"> <li>• Getting on Parade with Rifle and Dressing at the Order</li> <li>• Dismissing and Falling Out</li> <li>• General Salute, Salami Shastra</li> <li>• Squad Drill</li> <li>• Short/Long tail from the order and vice-versa</li> <li>• Examine Arms</li> </ul>
4	<b>Weapon Training</b> <b>Desired outcome:</b> The student shall have basic knowledge of weapons and their use and handling. <ul style="list-style-type: none"> <li>• The lying position, Holding and Aiming- I</li> <li>• Trigger control and firing a shot</li> <li>• Range procedure and safety precautions</li> <li>• Theory of Group and Snap Shooting</li> <li>• Short range firing, Aiming- II -Alteration of sight</li> </ul>



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Sr. No.	Modules / Units
5	<p><b>Specialized Subject: Army Or Navy Or Air</b></p> <p><b>Army</b>  <b>Desired outcome:</b> The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces.  It will also acquaint, expose &amp; provide basic knowledge about armed, naval and air-force subjects</p> <p><b>A. Map reading</b></p> <ul style="list-style-type: none"> <li>• Setting a Map, finding North and own position</li> <li>• Map to ground, Ground to Map</li> <li>• Point to Point March</li> </ul> <p><b>B. Field Craft and Battle Craft</b></p> <ul style="list-style-type: none"> <li>• Observation, Camouflage and Concealment</li> <li>• Field Signals</li> <li>• Types of Knots and Lashing</li> </ul> <p><b>C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b></p> <p style="text-align: center;"><b>OR</b></p> <p><b>Navy</b>  <b>A. Naval Communication</b></p> <ul style="list-style-type: none"> <li>• Semaphore <ul style="list-style-type: none"> <li>▪ Phonetic Alphabets</li> <li>▪ Radio Telephony Procedure</li> <li>▪ Wearing of National Flag, Ensign and Admiral's Flag.</li> </ul> </li> </ul> <p><b>B. Seamanship</b></p> <ul style="list-style-type: none"> <li>• <b>Anchor work</b> <ul style="list-style-type: none"> <li>▪ Types of Anchor, Purpose and Holding ground</li> </ul> </li> <li>• <b>Boat work</b> <ul style="list-style-type: none"> <li>▪ Demonstrate Rigging a whaler and enterprise boat- Parts of Sail and Sailing Terms</li> <li>▪ Instructions in Enterprise Class Board including theory of Sailing, Elementary Sailing Tools</li> <li>▪ Types of Power Boats Used in the Navy and their uses, Knowledge of Anchoring, Securing and Towing a Boat</li> </ul> </li> </ul> <p><b>C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b></p>



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Sr. No.	Modules / Units
	<p style="text-align: center;"><i>OR</i></p> <p><b>Air</b></p> <p><b>A. Air frames</b></p> <ul style="list-style-type: none"> <li>• Fuselage</li> <li>• Main and Tail Plain</li> </ul> <p><b>B. Instruments</b></p> <ul style="list-style-type: none"> <li>• Introduction to RADAR</li> </ul> <p><b>C. Aero modelling</b></p> <ul style="list-style-type: none"> <li>• Flying/ Building of Aero models</li> </ul> <p><b>D. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b></p>



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***2B. Skill Enhancement Courses (SEC)***

**Foundation Course in Physical Education - III**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Stress Management	10
2	Awards, Scholarship & Government Schemes	10
3	Yoga Education	10
4	Exercise Scheduling/Prescription	15
<b>Total</b>		<b>45</b>

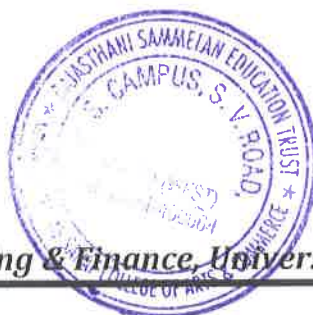


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Sr. No.	Modules / Units
1	<b>Stress Management</b>
	<ul style="list-style-type: none"> <li>• Meaning &amp; concept of Stress</li> <li>• Causes of Stress</li> <li>• Managing Stress</li> <li>• Coping Strategies</li> </ul>
2	<b>Awards, Scholarship &amp; Government Schemes</b>
	<ul style="list-style-type: none"> <li>• State &amp; National level Sports Awards</li> <li>• State Sports Policy &amp; Scholarship Schemes</li> <li>• National Sports Policy &amp; Scholarship Schemes</li> <li>• Prominent Sports Personalities</li> </ul>
3	<b>Yoga Education</b>
	<ul style="list-style-type: none"> <li>• Differences between Yogic Exercises &amp; non- Yogic exercises</li> <li>• Contribution of Yoga to Sports</li> <li>• Principles of Asanas&amp; Bandha</li> <li>• Misconceptions about Yoga</li> </ul>
4	<b>Exercise Scheduling/Prescription</b>
	<ul style="list-style-type: none"> <li>• Daily Routine Prescription.</li> <li>• Understanding Activity level &amp; Calorie requirement.</li> <li>• Adherence &amp; Motivation for exercise.</li> <li>• Impact of Lifestyle on Health</li> </ul>



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**3. Core Courses (CC)**

**Corporate and Securities Law**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Company Law – An Overview	15
2	Regulatory Framework Governing Stock Exchanges as per Securities Contracts Regulation Act 1956	15
3	Security Exchange Board of India	15
4	The Depositories Act, 1996	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Company Law – An Overview</b> <p>A) Development of Company Law in India</p> <p>B) <b>Doctrines Governing Corporates</b> – Lifting the Corporate Veil, Doctrine of Ultra Vires, Constructive Notice, Indoor Management, Alter Ego. The Principle of Non Interference ( Rule in Foss V/s Harbottle) – Meaning , Advantages , Disadvantages &amp; Exceptions, Majority and Minority Rights under Companies Act</p> <p>C) <b>Application of Company Law to Banking and Insurance Sector</b> Application of Companies Act to Banking and Insurance sector governed by Special Acts. S.1(4) of Companies Act 2013 Exceptions provided (S.67(3), S.73(1), S.129(1), 179(3), S.180(1)(c), S.186, S.189</p>
2	<b>Regulatory Framework governing Stock Exchanges as per Securities Contracts Regulation Act 1956</b> <ul style="list-style-type: none"> <li>• Definition of Securities, Spot Delivery Contract, Ready Delivery Contract, Stock Exchange.</li> <li>• Corporatisation and demutualisation of Stock Exchange –Meaning, Procedure &amp; Withdrawal</li> <li>• Power of Recognised Stock Exchange to make rules restricting voting rights etc</li> <li>• Power of Central Government to Direct Rules or Make rules</li> <li>• Power of SEBI to make or amend bye laws of recognised stock exchange</li> <li>• Books and Accounts to be maintained by recognized stock exchange</li> <li>• Grounds on which stock exchange can delist the securities of a company.</li> <li>• Section 3 to Section 20</li> </ul>
3	<b>Security Exchange Board Of India</b> <p>A) SEBI: Objectives-terms-establishment-powers-functions-accounts and audit- penalties –registration.</p> <p>B) Issues of Disclosure Investors Protection Guidelines: Pre &amp; Post obligations-conditions for issue-Debt Security-IPO-E-IPO-Employee option-right-bonus-preferential allotment intermediary-operational-promoter lock in period requirements-offer document.</p>
4	<b>The Depositories Act, 1996</b> <ul style="list-style-type: none"> <li>• Depository – Meaning , Benefits , Models, Functions Participants</li> <li>• The Depository Act 1996 – Objectives, Eligibility condition for depository services, Fungibility, Bye laws of depository , Governance of Depository and Internal audit of depository Participants</li> <li>• BSDA and single registration for depository participants.</li> </ul>

**Note:** Relevant Law/Statute/Rules in force in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuing examination after relevant year.

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Sr. No.	Modules / Units
1	<b>Introduction to Macroeconomic Data and Theory</b>
	<ul style="list-style-type: none"> <li>• <b>Macroeconomics:</b> Meaning, Scope and Importance.</li> <li>• <b>Circular flow of aggregate income and expenditure:</b> closed and open economy models</li> <li>• <b>The Measurement of national product:</b> Meaning and Importance - conventional and Green GNP and NNP concepts - Relationship between National Income and Economic Welfare.</li> <li>• <b>Short run economic fluctuations :</b> Features and Phases of Trade Cycles</li> <li>• <b>The Keynesian Principle of Effective Demand:</b> Aggregate Demand and Aggregate Supply - Consumption Function - Investment function - effects of Investment Multiplier on Changes in Income and Output</li> </ul>
2	<b>Money, Inflation and Monetary Policy</b>
	<ul style="list-style-type: none"> <li>• <b>Money Supply:</b> Determinants of Money Supply - Factors influencing Velocity of Circulation of Money</li> <li>• <b>Demand for Money :</b> Classical and Keynesian approaches and Keynes' liquidity preference theory of interest</li> <li>• <b>Money and prices :</b> Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach</li> <li>• <b>Inflation:</b> Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy.</li> <li>• <b>Monetary policy :</b> Meaning, objectives and instruments, inflation targeting</li> </ul>
3	<b>Constituents of Fiscal Policy</b>
	<ul style="list-style-type: none"> <li>• <b>Role of a Government</b> to provide Public goods-Principles of Sound and Functional Finance</li> <li>• <b>Fiscal Policy:</b> Meaning, Objectives - Contra cyclical Fiscal Policy and Discretionary Fiscal Policy</li> <li>• <b>Instruments of Fiscal policy :</b> Canons of taxation - Factors influencing incidence of taxation - Effects of taxation Significance of Public Expenditure - Social security contributions- Low Income Support and Social Insurance Programmes - Public Debt - Types, Public Debt and Fiscal Solvency, Burden of debt finance</li> <li>• <b>Union budget</b> -Structure- Deficit concepts-Fiscal Responsibility and Budget Management Act.</li> </ul>
4	<b>Open Economy : Theory and Issues of International Trade</b>
	<ul style="list-style-type: none"> <li>• <b>The basis of international trade :</b> Ricardo's Theory of comparative cost advantage - Heckscher – Ohlin theory of factor endowments - terms of trade - meaning and types - Factors determining terms of trade - Gains from trade - Free trade versus protection</li> <li>• <b>Foreign Investment :</b> Foreign Portfolio investment- Benefits of Portfolio capital flows-Foreign Direct Investment - Merits of Foreign Direct Investment - Role of Multinational corporations</li> <li>• <b>Balance of Payments:</b> Structure - Types of Disequilibrium - Measures to correct disequilibrium in BOP.</li> </ul> <p><b>Foreign Exchange and foreign exchange market :</b> Spot and Forward rate of Exchange - Hedging, Speculation and Arbitrage -Fixed and Flexible exchange rates- Managed flexibility</p>



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**Reference Books**

<b>Reference Books</b>
<b>Financial Management - I</b> <ul style="list-style-type: none"> <li>• Financial Management: I M Pandey, Vikas Publishing House.</li> <li>• Financial Management: M.Y. Khan, P.K. Jain, Tata McGraw Hill.</li> <li>• Financial Management : Ravi M Kishore, Taxman</li> <li>• Financial Management : James C Van Horne, Prentice Hall</li> <li>• Financial Management: Prassana Chandra, Prentice Hall.</li> <li>• Financial Management: Chandra Haribariran Iyer: IBHL Publication.</li> </ul>
<b>Management Accounting</b> <ul style="list-style-type: none"> <li>• Cost and Management Accounting – Ravi N Kishor</li> <li>• Essential of Management Accounting – P.N. Reddy, Himalaya publication.</li> <li>• Advanced Management Accounting – Robert S Kailer.</li> <li>• Financial of Management Accounting – S.R. Varshey, Wisdom.</li> <li>• Introduction of Management Accounting Learning – Charbs T Horngram, PHI.</li> <li>• Management Accounting – I.M Pandey, Vikas Publications.</li> <li>• Cost and Management Accounting – D.K. Mattal, Galgotia Publications.</li> <li>• Cost Accounting Theory and Practice-M.N. Arora, Sultan Chand and sons</li> <li>• Management Accounting – Khan &amp; Jain Tata Mc Graw</li> </ul>
<b>Organizational Behaviour</b> <ul style="list-style-type: none"> <li>• Organizational Behaviour- concept, controversies, applications, by Stephen Robbins, Prentice Hall.</li> <li>• Management and Organizational Behavior , Ninth Edition, by Laurie J. Mullins, Pearson publisher</li> <li>• Organizational Behavior, Text, Cases, Games, By K. Ashwathappa, Himalaya Publishing house</li> <li>• Organizational Behavior by Margie Parikh and Rajen Gupta, Tata McGraw Hill Publication</li> <li>• Essentials of Organisational Behaviour (Seventh edition)- Stephen P. Robbins (Prentice Hall India Pvt.Ltd.)</li> <li>• Emerging Knowledge and Practices of the Real world (Fifth Edition)- Steven L McShane, Mary Ann Von Glinow, Radha R. Sharma. (Tata McGraw Hill Education Private Limited)</li> <li>• Organizational Behavior by Dr. S.S. Khanka, Sultanchand publication</li> <li>• Organizational Behavior by Jeff Harris and Sandra J. Hartman, Jaico Publications</li> <li>• Organizational Behavior by Hellriegel, Slocum, Woodman, Pearson Education</li> </ul>



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## Reference Books

### Risk Management

- *Quantitative Risk Management : A Practical Guide to Financial Risk-* Thomas S. Coleman
- *Investment Theory and Risk Management:* Steve Peterson
- *Risk Management : M/s Macmillan India Limited*
- *Theory & Practice of Treasury Risk Management:* M/s Taxman Publications Ltd.
- *Corporate Value of ERM : Sim Segal*
- *Risk Management : Insurance and Derivatives* Dr G Kotreshwar-Himalaya Publishing House .

### Mutual Fund Management

- *Future scenario of Financial services : R. Gordan & Natarajan (Himalaya)*
- *Marketing of Financial services : V. K. Avadhani (Himalaya)*
- *MF, Data, Interpretation & analysis : K.G. Shahadevan & Thripairaju (Prentice hall of India)*
- *Mutual funds in India (Modern scenario): Dr. Manoj Dave & Mr. Lalitkumar Chauhan, (Paradise Publishers)*
- *Mutual Funds & Financial Management : Ramesh Garg (Yking books)*
- *Mutual Fund products & services : Indian institute for Banking & Finance ( Taxmann)*

### Information Technology in Banking& Insurance - I

- *E-Banking in India: Challenges and Opportunities-By RimpiJatana, R. K. Uppal*
- *Frontiers of E-Commerce- by Ravi Kalakota, Andrew B. Whinston- Pearson Education*
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with effect from the Academic Year 2017-2018**

**Scheme of Evaluation**

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

**A) Internal Assessment: 25 %**

**Question Paper Pattern**

**(Internal Assessment- Courses without Practical Courses)**

Sr. No.	Particular	Marks
1	<b>One class test (20 Marks)</b>	
	Match the Column/ Fill in the Blanks/ Multiple Choice Questions (½ Mark each)	05 Marks
	Answer in One or Two Lines (Concept based Questions) (01 Mark each)	05 Marks
	Answer in Brief (Attempt Any Two of the Three) (05 Marks each)	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

**Question Paper Pattern**

**(Internal Assessment- Courses with Practical Courses)**

Sr. No.	Particular	Marks
1	<b>Semester End Practical Examination (20 Marks)</b>	
	Journal	05 Marks
	Viva	05 Marks
	Laboratory Work	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

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**B) Semester End Examination: 75 %**

- i) Duration: The examination shall be of 2 ½ Hours duration
- ii) Theory question paper pattern
  - There shall be five questions each of 15 marks.
  - All questions shall be compulsory with internal choice within the questions.
  - Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.

**(Detail question paper pattern has been given separately)**

**Passing Standard**

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.



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## Question Paper Pattern (Practical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question <b>OR</b>	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question <b>OR</b>	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question <b>OR</b>	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions <b>OR</b>	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

**Note:**

*Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.*



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## Question Paper Pattern (Theoretical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	A) Theory questions B) Theory questions <b>OR</b>	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

**Note:**

**Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks.**



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# University of Mumbai



**Revised Syllabus  
and  
Question Paper Pattern  
of Courses of  
B.Com. (Accounting and Finance)  
Programme at  
Third Year  
Semester V and VI**

**Under Choice Based Credit, Grading and  
Semester System**

***(To be implemented from Academic Year 2018-2019)***  
***Board of Studies-in-Accountancy***

# B.Com. (Accounting and Finance) Programme

## Under Choice Based Credit, Grading and Semester System

### T.Y.B.Com. (Accounting and Finance)

(To be implemented from Academic Year 2018-2019)

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
1,2,3 & 4	*Any four courses from the following list of the courses	<b>12</b>	1,2,3 & 4	**Any four courses from the following list of the courses	<b>12</b>
<b>2</b>	<b>Core Courses (CC)</b>		<b>2</b>	<b>Core Courses (CC)</b>	
5	Financial Accounting - V	<b>04</b>	5	Financial Accounting - VII	<b>04</b>
6	Financial Accounting - VI	<b>04</b>	6	Project Work-II	<b>04</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

✓ **Note:** Project work is considered as a special course involving application of knowledge in solving/analyzing/exploring a real life situation/ difficult problem. Project work would be of 04 credits each. A project work may be undertaken in any area of Elective Courses/ Study Area

<b>*List of Elective Courses for Semester V (Any Four)</b>		<b>**List of Elective Courses for Semester VI (Any Four)</b>	
01	Cost Accounting - III	01	Cost Accounting - IV
02	Financial Management - II	02	Financial Management - III
03	Taxation - IV (Indirect Taxes - II)	03	Taxation - V (Indirect Taxes- III)
04	International Finance	04	Security Analysis and Portfolio Management
05	Financial Analysis and Business Valuation	05	Management Control Systems
06	Management -II (Management Applications)	06	Economics Paper – III (Indian Economy)
<b>Note: Course selected in Semester V will continue in Semester VI</b>			



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**B.Com. (Accounting and Finance) Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

*(To be implemented from Academic Year 2018-2019)*

## Semester V

No. of Courses	Semester V	Credits
<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
1,2,3 & 4	*Any four courses from the following list of the courses	<b>12</b>
<b>2</b>	<b><i>Core Courses (CC)</i></b>	
5	Financial Accounting - V	<b>04</b>
6	Financial Accounting - VI	<b>04</b>
	<b>Total Credits</b>	<b>20</b>

<b><i>*List of Elective Courses for Semester V (Any Four)</i></b>	
01	Cost Accounting - III
02	Financial Management - II
03	Taxation - IV (Indirect Taxes - II)
04	International Finance
05	Financial Analysis and Business Valuation Management
06	Management -II (Management Applications)I



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**Revised Syllabus of Courses of B.Com. (Accounting and Finance)**  
**Programme at Semester V**  
**with effect from the Academic Year 2018-2019**

**1. Elective Courses (EC)**

**1. Cost Accounting – III**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
01	Uniform Costing and Inter-Firm Comparison	05
02	Integrated System and Non Integrated System of Accounts	15
03	Operating Costing	10
04	Process Costing- Equivalent Units of Production and Inter-process Profit	15
05	Activity Based Costing System	15
Total		60



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Sr. No.	Modules / Units
1	<b>Uniform Costing and Inter –Firm Comparison</b>
	<b>Uniform costing</b> Meaning of and need for Uniform costing Essentials for success of Uniform costing Advantages and limitations of Uniform costing Areas of Uniformity, Uniform cost manual <b>Inter Firm Comparison</b> Pre-requisites of inter firm comparison; Advantages and limitations Practical problems
2	<b>Integrated System and Non- integrated System of Accounts</b>
	<b>Integrated System</b> Meaning; Features, Advantages and Disadvantages Journal Entries and Preparing Integrated Ledgers. Practical problems <b>Non-Integrated system</b> Meaning; Features, Advantages and disadvantages Journal entries and Preparing Cost Control Accounts Practical problems
3	<b>Operating Costing</b>
	Meaning of operating costing; Determination of per unit cost ; Pricing of services Collection of costing data Note-Practical problems based on costing of hospitals, hotels, goods and passengers transport service
4	<b>Process Costing – Equivalent units of Production and Inter Process Profit</b>
	Valuation of Work in progress and Equivalent production (FIFO Method and Weighted Average Method)) Inter Process transfer at Profit Practical problems
5	<b>Activity Based Costing System</b>
	Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System.



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***Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester V  
with effect from the Academic Year 2018-2019***

***1. Elective Courses (EC)***

**2. Financial Management -II**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Strategic Financial Management	05
02	Capital Budgeting – Project Planning & Risk Analysis	15
03	Capital Structure Theories and Dividend Decisions	15
04	Mutual Fund and Bond Valuation	15
05	Credit Management	10
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>Strategic Financial Management</b>
	Strategic Financial Management – Need and Importance Corporate, Business and Functional Strategy Financial Planning - Need and Importance Profit Maximization Wealth Maximization Interface of Financial Policy and Strategic Management Relationship of Finance to Economics and Accounting Role of Financial Manager
<b>2</b>	<b>Capital Budgeting – Project Planning &amp; Risk Analysis</b>
	Introduction - Capital Budgeting Process, Project Classification and Investment Criteria. Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of Estimation of Project Cash Flows) Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems Risk Analysis in Capital Budgeting – Sources and Perspectives of Risk, Sensitivity Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break - Even Analysis.
<b>3</b>	<b>Capital Structure Theories and Dividend Decisions</b>
	Capital Structure Theories – Background, Assumptions, Definitions and Taxation and Capital Structure Types – Net Operating Income, Net Operating Income Approach, Traditional Position, Modigliani and Miller Approach, Trade off Theory and Signalling Theory. Dividend Decisions- Need, Importance, Formulation, Legal and Procedural Aspects. Dividend Decision Models - Walter, Gordon, Graham & Dodd Model and M-M Model
<b>4</b>	<b>Mutual Fund and Bond Valuation</b>
	Introduction to Mutual Fund- History & Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds, Ethics in Mutual Fund. Entities involved – Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent ( RTA) and Fund Houses in India. Classification of Mutual Fund - Functional/Operational – Open ended, close ended, Interval, Portfolio – Income, Growth, Balanced, MMMF, Geographical/ Location – Domestic and Offshore, Tax Saving Funds, Exchange Traded Funds , Balance Funds , Fixed Term Plan Debt Funds and SIP. Calculations of NAV, Entry Load and Exit Load. Bond Valuation - Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration. (Practical Problems on YTM and Bond Duration.)
<b>5</b>	<b>Credit Management</b>
	Credit Management – Terms of Payment, Credit Policy Variables, Credit Evaluation, Credit Granting Decision, Control of Accounts Receivables ie Receivables Management, Ageing Schedule and Credit Management in India



***Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester V  
with effect from the Academic Year 2018-2019***

***1. Elective Courses (EC)***

**3. Taxation – IV (Indirect Taxes – II)**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Introduction to Indirect Taxation and GST	10
02	Levy and Collection of GST	08
03	Concept of Supply	08
04	Documentation	08
05	Input Tax Credit and Computation of GST	20
06	Registration	06
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Introduction to Indirect Taxation and GST</b>
	<p><b>Basics for Taxation</b> - Direct Taxes and Indirect Taxes – Features of Indirect taxes, Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution)</p> <p><b>Introduction to GST</b> – Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GST, Conceptual Framework – CGST, IGST,SGST,UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST.</p> <p><b>GST Council and GST Network</b></p> <p><b>Definitions</b> under CGST Act</p>
2	<b>Levy and Collection of GST</b>
	Charge of GST, Levy and Collection GST, Composite and Mixed Supplies under GST, Power to Grant Exemption, Negative list of GST, GST Rate Schedule for Goods and Services
3	<b>Concept of Supply</b>
	<p>Taxable Event Supply</p> <p>Place of Supply</p> <p>Time of Supply</p> <p>Value of Supply</p>
4	<b>Documentation</b>
	Tax Invoices, Credit and Debit notes
5	<b>Input Tax Credit and Computation of GST</b>
	<p>Eligibility and conditions for taking Input Tax Credit</p> <p>Apportionment of credit &amp; Blocked credits</p> <p>Credit in special circumstances</p> <p>Computation of GST under Inter State supplies and Intra State Supplies</p>
6	<b>Registration</b>
	<b>Registration</b> – Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration,, Amendment, Cancellation and Revocation of Registration.



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**Revised Syllabus of Courses of B.Com. (Accounting and Finance)**  
**Programme at Semester V**  
**with effect from the Academic Year 2018-2019**

**1. Elective Courses (EC)**

**4. International Finance**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
01	Derivatives – Futures	15
02	Derivatives – Options	15
03	Foreign Exchange Markets and Dealings	15
04	Foreign Exchange Exposure and Risk Management	15
Total		60



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Sr. No.	Modules / Units
<b>1</b>	<b>Derivatives – Futures</b>
	Derivatives – Need and Importance, Major Players in Derivative Markets, Features of Forward Contracts, Features of Future Contract, Forward V/s Future, Theoretical Future Price, Pricing Index Futures, Initial Margin and Maintenance Margin, Marking to Market and Variation Margin.
<b>2</b>	<b>Derivatives – Options</b>
	Options- Long Call, Short Call, Long Put, Short Put, Options V/s Futures, Writer of an Option, At the Money, In the Money and Out of The Money Options. Intrinsic and Time Value, Option Spreads and Strategies, Put Call Parity Theorem.
<b>3</b>	<b>Foreign Exchange Markets and Dealings</b>
	Introduction – Participants of Foreign Exchange Markets, Characteristics of Foreign Exchange Market, Major Foreign Currencies that Trade Worldwide, Foreign Currency Accounts – Nostro, Vostro and Loro (Cash Position and Currency position) Terms in Forex Market – Direct Quote and Indirect Quote, Bid, Ask and Spread, American terms, European terms, Spot, Tom, Cash and Forward Rates, Appreciation and Depreciation of currency, Premium and Discount, Swap Points, and Cross Rates.
<b>4</b>	<b>Foreign Exchange Exposure and Risk Management</b>
	Exchange Rate Determination Theories – The theory of Purchasing Power Parity, The Fischer effect, The International Fischer Effect and The Theory of Interest Rate Parity. Calculation of Forward Rate and Future Spot Rate. Arbitrage in Foreign Exchange Market – Covered and Uncovered Interest Arbitrage. Foreign Exchange Risk - Introduction, Types of Exposures and Strategies for Exposure Management. Hedging Transaction Exposure, Hedging Techniques, Money Market Hedge, Forward Hedge and Hedging of Futures & Options



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***Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester V  
with effect from the Academic Year 2018-2019***

***1. Elective Courses (EC)***

**5. Financial Analysis and Business Valuation**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Financial Modeling for Project Appraisal	05
02	Financial Analysis	15
03	Growth Analysis and Sustainable Earning	10
04	Basics of Valuation	06
05	Valuation Models	12
06	Valuation of Assets and Liabilities	12
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>Financial Modeling for Project Appraisal</b>
	Financial Modeling – concepts and application Financial statements module area Use of functions -NPV and IRR Forecasting Techniques
<b>2</b>	<b>Financial Analysis</b>
	Financial Analysis, Financial Statement Analysis, Analysis of Balance Sheet Analysis of Income Statement Analysis of Statement of Shareholder Equity Analysis of Cash flow Statement Analysis of Profitability
<b>3</b>	<b>Growth Analysis and Sustainable Earning</b>
	Concept of Growth Analysis Analysis of changes in profitability and sustainable earnings Evaluation of P/B ratios and P/E ratios
<b>4</b>	<b>Basics of Valuation</b>
	Introduction to valuation Value, Distinction between Price and Value Foundation of Business Valuation Purpose of business valuation Valuation Bias Uncertainties in Business Valuation Role of valuation in business acquisition, legal and tax purposes, efficient market hypothesis
<b>5</b>	<b>Valuation Models</b>
	Introduction to valuation models: asset based approach, Income based approach, market based approach Discounted cash flow valuation Relative valuation Free Cash Flow valuation
<b>6</b>	<b>Valuation of Assets and Liabilities</b>
	Valuation of Fixed Assets, Valuation of Inventories and Valuation of Investment Valuation of Shares Valuation of Goodwill, Patents, Copyrights, Brands, Real Estate Valuation of Liabilities



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Programme at Semester V  
with effect from the Academic Year 2018-2019***

***1. Elective Courses (EC)***

**6. Management- II (Management Applications)**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Marketing Management	15
02	Production Management	15
03	Human Resource Management	15
04	Financial Management	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>Marketing Management</b>
	<p>Meaning and Definition of Marketing – 4 Ps of Marketing, Importance</p> <p>Product Management – Meaning &amp; Definition – Product Development Strategies, Product life cycle, Branding- Meaning, Factors influencing branding</p> <p>Price Management – Meaning and Definition – Factors affecting pricing decisions, Pricing Strategies</p> <p>Place (Distribution) Management – Meaning and Definition – Factors Governing Distribution Decisions – Types of Distribution Channels</p> <p>Promotion Management – Meaning – Promotion Strategies, Integrated marketing communication</p> <p>Case studies based on the above topics</p>
<b>2</b>	<b>Production Management</b>
	<p>Meaning and Definition of Production Management – Scope of Production Management, Steps in Production Planning and Control</p> <p>Meaning of Productivity - Measurement of Productivity – Measure to increase Productivity – Productivity Movement in India</p> <p>Meaning and Definition of Quality Management – TQM – Quality Circles – ISO 9000/14000</p> <p>Inventory Management – Meaning and Methods</p> <p>Case studies based on the above topics</p>
<b>3</b>	<b>Human Resource Management</b>
	<p>Human Resource Management – Meaning, Nature, Functions of Human Resource Management</p> <p>Human Resource Planning- Meaning, Process of Human Resource Planning</p> <p>Human Resource Development- Methods of Developing Human Resource</p> <p>Performance Appraisal – Meaning and Definition – Traditional and Modern Methods of Appraisal</p> <p>Employee retention</p> <p>Leadership- Traits, Styles</p> <p>Motivation- Factors of Motivation, Theories of Motivation- Maslow's Theory, Douglas MacGregor's Theory X and Theory Y</p> <p>Case studies based on the above topics</p>
<b>4</b>	<b>Financial Management</b>
	<p>Meaning and Definition of Financial Management – Functions of Financial Management</p> <p>Capital Budgeting- Introduction, Importance and Process</p> <p>Capital Structure- Meaning, Factors affecting Capital Structure</p> <p>Capital Market – Meaning and Constituents – Functions</p> <p>Fundamental Analysis – Technical Analysis - Venture Capital – DEMAT Account - Futures and Options</p> <p>Case studies based on the above topics</p>



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***Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester V  
with effect from the Academic Year 2018-2019***

***2. Core Courses (CC)***

**1. Financial Accounting - V**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Underwriting of shares & debentures	08
02	Buy-Back of shares	10
03	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter – company holding)	15
04	Internal Reconstruction	15
05	Liquidation of Companies	10
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Underwriting of shares &amp; debentures</b>
	Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems
2	<b>Buy Back of Shares</b>
	Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions). Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back(Excluding Buy Back of minority shareholding) Practical problems
3	<b>AS – 14 - Amalgamation, Absorption &amp; External Reconstruction (excluding inter-company holdings)</b>
	In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only. Practical problems
4	<b>Internal Reconstruction</b>
	Need for reconstruction and company law provisions. Distinction between internal and external reconstruction. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same. Practical problems
5	<b>Liquidation of Companies</b>
	Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account Practical problems



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***Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester V  
with effect from the Academic Year 2018- 2019***

***2. Core Courses (CC)***

***2. Financial Accounting – VI***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Final Accounts of Banking Company	15
02	Final Accounts of Insurance Company (Excl. Life Insurance)	15
03	Non – Banking Financial Companies	08
04	Valuation of Goodwill and Shares	12
05	Accounting for Limited Liability Partnership	10
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>Final Accounts of Banking Company</b>
	Legal provision in Banking Regulation Act, 1949 relating to Accounts. Statutory reserves including Cash Reserve and Statutory Liquidity Ratio. Bill purchase and discounted, rebate of bill discounted. Final Accounts in prescribed form Non – performing assets and Income from non – performing assets. Capital Adequacy Classification of Advances, standard, sub – standard, doubtful and provisioning requirement.
<b>2</b>	<b>Final Accounts of Insurance Company (Excl. Life Insurance)</b>
	General Insurance – Various types of insurance, like fire, marine, Miscellaneous, Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk, reinsurance Final Accounts in a prescribed form. Revenue Statement – Form B – RA, Profit / Loss Account – Form B – PL and Balance Sheet Form B – BS.
<b>3</b>	<b>Non – Banking Financial Companies</b>
	Introduction, Definition, Registration and Regulation, Classification, Income Recognition, Accounting of Investment, Applicability of Prudential Norms, Assets classification, Non- performing Assets, Capital Adequacy, Preparation of Financial statement
<b>4</b>	<b>Valuation of Goodwill and Shares</b>
	<b>Valuation of Goodwill</b> Maintainable Profit method, Super Profit Method Capitalization method, Annuity Method <b>Valuation of Shares</b> Intrinsic Value Method, Yield method and Fair Value Method
<b>5</b>	<b>Accounting for Limited Liability Partnership</b>
	Statutory provisions Conversion of partnership business into Limited Liability Partnership Final accounts



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**Revised Syllabus of Courses of B.Com.(Accounting and Finance)  
Programme at Semester V  
with effect from the Academic Year 2018-2019**

**Reference Books**

<b>Reference Books</b>
<b>Elective Courses (EC)</b>
<b>Cost Accounting- III</b>
<ul style="list-style-type: none"> <li>• Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi</li> <li>• Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi</li> <li>• Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta</li> <li>• Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi</li> <li>• Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana</li> <li>• Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> </ul>
<b>Financial Management - II</b>
<ul style="list-style-type: none"> <li>• Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi</li> <li>• Fundamentals of Financial Management by Bhabotash Banerjee, PHI Learning Pvt. Ltd., New Delhi</li> <li>• Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi</li> <li>• Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi</li> <li>• Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi</li> <li>• Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi</li> <li>• Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi</li> <li>• Financial Management by C. Paramasivan &amp; T. Subramanian</li> <li>• Financial Management by IM Pandey</li> <li>• Financial Management by Ravi Kishor</li> <li>• Financial Management by Khan &amp; Jain</li> </ul>
<b>Taxation - Indirect Taxes - Paper IV</b>
<ul style="list-style-type: none"> <li>• Indirect Taxes: Law and Practice by V.S. Datey, Taxmann</li> <li>• Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi</li> <li>• GST Law &amp; practice with Customs &amp; FTP by V.S. Datey, Taxmann</li> <li>• GST by V.S. Datey, Taxmann</li> <li>• GST &amp; customs Law by K.M. Bansal, University Edition</li> <li>• GST Law &amp; practice with Customs &amp; FTP by Vineet Sodhani, Snow White Publications</li> <li>• GST Law &amp; practice with Customs &amp; FTP by Sanjiv Agarwal, Snow White Publications</li> <li>• Indirect taxes(Containing GST, Customs &amp; FTP) by MOhd. Rafi, Bharat Publications</li> </ul>
<b>International Finance</b>
<ul style="list-style-type: none"> <li>• P G Apte, International Financial Management, 5th Edition, The McGraw Hill</li> <li>• Cheol . S. Eun &amp; Bruce G. Resnick, International Finance Management</li> <li>• Maurice D. Levi, International Finance – Special Indian Edition</li> <li>• Prakash G. Apte, International Finance – A Business Perspective</li> <li>• V A. Aadhani, International Finance</li> </ul>

**Board of Studies-in-Accountancy, University of Mumbai**

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## Reference Books

### Financial Analysis and Business Valuation

- Valuation: Measuring and Managing the value of Companies: Thomas Copeland- Wiley
- The Handbook of Advance Business Valuation: Rovert F Reilly and Robert Swhweish: Mc Graw hill
- Business Valuation: Pitabas Mohanty- Taxmann
- Valuation- Measuring and Managing the value of Companies : Tim Koller- Mc Kinsey & Co

### Management II (Management Applications)

- Kotlar, Philip, Marketing Management, Prentice Hall, New Delhi.
- Stanton, Etzel, Walker, Fundamentals of Marketing, Tata-McGraw Hill, New Delhi.
- Saxena, Rajan, Marketing Management, Tata-McGraw Hill, New Delhi.
- McCarthy, E.J., Basic Marketing: A managerial approach, Irwin, New York.
- Pillai R S, Bagavathi, Modern Marketing
- Principles of Management , Ramasamy , Himalya Publication , Mumbai
- Principles of Management , Tripathi Reddy , Tata Mc Grew Hill
- Management Text & Cases , VSP Rao , Excel Books, Delhi
- Management Concepts and OB , P S Rao & N V Shah , AjabPustakalaya
- Essentials of Management , Koontz II & W , Mc. Grew Hill , New York
- Principles of Management-Text and Cases –Dr..M.SakthivelMurugan, New Age Publications

## Core Courses (CC)

### Financial Accounting - V and VI

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- Compendium of Statement and Standard of Accounting, ICAI
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi



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**B.Com. (Accounting and Finance) Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

*(To be implemented from Academic Year 2018-2019)*

## Semester VI

No. of Courses	Semester VI	Credits
<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
1,2,3 & 4	**Any four courses from the following list of the courses	<b>12</b>
<b>2</b>	<b><i>Core Course (CC)</i></b>	
5	Financial Accounting - VII	<b>04</b>
6	Project Work -II	<b>04</b>
<b>Total Credits</b>		<b>20</b>

<b>**List of Elective Courses for Semester VI (Any Four)</b>	
01	Cost Accounting - IV
02	Financial Management - III
03	Taxation - V (Indirect Taxes- III)
04	Management Control Systems
05	Security Analysis and Portfolio Management
06	Economics Paper – III (Indian Economy)



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**Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester VI  
with effect from the Academic Year 2018-2019**

**1. Elective Courses (EC)**

**1. Cost Accounting - IV**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Budgeting and Budgetary Control	15
02	Absorption Costing and Marginal Costing Cost Volume and Profit Analysis	15
03	Managerial Decision Making	15
04	Standard Costing and Variance Analysis	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>Budgeting and Budgetary Control</b>
	Meaning & objectives, Advantages and limitations of budgets Functional budgets, fixed and flexible budgets Zero based budgeting, performance budgeting <i>Practical problems of preparing flexible budgets and functional budgets</i>
<b>2</b>	<b>Absorption Costing and Marginal Costing, Cost Volume and Profit Analysis</b>
	<b>Absorption Costing and Marginal Costing</b> Meaning of absorption costing, Introduction to marginal costing Distinction between absorption costing and marginal costing Advantages and limitations of marginal costing <b>Cost Volume and Profit Analysis</b> Break even analysis meaning and graphic presentation Margin of safety Key factor <i>Practical problems based on using the marginal costing formulae and key factor</i>
<b>3</b>	<b>Managerial Decision Making</b>
	Make or buy Sales mix decisions Exploring new markets Plant shut down decision <i>Practical problems</i>
<b>4</b>	<b>Standard Costing and Variance Analysis</b>
	Preliminaries in installing of a standard cost system Material Cost variance Labour cost variance Variable overhead variances Fixed Overhead variances Sales variances Profit variances <i>Practical problems</i>



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***Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester VI  
with effect from the Academic Year 2018-2019***

***1. Elective Courses (EC)***

***2. Financial Management - III***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Business Valuation	05
02	Mergers and Acquisitions	15
03	Corporate Restructuring and Takeovers	15
04	Lease and Hire Purchase Financing	15
05	Working Capital financing	10
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Business Valuation</b>
	Conceptual Framework of Valuation – Book Value, Market Value, Economic Value, Liquidation Value, Replacement Value, Salvage Value, Value of Goodwill and Fair Value Approaches of Valuation – Assets Based Approach to Valuation, Earnings Based Approach to Valuation , Earnings Measure on Cash Flow Basis, Market Value Added Approach and Economic Value Added.
2	<b>Mergers and Acquisitions</b>
	Introduction- Basic modes of acquiring another firm, Synergy effects, Difference between Merger and Takeover, Advantages of Mergers and Acquisitions, Benefits of Merger for Acquiring firm, Reasons of companies to offer themselves for sale, Reasons for failure of Mergers and Reverse Merger. Commonly Used Bases for determining the Exchange Ratio – EPS, MPS, Book value and Combination of Measures and Evaluation of Mergers (Practical Problems)
3	<b>Corporate Restructuring and Takeovers</b>
	Introduction – Meaning, Need and Importance, Forms of Restructuring, Advantages and Disadvantages Takeovers – Meaning, SEBI Guidelines, Anti-takeover defences and Asset and Liability Restructuring. (Practical Problems)
4	<b>Lease and Hire Purchase Financing</b>
	Introduction – Meaning and Types of Leases, Rationale, Mechanics, Operating Leases, Leasing as Financing Decisions, Calculation of Cash flows of a finance lease. Hire Purchase – Meaning, Need and Importance, Calculation of Hire Purchase instalments. Choice between Leasing and Hire Purchase
5	<b>Working Capital financing</b>
	Introduction – Key features and Characteristics of Trade Credit, Bank Credit, Commercial Papers, Certificate of Deposits and Factoring. Practical Problems based on Factoring and calculations of yield of CP's and CD's



*Jaymangal*

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**Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester VI  
with effect from the Academic Year 2018-2019**

**1. Elective Courses (EC)**

**3. Taxation - Paper V (Indirect Taxes – III)**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Payment of Tax and Refunds	08
02	Returns	08
03	Accounts, Audit, Assessment and Records	08
04	Custom Act - I	12
05	Custom Act - II	12
06	Foreign Trade Policy	12
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>Payment of Tax and Refunds</b>
	Payment of Tax, Interest and other Amounts, Interest on delayed Payment, TDS, TCS Refund of tax, Refund in certain cases, Interest on delayed refunds
<b>2</b>	<b>Returns</b>
	Types of Returns and Provisions relating to filing of Returns
<b>3</b>	<b>Accounts, Audit, Assessment and Records</b>
	Accounts and other records, Period of retention of accounts, Electronic Way Bill Self-Assessment, Provisional Assessment, Scrutiny of Returns, Assessment of non-filers of Returns, Assessment of Unregistered person, summary assessment in certain special cases, Audit by tax authorities, Special Audit.
<b>4</b>	<b>Custom Act - I</b>
	Introduction to customs law including Constitutional aspects Levy of and exemptions from customs duties – All provisions including application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty Types of customs duties Classification and valuation of imported and export goods
<b>5</b>	<b>Custom Act - II</b>
	Import and Export Procedures – All import and export procedures including special procedures relating to baggage, goods imported or exported by post, stores Provisions relating to coastal goods and vessels carrying coastal goods Warehousing and Drawback
<b>6</b>	<b>Foreign Trade Policy</b>
	Introduction to FTP – legislation governing FTP, salient features of an FTP, Foreign Trade Policy 2015- 20, administration of FTP, contents of FTP, scope of FTP. Provision related to import and export of goods Basic concepts relating to export promotion schemes provided under FTP – Duty Exemption & remission Schemes, Duty Free Import Authorization Scheme, Reward scheme, Export Promotion Capital Goods Scheme, EOU, STP, BTP AND EHTP scheme.



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Sr. No.	Modules / Units
<b>1</b>	<b>Portfolio Management – An Introduction &amp; Process</b>
	Investment - Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management. Investment Environment in India and factors conducive for investment in India. Portfolio Analysis – Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk – Return Trade off. Portfolio Selection – Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz Model, Measuring Security Return and Portfolio Return and Risk under Single Index Model and Multi Index Model.
<b>2</b>	<b>Portfolio Management – Valuation</b>
	Portfolio Revision – Meaning, Need, Constraints and Strategies. Portfolio Evaluation – Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance.
<b>3</b>	<b>Fundamental Analysis</b>
	Economy Analysis – Meaning, Framework, Economic Analysis, Forecasting, Barometric or Indicator Approach, Econometric Model Building and Opportunistic Model Building. Industry Analysis – Concept of Analysis, Industry Life Cycle, Industry Characteristics Company Analysis – Financial Statements, Analysis of Financial Statements, (Practical questions on Debt equity ratios, total debt ratio, proprietary ratios, interest coverage ratio, Profitability ratios related to sales, investment and equity shares Efficiency or Activity Ratios) and Assessment of risk ( Leverages)
<b>4</b>	<b>Technical Analysis</b>
	Dow Theory Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart, Japanese Candlestick Chart, Trends and Trend Reversals, Chart Patterns, Support and Resistance, Reversal Patterns, Continuation Patterns and Elliot Wave Theory Mathematical Indicators – Calculation of Moving Averages (Simple and Exponential Moving Average), Oscillators and Relative Strength Index Market Indicators Fundamental Analysis V/s Technical Analysis



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Sr. No.	Modules / Units
5	<b>Efficient Market Theory &amp; CAPM</b>
	<p>Random Walk Theory</p> <p>The Efficient Market Hypothesis</p> <p>Forms of Market Efficiency</p> <p>Competitive Market Hypothesis</p> <p>CAPM – Fundamental Notions of Portfolio Theory, Assumption of CAPM, Efficient Frontier with Riskless Lending and Borrowing, Capital Market Line, Security Market Line and Pricing of Securities with CAPM.</p> <p>Arbitrage Pricing Theory (APT) – The Return Generating Model, Factors Affecting Stock Return, Expected Return on Stock, APT V/s CAPM.</p>



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***Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester VI  
with effect from the Academic Year 2018-2019***

***1. Elective Courses (EC)***

**5. Management Control Systems**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Developments in Management Accounting and Control Systems	08
02	Financial Goal Setting	12
03	Responsibility Centres	15
04	Transfer Pricing	15
05	Inflation Accounting	10
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>Developments in Management Accounting and Control Systems</b>
	<p>–Introduction- The Modern economic environment, Traditional production processes, The background to change, The new manufacturing computer-aided design, Computer-aided manufacturing, Computer-integrated manufacturing, Flexible manufacturing systems, Value chain, Production operations systems and Management strategies, Material requirements planning, Manufacturing Resources Planning, Optimised Production Technology (OPT), ERP, CRM and SCM Just-in-time concept , Total Quality Management (TQM) and Synchronous Manufacturing.</p> <p>Control in special sectors: Scrap Control, Control of R &amp; D – Project Control, Administrative Cost Control and the emphasis on continuous improvement.</p>
<b>2</b>	<b>Financial Goal Setting</b>
	<p>Analysis of Incremental ROI, Sensitivity Analysis, Developing Financial Goals along Organizational Hierarchy.</p> <p>Concept and Technique of Responsibility Budgeting - Analytical framework for Developing Responsibility Budgets - Integrating Responsibility Budgets Integrating Responsibility Budgeting with MBO System.</p>
<b>3</b>	<b>Responsibility Centres</b>
	<p>Introduction to Cost, Revenue, Profit and Investment Centres, Reporting of Responsibility Centre.</p> <p>Performance Measures -Investment Centres/Strategic Business Units, Return on Investment, The problems with ROI and Residual income (RI)</p>
<b>4</b>	<b>Transfer Pricing</b>
	<p>Introduction - Aims and Features, General rules, Cost-based prices, Market-based prices, Marginal cost, Dual pricing, Profit-maximising transfer prices, Negotiated transfer prices and other behavioural considerations</p>
<b>5</b>	<b>Inflation Accounting</b>
	<p>Introduction - Need, Brief History, Methods of Inflation Accounting (Current Purchasing Power and Current Cost Accounting), Inflation Accounting and Corporate Taxation. Financial Reporting to Management under conditions of change in price level.</p>



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**Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester VI  
with effect from the Academic Year 2018-2019**

**1. Elective Courses (EC)**

**6. Economics Paper – III (Indian Economy)**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
01	Introduction Agricultural Sector	15
02	Industrial Sector	15
03	Service Sector and External Sector	15
04	Money and Banking	15
Total		60



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Sr. No.	Modules / Units
<b>1</b>	<b>Introduction Agricultural Sector</b>
	<p>Introduction</p> <p>Demographic features- Poverty, Income inequality and Unemployment</p> <p>Urbanization and its effects</p> <p>Agricultural Sector</p> <p>Institutional Structure- Land reforms in India</p> <p>Technological changes in agriculture</p> <p>Agricultural pricing and agricultural finance</p> <p>Agricultural marketing</p> <p>National agricultural policy</p>
<b>2</b>	<b>Industrial Sector</b>
	<p>Growth and pattern of industrialization</p> <p>Industrial Policy of 1991. Public sector enterprises and disinvestment policy</p> <p>Small scale sector- problems and prospects</p>
<b>3</b>	<b>Service Sector and External Sector</b>
	<p>Service Sector</p> <p>Nature and scope of service industry</p> <p>Recent trends in Banking industry, Insurance Industry, Healthcare Industry and Tourism Industry</p> <p>External Sector</p> <p>Structure and directions of Foreign trade</p> <p>India's Balance of payments since 1991</p> <p>FDI, foreign capital and transnational companies in India. Role and impact of SAARC, ASEAN and WTO</p>
<b>4</b>	<b>Money and Banking</b>
	<p>Money market and its features</p> <p>Monetary policy of RBI</p> <p>Progress of commercial banking in India</p> <p>Development of capital markets</p> <p>SEBI and its functions</p>



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***Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester VI  
with effect from the Academic Year 2018-2019***

***2. Core Courses (EC)***

**1. Financial Accounting – VII**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Final Account for Electricity Company	15
02	Final Accounts for Co-Operative Society: (Co-Operative Housing Society and Consumer Co-Operative Society)	15
03	Investment Accounting (w.r.t. Accounting Standard - 13)	10
04	Mutual Fund	08
05	Introduction to IFRS and Indian Accounting Standards	12
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>Final Account for Electricity Company</b>
	<p>Final Accounts as per Double Account System</p> <ul style="list-style-type: none"> <li>• Final Accounts as per Electricity Rules</li> <li>• Receipt &amp; Expenditure on Capital Account</li> <li>• General Balance Sheet</li> <li>• Contingency Reserve</li> </ul> <p>Disposal of Surplus (As per Electricity Rules): Norms regarding Disposal of Surplus Replacement of Assets Simple practical problems</p>
<b>2</b>	<b>Final Accounts for Co-Operative Society (Co-Operative Housing Society and Consumer Co-Operative Society)</b>
	<p>Provisions of Maharashtra State Co-Operative Societies Act and rules. Accounting provisions including appropriation to various funds Format of Final Accounts – Form N Simple practical problems on preparation of final accounts of a Co-Operative housing society &amp; Consumer Co-Operative Society</p>
<b>3</b>	<b>Investment Accounting (w.r.t. Accounting Standard- 13)</b>
	<p>For shares (variable income bearing securities) For debentures/Preference. shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage). Columnar format for investment account.</p>
<b>4</b>	<b>Mutual Fund</b>
	<p>Introduction, Historical Background SEBI Guidelines, Organisation, NAC Scheme, Types of Mutual Fund Schemes, , FOF Scheme, Load or No-Load Scheme, Investment Valuation norms, Pricing of units, Contents of Balance sheet and revenue Account, Evaluation of mutual funds, Disposal of Investments, Recognition of Income, Accounting policies and entries.</p>
<b>5</b>	<b>Introduction to IFRS</b>
	<p><b>Accounting standards:</b> Role/objectives of accounting standards, Development of accounting standards in India - Requirements of international accounting standards - International organizations engaged in accounting harmonization - IASB - FASB - Role of IASB in developing IFRS, Applicability, Interpretation, Scope and compliance of Accounting Standards <b>Indian Accounting standards (Ind AS) :</b> Introduction, Road map, First time adaptation of Indian Accounting Standard, Conceptual framework <b>Comparison of Ind AS, IFRS and AS</b> <b>IFRS :</b> Introduction, scope Purpose &amp; Objective of financial statement-its Frame work-its assumption, characteristics, element, recognition &amp; measurement., first time adoption of IFRS Convergence of Ind-As and IFRS</p>



**Revised Syllabus of Courses of B.Com.(Accounting and Finance)**  
**Programme at Semester VI**  
**with effect from the Academic Year 2018-2019**

**Reference Books**

<b>Reference Books</b>
<b>Elective Courses (EC)</b>
<b>Cost Accounting- IV</b>
<ul style="list-style-type: none"> <li>• Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi</li> <li>• Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi</li> <li>• Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta</li> <li>• Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi</li> <li>• Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana</li> <li>• Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> </ul>
<b>Financial Management - III</b>
<ul style="list-style-type: none"> <li>• Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi</li> <li>• Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi</li> <li>• Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi</li> <li>• Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi</li> <li>• Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi</li> <li>• Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi</li> <li>• Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi</li> <li>• Financial Management by C. Paramasivan &amp; T. Subramanian</li> <li>• Financial Management by IM Pandey</li> <li>• Financial Management by Ravi Kishor</li> <li>• Financial Management by Khan &amp; Jain</li> </ul>
<b>Taxation - Indirect Taxes - III</b>
<ul style="list-style-type: none"> <li>• Indirect Taxes: Law and Practice by V.S. Datey, Taxmann</li> <li>• Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi</li> <li>• GST Law &amp; practice with Customs &amp; FTP by V.S. Datey, Taxmann</li> <li>• GST by V.S. Datey, Taxmann</li> <li>• GST &amp; customs Law by K.M. Bansal, University Edition</li> <li>• GST Law &amp; practice with Customs &amp; FTP by Vineet Sodhani, Snow White Publications</li> <li>• GST Law &amp; practice with Customs &amp; FTP by Sanjiv Agarwal, Snow White Publications</li> <li>• Indirect taxes (Containing GST, Customs &amp; FTP) by MOhd. Rafi, Bharat Publications</li> </ul>
<b>Security Analysis And Portfolio Management</b>
<ul style="list-style-type: none"> <li>• Blake, David 1992, Financial Market Analysis, McGraw Hill London</li> <li>• Francis J.C Investments, Analysis and Management McGraw Hill New York.</li> <li>• Pistolesse Clifford Using Technical Analysis Vision Books</li> <li>• Reilly Frank K and Keith Brown Investment Analysis and Portfolio Management.</li> </ul>



## Reference Books

### Management Control Systems

- Anthony & Govindrajana - Management Control Systems (TATA McGraw Hill), 12th Edition, 2006.
- Bob Scarlett - Management Accounting and Performance Evaluation, Oxford Press, 2006 Edition
- Maciarillo & Kirby - Management Control Systems (Prentice Hall India), 2th Edition

### Economics

- Indian Economic Survey Reports (Annual), Ministry of Finance, Government of India
- Indian Economy by Misra and Puri, Himalaya Publishing House - Delhi
- Gaurav Dutt & Ashwini Mahajan, (2016) Indian Economy, S.Chand & company PVT LTD New Delhi
- A.N. Agarwal - Indian Economy problems of Development and Planning New Age International Publisher
- Ruddar Datt K.P.M Sundharam - Indian Economy S. Chand E-co LTD. Delhi

### Core Courses (CC)

#### Financial Accounting - VII

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- Compendium of Statement and Standard of Accounting, ICAI
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi



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# University of Mumbai



## B.Com. (Accounting and Finance) Programme

### Guidelines for Project Work at

## Third Year Semester VI

### Under Choice Based Credit, Grading and Semester System

*(To be implemented from Academic Year 2018-2019)*

**Board of Studies-in-Accountancy**



*Board of Studies-in-Accountancy, University of Mumbai*

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## Introduction

Inclusion of project work in the course curriculum of the B.Com. (Accounting & Finance) programme is one of the ambitious aspects in the programme structure. The main objective of inclusion of project work is to inculcate the element of research analyse and scientific temperament challenging the potential of learner as regards to his/ her eager to enquire and ability to interpret particular aspect of the study. It is expected that the guiding teacher should undertake the counselling sessions and make the awareness among the learners about the methodology of formulation, preparation and evaluation pattern of the project work.

- There are two modes of preparation of project work
  1. Project work based on research methodology in the study area
  2. Project work based on internship in the study area

## Guidelines for preparation of Project Work

### **1. General guidelines for preparation of project work based on Research Methodology**

- The project topic may be undertaken in any area of Elective Courses.
- Each of the learner has to undertake a Project individually under the supervision of a teacher-guide.
- The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.
- University/college shall allot a guiding teacher for guidance to the students based on her / his specialization.
- The project report shall be prepared as per the broad guidelines given below:
  - Font type: Times New Roman
  - Font size: 12-For content, 14-for Title
  - Line Space : 1.5-for content and 1-for in table work
  - Paper Size: A4
  - Margin : in Left-1.5, Up-Down-Right-1
  - The Project Report shall be bounded.
  - The project report should be 80 to 100 pages



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## Format

*1<sup>st</sup> page (Main Page)*

*Title of the problem of the Project*

A Project Submitted to  
University of Mumbai for partial completion of the degree of  
Bachelor in Commerce (Accounting and Finance)  
Under the Faculty of Commerce

By

*Name of the Learner*

Under the Guidance of

*Name of the Guiding Teacher*

*Name and address of the College*

*Month and Year*

*2<sup>nd</sup> Page*

*This page to be repeated on 2<sup>nd</sup> page (i.e. inside after main page)*

Board of Studies-in-Accountancy, University of Mumbai



*Jaymal*  
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Chhatrapati Shivaji Maharaj Vastu Sangrahalaya  
42 College of Arts & Commerce

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## Index

Chapter No. 1	Title of the Chapter	Page No.
(sub point 1.1, 1.1.1, .... And so on)		
Chapter No. 2	Title of the Chapter	
Chapter No. 3	Title of the Chapter	
Chapter No. 4	Title of the Chapter	
Chapter No. 5	Title of the Chapter	

**List of tables, if any, with page numbers.**

**List of Graphs, if any, with page numbers.**

**List of Appendix, if any, with page numbers.**

**Abbreviations used:**



Jaymabab

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Rajasthan Sahitya Akademi, Jaipur, India

Changsheng's Core Value

### CI Arts & Commerce

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*Board of Studies-in-Accountancy, University of Mumbai*

## **Structure to be followed to maintain the uniformity in formulation and presentation of Project Work**

*(Model Structure of the Project Work)*

- **Chapter No. 1: Introduction**

In this chapter Selection and relevance of the problem, historical background of the problem, brief profile of the study area, definition/s of related aspects, characteristics, different concepts pertaining to the problem etc can be incorporated by the learner.

- **Chapter No. 2: Research Methodology**

This chapter will include Objectives, Hypothesis, Scope of the study, limitations of the study, significance of the study, Selection of the problem, Sample size, Data collection, Tabulation of data, Techniques and tools to be used, etc can be incorporated by the learner.

- **Chapter No. 3: Literature Review**

This chapter will provide information about studies done on the respective issue. This would specify how the study undertaken is relevant and contribute for value addition in information/ knowledge/ application of study area which ultimately helps the learner to undertake further study on same issue.

- **Chapter No. 4: Data Analysis, Interpretation and Presentation**

This chapter is the core part of the study. The analysis pertaining to collected data will be done by the learner. The application of selected tools or techniques will be used to arrive at findings. In this, table of information's, presentation of graphs etc. can be provided with interpretation by the learner.

- **Chapter No. 5: Conclusions and Suggestions**

In this chapter of project work, findings of work will be covered and suggestion will be enlisted to validate the objectives and hypotheses.

*Note: If required more chapters of data analysis can be added.*

- **Bibliography**
- **Appendix**



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*On separate page*

*Name and address of the college*

## ***Certificate***

This is to certify that Ms/Mr \_\_\_\_\_ has worked and duly completed her/his Project Work for the degree of Bachelor in Commerce (Accounting & Finance) under the Faculty of Commerce in the subject of \_\_\_\_\_ and her/his project is entitled, “ \_\_\_\_\_ *Title of the Project* \_\_\_\_\_ ” under my supervision.

I further certify that the entire work has been done by the learner under my guidance and that no part of it has been submitted previously for any Degree or Diploma of any University.

It is her/ his own work and facts reported by her/his personal findings and investigations.

*Seal of the  
College*

Name and Signature of  
Guiding Teacher

Date of submission:



*Jayraj*  
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## ***Declaration by learner***

I the undersigned Miss / Mr.                     Name of the learner                     here by,  
declare that the work embodied in this project work titled “                      
                    Title of the Project                    ”,

forms my own contribution to the research work carried out under the guidance of  
                    Name of the guiding teacher                     is a result of my own research work and has  
not been previously submitted to any other University for any other Degree/ Diploma  
to this or any other University.

Wherever reference has been made to previous works of others, it has been clearly  
indicated as such and included in the bibliography.

I, here by further declare that all information of this document has been obtained and  
presented in accordance with academic rules and ethical conduct.

Name and Signature of the learner

Certified by

Name and signature of the Guiding Teacher



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Chandigarh Sahi College  
Of Arts & Commerce

*On separate page*

## **Acknowledgment**

*(Model structure of the acknowledgement)*

To list who all have helped me is difficult because they are so numerous and the depth is so enormous.

I would like to acknowledge the following as being idealistic channels and fresh dimensions in the completion of this project.

I take this opportunity to thank the **University of Mumbai** for giving me chance to do this project.

I would like to thank my **Principal**, \_\_\_\_\_ for providing the necessary facilities required for completion of this project.

I take this opportunity to thank our **Coordinator** \_\_\_\_\_, for her moral support and guidance.

I would also like to express my sincere gratitude towards my project guide \_\_\_\_\_ whose guidance and care made the project successful.

I would like to thank my **College Library**, for having provided various reference books and magazines related to my project.

Lastly, I would like to thank each and every person who directly or indirectly helped me in the completion of the project especially **my Parents and Peers** who supported me throughout my project.



*Jayant*

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## 2. Guidelines for Internship based project work

- Minimum 20 days/ 100 hours of Internship with an Organisation/ NGO/ Charitable Organisation/ Private firm.
- The theme of the internship should be based on any study area of the elective courses
- Experience Certificate is Mandatory
- A project report has to be brief in content and must include the following aspects:
  - **Executive Summary:**  
A bird's eye view of your entire presentation has to be precisely offered under this category.
  - **Introduction on the Company:**  
A Concise representation of company/ organization defining its scope, products/ services and its SWOT analysis.
  - **Statement and Objectives:**  
The mission and vision of the organization need to be stated enshrining its broad strategies.
  - **Your Role in the Organisation during the internship:**  
The key aspects handled, the department under which you were deployed and brief summary report duly acknowledged by the reporting head.
  - **Challenges:**  
The challenges confronted while churning out theoretical knowledge into practical world.
  - **Conclusion:**  
A brief overview of your experience and suggestions to bridge the gap between theory and practice.
- The project report based on internship shall be prepared as per the broad guidelines given below:
  - Font type: Times New Roman
  - Font size: 12-For content, 14-for Title
  - Line Space : 1.5-for content and 1-for in table work
  - Paper Size: A4
  - Margin : in Left-1.5, Up-Down-Right-1
  - The Project Report shall be bounded.
  - The project report should be of minimum 50 pages

## Evaluation pattern of the project work

The Project Report shall be evaluated in two stages viz.	
• <b>Evaluation of Project Report (Bound Copy)</b>	<b>60 Marks</b>
▪ Introduction and other areas covered	20 Marks
▪ Research Methodology, Presentation, Analysis and interpretation of data	30 Marks
▪ Conclusion & Recommendations	10 Marks
• <b>Conduct of Viva-voce</b>	<b>40 Marks</b>
▪ In the course of Viva-voce, the questions may be asked such as importance / relevance of the study, objective of the study, methodology of the study/ mode of Enquiry (question responses)	10 Marks
▪ Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study	20 Marks
▪ Overall Impression (including Communication Skill)	10 Marks

**Note:**

- *The guiding teacher along with the external evaluator appointed by the University/ College for the evaluation of project shall conduct the viva-voce examination as per the evaluation pattern*

## Passing Standard

- Minimum of Grade E in the project component
- In case of failing in the project work, the same project can be revised for ATKT examination.
- Absence of student for viva voce: If any student fails to appear for the viva voce on the date and time fixed by the department such student shall appear for the viva voce on the date and time fixed by the Department, such student shall appear for the viva voce only along with students of the next batch.



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*Jaymukhi*

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Rajasthani Saraf Education Trust  
Rajasthani Saraf College  
Of Arts & Commerce

**Revised Syllabus of Courses of B.Com. (Accounting and Finance) Programme  
at Semester V and VI  
with effect from the Academic Year 2018-2019**

**Scheme of Evaluation**

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

**A) Internal Assessment: 25 %**

**Question Paper Pattern  
(Internal Assessment- Courses without Practical Courses)**

Sr. No.	Particular	Marks
1	<b>One class test (20 Marks)</b>	
	Match the Column/ Fill in the Blanks/ Multiple Choice Questions (½ Mark each)	05 Marks
	Answer in One or Two Lines (Concept based Questions) (01 Mark each)	05 Marks
	Answer in Brief (Attempt Any Two of the Three) (05 Marks each)	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

**B) Semester End Examination: 75 %**

- i) Duration: The examination shall be of 2 ½ Hours duration
- ii) Theory question paper pattern
  - There shall be five questions each of 15 marks.
  - All questions shall be compulsory with internal choice within the questions.
  - Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.

**(Detail question paper pattern has been given separately)**

**❖ Passing Standard**

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

**Board of Studies-in-Accountancy, University of Mumbai**

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## Question Paper Pattern (Practical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 1/2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A. Sub Questions to be asked 10 and to be answered any 08 B. Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question <b>OR</b>	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question <b>OR</b>	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question <b>OR</b>	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions <b>OR</b>	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

**Note:**

*Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.*

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## Question Paper Pattern (Theoretical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 1/2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	A) Theory questions B) Theory questions <b>OR</b>	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

**Note:**

Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks.



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**UNIVERSITY OF MUMBAI**

No. UG/89 of 2018-19

**CIRCULAR:-**

Attention of the Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty is invited to this office Circular No. UG/21 of 2016-17, dated 30<sup>th</sup> June, 2016 relating to syllabus of Bachelor of Management Studies (B.M.S.) degree course.

Their attention is also invited to University Circular No. UG/109 of 2016-17 dated 25<sup>th</sup> October, 2016 for F.Y.B.M.S. ( Sem. I & II) and University Circular No. UG/261 of 2017-18 dated 23<sup>rd</sup> October, 2017 for S.Y. B.M.S. (Sem. III & IV) respectively.

They are hereby informed that the recommendations made by the Board of Studies in Business Management at its meeting held on 28<sup>th</sup> February, 2018 have been accepted by the Academic Council at its meeting held on 5<sup>th</sup> May, 2018 vide item No. 4.44 and that in accordance therewith, the revised syllabus as per the (CBCS) for the T.Y.B.M.S. (Sem. V & VI), has been brought into force with effect from the academic year 2018-19, accordingly. (The same is available on the University's website [www.mu.ac.in](http://www.mu.ac.in)).

MUMBAI-400 032

24<sup>th</sup> July, 2018.

To

The Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty. (Circular No. UG/334 of 2017-18 dated 9<sup>th</sup> January, 2018.)

A.C./4.44/05/05/2018

\*\*\*\*\*

No. UG/89 -A of 2018

MUMBAI-400 032

24<sup>th</sup> July, 2018

Copy forwarded with Compliments for information to:-

- 1) The I/c Dean, Faculty of Commerce & Management,
- 2) The Director, Board of Examinations and Evaluation,
- 3) The Director, Board of Students Development,
- 4) The Professor-in-Charge, Institute of Distance and Open Learning (IDOL),
- 5) The Co-Ordinator, University Computerization Centre,

(Dr. Dinesh Kamble)  
I/c REGISTRAR



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Of Arts & Commerce

# University of Mumbai



**Revised Syllabus  
and  
Question Paper Pattern  
of Courses  
of  
Bachelor of Management Studies  
(BMS) Programme at  
Third Year  
*Semester V and VI***

**Under Choice Based Credit, Grading and  
Semester System**

***(To be implemented from Academic Year- 2018-2019)***  
***Board of Studies-in-Business Management, University of Mumbai***



# Bachelor of Management Studies (BMS) Programme

## Under Choice Based Credit, Grading and Semester System

### TYBMS

(To be implemented from Academic Year- 2018-2019)

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
1,2,3 & 4	*Any four courses from the following list of the courses	<b>12</b>	1,2,3 & 4	**Any four courses from the following list of the courses	<b>12</b>
<b>2</b>	<b>Core Course (CC)</b>		<b>2</b>	<b>Core Course (CC)</b>	
5	Logistics & Supply Chain Management	<b>04</b>	5	Operation Research	<b>04</b>
<b>3</b>	<b>Ability Enhancement Course (AEC)</b>		<b>3</b>	<b>Ability Enhancement Course (AEC)</b>	
6	Corporate Communication & Public Relations	<b>04</b>	6	Project Work	<b>04</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

✓ **Note:** Project work is considered as a special course involving application of knowledge in solving/analysing/exploring a real life situation/ difficult problem. Project work would be of 04 credits. A project work may be undertaken in any area of Elective Courses/ study area selected

<b>*List of group of Elective Courses(EC) for Semester V (Any Four)</b>		<b>** List of group of Elective Courses(EC) for Semester VI (Any Four)</b>	
<b>Group A: Finance Electives</b>			
1	Investment Analysis& Portfolio Management	1	International Finance
2	Commodity & Derivatives Market	2	Innovative Financial Services
3	Wealth Management	3	Project Management
4	Financial Accounting	4	Strategic Financial Management
5	Risk Management	5	Financing Rural Development
6	Direct Taxes	6	Indirect Taxes
<b>Group B:Marketing Electives</b>			
1	Services Marketing	1	Brand Management
2	E-Commerce & Digital Marketing	2	Retail Management
3	Sales & Distribution Management	3	International Marketing
4	Customer Relationship Management	4	Media Planning & Management
5	Industrial Marketing	5	Sports Marketing
6	Strategic Marketing Management	6	Marketing of Non Profit Organisation
<b>Group C: Human Resource Electives</b>			
1	Finance for HR Professionals & Compensation Management	1	HRM in Global Perspective
2	Strategic Human Resource Management & HR Policies	2	Organisational Development
3	Performance Management & Career Planning	3	HRM in Service Sector Management
4	Industrial Relations	4	Workforce Diversity
5	Talent & Competency Management	5	Human Resource Accounting & Audit
6	Stress Management	6	Indian Ethos in Management

**Note:** Group selected in Semester III will continue in Semester V & Semester VI

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**Bachelor of Management Studies (BMS)**  
**Programme**  
*Under Choice Based Credit, Grading and Semester System*  
**Course Structure**  
*(To be implemented from Academic Year- 2018-2019)*  
**Semester V**

No. of Courses	Semester V	Credits
<b>1</b>	<b>Elective Courses (EC)</b>	
1,2,3 & 4	*Any four courses from the following list of the courses	<b>12</b>
<b>2</b>	<b>Core Course (CC)</b>	
5	Logistics & Supply Chain Management	<b>04</b>
<b>3</b>	<b>Ability Enhancement Course (AEC)</b>	
6	Corporate Communication & Public Relations	<b>04</b>
<b>Total Credits</b>		<b>20</b>

<b>*List of group of Elective Courses(EC)for Semester V (Any Four)</b>	
<b>Group A: Finance Electives</b>	
1	Investment Analysis & Portfolio Management
2	Commodity & Derivatives Market
3	Wealth Management
4	Financial Accounting
5	Risk Management
6	Direct Taxes
<b>Group B: Marketing Electives</b>	
1	Services Marketing
2	E-Commerce & Digital Marketing
3	Sales & Distribution Management
4	Customer Relationship Management
5	Industrial Marketing
6	Strategic Marketing Management
<b>Group C: Human Resource Electives</b>	
1	Finance for HR Professionals & Compensation Management
2	Strategic Human Resource Management & HR Policies
3	Performance Management & Career Planning
4	Industrial Relations
5	Talent & Competency Management
6	Stress Management



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***Elective Courses (EC)  
Group A: Finance Electives***

**1. Investment Analysis and Portfolio Management**

***Modules at a Glance***

SN	Modules	No. of Lectures
1	Introduction to Investment Environment	15
2	Risk - Return Relationship	15
3	Portfolio Management and Security Analysis	15
4	Theories, Capital Asset Pricing Model and Portfolio Performance Measurement	15
Total		60

***Objectives***

SN	Objectives
1	To acquaint the learners with various concepts of finance
2	To understand the terms which are often confronted while reading newspaper, magazines etc for better correlation with the practical world
3	To understand various models and techniques of security and portfolio analysis

SN	Modules/ Units
1	<b>Introduction to Investment Environment</b>
	<p>a) <b>Introduction to Investment Environment</b></p> <ul style="list-style-type: none"> <li>• Introduction, Investment Process, Criteria for Investment, Types of Investors, Investment V/s Speculation V/s Gambling, Investment Avenues, Factors Influencing Selection of Investment Alternatives</li> </ul> <p>b) <b>Capital Market in India</b></p> <ul style="list-style-type: none"> <li>• Introduction, Concepts of Investment Banks its Role and Functions, Stock Market Index, The NASDAQ, SDL, NSDL, Benefits of Depository Settlement, Online Share Trading and its Advantages, Concepts of Small cap, Large cap, Midcap and Penny stocks</li> </ul>
2	<b>Risk - Return Relationship</b>
	<p>a) Meaning, Types of Risk- Systematic and Unsystematic risk, Measurement of Beta, Standard Deviation, Variance, Reduction of Risk through Diversification. Practical Problems on Calculation of Standard Deviation, Variance and Beta.</p>
3	<b>Portfolio Management and Security Analysis</b>
	<p>a) <b>Portfolio Management:</b></p> <ul style="list-style-type: none"> <li>• Meaning and Concept, Portfolio Management Process, Objectives, Basic Principles, Factors affecting Investment Decisions in Portfolio Management, Portfolio Strategy Mix.</li> </ul> <p>b) <b>Security Analysis:</b></p> <ul style="list-style-type: none"> <li>• Fundamental Analysis, Economic Analysis, Industry Analysis, Company Analysis, Technical Analysis - Basic Principles of Technical Analysis., Uses of Charts: Line Chart, Bar Chart, Candlestick Chart, Mathematical Indicators: Moving Averages, Oscillators.</li> </ul>
4	<b>Theories, Capital Asset Pricing Model and Portfolio Performance Measurement</b>
	<p>a) <b>Theories:</b></p> <ul style="list-style-type: none"> <li>• Dow Jones Theory, Elloit Wave Theory, Efficient Market Theory</li> </ul> <p>b) <b>Capital Asset Pricing Model:</b></p> <ul style="list-style-type: none"> <li>• Assumptions of CAPM, CAPM Equation, Capital Market Line, Security Market Line</li> </ul> <p>c) <b>Portfolio Performance Measurement:</b></p> <ul style="list-style-type: none"> <li>• Meaning of Portfolio Evaluation, Sharpe's Ratio (Basic Problems), Treynor's Ratio (Basic Problems), Jensen's Differential Returns (Basic Problems)</li> </ul>



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***Elective Courses (EC)  
Group A: Finance Electives***

**2. Commodity and Derivatives Market**

***Modules at a Glance***

SN	Modules	No. of Lectures
1	Introduction to Commodities Market and Derivatives Market	15
2	Futures and Hedging	15
3	Options and Option Pricing Models	15
4	Trading, Clearing & Settlement In Derivatives Market and Types of Risk	15
Total		60

***Objectives***

SN	Objectives
1	To understand the concepts related to Commodities and Derivatives market
2	To study the various aspects related to options and futures
3	To acquaint learners with the trading, clearing and settlement mechanism in derivatives market.

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SN	Modules/ Units
1	<b>Introduction to Commodities Market and Derivatives Market</b>
	<p><b>a) Introduction to Commodities Market :</b></p> <ul style="list-style-type: none"> <li>Meaning, History &amp; Origin, Types of Commodities Traded, Structure of Commodities Market in India, Participants in Commodities Market, Trading in Commodities in India (Cash &amp; Derivative Segment), Commodity Exchanges in India &amp; Abroad, Reasons for Investing in Commodities</li> </ul> <p><b>b) Introduction to Derivatives Market:</b></p> <ul style="list-style-type: none"> <li>Meaning, History &amp; Origin, Elements of a Derivative Contract, Factors Driving Growth of Derivatives Market, Types of Derivatives, Types of Underlying Assets, Participants in Derivatives Market, Advantages &amp; Disadvantages of Trading in Derivatives Market, Current Volumes of Derivative Trade in India, Difference between Forwards &amp; Futures.</li> </ul>
2	<b>Futures and Hedging</b>
	<p><b>a) Futures:</b></p> <ul style="list-style-type: none"> <li>Futures Contract Specification, Terminologies, Concept of Convergence, Relationship between Futures Price &amp; Expected Spot Price, Basis &amp; Basis Risk, Pricing of Futures Contract, Cost of Carry Model</li> </ul> <p><b>b) Hedging:</b></p> <ul style="list-style-type: none"> <li>Speculation &amp; Arbitrage using Futures, Long Hedge – Short Hedge, Cash &amp; Carry Arbitrage, Reverse Cash &amp; Carry Arbitrage, Payoff Charts &amp; Diagrams for Futures Contract, Perfect &amp; Imperfect Hedge</li> </ul>
3	<b>Options and Option Pricing Models</b>
	<p><b>a) Options:</b></p> <ul style="list-style-type: none"> <li>Options Contract Specifications, Terminologies, Call Option, Put Option, Difference between Futures &amp; Options, Trading of Options, Valuation of Options Contract, Factors affecting Option Premium, Payoff Charts &amp; Diagrams for Options Contract, Basic Understanding of Option Strategies</li> </ul> <p><b>b) Options Pricing Models:</b></p> <ul style="list-style-type: none"> <li>Binomial Option Pricing Model, Black - Scholes Option Pricing Model</li> </ul>
4	<b>Trading, Clearing &amp; Settlement In Derivatives Market and Types of Risk</b>
	<p><b>a) Trading, Clearing &amp; Settlement In Derivatives Market:</b></p> <ul style="list-style-type: none"> <li>Meaning and Concept, SEBI Guidelines, Trading Mechanism – Types of Orders, Clearing Mechanism – NSCCL – its Objectives &amp; Functions, Settlement Mechanism – Types of Settlement</li> </ul> <p><b>b) Types of Risk:</b></p> <ul style="list-style-type: none"> <li>Value at Risk, Methods of calculating VaR, Risk Management Measures, Types of Margins, SPAN Margin</li> </ul>





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***Elective Courses (EC)  
Group A: Finance Electives***

***3. Wealth Management***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction	15
2	Insurance Planning and Investment Planning	15
3	Financial Mathematics/ Tax and Estate Planning	15
4	Retirement Planning/ Income Streams & Tax Savings Schemes	15
<b>Total</b>		<b>60</b>

***Objectives***

<b>SN</b>	<b>Objectives</b>
1	To provide an overview of various aspects related to wealth management
2	To study the relevance and importance of Insurance in wealth management
3	To acquaint the learners with issues related to taxation in wealth management
4	To understand various components of retirement planning

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SN	Modules/ Units
1	<b>Introduction</b>
	<p><b>a) Introduction To Wealth Management:</b></p> <ul style="list-style-type: none"> <li>Meaning of WM, Scope of WM, Components of WM, Process of WM, WM Needs &amp; Expectation of Clients, Code of Ethics for Wealth Manager</li> </ul> <p><b>b) Personal Financial Statement Analysis:</b></p> <ul style="list-style-type: none"> <li>Financial Literacy, Financial Goals and Planning, Cash Flow Analysis, Building Financial Plans, Life Cycle Management.</li> </ul> <p><b>c) Economic Environment Analysis:</b></p> <ul style="list-style-type: none"> <li>Interest Rate, Yield Curves, Real Return, Key Indicators-Leading, Lagging, Concurrent</li> </ul>
2	<b>Insurance Planning and Investment Planning</b>
	<p><b>a) Insurance Planning:</b></p> <ul style="list-style-type: none"> <li>Meaning, Basic Principles of Insurance, Functions and Characteristics of Insurance, Rights and Responsibilities of Insurer and Insured, Types of life Insurance Policies, Types of General Insurance Policies, Health Insurance – Mediciam – Calculation of Human Life Value - Belth Method/CPT</li> </ul> <p><b>b) Investment Planning:</b></p> <ul style="list-style-type: none"> <li>Types of Investment Risk, Risk Profiling of Investors &amp; Asset Allocation (Life Cycle Model), Asset Allocation Strategies(Strategic, Tactical, Life-Cycle based), Goal-based Financial Planning, Active &amp; Passive Investment Strategies</li> </ul>
3	<b>Financial Mathematics/ Tax and Estate Planning</b>
	<p><b>a) Financial Mathematics:</b></p> <ul style="list-style-type: none"> <li>Calculation of Returns (CAGR ,Post-tax Returns etc.), Total Assets, Net Worth Calculations, Financial Ratios</li> </ul> <p><b>b) Tax and Estate Planning:</b></p> <ul style="list-style-type: none"> <li>Tax Planning Concepts, Assessment Year, Financial Year, Income Tax Slabs, TDS, Advance Tax, LTCG, STCG, Carry Forward &amp; Set-off, Estate Planning Concepts –Types of Will – Requirements of a Valid Will– Trust – Deductions - Exemptions</li> </ul>
4	<b>Retirement Planning/ Income Streams &amp; Tax Savings Schemes</b>
	<p><b>a) Retirement Planning:</b></p> <ul style="list-style-type: none"> <li>Understanding of different Salary Components, Introduction to Retirement Planning, Purpose &amp; Need, Life Cycle Planning, Financial Objectives in Retirement Planning, Wealth Creation (Factors and Principles), Retirement (Evaluation &amp; Planning), Pre &amp; Post-Retirement Strategies - Tax Treatment</li> </ul> <p><b>b) Income Streams &amp; Tax Savings Schemes:</b></p> <ul style="list-style-type: none"> <li>Pension Schemes, Annuities- Types of Annuities, Various Income Tax Savings Schemes</li> </ul>

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***Elective Courses (EC)  
Group A: Finance Electives***

**4. Financial Accounting**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Preparation of Final Accounts of Companies	15
2	Underwriting of Shares & Debentures	12
3	Accounting of Transactions of Foreign Currency	15
4	Investment Accounting (w.r.t. Accounting Standard- 13)	10
5	Ethical Behaviour and Implications for Accountants	08
Total		60

***Objectives***

SN	Objectives
01	To acquaint the learners in preparation of final accounts of companies
02	To study provisions relating to underwriting of shares and debentures
03	To study accounting of foreign currency and investment
04	To understand the need of ethical behaviour in accountancy



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Sr. No.	Modules / Units
<b>1</b>	<b>Preparation of Final Accounts of Companies</b>
	Relevant provisions of Companies Act related to preparation of Final Accounts (excluding cash flow statement) Preparation of financial statements as per Companies Act (excluding cash flow statement) AS 1 in relation to final accounts of companies (disclosure of accounting policies)
<b>2</b>	<b>Underwriting of Shares &amp; Debentures</b>
	Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to Issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract- Practical problems
<b>3</b>	<b>Accounting of Transactions of Foreign Currency</b>
	In relation to purchase and sale of goods, services, assets, loan and credit transactions. Computation and treatment of exchange rate differences.
<b>4</b>	<b>Investment Accounting (w.r.t. Accounting Standard- 13)</b>
	For shares (variable income bearing securities) For Debentures/Preference shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage). Columnar format for investment account.
<b>5</b>	<b>Ethical Behaviour and Implications for Accountants</b>
	Introduction, Meaning of ethical behavior Financial Reports – link between law, corporate governance, corporate social responsibility and ethics. Need of ethical behavior in accounting profession . Implications of ethical values for the principles versus rule based approaches to accounting standards The principal based approach and ethics The accounting standard setting process and ethics The IFAC Code of Ethics for Professional Accountants Contents of Research Report in Ethical Practices Implications of unethical behavior for financial reports Company Codes of Ethics The increasing role of Whistle – Blowing



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Group A: Finance Electives***

***5. Risk Management***

***Modules at a Glance***

SN	Modules	No. of Lectures
1	Introduction, Risk Measurement and Control	15
2	Risk Avoidance and ERM	15
3	Risk Governance and Assurance	15
4	Risk Management in Insurance	15
Total		60

***Objectives***

SN	Objectives
1	To familiarize the student with the fundamental aspects of risk management and control
2	To give a comprehensive overview of risk governance and assurance with special reference to insurance sector
3	To introduce the basic concepts, functions, process, techniques of risk management

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SN	Modules/ Units
1	<b>Introduction, Risk Measurement and Control</b>
	<b>a) Introduction, Risk Measurement and Control</b> <ul style="list-style-type: none"> <li>• Definition, Risk Process, Risk Organization, Key Risks –Interest, Market, Credit, Currency, Liquidity, Legal, Operational</li> <li>• Risk Management V/s Risk Measurement – Managing Risk, Diversification, Investment Strategies and Introduction to Quantitative Risk Measurement and its Limitations</li> <li>• Principals of Risk - Alpha, Beta, R squared, Standard Deviation, Risk Exposure Analysis, Risk Immunization, Risk and Summary Measures –Simulation Method, Duration Analysis, Linear and other Statistical Techniques for Internal Control</li> </ul>
2	<b>Risk Avoidance and ERM</b>
	<b>a) Risk Hedging Instruments and Mechanism:</b> <ul style="list-style-type: none"> <li>• Forwards, Futures, Options, Swaps and Arbitrage Techniques, Risk Return Trade off, Markowitz Risk Return Model, Arbitrage Theory, System Audit Significance in Risk Mitigation</li> </ul> <b>b) Enterprise Risk Management:</b> <ul style="list-style-type: none"> <li>• Risk Management V/s Enterprise Risk Management, Integrated Enterprise Risk Management, ERM Framework, ERM Process, ERM Matrix, SWOT Analysis, Sample Risk Register</li> </ul>
3	<b>Risk Governance and Assurance</b>
	<b>a) Risk Governance:</b> <ul style="list-style-type: none"> <li>• Importance and Scope of Risk Governance, Risk and Three Lines of Defense, Risk Management and Corporate Governance</li> </ul> <b>b) Risk Assurance:</b> <ul style="list-style-type: none"> <li>• Purpose and Sources of Risk Assurance, Nature of Risk Assurance, Reports and Challenges of Risk</li> </ul> <b>c) Risk and Stakeholders Expectations:</b> <ul style="list-style-type: none"> <li>• Identifying the Range of Stakeholders and Responding to Stakeholders Expectations</li> </ul>
4	<b>Risk Management in Insurance</b>
	<b>a) Insurance Industry:</b> <ul style="list-style-type: none"> <li>• Global Perspective, Regulatory Framework in India, IRDA - Reforms, Powers, Functions and Duties. Role and Importance of Actuary</li> </ul> <b>b) Players of Insurance Business:</b> <ul style="list-style-type: none"> <li>• Life and Non- Life Insurance, Reinsurance, Bancassurance, Alternative Risk Trance, Insurance Securitization, Pricing of Insurance products, Expected Claim Costs, Risk Classification</li> </ul> <b>c) Claim Management:</b> <ul style="list-style-type: none"> <li>• General Guidelines, Life Insurance, Maturity, Death, Fire, Marine, Motor Insurance and Calculation of Discounted Expected Claim Cost and Fair Premium</li> </ul>



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**Elective Courses (EC)  
Group A: Finance Electives**

**6. Direct Taxes**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Definitions and Residential Status	10
2	Heads of Income – I	15
3	Heads of Income - II	15
4	Deductions under Chapter VI A	10
5	Computation of Taxable Income of Individuals	10
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
01	To understand the provisions of determining residential status of individual
02	To study various heads of income
03	To study deductions from total income
04	To compute taxable income of Individuals

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Sr. No.	Modules / Units
<b>1</b>	<b>Definitions and Residential Status</b>
	Basic Terms ( S. 2,3,4) Assessee, Assessment, Assessment Year, Annual Value, Business, Capital Assets, Income, Previous Year, Person, Transfer. Determination of Residential Status of Individual, Scope of Total Income (S.5)
<b>2</b>	<b>Heads of Income – I</b>
	Salary ( S.15-17) Income from House Property (S. 22-27) Profit & Gain from Business and Profession(S. 28, 30,31,32, 35, 35D,36,37, 40, 40A and 43B)
<b>3</b>	<b>Heads of Income – II</b>
	Capital Gain (S. 45, 48, 49, 50 and 54) Income from other sources (S.56- 59) Exclusions from Total Income (S.10) (Exclusions related to specified heads to be covered with relevant heads of income)
<b>4</b>	<b>Deductions under Chapter VI A</b>
	Deductions from Total Income S. 80C, 80CCC, 80D, 80DD, 80E, 80U, 80TTA
<b>5</b>	<b>Computation of Taxable Income of Individuals.</b>
	Computation of Total Income and Taxable Income of Individuals

**Note:** The Syllabus is restricted to study of particular sections, specifically mentioned rules and notifications only.

1. All modules / units include Computational problems / Case Study.
2. The Law In force on 1<sup>st</sup> April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations.

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***Elective Courses (EC)  
Group B: Marketing Electives***

***1. Service Marketing***

***Modules at a Glance***

SN	Modules	No. of Lectures
1	Introduction of Services Marketing	15
2	Key Elements of Services Marketing Mix	15
3	Managing Quality Aspects of Services Marketing	15
4	Marketing of Services	15
Total		60

***Objectives***

SN	Objectives
1	To understand distinctive features of services and key elements in services marketing
2	To provide insight into ways to improve service quality and productivity
3	To understand marketing of different services in Indian context

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SN	Modules/ Units
1	<b>Introduction of Services Marketing</b> <ul style="list-style-type: none"> <li>• Services Marketing Concept, Distinctive Characteristics of Services, Services Marketing Triangle, Purchase Process for Services, Marketing Challenges of Services</li> <li>• Role of Services in Modern Economy, Services Marketing Environment</li> <li>• Goods vs Services Marketing, Goods Services Continuum</li> <li>• Consumer Behaviour, Positioning a Service in the Market Place</li> <li>• Variations in Customer Involvement, Impact of Service Recovery Efforts on Consumer Loyalty</li> <li>• Type of Contact: High Contact Services and Low Contact Services</li> <li>• Sensitivity to Customers' Reluctance to Change</li> </ul>
2	<b>Key Elements of Services Marketing Mix</b> <ul style="list-style-type: none"> <li>• The Service Product, Pricing Mix, Promotion &amp; Communication Mix, Place/Distribution of Service, People, Physical Evidence, Process-Service Mapping-Flowcharting</li> <li>• Branding of Services – Problems and Solutions</li> <li>• Options for Service Delivery</li> </ul>
3	<b>Managing Quality Aspects of Services Marketing</b> <ul style="list-style-type: none"> <li>• Improving Service Quality and Productivity</li> <li>• Service Quality – GAP Model, Benchmarking, Measuring Service Quality -Zone of Tolerance and Improving Service Quality</li> <li>• The SERVQUAL Model</li> <li>• Defining Productivity – Improving Productivity</li> <li>• Demand and Capacity Alignment</li> </ul>
4	<b>Marketing of Services</b> <ul style="list-style-type: none"> <li>• International and Global Strategies in Services Marketing: Services in the Global Economy- Moving from Domestic to Transnational Marketing</li> <li>• Factors Favouring Transnational Strategy</li> <li>• Elements of Transnational Strategy</li> <li>• Recent Trends in Marketing Of Services in: Tourism, Hospitality, Healthcare, Banking, Insurance, Education, IT and Entertainment Industry</li> <li>• Ethics in Services Marketing: Meaning, Importance, Unethical Practices in Service Sector</li> </ul>



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**Elective Courses (EC)  
Group B: Marketing Electives**

**2. E-Commerce and Digital Marketing**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to E-commerce	15
2	E-Business & Applications	15
3	Payment, Security, Privacy & Legal Issues in E-Commerce	15
4	Digital Marketing	15
Total		60

**Objectives**

SN	Objectives
1	To understand increasing significance of E-Commerce and its applications in Business and Various Sectors
2	To provide an insight on Digital Marketing activities on various Social Media platforms and its emerging significance in Business
3	To understand Latest Trends and Practices in E-Commerce and Digital Marketing, along with its Challenges and Opportunities for an Organisation

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SN	Modules/ Units
<b>1</b>	<b>Introduction to E-commerce</b>
	<ul style="list-style-type: none"> <li>Ecommerce- Meaning, Features of E-commerce, Categories of E-commerce, Advantages &amp; Limitations of E-Commerce, Traditional Commerce &amp; E-Commerce</li> <li>Ecommerce Environmental Factors: Economic, Technological, Legal, Cultural &amp; Social</li> <li>Factors Responsible for Growth of E-Commerce, Issues in Implementing E-Commerce, Myths of E-Commerce</li> <li>Impact of E-Commerce on Business, Ecommerce in India</li> <li>Trends in E-Commerce in Various Sectors: Retail, Banking, Tourism, Government, Education</li> <li>Meaning of M-Commerce, Benefits of M-Commerce, Trends in M-Commerce</li> </ul>
<b>2</b>	<b>E-Business &amp; Applications</b>
	<ul style="list-style-type: none"> <li>E-Business: Meaning, Launching an E-Business, Different phases of Launching an E-Business</li> <li>Important Concepts in E-Business: Data Warehouse, Customer Relationship Management, Supply Chain Management, Enterprise Resource Planning</li> <li>Bricks and Clicks business models in E-Business: Brick and Mortar, Pure Online, Bricks and Clicks, Advantages of Bricks &amp; Clicks Business Model, Superiority of Bricks and Clicks E-Business Applications: E-Procurement, E-Communication, E-Delivery, E-Auction, E-Trading.</li> <li>Electronic Data Interchange (EDI) in E-Business: Meaning of EDI, Benefits of EDI, Drawbacks of EDI, Applications of EDI.</li> <li>Website : Design and Development of Website, Advantages of Website, Principles of Web Design, Life Cycle Approach for Building a Website, Different Ways of Building a Website</li> </ul>
<b>3</b>	<b>Payment, Security, Privacy &amp; Legal Issues in E-Commerce</b>
	<ul style="list-style-type: none"> <li>Issues Relating to Privacy and Security in E-Business</li> <li>Electronic Payment Systems: Features, Different Payment Systems : Debit Card, Credit Card, Smart Card, E-cash, E-Cheque, E-wallet, Electronic Fund Transfer.</li> <li>Payment Gateway: Introduction, Payment Gateway Process, Payment Gateway Types, Advantages and Disadvantages of Payment Gateway.</li> <li>Types of Transaction Security</li> <li>E-Commerce Laws: Need for E-Commerce laws, E-Commerce laws in India, Legal Issues in E-commerce in India, IT Act 2000</li> </ul>



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SN	Modules/ Units
4	<b>Digital Marketing</b>
	<ul style="list-style-type: none"> <li>• Introduction to Digital Marketing, Advantages and Limitations of Digital Marketing.</li> <li>• Various Activities of Digital Marketing: Search Engine Optimization, Search Engine Marketing, Content Marketing &amp; Content Influencer Marketing, Campaign Marketing, Email Marketing, Display Advertising, Blog Marketing, Viral Marketing, Podcasts &amp; Vodcasts.</li> <li>• Digital Marketing on various Social Media platforms.</li> <li>• Online Advertisement, Online Marketing Research, Online PR</li> <li>• Web Analytics</li> <li>• Promoting Web Traffic</li> <li>• Latest developments and Strategies in Digital Marketing.</li> </ul>



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***Elective Courses (EC)  
Group B: Marketing Electives***

**3. Sales and Distribution Management**

***Modules at a Glance***

SN	Modules	No. of Lectures
1	Introduction	15
2	Market Analysis and Selling	15
3	Distribution Channel Management	15
4	Performance Evaluation, Ethics and Trends	15
Total		60

***Objectives***

SN	Objectives
1	To develop understanding of the sales & distribution processes in organizations
2	To get familiarized with concepts, approaches and the practical aspects of the key decision making variables in sales management and distribution channel management

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SN	Modules/ Units
1	<b>Introduction</b> <p><b>a) Sales Management:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Role of Sales Department, Evolution of Sales Management</li> <li>• Interface of Sales with Other Management Functions</li> <li>• Qualities of a Sales Manager</li> <li>• Sales Management: Meaning, Developments in Sales Management- Effectiveness to Efficiency, Multidisciplinary Approach, Internal Marketing, Increased Use of Internet, CRM, Professionalism in Selling.</li> <li>• Structure of Sales Organization – Functional, Product Based, Market Based, Territory Based, Combination or Hybrid Structure</li> </ul> <p><b>b) Distribution Management:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Importance, Role of Distribution, Role of Intermediaries, Evolution of Distribution Channels.</li> </ul> <p><b>c) Integration of Marketing, Sales and Distribution</b></p>
2	<b>Market Analysis and Selling</b> <p><b>a) Market Analysis:</b></p> <ul style="list-style-type: none"> <li>• Market Analysis and Sales Forecasting, Methods of Sales Forecasting</li> <li>• Types of Sales Quotas – Value Quota, Volume Quota, Activity Quota, Combination Quota</li> <li>• Factors Determining Fixation of Sales Quota</li> <li>• Assigning Territories to Salespeople</li> </ul> <p><b>b) Selling:</b></p> <ul style="list-style-type: none"> <li>• Process of Selling, Methods of Closing a Sale, Reasons for Unsuccessful Closing</li> <li>• Theories of Selling – Stimulus Response Theory, Product Orientation Theory, Need Satisfaction Theory</li> <li>• Selling Skills – Communication Skill, Listening Skill, Trust Building Skill, Negotiation Skill, Problem Solving Skill, Conflict Management Skill</li> <li>• Selling Strategies – Softsell Vs. Hardsell Strategy, Client Centered Strategy, Product-Price Strategy, Win-Win Strategy, Negotiation Strategy</li> <li>• Difference Between Consumer Selling and Organizational Selling</li> <li>• Difference Between National Selling and International Selling</li> </ul>





SN	Modules/ Units
3	<b>Distribution Channel Management</b>
	<ul style="list-style-type: none"> <li>• Management of Distribution Channel – Meaning &amp; Need</li> <li>• Channel Partners- Wholesalers, Distributors and Retailers &amp; their Functions in Distribution Channel, Difference Between a Distributor and a Wholesaler</li> <li>• Choice of Distribution System – Intensive, Selective, Exclusive</li> <li>• Factors Affecting Distribution Strategy – Locational Demand, Product Characteristics, Pricing Policy, Speed or Efficiency, Distribution Cost</li> <li>• Factors Affecting Effective Management Of Distribution Channels <ul style="list-style-type: none"> <li>▪ Channel Design</li> <li>▪ Channel Policy</li> <li>▪ Channel Conflicts: Meaning, Types – Vertical, Horizontal, Multichannel, Reasons for Channel Conflict</li> <li>▪ Resolution of Conflicts: Methods – Kenneth Thomas's Five Styles of Conflict Resolution</li> <li>▪ Motivating Channel Members</li> <li>▪ Selecting Channel Partners</li> <li>▪ Evaluating Channels</li> <li>▪ Channel Control</li> </ul> </li> </ul>
4	<b>Performance Evaluation, Ethics and Trends</b>
	<p>a) <b>Evaluation &amp; Control of Sales Performance:</b></p> <ul style="list-style-type: none"> <li>• Sales Performance – Meaning</li> <li>• Methods of Supervision and Control of Sales Force</li> <li>• Sales Performance Evaluation Criteria- Key Result Areas (KRAs)</li> <li>• Sales Performance Review</li> <li>• Sales Management Audit</li> </ul> <p>b) <b>Measuring Distribution Channel Performance:</b></p> <ul style="list-style-type: none"> <li>• Evaluating Channels- Effectiveness, Efficiency and Equity</li> <li>• Control of Channel – Instruments of Control – Contract or Agreement, Budgets and Reports, Distribution Audit</li> </ul> <p>c) <b>Ethics in Sales Management</b></p> <p>d) <b>New Trends in Sales and Distribution Management</b></p>



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***Elective Courses (EC)  
Group B: Marketing Electives***

**4. Customer Relationship Management**

***Modules at a Glance***

SN	Modules	No. of Lectures
1	Introduction to Customer Relationship Management	15
2	CRM Marketing Initiatives, Customer Service and Data Management	15
3	CRM Strategy, Planning, Implementation and Evaluation	15
4	CRM New Horizons	15
Total		60

***Objectives***

SN	Objectives
1	To understand concept of Customer Relationship Management (CRM) and implementation of Customer Relationship Management
2	To provide insight into CRM marketing initiatives, customer service and designing CRM strategy
3	To understand new trends in CRM, challenges and opportunities for organizations

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SN	Modules/ Units
<b>1</b>	<b>Introduction to Customer Relationship Management</b>
	<ul style="list-style-type: none"> <li>• Concept, Evolution of Customer Relationships: Customers as strangers, acquaintances, friends and partners</li> <li>• Objectives, Benefits of CRM to Customers and Organisations, Customer Profitability Segments, Components of CRM: Information, Process, Technology and People, Barriers to CRM</li> <li>• Relationship Marketing and CRM: Relationship Development Strategies: Organizational Pervasive Approach, Managing Customer Emotions, Brand Building through Relationship Marketing, Service Level Agreements, Relationship Challenges</li> </ul>
<b>2</b>	<b>CRM Marketing Initiatives, Customer Service and Data Management</b>
	<ul style="list-style-type: none"> <li>• CRM Marketing Initiatives: Cross-Selling and Up-Selling, Customer Retention, Behaviour Prediction, Customer Profitability and Value Modeling, Channel Optimization, Personalization and Event-Based Marketing</li> <li>• CRM and Customer Service: Call Center and Customer Care: Call Routing, Contact Center Sales-Support, Web Based Self Service, Customer Satisfaction Measurement, Call-Scripting, Cyber Agents and Workforce Management</li> <li>• CRM and Data Management: Types of Data: Reference Data, Transactional Data, Warehouse Data and Business View Data, Identifying Data Quality Issues, Planning and Getting Information Quality, Using Tools to Manage Data, Types of Data Analysis: Online Analytical Processing (OLAP), Clickstream Analysis, Personalisation and Collaborative Filtering, Data Reporting</li> </ul>
<b>3</b>	<b>CRM Strategy, Planning, Implementation and Evaluation</b>
	<ul style="list-style-type: none"> <li>• Understanding Customers: Customer Value, Customer Care, Company Profit Chain: Satisfaction, Loyalty, Retention and Profits</li> <li>• Objectives of CRM Strategy, The CRM Strategy Cycle: Acquisition, Retention and Win Back, Complexities of CRM Strategy</li> <li>• Planning and Implementation of CRM: Business to Business CRM, Sales and CRM, Sales Force Automation, Sales Process/ Activity Management, Sales Territory Management, Contact Management, Lead Management, Configuration Support, Knowledge Management CRM Implementation: Steps- Business Planning, Architecture and Design, Technology Selection, Development, Delivery and Measurement</li> <li>• CRM Evaluation: Basic Measures: Service Quality, Customer Satisfaction and Loyalty, Company 3E Measures: Efficiency, Effectiveness and Employee Change</li> </ul>



<b>4</b>	<b>CRM New Horizons</b>
	<ul style="list-style-type: none"> <li>• e-CRM: Concept, Different Levels of E- CRM, Privacy in E-CRM:</li> <li>• Software App for Customer Service: <ul style="list-style-type: none"> <li>▪ Activity Management, Agent Management, Case Assignment, Contract Management, Customer Self Service, Email Response Management, Escalation, Inbound Communication Management, Invoicing, Outbound Communication Management, Queuing and Routing, Scheduling</li> </ul> </li> <li>• Social Networking and CRM</li> <li>• Mobile-CRM</li> <li>• CRM Trends, Challenges and Opportunities</li> <li>• Ethical Issues in CRM</li> </ul>

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***Elective Courses (EC)  
Group B: Marketing Electives***

**5. Industrial Marketing**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Industrial Marketing -An Introduction, Marketing Environment and Buying Behaviour	15
2	Industrial Marketing Research and Segmentation, Targeting and Positioning in Industrial Market	15
3	Industrial Marketing Mix	15
4	Emerging Trends in Industrial Marketing	15
<b>Total</b>		<b>60</b>

***Objectives***

<b>SN</b>	<b>Objectives</b>
01	To understand basics of industrial marketing, Marketing Environment, Segmenting Targeting Positioning, channel strategy, marketing communication and pricing
02	To provide knowledge of industrial market structure and how they function
03	To provide understanding of the various attributes and models applicable in Industrial Marketing
04	To acquaint the students with trends in Industrial Marketing

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Sr. No.	Modules / Units
1	<b>Industrial Marketing -An Introduction, Marketing Environment and Buying Behaviour</b> <ul style="list-style-type: none"> <li>• <b>Introduction to Industrial Marketing:</b> Introduction, Definition, Features, Industrial versus Consumer marketing, Classification of Industrial products and Services</li> <li>• <b>Industrial Marketing Environment:</b> Technological; Customer; Competitive, Legal and Economic Environment; Responsibility of industrial Marketing Manager in planning, Coordination, Execution and control</li> <li>• <b>Industrial Buying and Buying Behaviour:</b> Procurement function; Purchase policy; Organization buying processes, Profile of Business buyers: Buying Centres; Buying Centres Roles; Buying Centre Members, Vendor Analysis: Criteria for evaluating potential vendor; Vendor Rating, Models of industrial buying Behaviour</li> </ul>
2	<b>Industrial Marketing Research and Segmentation, Targeting and Positioning in Industrial Market</b> <ul style="list-style-type: none"> <li>• <b>Industrial Marketing Research:</b> Introduction, Classification of Industrial Marketing Research, Industrial Marketing Research Process, Role and Scope of Industrial Marketing Research, Advantages and limitations of Industrial Marketing Research, Role of Industrial Marketing Research in Marketing Information System and Decision Support System.</li> <li>• <b>Segmentation, Targeting and Positioning in Industrial Market:</b> Introduction to segmentation; Criteria for market segmentation; Basis of Market segmentation, choosing the market segmentation, Target Market: Concept, Approaches to Target Market, Positioning: Concept, Objectives of positioning, Positioning of Products and services; Effective Positioning; positioning process.</li> </ul>
3	<b>Industrial Marketing Mix</b> <ul style="list-style-type: none"> <li>• <b>Industrial Products and New Product Development:</b> Introduction to Industrial Products; Product Policy; Product Classification; Introduction to new product development; New industrial products; stages in New product development.</li> <li>• <b>Industrial Pricing:</b> Introduction to industrial Pricing; Factors influencing industrial pricing decision; Types of pricing; Leasing; Bidding; Negotiation</li> <li>• <b>Industrial Marketing Communication:</b> Advertising, Personal selling and Sales promotion: Role of advertising in B2B Market; various media options; Advertising on the internet; Using Advertising Agencies for industrial Marketers; Personal Selling in industrial Marketing; Different steps in Personal Selling; Sales promotion in industrial marketing.</li> <li>• <b>Marketing Channels and Physical Distribution of Industrial Products:</b> Industrial marketing channels; Indirect and direct marketing channels; Importance of marketing channels; Factors affecting selection of Marketing Channels; Process of designing the channel structure: Analyzing the channel objectives, constraints, channel tasks, channel alternatives and selecting the channel</li> </ul>
4	<b>Emerging Trends in Industrial Marketing</b> <ul style="list-style-type: none"> <li>• <b>Business Networks :</b> Business Networks in Industrial marketing, Relationship in Business networks , Technology and Business networks</li> <li>• <b>E-Procurement in Industrial Market:</b> Meaning , Importance of E-procurement , Implementation of E-procurement</li> <li>• <b>E-Commerce:</b> Definition of E-Commerce, Advantages and disadvantages of B2B E-Commerce, Role of E-Commerce in the context B2B marketer, Forms of B2B E-Commerce, Electronic Data Interchange; E-payments; E-security</li> </ul>



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**6. Strategic Marketing Management**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Strategic Marketing Management	15
2	Segmenting, Targeting, Positioning and Creation of Value in the context of Strategic Marketing	15
3	Strategic Decisions in Product, Services and Branding	15
4	Strategic Decisions in Pricing, Promotion and Distribution and strategic growth management	15
<b>Total</b>		<b>60</b>

***Objectives***

<b>SN</b>	<b>Objectives</b>
01	To understand marketing strategies and their impact on business models
02	To learn strategic marketing tactics related to product, price, service, brand, positioning, incentives and communication for business growth.
03	To learn the various marketing strategies adopted by Companies to create a competitive advantage

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Sr. No.	Modules / Units
1	<b>Introduction to Strategic Marketing Management</b> <ul style="list-style-type: none"> <li>• <b>Marketing:</b> Nature of Marketing, marketing as an art, science and business discipline, marketing as a value creation process</li> <li>• <b>Strategic decisions:</b> Nature of strategy, the marketing strategy interface, difference between marketing planning and strategic planning</li> <li>• <b>Identifying the market:</b> The five C framework-customer, company, collaborator, competitor, context</li> <li>• <b>The 7 tactics of Marketing mix:</b> Product, service, brand, price, incentives, communication and distribution</li> <li>• <b>Business Model and Strategic Marketing Planning:</b> Meaning, Role of Business models in marketing management, Strategies for developing a business models: top-down business model generation, bottom up business model generation, The G-STIC frame work for marketing planning: Goal-Strategy-Tactics-Implementation-control</li> </ul>
2	<b>Segmenting, Targeting, Positioning and Creation of Value in the context of Strategic Marketing:</b> <ul style="list-style-type: none"> <li>• <b>Segmentation:</b> Essence of segmentation, Factors to be considered while segmenting, key segmenting principles- relevance, similarity, exclusivity</li> <li>• <b>Identifying Target Customers:</b> Factors to be considered while targeting, targeting strategies-One for all strategy, one for each strategy, Strategic Targeting criteria: target attractiveness, target compatibility Essential strategic assets for target compatibility: business infrastructure, collaborator networks, human capital, intellectual property, strong brands, established customer base, synergistic offerings, access to scarce resources and capital.</li> <li>• <b>Creating Customer Value through Positioning:</b> Role of strategic positioning, strategic positioning options: The quality option, value option, the pioneer, a narrow product focus, target segment focus; strategies for creating superior customer value.</li> </ul> <p><b>Creating Company Value:</b> Understanding Company Value: Monetary, functional and psychological value; strategically managing profits--increasing sales revenue-through volume, optimizing price, lowering costs</p> <p><b>Creating Collaborator Value:</b> Meaning of collaborators, collaboration as business process, advantages and drawbacks of collaboration, levels of strategic collaboration: explicit, implicit; alternatives to collaboration: horizontal and vertical integration, managing collaborator relations; gaining collaborator power: offering differentiation; collaborator size, strategic importance, switching costs</p>

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3	<b>Strategic Decisions in Product, Services and Branding</b>
	<ul style="list-style-type: none"> <li>• <b>Managing Product and Services:</b> factors affecting product and service decisions- performance, consistency, reliability, durability, compatibility, ease of use, technological design, degree of customization, physical aspects, style, packaging.</li> </ul> <p><b>Managing New Products:</b> Forecasting new product demand using Primary Data and secondary data: offering specific forecasting, forecasting by analogy, category based forecasting.</p> <p><b>New product adoption:</b> Understanding new product adoption, factors influencing diffusion of new offering, new product development process, managing risk in new products- market risk and technological risk, Moore's Model of adoption of new technologies, managing product life cycle at various stages, extending Product lifecycle.</p> <ul style="list-style-type: none"> <li>• <b>Managing Product Lines:</b> Managing vertical, upscale, downscale, horizontal product-Line Extensions, Managing Product Line Cannibalization, Managing Product lines to gain and defend market position-The Fighting Brand Strategy, The sandwich strategy, The Good-better-best strategy</li> <li>• <b>Brand Tactics:</b> Brand: Meaning, brand identity, brand as value creation process brand hierarchy-Individual and umbrella branding, brand extension: vertical and horizontal, brand equity and brand power, measuring brand equity-cost based approach, market based approach and financial based approach.</li> </ul>
4	<b>Strategic Decisions in Pricing, Promotion and Distribution and strategic growth management</b>
	<p><b>A) Managing Price:</b> Major approaches to strategic pricing-cost based pricing, competitive pricing, demand pricing; Price sensitivity: meaning, psychological pricing, Five psychological pricing effects: reference price effects, price quantity effects, price tier effects, price ending effects, product line effects; Understanding competitive pricing and price wars: factors affecting price wars, Approach for developing a strategic response to competitors price cut, Other pricing strategies-captive pricing, cross price elasticity, deceptive pricing, everyday low pricing, experience curve pricing, loss leader pricing, horizontal price fixing, price signalling.</p> <p><b>B) Managing Promotions and incentives:</b> Promotion mix strategy, Factors affecting strategic decisions in promotion mix, Promotion expenditure strategy, Methods to determine promotion expenditure-Breakdown Method, Buildup Method, Push and Pull promotions.</p> <p>Managing incentives as a value creation process, Goals of using customer incentives, Monetary incentives for customers, Non monetary incentives for customers.</p> <p>Collaborator incentives meaning, monetary incentives-slotting allowance, stocking allowance, cooperative advertising allowance, market development allowance, display allowance, spiffs</p> <p><b>C) Managing distribution:</b> Distribution as value creation process, distribution channel design process- Channel structure: Direct, indirect and hybrid channel; channel coordination- common ownership, contractual relationship, implicit channel coordination; channel type, channel coverage, channel exclusivity</p> <p><b>D) Strategic Growth Management:</b> Gaining market position: strategies to gain market position: steal share strategy, market growth strategy, market innovation strategy; Pioneering new markets: Meaning, Types of Pioneers: technology, product, business model, markets; benefits and drawbacks of being a Pioneer.</p> <p><b>Defending market position:</b> Strategies to defend market position- ignoring competitors' action, repositioning the existing offer- repositioning to increase value for current customers, repositioning to attract new customers.</p>



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***Elective Courses (EC)***

***Group C: Human Resource Electives***

**1. Finance for HR Professionals and  
Compensation Management**

***Modules at a Glance***

SN	Modules	No. of Lectures
1	Compensation Plans and HR Professionals	15
2	Incentives and Wages	15
3	Compensation to Special Groups and Recent Trends	15
4	Legal and Ethical issues in Compensation	15
Total		60

***Objectives***

SN	Objectives
1	To orient HR professionals with financial concepts to enable them to make prudent HR decisions
2	To understand the various compensation plans
3	To study the issues related to compensation management and understand the legal framework of compensation management

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SN	Modules/ Units
<b>1</b>	<b>Compensation Plans and HR Professionals</b>
	<ul style="list-style-type: none"> <li>• Meaning, Objectives of Compensation Plans, Role of HR Professionals in Compensation Plans, Types of Compensation: Financial and non-financial, Factors Influencing Compensation</li> <li>• Compensation Tools: Job based and Skill based, Models: Distributive Justice Model and Labour Market Model, Dimensions of Compensation</li> <li>• 3 Ps Compensation Concept, Benefits of Compensation: Personal, Health and Safety, Welfare, Social Security</li> <li>• Pay Structure: Meaning, Features, Factors, Designing the Compensation System, Compensation Scenario in India.</li> </ul>
<b>2</b>	<b>Incentives and Wages</b>
	<ul style="list-style-type: none"> <li>• Incentive Plans – Meaning and Types: Piecework, Team, Incentives for Managers and Executives, Salespeople, Merit pay, Scanlon Pay, Profit Sharing Plan, ESOP, Gain Sharing, Earning at Risk plan, Technology and Incentives. Prerequisites of an Effective Incentive System</li> <li>• Wage Differentials: Concepts, Factors contributing to Wage Differentials, Types of Wage Differentials, Importance of Wage Differentials, Elements of a Good Wage Plan.</li> <li>• Theories of Wages: Subsistence Theory, Wage Fund Theory, Marginal Productivity Theory, Residual Claimant Theory, Bargaining Theory.</li> </ul>
<b>3</b>	<b>Compensation to Special Groups and Recent Trends</b>
	<ul style="list-style-type: none"> <li>• Compensation for Special Groups: Team Based pay, Remunerating Professionals, Contract Employees, Corporate Directors, CEOs, Expatriates and Executives.</li> <li>• Human Resource Accounting – Meaning, Features, Objectives and Methods</li> <li>• Recent Trends: Golden Parachutes, e-Compensation, Salary Progression Curve, Competency and Skill based, Broad banding and New Pay, Cafeteria approach – Features, Advantages and Disadvantages.</li> </ul>
<b>4</b>	<b>Legal and Ethical issues in Compensation</b>
	<ul style="list-style-type: none"> <li>• Legal Framework of Compensation in India: Wage Policy in India, Payment of Bonus Act 1965, Equal Remuneration Act 1976, Payment of Wages Act 1936, Payment of Gratuity Act 1972, Employee Compensation Act 1923, Employees Provident Funds and Miscellaneous Provision Act 1952.</li> <li>• Pay Commissions, Wage Boards, Adjudication, Legal considerations, COBRA requirement, Pay Restructuring in Mergers and Acquisitions, Current Issues and Challenges in Compensation Management, Ethics in Compensation Management.</li> </ul>

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***Elective Courses (EC)***

***Group C: Human Resource Electives***

**2. Strategic Human Resource Management and  
HR Policies**

***Modules at a Glance***

SN	Modules	No. of Lectures
1	SHRM - An Overview	15
2	HR Strategies	15
3	HR Policies	15
4	Recent Trends in SHRM	15
Total		60

***Objectives***

SN	Objectives
1	To understand human resource management from a strategic perspective
2	To link the HRM functions to corporate strategies in order to understand HR as a strategic resource
3	To understand the relationship between strategic human resource management and organizational performance
4	To apply the theories and concepts relevant to strategic human resource management in contemporary organizations
5	To understand the purpose and process of developing Human Resource Policies



SN	Modules/ Units
1	<b>SHRM - An Overview</b>
	<ul style="list-style-type: none"> <li>• Strategic Human Resource Management (SHRM) – Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM, SHRM v/s Traditional HRM, Steps in SHRM, Roles in SHRM - Top Management, Front-line Management, HR, Changing Role of HR Professionals, Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model</li> <li>• HR Environment –Environmental trends and HR Challenges</li> <li>• Linking SHRM and Business Performance</li> </ul>
2	<b>HR Strategies</b>
	<ul style="list-style-type: none"> <li>• Developing HR Strategies to Support Organisational Strategies, Resourcing Strategy – Meaning and Objectives, Strategic HR Planning – Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages, Strategic Recruitment and Selection – Meaning and Need, Strategic Human Resource Development – Meaning, Advantages and Process, Strategic Compensation as a Competitive Advantage, Rewards Strategies – Meaning, Importance, Employee Relations Strategy, Retention Strategies, Strategies for Enhancing Employee Work Performance</li> </ul>
3	<b>HR Policies</b>
	<ul style="list-style-type: none"> <li>• Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organisation, Requisites of a Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome These Barriers, Need for Reviewing and Updating HR Policies, Importance of Strategic HR Policies to Maintain Workplace Harmony</li> </ul>
4	<b>Recent Trends in SHRM</b>
	<ul style="list-style-type: none"> <li>• i.e. Mentoring</li> <li>• Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement</li> <li>• Contemporary Approaches to HR Evaluation – Balance Score Card, HR Score Card, Benchmarking and Business Excellence Model</li> <li>• Competency based HRM – Meaning, Types of Competencies, Benefits of Competencies for Effective Execution of HRM Functions.</li> <li>• Human Capital Management –Meaning and Role</li> <li>• New Approaches to Recruitment – Employer Branding, Special Event Recruiting, Contest Recruitment, e - Recruitment</li> <li>• Strategic International Human Resource Management – Meaning and Features, International SHRM Strategic Issues, Approaches to Strategic International HRM.</li> </ul>



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***Elective Courses (EC)***

***Group C: Human Resource Electives***

**3. Performance Management and Career Planning**

***Modules at a Glance***

SN	Modules	No. of Lectures
1	Performance Management – An Overview	15
2	Performance Management Process	15
3	Ethics, Under Performance and Key Issues in Performance Management	15
4	Career Planning and Development	15
Total		60

***Objectives***

SN	Objectives
1	To understand the concept of performance management in organizations
2	To review performance appraisal systems
3	To understand the significance of career planning and practices



SN	Modules/ Units
1	<b>Performance Management – An Overview</b>
	<ul style="list-style-type: none"> <li>• Performance Management– Meaning, Features, Components of Performance Management, Evolution, Objectives, Need and Importance, Scope, Performance Management Process, Pre-Requisites of Performance Management, Linkage of Performance Management with other HR functions, Performance Management and Performance Appraisal, Performance Management Cycle</li> <li>• Best Practices in Performance Management, Future of Performance Management.</li> <li>• Role of Technology in Performance Management</li> </ul>
2	<b>Performance Management Process</b>
	<ul style="list-style-type: none"> <li>• Performance Planning – Meaning, Objectives, Steps for Setting Performance Criteria, Performance Benchmarking</li> <li>• Performance Managing – Meaning, Objectives, Process</li> <li>• Performance Appraisal – Meaning, Approaches of Performance Appraisal – Trait Approach, Behaviour Approach, Result Approach</li> <li>• Performance Monitoring–Meaning, Objectives and Process</li> <li>• Performance Management Implementation – Strategies for Effective Implementation of Performance Management</li> <li>• Linking Performance Management to Compensation</li> <li>• Concept of High Performance Teams</li> </ul>
3	<b>Ethics, Under Performance and Key Issues in Performance Management</b>
	<ul style="list-style-type: none"> <li>• Ethical Performance Management - Meaning, Principles, Significance of Ethics in Performance Management, Ethical Issues in Performance Management, Code of Ethics in Performance Management, Building Ethical Performance Culture, Future Implications of Ethics in Performance Management</li> <li>• Under Performers and Approaches to Manage Under Performers, Retraining</li> <li>• Key Issues and Challenges in Performance Management</li> <li>• Potential Appraisal: Steps, Advantages and Limitations.</li> <li>• Pay Criteria -Performance related pay, Competence related pay, Team based pay, Contribution related pay.</li> </ul>
4	<b>Career Planning and Development</b>
	<ul style="list-style-type: none"> <li>• Career Planning - Meaning, Objectives, Benefits and Limitations, Steps in Career Planning, Factors affecting Individual Career Planning, Role of Mentor in Career Planning, Requisites of Effective Career Planning</li> <li>• Career Development – Meaning, Role of employer and employee in Career Development, Career Development Initiatives</li> <li>• Role of Technology in Career Planning and Development</li> <li>• Career Models – Pyramidal Model, Obsolescence Model, Japanese Career Model</li> <li>• New Organizational Structures and Changing Career Patterns</li> </ul>





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***Elective Courses (EC)***

***Group C: Human Resource Electives***

**4. Industrial Relations**

***Modules at a Glance***

SN	Modules	No. of Lectures
1	Industrial Relations- An overview	15
2	Industrial Disputes	15
3	Trade Unions and Collective Bargaining	15
4	Industrial Relations Related Laws in India	15
Total		60

***Objectives***

SN	Objectives
1	To understand the concept of performance management in organizations
2	To review performance appraisal systems
3	To understand the significance of career planning and practices

SN	Modules/ Units
1	<b>Industrial Relations- An overview</b>
	<ul style="list-style-type: none"> <li>Meaning, Objectives, Characteristics of a good Industrial Relations System/Principles of a good IR/Essentials of good IR, Scope, Significance/Need and Importance of IR, Major Stakeholders of IR, Evolution of IR in India, Factors affecting IR, Role of State, Employers and Unions in IR, Changing Dimensions of IR in India, Impact of Liberalisation, Privatisation and Globalisation on Industrial Relations, Issues and Challenges of industrial relations in India</li> </ul>
2	<b>Industrial Disputes</b>
	<p><b>a) Industrial Disputes:</b></p> <ul style="list-style-type: none"> <li>Meaning of Industrial Dispute, Causes, Forms/Types, Consequences/Effects, Methods of Settling Industrial Disputes (Arbitration, Joint Consultations, Works Committee, Conciliation, Adjudication etc)</li> <li>Concepts Related to Industrial Disputes (Relevant Examples): Strike, Layoff, Lockout, Retrenchment</li> </ul> <p><b>b) Employee Discipline:</b></p> <ul style="list-style-type: none"> <li>Meaning, Determinants, Causes of Indiscipline, Code of Discipline and its Enforcement.</li> </ul> <p><b>c) Grievance Handling:</b></p> <ul style="list-style-type: none"> <li>Meaning of Grievances, Causes of Grievances, Guidelines for Grievance Handling, Grievance Redressal Procedure in India.</li> </ul> <p><b>d) Workers' Participation in Management:</b></p> <ul style="list-style-type: none"> <li>Meaning and Types with Respect to India</li> </ul>
3	<b>Trade Unions and Collective Bargaining</b>
	<p><b>a) Trade Unions:</b></p> <ul style="list-style-type: none"> <li>Meaning, Features, Objectives, Role of Trade Unions, Functions/Activities, Types, Evolution of Trade Unions across Globe, Evolution of Trade Unions in India, Structure of Trade Unions in India, Recognition of Trade Unions, Rights and Privileges of Registered Trade Unions, Impact of Globalisation on Trade Unions in India, Central Organisations of Indian Trade Unions : INTUC, AITUC, HMS, UTUC, Problems of Trade Unions in India.</li> </ul> <p><b>b) Collective Bargaining:</b></p> <ul style="list-style-type: none"> <li>Meaning, Features, Importance, Scope, Collective Bargaining Process, Prerequisites of Collective Bargaining, Types of Collective Bargaining Contracts, Levels of Collective Bargaining, Growth of Collective Bargaining in India, Obstacles to Collective Bargaining in India.</li> </ul>



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SN	Modules/ Units
4	<b>Industrial Relations Related Laws in India</b>
	<ul style="list-style-type: none"> <li>• Role of Judiciary in Industrial Relations: Labour Court, Industrial Tribunal, National Tribunal</li> <li>• The Trade Unions Act, 1926;</li> <li>• The Industrial Employment (Standing Orders) Act, 1946;</li> <li>• The Industrial Disputes Act, 1947;</li> <li>• The Factories' Act, 1948</li> <li>• The Minimum Wages Act, 1948</li> </ul>



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***Elective Courses (EC)***  
***Group C: Human Resource Electives***

## Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Talent Management	15
2	Talent Management System	15
3	Contemporary Issues and Current Trends in Talent Management	15
4	Competency Management and Competency Mapping	15
Total		60

## Objectives

SN	Objectives
01	To understand key talent management & competency management concepts
02	To understand the concept and importance of competency mapping
03	To understand the role of talent management and competency management in building sustainable competitive advantage to an organization
04	To know the ethical and legal obligations associated with talent management

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Sr. No.	Modules / Units
<b>1</b>	<b>Introduction to Talent Management</b>
	<ul style="list-style-type: none"> <li>• Talent Management – Meaning, History, Scope of Talent Management, Need of Talent Management</li> <li>• Benefits and Limitations of Talent Management</li> <li>• Principles of Talent Management</li> <li>• Source of Talent Management</li> <li>• Talent Gap – Meaning, Strategies to Fill Gaps</li> <li>• The Talent Value Chain</li> <li>• Role of HR in Talent Management</li> <li>• Role of Talent Management in building Sustainable Competitive Advantage to an Organization</li> </ul>
<b>2</b>	<b>Talent Management System</b>
	<ul style="list-style-type: none"> <li>• Talent Management System – Meaning, Key Elements of Talent Management System</li> <li>• Critical Success Factors to Create Talent Management System</li> <li>• Building Blocks for Talent Management - Introduction, Effective Talent Management System, Building Blocks of Effective Talent Management System</li> <li>• Life Cycle of Talent Management - Meaning, Steps in Talent Management Process, Importance of Talent Management Process, Essentials of Talent Management Process</li> <li>• Approaches to Talent Management</li> <li>• Talent Management Strategy – Meaning, Developing a Talent Management Strategy, Mapping Business Strategies and Talent Management Strategies</li> <li>• Talent Management and Succession Planning</li> </ul>
<b>3</b>	<b>Contemporary Issues and Current Trends in Talent Management</b>
	<ul style="list-style-type: none"> <li>• Role of Information Technology in Effective Talent Management Systems, Talent Management Information System, Creating Business Value through Information Technology, Five Steps to a Talent Management Information Strategy</li> <li>• Contemporary Talent Management Issues, Talent Management Challenges</li> <li>• Current Trends in Talent Management</li> <li>• Best Practices of Talent Management</li> <li>• Ethical and Legal Obligations Associated with Talent Management</li> <li>• Talent Management in India</li> </ul>
<b>4</b>	<b>Competency Management and Competency Mapping</b>
	<ul style="list-style-type: none"> <li>• Concept of Competency and Competence, Competence v/s Competency</li> <li>• Types of Competencies, Benefits and Limitations of implementing competencies</li> <li>• Iceberg Model of Competency</li> <li>• Competency Management – Meaning, Features and Objectives</li> <li>• Benefits and Challenges of Competency Management</li> <li>• Competency Development – Meaning, Process</li> <li>• Competency Mapping - Meaning, Features, Need and importance of competency mapping</li> <li>• Methods of Competency Mapping, Steps in Competency Mapping</li> </ul>





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**Elective Courses (EC)  
Group C: Human Resource Electives**

**6. Stress Management**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Understanding Stress	15
2	Managing Stress – I	15
3	Managing Stress – II	15
4	Stress Management Leading to Success	15
Total		60

**Objectives**

SN	Objectives
01	To understand the nature and causes of stress in organizations
02	To familiarize the learners with the stress prevention mechanism
03	To understand the strategies that help cope with stress
04	To be able to apply stress management principles in order to achieve high levels of performance
05	To enable to learners to adopt effective strategies, plans and techniques to deal with stress

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Sr. No.	Modules / Units
<b>1</b>	<b>Understanding Stress</b>
	<ul style="list-style-type: none"> <li>• Stress – concept, features, types of stress</li> <li>• Relation between Stressors and Stress</li> <li>• Potential Sources of Stress – Environmental, Organizational and Individual</li> <li>• Consequences of Stress – Physiological, Psychological and Behavioural Symptoms</li> <li>• Stress at work place – Meaning, Reasons</li> <li>• Impact of Stress on Performance</li> <li>• Work Stress Model</li> <li>• Burnout – Concept</li> <li>• Stress v/s Burnout</li> </ul>
<b>2</b>	<b>Managing Stress – I</b>
	<ul style="list-style-type: none"> <li>• Pre-requisites of Stress-free Life</li> <li>• Anxiety - Meaning, Mechanisms to cope up with anxiety</li> <li>• Relaxation - Concept and Techniques</li> <li>• Time Management - Meaning, Importance of Time Management</li> <li>• Approaches to Time Management</li> <li>• Stress Management - Concept, Benefits</li> <li>• Managing Stress at Individual level</li> <li>• Role of Organization in Managing Stress/ Stress Management Techniques</li> <li>• Approaches to Manage Stress - Action oriented, Emotion oriented, Acceptance oriented.</li> </ul>
<b>3</b>	<b>Managing Stress – II</b>
	<ul style="list-style-type: none"> <li>• Models of Stress Management - Transactional Model, Health Realization/ Innate Health Model</li> <li>• General Adaption Syndrome (GAS) - Concept, Stages</li> <li>• Measurement of Stress Reaction - The Physiological Response, The Cognitive Response, The Behavioural Response.</li> <li>• Stress prevention mechanism - Stress management through mind control and purification theory and practice of yoga education.</li> <li>• Stress management interventions: primary, secondary, tertiary.</li> <li>• Meditation – Meaning, Importance</li> <li>• Role of Pranayama, Mantras, Nutrition, Music, Non-violence in stress control</li> </ul>
<b>4</b>	<b>Stress Management Leading to Success</b>
	<ul style="list-style-type: none"> <li>• Eustress – Concept, Factors affecting Eustress</li> <li>• Stress Management Therapy - Concept, Benefits</li> <li>• Stress Counselling - Concept</li> <li>• Value education for stress management</li> <li>• Stress and New Technology</li> <li>• Stress Audit Process</li> <li>• Assessment of Stress - Tools and Methods</li> <li>• Future of Stress Management</li> </ul>



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***Core Course (CC)***

**5. Logistics and Supply Chain Management**

***Modules at a Glance***

SN	Modules	No. of Lectures
1	Overview of Logistics and Supply Chain Management	15
2	Elements of Logistics Mix	15
3	Inventory Management, Logistics Costing, Performance Management and Logistical Network Analysis	15
4	Recent Trends in Logistics and Supply Chain Management	15
Total		60

***Objectives***

SN	Objectives
1	To provide students with basic understanding of concepts of logistics and supply chain management
2	To introduce students to the key activities performed by the logistics function
3	To provide an insight in to the nature of supply chain, its functions and supply chain systems
4	To understand global trends in logistics and supply chain management

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SN	Modules/ Units
1	<b>Overview of Logistics and Supply Chain Management</b> <p>a) <b>Introduction to Logistics Management</b></p> <ul style="list-style-type: none"> <li>Meaning, Basic Concepts of Logistics- Logistical Performance Cycle, Inbound Logistics, Inprocess Logistics, Outbound Logistics, Logistical Competency, Integrated Logistics , Reverse Logistics and Green Logistics</li> <li>Objectives of Logistics, Importance of Logistics, Scope of Logistics, Logistical Functions/Logistic Mix, Changing Logistics Environment</li> </ul> <p>b) <b>Introduction to Supply Chain Management</b></p> <ul style="list-style-type: none"> <li>Meaning, Objectives, Functions, Participants of Supply Chain, Role of Logistics in Supply Chain, Comparison between Logistics and Supply Chain Management, Channel Management and Channel Integration</li> </ul> <p>c) <b>Customer Service: Key Element of Logistics</b></p> <ul style="list-style-type: none"> <li>Meaning of Customer Service, Objectives, Elements, Levels of customer service, Rights of Customers</li> </ul> <p>d) <b>Demand Forecasting</b></p> <ul style="list-style-type: none"> <li>Meaning, Objectives ,Approaches to Forecasting, Forecasting Methods, Forecasting Techniques, (Numerical on Simple Moving Average, Weighted Moving Average)</li> </ul>
2	<b>Elements of Logistics Mix</b> <p>a) <b>Transportation</b></p> <ul style="list-style-type: none"> <li>Introduction, Principles and Participants in Transportation, Transport Functionality, Factors Influencing Transportation Decisions, Modes of Transportation- Railways, Roadways, Airways, Waterways, Ropeways, Pipeline, Transportation Infrastructure, Intermodal Transportation</li> </ul> <p>b) <b>Warehousing</b></p> <ul style="list-style-type: none"> <li>Introduction, Warehouse Functionality, Benefits of Warehousing, Warehouse Operating Principles, Types of Warehouses, Warehousing Strategies, Factors affecting Warehousing</li> </ul> <p>c) <b>Materials Handling</b></p> <ul style="list-style-type: none"> <li>Meaning, Objectives, Principles of Materials Handling, Systems of Materials Handling, Equipments used for Materials Handling, Factors affecting Materials Handling Equipments</li> </ul> <p>d) <b>Packaging</b></p> <ul style="list-style-type: none"> <li>Introduction, Objectives of Packaging, Functions/Benefits of Packaging, Design Considerations in Packaging, Types of Packaging Material, Packaging Costs</li> </ul>



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SN	Modules/ Units
3	<b>Inventory Management, Logistics Costing, Performance Management and Logistical Network Analysis</b>
	<p><b>a) Inventory Management</b></p> <ul style="list-style-type: none"> <li>• Meaning, Objectives, Functions, Importance, Techniques of Inventory Management (Numericals - EOQ and Reorder levels)</li> </ul> <p><b>b) Logistics Costing</b></p> <ul style="list-style-type: none"> <li>• Meaning, Total Cost Approach, Activity Based Costing, Mission Based Costing</li> </ul> <p><b>c) Performance Measurement in Supply Chain</b></p> <ul style="list-style-type: none"> <li>• Meaning, Objectives of Performance Measurement, Types of Performance Measurement, Dimensions of Performance Measurement, Characteristics of Ideal Measurement System</li> </ul> <p><b>d) Logistical Network Analysis</b></p> <ul style="list-style-type: none"> <li>• Meaning, Objectives, Importance, Scope, RORO/LASH</li> </ul>
4	<b>Recent Trends in Logistics and Supply Chain Management</b>
	<p><b>a) Information Technology in Logistics</b></p> <ul style="list-style-type: none"> <li>• Introduction, Objectives, Role of Information Technology in Logistics and Supply Chain Management, Logistical Information System, Principles of Logistical Information System, Types of Logistical Information System, Logistical Information Functionality, Information Technology Infrastructure</li> </ul> <p><b>b) Modern Logistics Infrastructure</b></p> <ul style="list-style-type: none"> <li>• Golden Quadrilateral, Logistics Parks, Deep Water Ports, Dedicated Freight Corridor, Inland Container Depots/Container Freight Stations, Maritime Logistics, Double Stack Containers/Unit Trains</li> </ul> <p><b>c) Logistics Outsourcing</b></p> <ul style="list-style-type: none"> <li>• Meaning, Objectives, Benefits/Advantages of Outsourcing, Third Party Logistics Provider, Fourth Party Logistics Provider, Drawbacks of Outsourcing, Selection of Logistics Service Provider, Outsourcing-Value Proposition</li> </ul> <p><b>d) Logistics in the Global Environment</b></p> <ul style="list-style-type: none"> <li>• Managing the Global Supply Chain, Impact of Globalization on Logistics and Supply Chain Management, Global Logistics Trends, Global Issues and Challenges in Logistics and Supply Chain Management</li> </ul>



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**Ability Enhancement Courses (AEC)**

**6. Corporate Communication & Public Relations**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Foundation of Corporate Communication	15
2	Understanding Public Relations	15
3	Functions of Corporate Communication and Public Relations	15
4	Emerging Technology in Corporate Communication and Public Relations	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To provide the students with basic understanding of the concepts of corporate communication and public relations
2	To introduce the various elements of corporate communication and consider their roles in managing organizations
3	To examine how various elements of corporate communication must be coordinated to communicate effectively
4	To develop critical understanding of the different practices associated with corporate communication



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SN	Modules/ Units
1	<b>Foundation of Corporate Communication</b> <p>a) <b>Corporate Communication: Scope and Relevance</b></p> <ul style="list-style-type: none"> <li>• Introduction, Meaning, Scope, Corporate Communication in India, Need/ Relevance of Corporate Communication in Contemporary Scenario</li> </ul> <p>b) <b>Keys concept in Corporate Communication</b></p> <ul style="list-style-type: none"> <li>• Corporate Identity: Meaning and Features, Corporate Image: Meaning, Factors Influencing Corporate Image, Corporate Reputation: Meaning, Advantages of Good Corporate Reputation</li> </ul> <p>c) <b>Ethics and Law in Corporate Communication</b></p> <ul style="list-style-type: none"> <li>• Importance of Ethics in Corporate Communication, Corporate Communication and Professional Code of Ethics, Mass Media Laws: Defamation, Invasion of Privacy, Copyright Act, Digital Piracy, RTI</li> </ul>
2	<b>Understanding Public Relations</b> <p>a) <b>Fundamental of Public Relations:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Meaning, Essentials of Public Relations, Objectives of Public Relations, Scope of Public Relations, Significance of Public Relations in Business</li> </ul> <p>b) <b>Emergence of Public Relations:</b></p> <ul style="list-style-type: none"> <li>• Tracing Growth of Public Relations, Public Relations in India, Reasons for Emerging International Public Relations</li> </ul> <p>c) <b>Public Relations Environment:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Social and Cultural Issues, Economic Issues, Political Issues, Legal Issues</li> </ul> <p>d) <b>Theories used in Public Relations:</b></p> <ul style="list-style-type: none"> <li>• Systems Theory, Situational Theory, Social Exchange Theory, Diffusion Theory</li> </ul>
3	<b>Functions of Corporate Communication and Public Relations</b> <p>a) <b>Media Relations:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Importance of Media Relations, Sources of Media Information, Building Effective Media Relations, Principles of Good Media Relations</li> </ul> <p>b) <b>Employee Communication:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Sources of Employee Communications, Organizing Employee Communications, Benefits of Good Employee Communications, Steps in Implementing An Effective Employee Communications Programme, Role of Management in Employee Communications</li> </ul> <p>c) <b>Crisis Communication:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Impact of Crisis, Role of Communication in Crisis, Guidelines for Handling Crisis, Trust Building</li> </ul> <p>d) <b>Financial Communication:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Tracing the Growth of Financial Communication in India, Audiences for Financial Communication, Financial Advertising</li> </ul>



SN	Modules/ Units
4	<b>Emerging Technology in Corporate Communication and Public Relations</b>
	<p><b>a) Contribution of Technology to Corporate Communication</b></p> <ul style="list-style-type: none"> <li>• Introduction, Today's Communication Technology, Importance of Technology to Corporate Communication, Functions of Communication Technology in Corporate Communication, Types of Communication Technology, New Media: Web Conferencing, Really Simple Syndication (RSS)</li> </ul> <p><b>b) Information Technology in Corporate Communication</b></p> <ul style="list-style-type: none"> <li>• Introduction, E-media Relations, E-internal Communication, E-brand Identity and Company Reputation</li> </ul> <p><b>c) Corporate Blogging</b></p> <ul style="list-style-type: none"> <li>• Introduction, Defining Corporate Blogging, Characteristics of a Blog, Types of Corporate Blogs, Role of Corporate Blogs, Making a Business Blog</li> </ul>

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**Reference Books**

<b>Reference Books</b>
<b>Investment Analysis &amp; Portfolio Management</b>
<ul style="list-style-type: none"> <li>• Kevin. S, <i>Security Analysis and Portfolio Management</i></li> <li>• Donald Fischer &amp; Ronald Jordon, <i>Security Analysis &amp; Portfolio Management</i></li> <li>• Prasanna Chandra, <i>Security Analysis &amp; Portfolio Management</i></li> <li>• Sudhindhra Bhatt, <i>Security Analysis and Portfolio Management.</i></li> </ul>
<b>Commodity &amp; Derivatives Market</b>
<ul style="list-style-type: none"> <li>• John C. Hull &amp; Basu -Futures, options &amp; other derivatives</li> <li>• Robert McDonald, <i>Derivatives market</i>, Pearson education</li> <li>• John Hull, <i>Fundamentals of futures &amp; options</i></li> <li>• Ankit Gala &amp; Jitendra Gala, <i>Guide to Indian Commodity market</i>, Buzzingstock publishing house</li> <li>• K.Sasidharan &amp; Alex K. Mathews, <i>Option trading – bull market strategies</i>, McGraw Hill publication</li> <li>• Niti Chatnani, <i>Commodity markets</i>, McGraw Hill Publication</li> <li>• S.Kevin, <i>Commodities &amp; financial derivatives</i>, PHI learning Pvt Ltd</li> <li>• Suni K Parmeswaran, <i>Futures &amp; options</i>, McGraw Hill</li> </ul>
<b>Wealth Management</b>
<ul style="list-style-type: none"> <li>• Harold Evensky, <i>Wealth Management</i>, McGraw Hill Publication</li> <li>• NCFM, CFP, IIBF, etc, <i>Wealth Management modules</i></li> <li>• Harold Evensky, <i>The new wealth Management</i>, CFA Institute Investment Series Publication</li> </ul>
<b>Financial Accounting</b>
<ul style="list-style-type: none"> <li>• Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.</li> <li>• Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers.</li> <li>• R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi</li> <li>• Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers</li> <li>• <i>Financial Accounting Reporting – Barry Elliot and Jamie Elliot – Prentice Hall ( 14th Edition)</i></li> </ul>
<b>Risk Management</b>
<ul style="list-style-type: none"> <li>• Thomas S. Coleman, <i>Quantitative Risk Management : A Practical Guide to Financial Risk</i></li> <li>• Steve Peterson, <i>Investment Theory and Risk Management</i></li> <li>• <i>Risk Management</i> , M/s Macmillan India Limited</li> <li>• <i>Theory &amp; Practice of Treasury Risk Management: M/s Taxman Publications Ltd.</i></li> <li>• Sim Segal, <i>Corporate Value of ERM</i></li> <li>• Dr. G Kotreshwar, <i>Risk Management : Insurance and Derivatives</i>, Himalaya Publishing House</li> </ul>
<b>Direct Taxes</b>
<ul style="list-style-type: none"> <li>• <i>Income Tax Act- Bare act</i></li> <li>• Dr V K Singhania-<i>Direct Tax Law &amp; Practice</i></li> </ul>



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**Reference Books**

<b>Reference Books</b>
<b>Services Marketing</b> <ul style="list-style-type: none"> <li>• Valarie A. Zeuhaml &amp; Mary Jo Bitner, <i>Service Marketing</i>, Tata McgrawHill, 6th Edition</li> <li>• Christopher Lovelock, Jochen Wirtz, Jayanta Chatterjee, <i>Service Marketing People, Technology, Strategy – A South Asian Perspective</i>, Pearson Education, 7th Edition</li> <li>• Ramneek Kapoor, Justin Paul &amp; Biplab Halder, <i>Services Marketing-Concepts And Practices</i>, McgrawHill, 2011</li> <li>• Harsh V. Verma, <i>Services Marketing Text &amp; Cases</i>, Pearson Education, 2nd Edition</li> <li>• K. Ram Mohan Rao, <i>Services Marketing</i>, Pearson Education, 2nd Edition, 2011</li> <li>• C. Bhattacharjee, <i>Service Sector Management</i>, Jaico Publishing House, Mumbai, 2008</li> <li>• Govind Apte, <i>Services Marketing</i>, Oxford Press, 2004</li> </ul>
<b>E-Commerce &amp; Digital Marketing</b> <ul style="list-style-type: none"> <li>• D Nidhi, <i>E-Commerce Concepts and Applications</i>, Edn 2011, International Book house P.ltd</li> <li>• Bajaj Kamlesh K, <i>E-Commerce- The cutting edge of Business</i></li> <li>• Whiteley David, <i>E-Commerce Technologies and Applications-2013</i></li> <li>• <i>E-Business &amp; E-Commerce Management</i> 3rd Ed, Pearson Education</li> <li>• Kalokota &amp; Robinson, <i>E-Business 2.0 Road map for Success</i>, Pearson Education</li> <li>• Elias M. Awad, <i>Electronic Commerce</i>, 3rd Edition, Pearson Education</li> <li>• Erfan Turban et.al, <i>Electronic Commerce - A Managerial Perspective</i>, Pearson Education</li> <li>• R. Kalokota, Andrew V. Winston, <i>Electronic Commerce - A Manager's Guide</i>, Pearson Education</li> <li>• Tripathi, <i>E-Commerce</i>, Jaico Publishing House, Mumbai, Edn. 2010.</li> </ul>
<b>Sales &amp; Distribution Management</b> <ul style="list-style-type: none"> <li>• A. Nag, <i>Sales And Distribution Management</i>, Mcgraw Hill, 2013 Edition</li> <li>• Richard R. Still, Edward W. Cundiff, Norman A.P. Govoni, <i>Sales Management</i>, Pearson Education, 5th Edition</li> <li>• Krishna K. Havaladar, Vasant M. Cavale, <i>Sales And Distribution Management – Text &amp; Cases</i>, Mcgraw Hill Education, 2nd Edition, 2011</li> <li>• Dr. Matin Khan, <i>Sales And Distribution Management</i>, Excel Books, 1st Edition</li> <li>• Kotler &amp; Armstrong, <i>Principles Of Marketing – South Asian Perspective</i>, Pearson Education, 13th Edition</li> </ul>
<b>Customer Relationship Management</b> <ul style="list-style-type: none"> <li>• Baran Roger J. &amp; Robert J. Galka (2014), <i>Customer Relationship Management: The Foundation of Contemporary Marketing Strategy</i>, Routledge Taylor &amp; Francis Group.</li> <li>• Andersson Kristin and Carol Kerr (2002), <i>Customer Relationship Management</i>, Tata McGraw-Hill.</li> <li>• Ed Peelen, <i>Customer Relationship Management</i>, Pearson Education</li> <li>• Bhasin Jaspreet Kaur (2012), <i>Customer Relationship Management</i>, Dreamtech Press.</li> <li>• Judith W. Kincaid (2006), <i>Customer Relationship Management Getting it Right</i>, Pearson Education.</li> <li>• Jill Dyche' (2007), <i>The CTM Handbook: A Business Guide to Customer Relationship Management</i>, Pearson Education.</li> <li>• Valarie A. Zeithmal, Mary Jo Bitner, Dwayne D. Gremler and Ajay Pandit (2010), <i>Services Marketing Integrating Customer Focus Across the Firm</i>, Tata McGraw Hill.</li> <li>• Urvashi Makkar and Harinder Kumar Makkar (2013), <i>CRM Customer Relationship Management</i>, McGraw Hill Education.</li> </ul>



**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester V  
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**Reference Books**

<b>Reference Books</b>
<b>Industrial Marketing</b> <ul style="list-style-type: none"> <li>• <i>Industrial Marketing: A practices in India</i> by S.L. Gupta, Sanjeev Bahadur, and Hitesh Gupta: Excel Books (First Edition)</li> <li>• <i>Industrial Marketing</i> by Hory, Sankar and Mukerjee by Excel Books (First Edition)</li> <li>• <i>Industrial Marketing: A Process of Creating and Maintaining Exchange</i> by Krishnamacharyulu , Lalitha R, Publisher: Jaico Book House</li> <li>• <i>Industrial Marketing</i> by Ghosh, Publisher: Oxford University Press</li> <li>• <i>Industrial Marketing</i> by K. K. Havaldar, Publisher: Tata McGraw-Hill Publishing Company limited</li> <li>• <i>Industrial Marketing Management</i> by Govindarajan, Publisher: Vikas Publishing House Pvt. Ltd.</li> <li>• <i>Industrial Marketing</i> by Phadtare M. T, Publisher: Prentice Hall of India Private Limited</li> </ul>
<b>Strategic Marketing Management</b> <ul style="list-style-type: none"> <li>• Alexander Chernav, <i>Strategic management</i>, Eight Edition ,June 2014,Cerebellum press</li> <li>• Richard m.s Wilson, Collin Gilligan, <i>Strategic marketing management</i>,3rd edition, Elsevier</li> <li>• Subhash .C.Jain, <i>Marketing Strategy</i>, India edition, cengage learning</li> <li>• Sharan Jagpal, <i>Marketng strategy</i>, oxford university press</li> <li>• David A. Aker, <i>Startegic Market Management</i>, John Wiley &amp; Sons, 2001</li> <li>• Philip Kotler, Kevin Keller, Abraham Koshy, Mithileshwar Jha, <i>Marketing Management</i>, Pearson, 13th edition</li> </ul>
<b>Finance for HR Professionals &amp; Compensation Management</b> <ul style="list-style-type: none"> <li>• Gary Dessler, Biju Varkkey, <i>Human Resource Management</i>, Pearson, 12th edition</li> <li>• Mick Marchington and Adrian Wilkinson, <i>Human Resource Management at Work – People Management and Development- Illrd Edition</i>,</li> <li>• Shashi K. Gupta, Rosy Joshi, <i>Human Resource Management</i>, Kalyani Publishers</li> <li>• Gary Dessler, <i>Framework for HRM</i>, 3rd Edition, Pearson Education</li> <li>• Ashwathappa, <i>Human Resource Management</i></li> <li>• Luis.R.Gomez, David.B.Balkin, Robert. L. Cardy, <i>Managing Human Resources – IVth Edition</i>, (Eastern Economy Edition)</li> <li>• Milkovich, George T, Newman J.M, <i>Compensation</i>, Tata Mc Graw Hill.</li> <li>• Henderson, R.O, <i>Compensation Management</i>, Pearson Edition .</li> <li>• BD Singh, <i>Compensation and Reward Management</i>, Excel Books.</li> <li>• Karen Permant, Joe Knight, <i>Financial Intelligence for HR Professionals</i></li> <li>• Sharma A.M, <i>Understanding Wage system</i>, Himalaya Publishing House, Mumbai.</li> </ul>
<b>Strategic Human Resource Management &amp; HR Policies</b> <ul style="list-style-type: none"> <li>• Michael Armstrong, Angela Baron, <i>Handbook of Strategic HRM</i>, Jaico publishing House</li> <li>• Armstrong M.-<i>Strategic Human Resource Management_ A Guide to Action</i> (2006)</li> <li>• <i>Strategic Human Resource Management</i>, Tanuja Agarwal</li> <li>• <i>Strategic Human Resource Management</i>, Jeffrey A. Mello</li> <li>• Gary Dessler, <i>Human Resource Management</i>, PHI, New Delhi, 2003</li> <li>• Charles R. Greer, <i>Strategic Human Resource Management</i>, Pearson Education, 2003</li> <li>• Rajib Lochan Dhar, <i>Strategic Human Resource Management</i>, Excel Books, NewDelhi, 2008</li> </ul>



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**Reference Books**

<b>Reference Books</b>
<b>Performance Management &amp; Career Planning</b> <ul style="list-style-type: none"> <li>• Shashi K. Gupta, Rosy Joshi, Human Resource Management, Kalyani Publishers</li> <li>• Armstrong, Michael, Baron, Performance Management, Jaico Publishers</li> <li>• Robert Bacal, Performance Management, McGraw-Hill Education, 2007</li> <li>• T.V. Rao, Performance Management and Appraisal Systems: HR Tools for Global Competitiveness, Response Books, New Delhi, 2007.</li> <li>• Davinder Sharma, Performance Appraisal and Management, Himalaya Publishing House.</li> <li>• A.S. Kohli, T. Deb, Performance Management, Oxford University Press.</li> <li>• Herman Aguinis, Performance Management, Second edition, Pearson Education.</li> </ul>
<b>Industrial Relations</b> <ul style="list-style-type: none"> <li>• Davar R S: Personnel Management and Industrial Relations in India</li> <li>• Mamoria C B: Industrial Relations</li> <li>• Charles Myeres: Industrial Relations in India</li> <li>• Arun Monappa: Industrial Relations</li> <li>• Sharma A M : Industrial Relations</li> <li>• Ahuja K K : Industrial Relations Theory and Practice</li> <li>• C.S. Vekata Ratnam : Globalisation and Labour-Management Relations</li> <li>• Srivastava K D: Laws relating to Trade Unions and Unfair Labour Practice</li> <li>• A.M.Sarma: A conceptual and legal frame work</li> <li>• Farnham, David and John Pimlot, Understanding Industrial Relations, London: Cassell</li> <li>• Ratna Sen, Industrial Relations in India, Shifting Paradigms, Macmillan India Ltd., New Delhi, 2009.</li> <li>• C.S.Venkata Ratnam, Globalisation and Labour Management Relations, Response Books, 2010.</li> <li>• Srivastava, Industrial Relations and Labour Laws, Vikas, 6 th edition, 2012.</li> <li>• P.R.N Sinha, Indu Bala Sinha, Seema Priyadarshini Shekhar. Industrial Relations, Trade Unions and Labour Legislation.</li> <li>• Srivastava, S. C. :Industrial Relations and Labour Laws, Vikas Publishing House Pvt Ltd, New Delhi.</li> <li>• Sinha, P.R.N., Sinha, Indu Bala and Shekhar, Seema Priyadarshini Industrial Relations, Trade Unions and Labour Legislation, Pearson Education, New Delhi.</li> </ul>
<b>Talent &amp; Competency Management</b> <ul style="list-style-type: none"> <li>• Dessler Gary, A Framework for Human Resource Management, Pearson Publication, 7th Edition.</li> <li>• Dessler Gary, Varkkey Biju, Fundamentals of Human Resource Management, Pearson Publication, 14th Edition Rao VSP, Human Resource Management, Vikas Publishing, New Delhi</li> <li>• K. Aswathappa – Human Resources and Personnel Management, Tata McGraw Hill</li> <li>• Robbins SP, Timothy A, Judge &amp; Sanghi Seema, Organizational Behaviour, Pearson Education, New Delhi, 13th edition.</li> <li>• Lance A Berger, Dorothy R Berger, Talent Management Hand Book, McGraw Hill</li> <li>• Hasan, M., Singh, A. K., Dhamija, S. (eds.), Talent management in India: Challenges and opportunities, Atlantic Publication</li> <li>• Seema Sanghi: The Handbook of Competency Mapping: Understanding, Designing and Implementing Competency Models in Organizations, Sage Publishing</li> </ul>



**Revised Syllabus of Courses of Bachelor of Management Studies  
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**Reference Books**

<b>Reference Books</b>
<b>Stress Management</b> <ul style="list-style-type: none"> <li>• Stress management by Susan R. Gregson</li> <li>• Stress management: Leading to Success By B Hiriyappa</li> <li>• Strategic Stress Management: An Organizational Approach by V. Sutherland, C. Cooper</li> <li>• Stress Management: An Integrated Approach to Therapy by Dorothy H.G. Cotton</li> <li>• Stress Management by A. K. Rai</li> <li>• Organizational Stress Management: A Strategic Approach By A. Weinberg, V. Sutherland, C. Cooper</li> <li>• Stress Management by Dr. Nivedita</li> </ul>
<b>Logistics and Supply Chain Management</b> <ul style="list-style-type: none"> <li>• David Simchi Levi, Philip Kaminshy, Edith Simchi Levi, Designing &amp; Managing the Supply Chain - Concepts, Strategies and Case Studies Logistics</li> <li>• Donald Waters, An Introduction to Supply Chain</li> <li>• Martin Christopher, Logistics &amp; Supply Chain Management - Strategies for Reducing Cost &amp; Improving Services</li> <li>• Vinod Sople, Logistic Management - The Supply Chain Imperative</li> <li>• Donald J Bowersox &amp; David J Closs, Logistic Management - The Integrated Supply Chain Process</li> <li>• Alan Rushton, Phil Croucher, Peter Baker, The Handbook of Logistics and Distribution Management- Understanding the Supply Chain</li> <li>• Donald J. Bowersox &amp; David J Closs, Logistical Management-The Integrated Supply Chain Process, McGraw Hill Education</li> <li>• Ronald H Ballou &amp; Samir K Srivastava, Business Logistics/ Supply Chain Management- Pearson</li> <li>• Donald J Bowersox, David J Closs &amp; M Bixby Cooper, Supply Chain Logistics Management- The McGraw Hill Companies</li> </ul>
<b>Corporate Communication &amp; Public Relations</b> <ul style="list-style-type: none"> <li>• Richard R. Dolphin, The Fundamentals of Corporate Communication</li> <li>• Joep Cornelissen, Corporate Communications: Theory and Practice</li> <li>• James L.Horton, Integrating Corporate Communication: The Cost Effective Use of Message &amp; Medium</li> <li>• Sandra Oliver, Handbook of Corporate Communication &amp; Public Relations A Cross-Cultural Approach</li> <li>• Rosella Gambetti, Stephen Quigley, Managing Corporate Communication</li> <li>• Joseph Fernandez, Corporate Communications: A 21st Century Primer</li> <li>• C.B.M. van Riel, Chris Blackburn, Principles of Corporate Communication</li> <li>• Jaishri Jethwaney, Corporate Communication: Principles and Practice</li> </ul>

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**Bachelor of Management Studies (BMS)**  
**Programme**  
*Under Choice Based Credit, Grading and Semester System*  
**Course Structure**

(To be implemented from Academic Year- 2018-2019)

**Semester VI**

No. of Courses	Semester VI	Credits
<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
1,2,3 & 4	**Any four courses from the following list of the courses	<b>12</b>
<b>2</b>	<b><i>Core Course (CC)</i></b>	
5	Operation Research	<b>04</b>
<b>3</b>	<b><i>Ability Enhancement Course (AEC)</i></b>	
6	Project Work	<b>04</b>
<b>Total Credits</b>		<b>20</b>

<b>** List of group of Elective Courses(EC)for Semester VI (Any Four)</b>	
<b>Group A: Finance Electives (Any four Courses)</b>	
1	International Finance
2	Innovative Financial Services
3	Project Management
4	Strategic Financial Management
5	Financing Rural Development
6	Indirect Taxes
<b>Group B: Marketing Electives (Any four Courses)</b>	
1	Brand Management
2	Retail Management
3	International Marketing
4	Media Planning & Management
5	Sports Marketing
6	Marketing of Non Profit Organisation
<b>Group C: Human Resource Electives (Any four Courses)</b>	
1	HRM in Global Perspective
2	Organisational Development
3	HRM in Service Sector Management
4	Workforce Diversity
5	Human Resource Accounting & Audit
6	Indian Ethos in Management

***Revised Syllabus of Courses of Bachelor of Management Studies  
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***Elective Courses (EC)  
Group A: Finance Electives***

***1. International Finance***

***Modules at a Glance***

SN	Modules	No. of Lectures
1	Fundamentals of International Finance	15
2	Foreign Exchange Markets, Exchange Rate Determination & Currency Derivatives	15
3	World Financial Markets & Institutions & Risks	15
4	Foreign Exchange Risk, Appraisal & Tax Management	15
Total		60

***Objectives***

SN	Objectives
1	The objective of this course is to familiarize the student with the fundamental aspects of various issues associated with International Finance
2	The course aims to give a comprehensive overview of International Finance as a separate area in International Business
3	To introduce the basic concepts, functions, process, techniques and create an awareness of the role, functions and functioning of International Finance in this Globalised Market



SN	Modules/ Units
1	<b>Fundamentals of International Finance</b> <p>a) <b>Introduction to International Finance:</b></p> <ul style="list-style-type: none"> <li>Meaning/ Importance of International Finance, Scope of International Finance, Globalization of the World Economy, Goals of International Finance, The Emerging Challenges in International Finance</li> </ul> <p>b) <b>Balance of Payment:</b></p> <ul style="list-style-type: none"> <li>Introduction to Balance of Payment, Accounting Principles in Balance of Payment, Components of Balance of Payments, Balance of Payment Identity Indian Heritage in Business, Management, Production and Consumption.</li> </ul> <p>c) <b>International Monetary Systems:</b></p> <ul style="list-style-type: none"> <li>Evolution of International Monetary System , Gold Standard System , Bretton Woods System, Flexible Exchange Rate Regimes – 1973 to Present, Current Exchange Rate Arrangements, European Monetary System, Fixed &amp; Flexible Exchange Rate System</li> </ul> <p>d) <b>An introduction to Exchange Rates:</b></p> <ul style="list-style-type: none"> <li>Foreign Bank Note Market, Spot Foreign Exchange Market</li> <li>Exchange Rate Quotations <ul style="list-style-type: none"> <li>Direct &amp; Indirect Rates</li> <li>Cross Currency Rates</li> <li>Spread &amp; Spread %</li> </ul> </li> <li>Factors Affecting Exchange Rates</li> </ul>
2	<b>Foreign Exchange Markets, Exchange Rate Determination &amp; Currency Derivatives</b> <p>a) <b>Foreign Exchange Markets:</b></p> <ul style="list-style-type: none"> <li>Introduction to Foreign Exchange Markets, Structure of Foreign Exchange Markets, Types of Transactions &amp; Settlement Date, Exchange Rate Quotations &amp; Arbitrage, Forward Quotations (Annualized Forward Margin)</li> </ul> <p>b) <b>International Parity Relationships &amp; Foreign Exchange Rate:</b></p> <ul style="list-style-type: none"> <li>Interest Rate Parity, Purchasing Power Parity &amp; Fishers Parity, Forecasting Exchange Rates (Efficient Market Approach, Fundamental Approach, Technical Approach, Performance of the Forecasters), Global Financial Markets &amp; Interest Rates (Domestic &amp; Offshore Markets, Money Market Instruments)</li> </ul> <p>c) <b>Currency &amp; Interest Rate Futures:</b></p> <ul style="list-style-type: none"> <li>Introduction to Currency Options (Option on Spot, Futures &amp; Futures Style Options), Futures Contracts, Markets &amp; the Trading Process, Hedging &amp; Speculation with Interest Rate Futures, Currency Options in India</li> </ul>



SN	Modules/ Units
3	<b>World Financial Markets &amp; Institutions &amp; Risks</b>
	<p><b>a) Euro Currency Bond Markets:</b></p> <ul style="list-style-type: none"> <li>• Introduction to Euro Currency Market, Origin of Euro Currency Market, Euro Bond Market (Deposit, Loan, Notes Market), Types of Euro Bonds, Innovation in the Euro Bond Markets, Competitive Advantages of Euro Banks, Control &amp; Regulation of Euro Bond Market</li> </ul> <p><b>b) International Equity Markets &amp; Investments:</b></p> <ul style="list-style-type: none"> <li>• Introduction to International Equity Market, International Equity Market Benchmarks, Risk &amp; Return from Foreign Equity Investments, Equity Financing in the International Markets, Depository Receipts – ADR, GDR, IDR</li> </ul> <p><b>c) International Foreign Exchange Markets:</b></p> <ul style="list-style-type: none"> <li>• Meaning of International Foreign Exchange Market, FERA v/s FEMA, Scope &amp; Significance of Foreign Exchange Markets, Role of Forex Manager, FDI v/s FPI, Role of FEDAI in Foreign Exchange Market</li> </ul> <p><b>d) International Capital Budgeting:</b></p> <ul style="list-style-type: none"> <li>• Meaning of Capital Budgeting, Capital Budgeting Decisions, Incremental Cash Flows, Cash Flows at Subsidiary and Parent Company, Repatriation of Profits, Capital Budgeting Techniques – NPV</li> </ul>
4	<b>Foreign Exchange Risk, Appraisal &amp; Tax Management</b>
	<p><b>a) Foreign Exchange Risk Management:</b></p> <ul style="list-style-type: none"> <li>• Introduction to Foreign Exchange Risk Management, Types of Risk, Trade &amp; Exchange Risk, Portfolio Management in Foreign Assets, Arbitrage &amp; Speculation</li> </ul> <p><b>b) International Tax Environment:</b></p> <ul style="list-style-type: none"> <li>• Meaning of International Tax Environment, Objectives of Taxation, Types of Taxation, Benefits towards Parties doing Business Internationally, Tax Havens, Tax Liabilities</li> </ul> <p><b>c) International Project Appraisal:</b></p> <ul style="list-style-type: none"> <li>• Meaning of Project Appraisal, Review of Net Present Value Approach (NPV), Option Approach to Project Appraisal, Project Appraisal in the International Context, Practice of Investment Appraisal</li> </ul>



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***Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester VI  
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***Elective Courses (EC)  
Group A: Finance Electives***

**2. Innovative Financial Services**

***Modules at a Glance***

SN	Modules	No. of Lectures
1	Introduction to Traditional Financial Services	15
2	Issue Management and Securitization	15
3	Financial Services and its Mechanism	15
4	Consumer Finance and Credit Rating	15
Total		60

***Objectives***

SN	Objectives
1	To familiarize the learners with the fundamental aspects of various issues associated with various Financial Services
2	To give a comprehensive overview of emerging financial services in the light of globalization
3	To introduce the basic concepts, functions, process, techniques and create an awareness of the role, functions and functioning of financial services



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SN	Modules/ Units
1	<b>Introduction to Traditional Financial Services</b> <p>a) <b>Financial Services:</b></p> <ul style="list-style-type: none"> <li>• Concept, Objectives/Functions, Characteristics, Financial Service Market, Financial Service Market Constituents, Growth of Financial Services in India, Problems in Financial Services Sector, Banking and Non-Banking Companies, Regulatory Framework</li> </ul> <p>b) <b>Factoring and Forfaiting:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Types of Factoring, Theoretical Framework, Factoring Cost, Advantages and Disadvantages of Factoring, Factoring in India, Factoring v/s Forfaiting, Working of Forfaiting, Benefits and Drawbacks of Forfaiting, Practical Problems.</li> </ul> <p>c) <b>Bill Discounting:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Framework, Bill Market Schemes, Factoring V/s Bill Discounting in Receivable Management.</li> </ul>
2	<b>Issue Management and Securitization</b> <p>a) <b>Issue Management and Intermediaries:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Merchant Bankers/ Lead Managers, Underwriters, Bankers to an Issue, Brokers to an Issue</li> </ul> <p>b) <b>Stock Broking:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Stock Brokers, SubBrokers, Foreign Brokers, Trading and Clearing/Self Clearing Members, Stock Trading ( Cash and Normal) Derivative Trading</li> </ul> <p>c) <b>Securitization:</b></p> <ul style="list-style-type: none"> <li>• Definition, Securitization v/s Factoring, Features of Securitization, Pass Through Certificates, Securitization Mechanism, Special Purpose Vehicle, Securitisable Assets, Benefits of Securitization, New Guidelines on Securitization</li> </ul>
3	<b>Financial Services and its Mechanism</b> <p>a) <b>Lease and Hire-Purchase:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Types of Lease - Finance Lease, Operating Lease, Advantages and Disadvantages of Leasing, Leasing in India, Legal Aspects of Leasing.</li> <li>• Definition of Hire Purchase, Hire Purchase and Installment Sale Characteristics, Hire Purchase and Leasing, Advantages of Hire Purchase, Problems of Hire Purchase.</li> </ul> <p>b) <b>Housing Finance:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Housing Finance Industry, Housing Finance Policy Aspect, Sources of Funds, Market of Housing Finance, Housing Finance in India- Major Issues, Housing Finance in India – Growth Factors, Housing Finance Institutions in India, National Housing Bank (NHB), Guidelines for Asset Liability Management System in HFC, Fair Trade Practice Code for HFC's, Housing Finance Agencies</li> </ul>

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SN	Modules/ Units
	<b>c) Venture Capital:</b> Introduction, Features of Venture Capital, Types of Venture Capital Financing Stages, Disinvestment mechanisms, Venture Capital Investment process, Indian Scenario
4	<b>Consumer Finance and Credit Rating</b>
	<b>a) Consumer Finance:</b> <ul style="list-style-type: none"> <li>• Introduction, Sources, Types of Products, Consumer Finance Practice in India, Mechanics of Consumer Finance, Terms, Pricing, Marketing and Insurance of Consumer Finance, Consumer Credit Scoring, Case for and against Consumer Finance</li> </ul> <b>b) Plastic Money:</b> <ul style="list-style-type: none"> <li>• Growth of Plastic Money Services in India, Types of Plastic Cards- Credit card- Debit Card- Smart card- Add-on Cards, Performance of Credit Cards and Debit Cards, Benefits of Credit Cards, Dangers of Debit Cards, Prevention of Frauds and Misuse, Consumer Protection. Indian Scenario.</li> <li>• Smart Cards- Features, Types, Security Features and Financial Applications</li> </ul> <b>c) Credit Rating:</b> <ul style="list-style-type: none"> <li>• Meaning, Origin, Features, Advantages of Rating, Regulatory Framework, Credit Rating Agencies, Credit Rating Process, Credit Rating Symbols. Credit Rating Agencies in India, Limitations of Rating</li> </ul>



*Jayramdas*

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**Revised Syllabus of Courses of Bachelor of Management Studies  
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**Elective Courses (EC)**

**Group A: Finance Electives**

**3. Project Management**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to Project Management & Project Initiation	15
2	Analyzing Project Feasibility	15
3	Budgeting, Cost & Risk Estimation in Project Management	15
4	New Dimensions in Project Management	15
Total		60

**Objectives**

SN	Objectives
1	The objective of this course is to familiarize the learners with the fundamental aspects of various issues associated with Project Management
2	To give a comprehensive overview of Project Management as a separate area of Management
3	To introduce the basic concepts, functions, process, techniques and create an awareness of the role, functions and functioning of Project Management



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SN	Modules/ Units
1	<b>Introduction to Project Management &amp; Project Initiation</b> <p>a) <b>Introduction to Project Management:</b></p> <ul style="list-style-type: none"> <li>• Meaning/Definition of Project &amp; Project Management, Classification of Projects, Why Project Management, Characteristics/Importance of Project Management, Need for Project Management (Objectives), History of Project Management</li> </ul> <p>b) <b>Organizational Structure (Project Organization):</b></p> <ul style="list-style-type: none"> <li>• Meaning/Definition of Organizational Structure, Organizational Work Flow, Developing Work Integration Positions, Types of Organizational Structure, Forms of Organization, Strategic Business Units (SBU) in Project Management.</li> </ul> <p>c) <b>Project Initiation:</b></p> <ul style="list-style-type: none"> <li>• <b>Project Selection</b>-Meaning of Project Selection, Importance of Project Selection, Criteria for Project Selection (Models), Types of Project Selection, Understanding Risk &amp; Uncertainty in Project Selection</li> <li>• <b>Project Manager</b>-Meaning of Project Manager, Role of Project Manager, Importance of Project Manager, Role of Consultants in Project Management, Selecting Criteria for Project Manager</li> <li>• <b>Project Planning</b>-Importance of Project Planning, Functions of Project Planning, System Integration, Project Management Life Cycle, Conflicts &amp; Negotiation Handling in Project Management, Planning Cycle &amp; Master Production Scheduling</li> </ul>
2	<b>Analyzing Project Feasibility</b> <p>a) <b>Project Feasibility Analysis:</b></p> <ul style="list-style-type: none"> <li>• Meaning/Definition of Project Feasibility, Importance of Project Feasibility, Scope of Project Feasibility</li> <li>• Types of Project Feasibility- Market Feasibility, Technical Feasibility, Financial Feasibility, Economic Viability, Operational Feasibility</li> <li>• SWOT Analysis (Environment Impact Assessment, Social Cost Benefit Analysis)</li> </ul> <p>b) <b>Market Analysis:</b></p> <ul style="list-style-type: none"> <li>• Meaning of Market Analysis, Demand Forecasting, Product Mix Analysis, Customer Requirement Analysis</li> </ul> <p>c) <b>Technical Analysis:</b></p> <ul style="list-style-type: none"> <li>• Meaning of Technical Analysis, Use of Various Informational Tools for Analyzing, Advancement in the Era of E- Commerce in Project Management</li> </ul> <p>d) <b>Operational Analysis:</b></p> <ul style="list-style-type: none"> <li>• Meaning of Operation Management, Importance of Operation Management, Operation Strategy - Levels of Decisions, Production Planning &amp; Control, Material Management - Work Study &amp; Method Study, Lean Operations</li> </ul>



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SN	Modules/ Units
3	<b>Budgeting, Cost &amp; Risk Estimation in Project Management</b>
	<p><b>a) Funds Estimation in Project:</b></p> <ul style="list-style-type: none"> <li>Means of Financing, Types of Financing, Sources of Finance, Government Assistance towards Project Management for Start ups, Cost Control (Operating Cycle, Budgets &amp; Allocations), Determining Financial Needs for Projects, Impact of Leveraging on Cost of Finance</li> </ul> <p><b>b) Risk Management in Projects:</b></p> <ul style="list-style-type: none"> <li>What is Risk, Types of Risk in Projects, Risk Management Process, Risk Analysis &amp; Identification, Impact of Risk Handling Measures, Work break Down Structure, New Venture Valuation (Asset Based, Earnings Based, Discounted Cash flow Models)</li> </ul> <p><b>c) Cost Benefit Analysis in Projects</b></p> <ul style="list-style-type: none"> <li>Introduction to Cost Benefit Analysis, Efficient Investment Analysis, Cash - Flow Projections, Financial Criteria for Capital Allocation, Strategic Investment Decisions</li> </ul>
4	<b>New Dimensions in Project Management</b>
	<p><b>a) Modern Development in Project Management:</b></p> <ul style="list-style-type: none"> <li>Introduction to Modern Development in Project Management, Project Management Maturity Model (PMMM), Continuous Improvement, Developing Effective Procedural Documentation, Capacity Planning</li> </ul> <p><b>b) Project Monitoring &amp; Controlling:</b></p> <ul style="list-style-type: none"> <li>Introduction to Project Monitoring &amp; Controlling, The Planning – Monitoring-Controlling Cycle, Computerized Project Management Information System (PMIS), Balance in Control System in Project Management, Project Auditing – Life Cycle</li> </ul> <p><b>c) Project Termination &amp; Solving Project Management Problems:</b></p> <ul style="list-style-type: none"> <li>Meaning of Project Termination, Reasons for Termination of Projects, Process for Terminating Projects, Strategy/ Ways to Solve Project Management Problems, Project Review &amp; Administrative Aspects, Execution Tools for Closing of Projects</li> </ul>



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**Elective Courses (EC)  
Group A: Finance Electives**

**4. Strategic Financial Management**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Dividend Decision and XBRL	15
2	Capital Budgeting and Capital Rationing	15
3	Shareholder Value and Corporate Governance/ Corporate Restructuring	15
4	Financial Management in Banking Sector and Working Capital Financing	15
Total		60

**Objectives**

SN	Objectives
1	To match the needs of current market scenario and upgrade the learner's skills and knowledge for long term sustainability
2	Changing scenario in Banking Sector and the inclination of learners towards choosing banking as a career option has made study of financial management in banking sector inevitable
3	To acquaint learners with contemporary issues related to financial management



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SN	Modules/ Units
1	<b>Dividend Decision and XBRL</b>
	<p>a) <b>Dividend Decision:</b></p> <ul style="list-style-type: none"> <li>• Meaning and Forms of Dividend, Dividend-Modigliani and Miller's Approach, Walter Model, Gordon Model, Factors determining Dividend Policy, Types of Dividend Policy</li> </ul> <p>b) <b>XBRL:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Advantages and Disadvantages, Features and Users</li> </ul>
2	<b>Capital Budgeting and Capital Rationing</b>
	<p>a) <b>Capital Budgeting:</b></p> <ul style="list-style-type: none"> <li>• Risk and Uncertainty in Capital Budgeting, Risk Adjusted Cut off Rate, Certainty Equivalent Method, Sensitivity Technique, Probability Technique, Standard Deviation Method, Co-efficient of Variation Method, Decision Tree Analysis, Construction of Decision Tree.</li> </ul> <p>b) <b>Capital Rationing:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Advantages, Disadvantages, Practical Problems</li> </ul>
3	<b>Shareholder Value and Corporate Governance/Corporate Restructuring</b>
	<p>a) <b>Shareholder Value and Corporate Governance:</b></p> <ul style="list-style-type: none"> <li>• Financial Goals and Strategy, Shareholder Value Creation: EVA and MVA Approach, Theories of Corporate Governance, Practices of Corporate Governance in India</li> </ul> <p>b) <b>Corporate Restructuring:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Types, Limitations of Merger, Amalgamation, Acquisition, Takeover, Determination of Firm's Value, Effect of Merger on EPS and MPS, Pre Merger and Post Merger Impact.</li> </ul>
4	<b>Financial Management in Banking Sector and Working Capital Financing</b>
	<p>a) <b>Financial Management in Banking Sector:</b></p> <ul style="list-style-type: none"> <li>• An Introduction, Classification of Investments, NPA &amp; their Provisioning, Classes of Advances, Capital Adequacy Norms, Rebate on Bill Discounting, Treatment of Interest on Advances</li> </ul> <p>b) <b>Working Capital Financing:</b></p> <ul style="list-style-type: none"> <li>• Maximum Permissible Bank Finance (Tandon Committee), Cost of issuing Commercial Paper and Trade Credit, Matching Approach, Aggressive Approach, Conservative Approach</li> </ul>



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***Elective Courses (EC)  
Group A: Finance Electives***

**5. Financing Rural Development**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Rural Banking	10
2	Micro Finance	15
3	MSME Finance	10
4	Final Accounts of the Banking Companies	15
5	Risk Management in Rural Finance	10
<b>Total</b>		<b>60</b>

***Objectives***

<b>SN</b>	<b>Objectives</b>
01	To acquaint the learners with the concept of rural banking
02	To give an overview of micro finance and MSME finance
03	To study the provisions of final accounts of the Banking Companies
04	To understand risk management in rural finance

Sr. No.	Modules / Units
1	<b>Rural Banking</b>
	<p>Rural India – Demographic Features, Characteristics of Rural Society, Economic Features, Infrastructure in Rural Areas, Agriculture Economy, Rural Issues and Rural Development Policies, Sources and Pattern of agriculture in India, Trends in Agricultural Finance.</p> <p>Institutional Framework – Regulation of Rural Financial Services, Rural Credit Institutions, Financing Agriculture/ Allied Activities, Financing Rural Non Farm Sector, Priority Sector Lending, Rural Housing and Education Loans.</p> <p>Rural Banking – Financial Needs of the Poor, Role of Rural Banking, Transaction Costs, Risk Costs, Financing Poor as Bankable Opportunities Micro Credit and Self Help Groups.</p>
2	<b>Micro Finance</b>
	<p>Introduction – Emergence of Microfinance, Definition, Meaning and Scope, Importance and Assumptions. Lessons from International Experience.</p> <p>Models – Models of Microfinance across the world, Portfolio Securitization, SHG-2, National Rural Livelihood Mission, Impact of Microfinance, Impact Assessment and Monitoring, Microfinance and Poverty Assessment Tools.</p> <p>Financial Products and Services – Objectives, Introduction, The role of MFI – Minimalist V/s Integrated, Financial services/ products, Non – Financial Services, Designing Microfinance Models, Liquidity Management, The Revenue Model of an MFI, Cost, Volume and Profit Analysis, Measuring Operating Efficiency and Productivity in MFI's, Factors affecting Operating Expenses, Operating Efficiency.</p>
3	<b>MSME Finance</b>
	<p>Institutional Framework – Central Government, NIMSME, Indian Institute of Entrepreneurship Guwahati, NIESBUD, NSIC, Organizations under the control of State Government, SIDBI, CGTMSE, SMERA, SSI Association in India, Changing Role of MSME Associations , Policy Orientation &amp; Resource Allocation.</p> <p>Financing Options &amp; Modes – Financing MSME, Why lend to MSME Sector, Debt Finance, Equity Finance, Options for Financing MSME's, Financial Products and their Access, Existing MSME Loan Products and their Nature, Common Guidelines for lending to MSME Sector, Factoring, Credit Process, Credit Assessment, Costs and Risks specific to MSME Lending, Risk Rating, Monitoring and Review of Lending.</p>
4	<b>Final Accounts of the Banking Companies</b>
	<p>Legal Provision in Banking Regulation Act, 1949 relating to Accounts. Statutory reserves including Cash Reserve and Statutory Liquidity Ratio. Bill purchase and discounted, Rebate of Bill Discounted.</p> <p>Final Accounts in prescribed form</p> <p>Non – performing assets and Income from non – performing assets, Classification of Advances, standard, sub – standard, doubtful and provisioning requirement.</p>
5	<b>Risk Management in Rural Finance</b>
	<p>An Introduction –Objectives, Introduction , Types of risks for MFI's, Risk Management Framework for MFI's Indicators of Credit Risk, Portfolio at Risk (PAR), Causes of high Credit Risk , Impact of Delinquencies, Managing Credit Risk, Transaction Risk, Process, System &amp; Technology, Relationship and Portfolio Risk. Cash Planning and Co-ordination between Operation Manager and Finance Manager. Compliance to State Acts, Revised Guidelines on Priority Sector, Compliance to RBI Guidelines on NBFC – MFI's, Self Regulation.</p>

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***Elective Courses (EC)  
Group A: Finance Electives***

***6. Indirect Taxes***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Indirect Taxation and GST	10
2	Concept of Supply	20
3	Registration and Computation of GST	20
4	Filing of Returns	10
<b>Total</b>		<b>60</b>

***Objectives***

<b>SN</b>	<b>Objectives</b>
01	To understand the basics of GST
02	To study the registration and computation of GST
03	To acquaint the students with filing of returns in GST



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Sr. No.	Modules / Units
1	<b>Introduction to Indirect Taxation and GST</b> <b>A. Basics for Taxation</b> - Direct Taxes and Indirect Taxes – Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution) <b>B. Introduction to GST</b> – Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GST, Conceptual Framework – CGST, IGST, SGST, UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST. <b>C. Definitions</b> – Goods ( 2(52) of CGST Act ), Services ( 2(102) of CGST Act ), Money ( 2(75) of CGST Act ), Securities ( 2(101) of SCRA Act, 1956), India ( 2(56) of CGST Act ), Persons ( 2(84) of CGST Act ), Taxable Person ( 2(107) of CGST Act ), Business ( 2(17) of CGST Act ), Consideration ( 2(31) of CGST Act ), E- Commerce Operator ( 2(45) of CGST Act ), Supplier ( 2(105) of CGST Act ), Recipient ( 2(93) of CGST Act ) <b>D. Levy and Collection of GST</b> – Levy and Collection of CGST, IGST, SGST, UTGST (Sec 9 of CGST Act), Composition Scheme under GST (Sec 10 of CGST Act), Power to Grant Exemption (Sec 11 of CGST Act) GST Rate Schedule for Goods and Services.
2	<b>Concept of Supply</b> <b>A. Taxable Event Supply</b> – Meaning and Scope of Supply (Section 7 Subsection 1, 2 and 3 of Act) Schedule I, Schedule II, Schedule III, Composite and Mixed Supplies (Sec 8 of CGST Act) <b>B. Place of Supply</b> – Location of Supplier of Goods and Services, Place of Supply of Goods (Sec 10, 11, 12 and 13 of IGST Act), Special Provision for Payment of Tax by a Supplier of Online Information Database Access Retrieval. <b>C. Time of Supply</b> - Time of Supply (Sec 31 of CGST Act), Issue of Invoice by the Supplier (Sec 31 (1) and Sec 31(2) of CGST Act), Continuous Supply of Goods and Services, Goods Sent on Approval (Sec 31(7) of CGST Act ) <b>D. Value of Supply</b> – Determination of Value of Supply (Sec 15 of CGST Act and CGST Rules 2017), Input Tax Credit (Sec 2(62) of CGST Act) Capital Goods (Sec 2(19) of CGST Act), Input Sec 2(59) of CGST Act), Input Service (Sec 2(60) of CGST Act). Eligibility and Conditions for taking Input Tax Credit (Sec 16 of CGST Act)
3	<b>Registration and Computation of GST</b> <b>A. Registration</b> – Persons liable for Registration (Sec 22 of the Act), Persons not liable for Registration, Procedure for Registration (Sec 25 of the Act), Deemed Registration (Sec 26 of the Act), Special Provisions (Sec 27 of the Act), Amendment, Cancellation and Revocation of Registration (Sec 28, Sec 29 and Sec 31 of the Act) <b>B. Computation of GST</b> – Computation of GST under Inter State and Intra State Supplies. <b>C. Payment of Tax</b> - Payment of Tax, Interest and other Amounts (Sec 49 of the Act), Interest on delayed Payment (Sec 50 of the Act), TDS (Sec 51 of the Act), TCS (Sec 52 of the Act)
4	<b>Filing of Returns</b> <b>A. Documentation</b> - Tax Invoices (Sec 31 and 32 of the Act), Credit and Debit notes (Sec 34 of the Act), Electronic Way Bill <b>B. Returns</b> – Types of Returns and Provisions relating to filing of Returns (Sec 37 to Sec 48 of the Act)





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***Elective Courses (EC)  
Group B: Marketing Electives***

***1. Brand Management***

***Modules at a Glance***

SN	Modules	No. of Lectures
1	Introduction to Brand Management	15
2	Planning and Implementing Brand Marketing Programs	15
3	Measuring and Interpreting Brand Performance	15
4	Growing and Sustaining Brand Equity	15
Total		60

***Objectives***

SN	Objectives
1	To understand the meaning and significance of Brand Management
2	To Know how to build, sustain and grow brands
3	To know the various sources of brand equity

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SN	Modules/ Units
1	<b>Introduction to Brand Management</b>
	<p>a) <b>Introduction to Brand Management:</b></p> <ul style="list-style-type: none"> <li>• Meaning of Brand, Branding, Brand Management, Importance of Branding to Consumers, Firms, Brands v/s Products, Scope of Branding, Branding Challenges and Opportunities, Strategic Brand Management Process, Customer Based Brand Equity model (CBBE), Sources of Brand Equity, Steps of Brand Building including Brand Building Blocks, Brand Positioning: Meaning, Importance, Basis</li> </ul>
2	<b>Planning and Implementing Brand Marketing Programs</b>
	<p>a) <b>Planning and Implementing Brand Marketing Programs:</b></p> <ul style="list-style-type: none"> <li>• Brand Elements: Meaning, Criteria for choosing Brand Elements, Types of Brand Elements</li> <li>• Integrating Marketing Programs and Activities</li> <li>• Personalising Marketing: Experiential Marketing, One to One Marketing, Permission Marketing</li> <li>• Product Strategy: Perceived Quality and Relationship Marketing</li> <li>• Pricing Strategy: Setting Prices to Build Brand Equity</li> <li>• Channel Strategy: Direct, Indirect Channels</li> <li>• Promotion Strategy: Developing Integrated Marketing Communication Programs</li> <li>• Leveraging Secondary Brand Associations to Build Brand Equity: Companies, Countries, Channel of Distribution, Co-branding, Characters, Events.</li> </ul>
3	<b>Measuring and Interpreting Brand Performance</b>
	<p>a) <b>The Brand Value Chain</b></p> <p>b) <b>Measuring Sources of Brand Equity:</b></p> <ul style="list-style-type: none"> <li>• <b>Qualitative Research Techniques:</b> Projective Techniques: Completion, Comparison, Brand Personality and Values: The Big Five, Free Association</li> <li>• <b>Quantitative Research Techniques:</b> Brand Awareness: Recognition, Recall, Brand Image, Brand Responses</li> </ul> <p>c) <b>Young and Rubicam's Brand Asset Valuator</b></p> <p>d) <b>Measuring Outcomes of Brand Equity</b></p> <ul style="list-style-type: none"> <li>• <b>Comparative Methods:</b> Brand based Comparative Approaches, Marketing Based Comparative Approaches, Conjoint Analysis</li> <li>• <b>Holistic Methods:</b> Residual Approaches, Valuation Approaches: Historical Perspectives and Interbrand's Brand Valuation Methodology</li> </ul>

4	<b>Growing and Sustaining Brand Equity</b>
	<p>a) <b>Designing &amp; Implementing Branding Strategies:</b></p> <ul style="list-style-type: none"> <li>• <b>Brand Architecture:</b> Meaning of Brand Architecture, The Brand-Product Matrix, Breadth of a Branding Strategy, Depth of a Branding Strategy</li> <li>• <b>Brand Hierarchy:</b> Meaning of Brand Hierarchy, Building Equity at Different Hierarchy Levels</li> <li>• <b>Cause Marketing to Build Brand Equity:</b> Meaning of Cause Marketing, Advantages, Green Marketing</li> </ul> <p>b) <b>Brand Extensions:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Advantages, Disadvantages, Brand Extension and Brand Equity</li> </ul> <p>c) <b>Managing Brands over Time:</b></p> <ul style="list-style-type: none"> <li>• Reinforcing Brands, Revitalising Brands</li> </ul> <p>d) <b>Building Global Customer Based Brand Equity</b></p>



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***Elective Courses (EC)  
Group B: Marketing Electives***

***2. Retail Management***

***Modules at a Glance***

SN	Modules	No. of Lectures
1	Retail Management- An overview	15
2	Retail Consumer and Retail Strategy	15
3	Merchandise Management and Pricing	15
4	Managing and Sustaining Retail	15
Total		60

***Objectives***

SN	Objectives
1	To familiarize the students with retail management concepts and operations
2	To provide understanding of retail management and types of retailers
3	To develop an understanding of retail management terminology including merchandize management, store management and retail strategy.
4	To acquaint the students with legal and ethical aspects of retail management
5	To create awareness about emerging trends in retail management

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SN	Modules/ Units
1	<b>Retail Management- An overview</b> <p>a) <b>Retail Management:</b></p> <ul style="list-style-type: none"> <li>• Introduction and Meaning, Significance, Factors Influencing Retail Management, Scope of Retail Management</li> </ul> <p>b) <b>Retail Formats:</b></p> <ul style="list-style-type: none"> <li>• Concept of Organized Retailing: Factors Responsible for the Growth of Organized Retail in India, Multichannel Retailing: Meaning and Types, E-tailing: Meaning, Advantages and Limitations</li> </ul> <p>c) <b>Emerging Trends in Retailing</b></p> <ul style="list-style-type: none"> <li>• Impact of Globalization on Retailing</li> <li>• I.T in Retail: Importance, Advantages and Limitations, Applications of I.T. in Retail: EDI, Bar Coding, RFID Tags, Electronic Surveillance, Electronic Shelf Labels</li> <li>• FDI in Retailing: Meaning, Need for FDI in Indian Retail Scenario</li> <li>• Franchising: Meaning, Types, Advantages and Limitations, Franchising in India</li> <li>• Green Retailing</li> <li>• Airport Retailing</li> </ul>
2	<b>Retail Consumer and Retail Strategy</b> <p>a) <b>Retail Consumer/Shopper:</b></p> <ul style="list-style-type: none"> <li>• Meaning of Retail Shopper, Factors Influencing Retail Shoppers, Changing Profile of Retail Shoppers, Market Research as a Tool for Understanding Retail Markets and Shoppers</li> </ul> <p>b) <b>CRM in Retail:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Objectives</li> <li>• Customer Retention Approaches: Frequent Shopper Programme, Special Customer Services, Personalization, Community</li> </ul> <p>c) <b>Retail Strategy:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Steps in Developing Retail Strategy, Retail Value Chain</li> </ul> <p>d) <b>Store Location Selection:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Types of Retail Locations, Factors Influencing Store Location</li> </ul> <p>e) <b>HRM in Retail:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Significance, Functions</li> <li>• Organization Structure in Retail: Meaning, Factors Influencing Designing Organization Structure, Organization Structure for Small Stores/Single Stores/Independent Retailers and Retail Store Chain/Department Store</li> </ul>



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SN	Modules/ Units
3	<b>Merchandise Management and Pricing</b>
	<p><b>a) Merchandise Management</b></p> <ul style="list-style-type: none"> <li>• Concept, Types of Merchandise, Principles of Merchandising, Merchandise Planning- Meaning and Process, Merchandise Category – Meaning, Importance, Components, Role of Category Captain, Merchandise Procurement/Sourcing- Meaning, Process, Sources for Merchandise</li> </ul> <p><b>b) Buying Function:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Buying Cycle, Factors Affecting Buying Functions, Functions of Buying for Different Types of Organizations Young and Rubicam's Brand Asset Valuator- Independent Store, Retail Chain, Non-store Retailer</li> </ul> <p><b>c) Concept of Lifestyle Merchandising</b></p> <p><b>d) Private Label</b></p> <ul style="list-style-type: none"> <li>• Meaning, Need and Importance, Private Labels in India</li> </ul> <p><b>e) Retail Pricing</b></p> <ul style="list-style-type: none"> <li>• Meaning, Considerations in Setting Retail Pricing</li> <li>• Pricing Strategies: High/ Low Pricing: Meaning, Benefits, Everyday Low Pricing: Meaning, Benefits, Market Skimming, Market Penetration, Leader Pricing, Odd Pricing, Single Pricing, Multiple Pricing, Anchor Pricing</li> <li>• Variable Pricing and Price Discrimination- Meaning Types: <ul style="list-style-type: none"> <li>▪ Individualized Variable Pricing/First Degree Price</li> <li>▪ Self-Selected Variable Pricing/ Second Degree Price Discrimination- Clearance and Promotional Markdowns, Coupons, Price Bundling, Multiple – Unit Pricing</li> <li>▪ Variable Pricing by Market Segment/ Third Degree Price Discrimination</li> </ul> </li> </ul>
4	<b>Managing and Sustaining Retail</b>
	<p><b>a) Retail Store Operations:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Responsibilities of Store Manager, The 5 S's of Retail Operations (Systems, Standards, Stock, Space, Staff)</li> </ul> <p><b>b) Store Design and Layout:</b></p> <ul style="list-style-type: none"> <li>• Store Design- Meaning, Objectives, Principles, Elements of Exterior and Interior Store Design, Store Atmospherics and Aesthetics</li> <li>• Store Layout- Meaning, Types: Grid, Racetrack, Free Form</li> <li>• Signage and Graphics: Meaning, Significance, Concept of Digital Signage</li> <li>• Feature Areas: Meaning, Types: Windows, Entrances, Freestanding Displays, End Caps, Promotional Aisles, Walls, Dressing Rooms, Cash Wraps</li> </ul>



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SN	Modules/ Units
	<p>c) <b>Visual Merchandising and Display:</b></p> <ul style="list-style-type: none"> <li>• Visual Merchandising- Meaning, Significance, Tools Used for Visual Merchandising</li> <li>• The Concept of Planogram</li> <li>• Display- Meaning, Methods of Display, Errors in Creating Display</li> </ul> <p>d) <b>Mall Management</b></p> <ul style="list-style-type: none"> <li>• Meaning and Components: Positioning, Zoning, Promotion and Marketing, Facility Management, Finance Management</li> </ul> <p>e) <b>Legal and Ethical Aspects of Retailing</b></p> <ul style="list-style-type: none"> <li>• Licenses/Permissions Required to Start Retail Store in India</li> <li>• Ethical Issues in Retailing</li> </ul> <p><b>Career Options in Retailing</b></p>



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Group B: Marketing Electives***

**3. International Marketing**

***Modules at a Glance***

SN	Modules	No. of Lectures
1	Introduction to International Marketing & Trade	15
2	International Marketing Environment and Marketing Research	15
3	International Marketing Mix	15
4	Developments in International Marketing	15
Total		60

***Objectives***

SN	Objectives
1	To understand International Marketing, its Advantages and Challenges.
2	To provide an insight on the dynamics of International Marketing Environment.
3	To understand the relevance of International Marketing Mix decisions and recent developments in Global Market

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SN	Modules/ Units
1	<b>Introduction to International Marketing &amp; Trade</b> <p>a) <b>Introduction of International Marketing:</b></p> <ul style="list-style-type: none"> <li>Meaning, Features of International Marketing, Need and Drivers of International Marketing, Process of International Marketing, Phases of International Marketing, Benefits of International Marketing, Challenges of International Marketing, Difference between Domestic and International Marketing, Different Orientations of International Marketing : EPRG Framework, Entering International Markets :Exporting, Licensing, Franchising, Mergers and Acquisition, Joint Ventures, Strategic Alliance, Wholly Owned Subsidiaries, Contract Manufacturing and Turnkey Projects, Concept of Globalization</li> </ul> <p>b) <b>Introduction to International Trade:</b></p> <ul style="list-style-type: none"> <li>Concept of International Trade, Barriers to Trade: Tariff and Non Tariff, Trading Blocs : SAARC, ASEAN, NAFTA, EU, OPEC</li> </ul>
2	<b>International Marketing Environment and Marketing Research</b> <p>a) <b>International Marketing Environment:</b></p> <ul style="list-style-type: none"> <li>Economic Environment : International Economic Institution (World Bank, IMF, IFC) ,International Economic Integration (Free Trade Agreement, Customs Union, Common Market, Economic Union)</li> <li>Political and Legal Environment: Political System (Democracy, Authoritarianism, Communism), Political Risk, Political Instability, Political Intervention. Legal Systems (Common Law, Civil Law, Theocratic Law), Legal Differences, Anti Dumping Law and Import License.</li> <li>Cultural Environment : Concept , Elements of Culture (Language, Religion, Values and Attitude , Manners and Customs, Aesthetics and Education) , HOFSTEDE's Six Dimension of Culture , Cultural Values ( Individualism v/s Collectivism)</li> </ul> <p>b) <b>Marketing Research:</b></p> <ul style="list-style-type: none"> <li>Introduction, Need for Conducting International Marketing Research, International Marketing Research Process, Scope of International Marketing Research, IT in Marketing Research</li> </ul>
3	<b>International Marketing Mix</b> <p>a) <b>International Product Decision</b></p> <ul style="list-style-type: none"> <li>International Product Line Decisions, Product Standardization v/s Adaptation Argument, International Product Life Cycle, Role of Packaging and Labelling in International Markets, Branding Decisions in International Markets, International Market Segmentation and Targeting, International Product Positioning</li> </ul>

SN	Modules/ Units
	<p><b>b) International Pricing Decision:</b></p> <ul style="list-style-type: none"> <li>• Concept of International Pricing, Objectives of International Pricing, Factors Affecting International Pricing</li> <li>• International Pricing Methods: Cost Based, Demand Based, Competition Based , Value Pricing, Target Return Pricing and Going Rate Pricing</li> <li>• International Pricing Strategies : Skimming Pricing, Penetration Pricing , Predatory Pricing</li> <li>• International Pricing Issues : Gray Market , Counter Trade, Dumping, Transfer Pricing</li> </ul> <p><b>c) International Distribution Decisions</b></p> <ul style="list-style-type: none"> <li>• Concept of International Distribution Channels, Types of International Distribution Channels, Factors Influencing Selection of International Distribution Channel</li> </ul> <p><b>d) International Promotion Decisions</b></p> <ul style="list-style-type: none"> <li>• Concept of International Promotion Decision</li> <li>• Planning International Promotional Campaigns: Steps - Determine the Target Audience, Determine Specific Campaigns, Determine Budget, Determine Message, Determine Campaign Approach and Determine Campaign Effectiveness</li> <li>• Standardization V/S Adaptation of International Promotional Strategies</li> <li>• International Promotional Tools/Elements</li> </ul>
<b>4</b>	<b>Developments in International Marketing</b>
	<p><b>a) Introduction -Developing International Marketing Plan:</b></p> <ul style="list-style-type: none"> <li>• Preparing International Marketing Plan, Examining International Organisational Design, Controlling International Marketing Operations, Devising International Marketing Plan</li> </ul> <p><b>b) International strategies:</b></p> <ul style="list-style-type: none"> <li>• Need for International Strategies, Types of International Strategies</li> </ul> <p><b>c) International Marketing of Services</b></p> <ul style="list-style-type: none"> <li>• Concept of International Service Marketing, Features of International Service Marketing, Need of International Service Marketing, Drivers of Global Service Marketing, Advantages and Disadvantages of Global Service Marketing, Service Culture</li> </ul>

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***Elective Courses (EC)  
Group B: Marketing Electives***

**4. Media Planning and Management**

***Modules at a Glance***

SN	Modules	No. of Lectures
1	Overview of Media and Media Planning	15
2	Media Mix & Media Strategy	15
3	Media Budgeting, Buying & Scheduling	15
4	Media Measurement, Evaluation	15
Total		60

***Objectives***

SN	Objectives
1	To understand Media Planning, Strategy and Management with reference to current business scenario.
2	To know the basic characteristics of all media to ensure most effective use of advertising budget.
3	To provide an insight on Media Planning, Budgeting, Scheduling and Evaluating the Different Media Buys.





SN	Modules/ Units
1	<b>Overview of Media and Media Planning</b> <p>a) <b>Overview of Media and Media Planning:</b></p> <ul style="list-style-type: none"> <li>Meaning of Media &amp; Features of Media, Meaning of Media Planning , Scope of Media planning , Media Planning Elements, Role of Media in Business, Media Planning Process, Impact of Marketing Objectives on Media Planning, Factors Influencing Media Planning Decisions, Role and Importance of Media in Consumer Buying Decision, Role of Media Planner, Challenges of Media Planning, Organization Structure of Media Company, Regulatory Framework and Legal Aspects in Media Planning</li> </ul> <p>b) <b>Media Research:</b></p> <ul style="list-style-type: none"> <li>Meaning, Role and Importance</li> <li>Sources of Media Research : Audit Bureau of Circulation, Press Audits, National Readership Survey/IRS, Businessmen's Readership Survey, TRP, National Television Study, ADMAR Satellite Cable Network Study, Reach and Coverage Study, CIB Listenership Survey</li> </ul>
2	<b>Media Mix and Media Strategy</b> <p>a) <b>Media Mix:</b></p> <ul style="list-style-type: none"> <li>Meaning, Need for Media Mix, Identifying Audience for Mass Media , Factors Affecting Media Mix Decision, Types of Media Mix Decisions: Broad Media Classes, Media Vehicles, Media Units, Deciding Ideal Media Mix</li> </ul> <p>b) <b>Media Choices:</b></p> <ul style="list-style-type: none"> <li><b>Print Meaning-</b> Factors Affecting Selection of Print Media Decisions , Types of Print Media, Advantages and Limitations</li> <li><b>Television-</b> Meaning, Factors Affecting Selection of Television Media Decisions, Advantages and Limitations</li> <li><b>Radio-</b> Meaning, Factors Affecting Selection of Radio Media Decision, Advantages and Limitations</li> <li><b>Out of Home (OOH)-</b> Meaning, Types of OOH, Factors Affecting OOH Planning Decision, Advantages and Limitations</li> </ul> <p>c) <b>Emerging Media:</b></p> <ul style="list-style-type: none"> <li>Online, Mobile, Gaming, In flight, In Store, Interactive Media</li> </ul> <p>d) <b>Media Strategy:</b></p> <ul style="list-style-type: none"> <li>Meaning, Need for Media Strategy, Situation Analysis for Media Strategy and its Components</li> <li>Steps in Formulating Media Strategies: Defining the Target Group, Market Prioritization, Media Weights, Media Mix, Media Scheduling.</li> </ul>

SN	Modules/ Units
3	<b>Media Budgeting, Buying &amp; Scheduling</b> <p><b>a) Media Budget</b></p> <ul style="list-style-type: none"> <li>• Meaning</li> <li>• Factors to be considered while Framing a Budget: Advertising Task, Competitive Framework, Market Dominance, Market Coverage, Media Cost, Market Task, Pricing ,Frequency of Purchase</li> <li>• Importance of Media Budget.</li> <li>• Methods of Setting Media Budget - Status Quo, Inflation Adjusted, Advertising Sales, Case Rate &amp; Advertising Margin Method, Share of Market, Yardstick Method, Effective Frequency &amp; Reach Method &amp; Margin Analysis ROI Based Approach, Experimental Approach, Break Even Planning.</li> </ul> <p><b>b) Media Buying:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Role of Media Buyer, Objectives of Media Buying,</li> <li>• Buying Process: Buying Brief, Environmental Analysis, Science and Art of Buying, Benchmarking Buying Plan Presentation Deal Management and Post Buy</li> <li>• Buying brief: Concept &amp; Elements of Buying Brief, Art of Media Buying – Negotiation in Media Buying, Plan Presentation and Client Feedback</li> <li>• Criteria in Media Buying</li> </ul> <p><b>c) Media Scheduling</b></p> <ul style="list-style-type: none"> <li>• Meaning, Importance</li> <li>• Factors Affecting Scheduling: Sales Pattern, Purchase Cycle, Product Availability, Competitive Activity, Marketing Task, Budget Constraints, Target Group.</li> <li>• Scheduling Patterns – Continuity, Flighting, Pulsing</li> <li>• Scheduling Strategies for Creating Impact: Road Block , Day or Day part</li> <li>• Emphasis, Multiple Spotting, Teasers</li> </ul>



SN	Modules/ Units
4	<b>Developments in International Marketing</b>
	<p><b>a) Media Measurement:</b></p> <ul style="list-style-type: none"> <li>• <b>Basic Metrics:</b> Reach, Cumulative/Frequency Reach, Discrete &amp; Cumulative distribution, Average Opportunity to See (AOTS), Effective frequency/Reach</li> <li>• <b>Television Metrics:</b> Dairy v/s Peoplemeter, TRP, TVR, Program Reach &amp; Time Spent, Stickiness Index, Ad Viewership</li> <li>• <b>Radio Metrics:</b> Arbitron Radio Rating</li> <li>• <b>Print Metrics:</b> Circulation, Average Issue Readership (AIR), Total or Claimed Reader, Sole or Solus reader.</li> <li>• <b>OOH Metrics:</b> Traffic Audit Bureau (TAB)</li> </ul> <p><b>b) Benchmarking Metrics:</b></p> <ul style="list-style-type: none"> <li>• Share, Profile, and Selectivity Index</li> </ul> <p><b>c) Plan Metrics:</b></p> <ul style="list-style-type: none"> <li>• Gross Rating Points (GRP), Gross Impressions (GI), Share of Voice (SOV).</li> </ul> <p><b>d) Evaluating Media Buys</b></p> <ul style="list-style-type: none"> <li>• <b>Evaluating Television Media Buying:</b> Dysfunctional Card Rate, Secondary and Effective Rate, Deal Composition, Cost Per Rating Point (CPRP), Reach Delivered by the Buy, Visibility Spots, Bonus Percentage, Upgrades and Spot Fixing, Sponsorships</li> <li>• <b>Evaluating Print Media Buying:</b> Discount on Rate Card, Negotiated Rate, Cost Per Thousand (CPT), Market Share Incentives, Readership v/s Circulation Track, Growth Incentives, Combination Rate Incentives, Full Page Discounts and Size Upgrades, Discount for Colour Ads, Date Flexibility Incentives, Positioning, Innovations.</li> <li>• <b>Evaluating Other Media Buys:</b> Radio Buys, Outdoor Buys, Cinema Buys, Internet Buys, and Mobile Buys</li> </ul>



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***Elective Courses (EC)  
Group B: Marketing Electives***

***5. Sports Marketing***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Sports Marketing: Introduction, Environment & Research	15
2	The Sports Product, Pricing Strategies & Sponsorship	15
3	Promotion & Distribution Strategies in Sports Marketing	15
4	Legal aspects & Marketing of Major Sport Events	15
<b>Total</b>		<b>60</b>

***Objectives***

<b>SN</b>	<b>Objectives</b>
01	To equip the learner with an understanding of the business of sports marketing
02	To help the learner understand environmental factors influencing sports marketing
03	To help the learner understand components of marketing mix in the context of sports marketing
04	To understand legal aspects in sports marketing & franchising agreements

Sr. No.	Modules / Units
<b>1</b>	<b>Sports Marketing: Introduction, Environment &amp; Research</b>
	Introduction to sports marketing: Sports marketing definition & characteristics, marketing myopia in sports, distinctive features of sports marketing, Model of sports Industry, Implementation of sports marketing programme Environment & Research in Sports Marketing: Environmental factors, individual factors, decision making for sports involvement, role of research in sports marketing: types of primary market research, common problems in sports marketing research
<b>2</b>	<b>The sports Product, Pricing Strategies &amp; Sponsorship</b>
	The sports products: Core & extensions, key issues in sports products strategy, managing sports brands, brand equity: benefits & development, Sales: Definition, sales approaches used in sports, selling sports to the community Pricing strategies: The basics of pricing, core issues, factors affecting pricing Sponsorship: Definition, growth of sponsorship, evaluating and ensuring sponsorship effectiveness, selling the sponsorship, ethical issues in selling the sponsorships
<b>3</b>	<b>Promotion &amp; Distribution Strategies in Sports Marketing</b>
	Promotional strategies: Promotional concepts & practice, components of promotion mix for sports marketing: Sales promotion, sponsorship, public relation, digital marketing & advertising. Media options in sports marketing, Distribution strategies: Placing core products & their extensions, the facility: marketing channels, the product-place matrix
<b>4</b>	<b>Legal Aspects &amp; Marketing of major Sport Events</b>
	Cross impact among the 5Ps of sports marketing mix Legal aspects of sports marketing: Endorsement agreement, Player agreement, Franchise agreement & Sponsorship agreement Marketing of major sport events: Olympic Games, Commonwealth Games, ICC Cricket World Cup, Indian Premier League, FIFA Football World Cup, Wimbledon tennis tournament

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Group B: Marketing Electives**

**6. Marketing of Non-Profit Organisation**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Non-profit Organization	15
2	Segmenting Targeting Positioning, Product mix & Pricing mix in Non-profit organizations	15
3	Promotion mix, Place mix of non-profit organizations & advocacy of non-profit organizations	15
4	Corporate Social Responsibility, innovations & Ethics in non-profit organizations	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
01	This course introduces students to the challenges of marketing in the non-profit sector.
02	To understand the role and application of marketing to promote social change and to achieve social goals for non-profits organizations including social and cause related marketing, fundraising
03	To apply marketing in a diverse range of non-profit environments including charities, social programs and ideas, health, education, arts, as well as goods and services
04	To understand the advocacy v/s lobbying and the concept of CSR and the policy framework of CSR under the Companies Act of 2013



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Sr. No.	Modules / Units
1	<b>Introduction to Non-profit Organization</b>
	<p>a) <b>Non-profit organization:</b> Meaning of Non-Profit Organization, Features of non-profit organization, Characteristics of Non Profit marketing, Stakeholders in non-profit organization, Types of non-profit organization: Charities, newly emerging social enterprise sector, public sector, political parties and campaign organizations, classification of non-profit organizations, Social need: concept, social need as a basis for developing sustainable business model for a non-profit organization.</p> <p>b) <b>Fundraising:</b> meaning, common techniques to solicit funds, fund raising loyalty ladder, marketing and communication for fundraising</p>
2	<b>Segmenting Targeting Positioning, Product mix &amp; Pricing mix in Non-profit organizations</b>
	<p>a) <b>Segmentation, Targeting &amp; Positioning of non-profit organizations:</b> Strategic Marketing for Non-Profit Organization, Steps in Strategic Marketing of non-profit organization, Market Segmentation, Targeting &amp; Positioning in non-profit organization</p> <p>b) <b>Product mix &amp; Pricing mix in non-profit organization:</b> Budgeting, cost effective marketing mix, Cost Management, Product or offer in non-profit organization, level of offer in non-profit organization, Pricing Objectives in non-profit organizations, Pricing Strategies in non-profit organizations</p>
3	<b>Promotion mix, Place mix of non-profit organizations &amp; advocacy of non-profit organizations</b>
	<p>a) <b>Promotion Mix:</b> Promotion of non-profit Organizations: Marketing Communication Strategies, Integrated Marketing Communication in nonprofit organizations, Image &amp; reputation, Marketing Communication process, Marketing communication process, Role of Audience, message and vehicle in non-profit organization communication. Significance of place in non-profit organizations, Challenges for non-profit organizations in rural areas.</p> <p>b) <b>Advocacy &amp; Fund Raising in non-profit organization:</b> Meaning, steps in building support for advocacy, advocacy tactics: lobbying, Coalition Building, outreach to media, educating policy makers on issues, educating public on policy issue, building relationship with policy maker. Distinctive characteristics of advocacy groups, Steps in crafting an advocacy plan, steps in engaging policy makers for lobbying, advocacy v/s lobbying, Evaluating advocacy.</p> <p><b>Fund Raising:</b> meaning, Principles of fundraising, Fund raising cycle, The fund raising pyramid and donor life cycle.</p>
4	<b>Corporate Social Responsibility, Innovations &amp; Ethics in non-profit organizations</b>
	<p>a) <b>Corporate social responsibility:</b> CSR, Importance of CSR, history and evolution of CSR, Policy framework for CSR in India, Section 135 of Companies Act 2013, Role of CSR committee on Boards</p> <p>Code of Ethics in non-profit organization, hierarchy of ethical values in non-profit organization, careers in CSR.</p> <p>b) <b>Trends and Innovations:</b> Current trends, innovations and opportunities in CSR, Influence of non-profit organizations and their impact on corporate CSR, Challenges faced by non-profit organizations in India.</p> <p>c) <b>Non-Governmental Organization (NGO):</b> Meaning of Non-Government Organization (NGO), Difference between Voluntary Organization &amp; NGO, Steps of Voluntarism, Types of NGO: advocacy of chosen cause, Small or Grassroot NGO, Mother NGO, National NGO, corporate NGO, Global NGO's</p>



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***Elective Courses (EC)***

***Group C: Human Resource Electives***

**1. HRM in Global Perspective**

***Modules at a Glance***

SN	Modules	No. of Lectures
1	International HRM – An Overview	15
2	Global HRM Functions	15
3	Managing Expatriation and Repatriation	15
4	International HRM Trends and Challenges	15
Total		60

***Objectives***

SN	Objectives
1	To introduce the students to the study and practice of IHRM
2	To understand the concepts, theoretical framework and issues of HRM in Global Perspective
3	To get insights of the concepts of Expatriates and Repatriates
4	To find out the impact of cross culture on Human Resource Management
5	To provide information about Global Workforce Management
6	To study International HRM Trends and Challenges

SN	Modules/ Units
1	<b>International HRM – An Overview</b> <b>a) International HRM – An Overview:</b> <ul style="list-style-type: none"> <li>• International HRM- Meaning and Features, Objectives, Evolution of IHRM, Reasons for Emergency of IHRM, Significance of IHRM in International Business, Scope/Functions</li> <li>• Difference between International HRM and Domestic HRM</li> <li>• Approaches to IHRM- Ethnocentric, Polycentric, Geocentric and Regiocentric</li> <li>• Limitations to IHRM</li> <li>• Qualities of Global Managers</li> <li>• Organizational Dynamics and IHRM</li> <li>• Components of IHRM- Cross Cultural Management and Comparative HRM</li> <li>• Cross Cultural Management- Meaning, Features, Convergence of Cultures, Role of IHRM in Cross Culture Management, Problems of Cross Cultural Issues in Organizations, Importance of Cultural Sensitivity to International Managers</li> <li>• Comparative HRM- Meaning, Importance, Difference between IHRM and Comparative HRM</li> <li>• Managing Diversity in Workforce</li> <li>• Dealing with Cultural Shock</li> </ul>
2	<b>Global HRM Functions</b> <b>a) Global HRM Functions:</b> <ul style="list-style-type: none"> <li>• International Recruitment and Selection- Meaning- Sources of International Labour Market, Global Staffing, Selection Criteria, Managing Global Diverse Workforce</li> <li>• International Compensation – Meaning, Objectives, Components of International Compensation Program, Approaches to International Compensation</li> <li>• HRM Perspectives in Training and Development - Meaning, Advantages, Cross Cultural Training, Issues in Cross Cultural Training</li> <li>• International Performance Management – Meaning, Factors Influencing Performance, Criterion used for Performance Appraisal of International Employees, Problems Faced in International Performance Management</li> <li>• Motivation and Reward System- Meaning, Benchmarking Global Practices</li> <li>• International Industrial Relations – Meaning, Key Issues in International Industrial Relations, Trade Union and International IR</li> </ul>



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SN	Modules/ Units
3	<b>Managing Expatriation and Repatriation</b> <p>a) <b>Managing Expatriation and Repatriation</b></p> <ul style="list-style-type: none"> <li>• Concepts of PCNs (Parent-Country Nationals), TCNs(Third-Country Nationals) and HCNs(Host-Country Nationals)</li> <li>• Expatriation- Meaning, Reasons for Expatriation, Factors in Selection of Expatriates, Advantages of Using Expatriates, Limitations of using Expatriates, Role of Family, the Role of Non-expatriates, Reasons for Expatriate Failure, Women and Expatriation, Requirements/Characteristics of Effective Expatriate Managers</li> <li>• Repatriation- Meaning, Repatriation Process, Factors affecting Repatriation Process, Role of Repatriate, Challenges faced by Repatriates</li> </ul>
4	<b>International HRM Trends and Challenges</b> <p>a) <b>International HRM Trends and Challenges:</b></p> <ul style="list-style-type: none"> <li>• Emerging Trends in IHRM</li> <li>• Off Shoring – Meaning, Importance, Off Shoring and HRM in India</li> <li>• International Business Ethics and IHRM – Meaning of Business Ethics, Global Values, International Corporate Code of Conduct, Criminalization of Bribery, Operationalizing Corporate Ethics of HR in Overall Corporate Ethics Programme</li> <li>• Managing International Projects and Teams- Meaning, How Projects are Managed across the World and Challenges in Managing International Projects across the World</li> <li>• HR in MNCs – Industrial Relations in MNCs</li> <li>• Role of Technology on IHRM</li> <li>• IHRM and Virtual Organization- Meaning and Features of Virtual Organization, Difference between Virtual Organization and Traditional Organization, Managing HR in Virtual Organization</li> <li>• Growth in Strategic Alliances and Cross Border Mergers and Acquisitions- Impact on IHRM</li> <li>• Knowledge Management and IHRM</li> </ul>





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***Elective Courses (EC)***

***Group C: Human Resource Electives***

***2. Organisational Development***

***Modules at a Glance***

SN	Modules	No. of Lectures
1	International HRM – An Overview	15
2	Global HRM Functions	15
3	Managing Expatriation and Repatriation	15
4	International HRM Trends and Challenges	15
Total		60

***Objectives***

SN	Objectives
1	To understand the concept of Organisational Development and its Relevance in the organisation
2	To Study the Issues and Challenges of OD while undergoing Changes
3	To get an Understanding of Phases of OD Programme
4	To Study the OD Intervention to meet the Challenges faced in the Organisation
5	To get an Insight into Ethical Issues in OD

SN	Modules/ Units
1	<b>Organisational Development – An Overview</b>
	<p>a) <b>Organisational Development – An Overview:</b></p> <ul style="list-style-type: none"> <li>• Organisational Development – Meaning, Features, Evolution, Components, Objectives, Principles, Process, Importance</li> <li>• Relevance of Organisational Development for Managers, OD- HRD Interface, Participation of Top Management in OD</li> <li>• OD Practitioner – Meaning, Role of OD Practitioner, Competencies of an OD Practitioner</li> <li>• Emerging Trends in OD</li> <li>• OD in Global Setting</li> </ul>
2	<b>Organisational Diagnosis, Renewal and Change</b>
	<p>a) <b>Organisational Diagnosis, Renewal and Change:</b></p> <ul style="list-style-type: none"> <li>• Organisational Diagnosis - Meaning, Need, Phases, Levels of Organisational Diagnosis, Techniques of Organisational Diagnosis, Tools used in Organisational Diagnosis</li> <li>• Organizational Renewal, Re-energising, OD and Business Process Re-Engineering (BPR), OD and Leadership Development</li> <li>• Organisational Change- Meaning, Organisational Life Cycle, Planned Change, Organizational Growth and its Implication for Change</li> <li>• Change Agents- Meaning, Features, Types, Role, Skills required</li> </ul>
3	<b>OD Interventions</b>
	<p>a) <b>Managing Expatriation and Repatriation</b></p> <ul style="list-style-type: none"> <li>• OD Interventions- Meaning, Features, Factors Affecting Success of Interventions, Steps in OD Interventions</li> <li>• Types of Interventions- Human Resource Intervention, Structural Intervention, Strategic Interventions, Third Party Peace Making Intervention</li> <li>• Techniques of OD Intervention : <ul style="list-style-type: none"> <li>▪ Traditional: Sensitive Training, Grid Training, Survey Feedback.</li> <li>▪ Modern : Process Consultation, Third Party, Team Building, Transactional Analysis</li> </ul> </li> <li>• Evaluation of OD Interventions : Process, Types, Methods, Importance</li> </ul>



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SN	Modules/ Units
4	<b>OD Effectiveness</b>
	<p>a) <b>OD Effectiveness:</b></p> <ul style="list-style-type: none"> <li>• Issues Faced in OD- Issues Related to Client Relationship, Power-Individual skills and Attributes as a Source of Power, Power and Influence Tactics, Politics and OD</li> <li>• Values in OD – Meaning, Professional Values, Value Conflict and Dilemma</li> <li>• Ethics in OD – Meaning, Factors Influencing Ethical Judgement, Ethical Guidelines for OD Professionals</li> <li>• Organisational Effectiveness- Meaning , Effectiveness v/s Efficiency, Approaches of Organisational Effectiveness : Goal Approach, System Resource Approach, Strategic Constituency Approach, Internal Process Approach; Parameters for Judging Organisational Effectiveness, Ways to Enhance Organisational Effectiveness</li> </ul>



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***Elective Courses (EC)***

***Group C: Human Resource Electives***

**3. HRM in Service Sector Management**

***Modules at a Glance***

SN	Modules	No. of Lectures
1	Service Sector Management- An Overview	15
2	Managing Human Element in Service Sector	15
3	Issues and Challenges of HR in Service Sector	15
4	HRP Evaluation, Attrition, Retention & Globalization	15
Total		60

***Objectives***

SN	Objectives
1	To understand the concept and growing importance of HRM in service sector
2	To understand how to manage human resources in service sector
3	To understand the significance of human element in creating customer satisfaction through service quality
4	To understand the Issues and Challenges of HR in various service sectors



SN	Modules/ Units
1	<b>Service Sector Management- An Overview</b> a) <b>Service Sector Management- An Overview:</b> <ul style="list-style-type: none"> <li>• <b>Services</b> - Meaning, Features, Classification of Services: End User, Degree of Tangibility, People Based Services, Expertise Required, Orientation Towards Profit, By Location</li> <li>• <b>Service Sector Management</b> – Meaning, Significance of Service Sector, Reasons for Growth in Service Sector</li> <li>• <b>Service Organization</b> - Importance of Layout and Design of Service Organization, Servicescape</li> <li>• <b>Service Culture in Organization</b> – Meaning, Developing Service Culture in Organization</li> <li>• <b>Relationship Marketing</b> – Meaning, Need and Importance in Service Sector Organizations, Six Market Model</li> <li>• Role of Service Employee</li> <li>• <b>Role of Customers in Service Process</b>– Customers as Productive Resources, Customers as Contributors to Service Quality, Customers as Competitors</li> <li>• <b>Service Encounter and Moment of Truth</b> –Meaning, Nature, Elements of Service Encounter</li> </ul>
2	<b>Managing Human Element in Service Sector</b> a) <b>Managing Human Element in Service Sector:</b> <ul style="list-style-type: none"> <li>• <b>Human Element in Service Sector</b> – Introduction, Role and Significance</li> <li>• The Services Triangle</li> <li>• <b>Front Line Employees /Boundary Spanners</b>– Meaning, Issues Faced by Front Line Employees: Person/ Role Conflicts, Organization/ Client Conflict, Interclient Conflict</li> <li>• <b>Emotional Labour</b> – Meaning, Strategies for Managing Emotional Labour</li> <li>• <b>Recruitment in Service Sector</b>– Recruiting Right People, Recruitment Procedures and Criteria, Challenges in Recruitment in Service Sector</li> <li>• <b>Selection of Employees in Service Sector</b> – Interviewing Techniques: Abstract Questioning, Situational Vignette, Role Playing</li> <li>• Develop People to Deliver Service Quality</li> <li>• Compensating Employees in Service Sector</li> <li>• Motivating Employees for Services</li> <li>• <b>Empowerment of Service Workers</b> – Meaning, Advantages and Limitations</li> </ul>



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SN	Modules/ Units
3	<b>Issues and Challenges of HR in Service Sector</b>
	<p>a) <b>Issues and Challenges of HR in Service Sector:</b></p> <ul style="list-style-type: none"> <li>• <b>Quality Issues in Services:</b> Meaning and Dimensions of Service Quality, The Service – Gap Model, Reasons and Strategies to fill the Gaps</li> <li>• <b>Delivering Services through Agents and Brokers</b> - Meaning, Advantages, Challenges, Strategies for Effective Service Delivery through Agents and Brokers</li> <li>• <b>HRM in Public Sector Organizations and Non – Profit Sector in India</b></li> <li>• <b>Issues and Challenges of HR in Specific Services:</b> <ul style="list-style-type: none"> <li>▪ Business and Professional Services: Banking and Insurance, Legal, Accountancy</li> <li>▪ Infrastructure: Roads, Railways, Power</li> <li>▪ Public Services: Police, Defense, Disaster Management</li> <li>▪ Trade Services: Wholesale and Retail, Advertising, Maintenance and Repairs</li> <li>▪ Personnel Services: Education, Health Care, Hotels</li> </ul> </li> <li>• Social and Charitable Services</li> </ul>
4	<b>HRP Evaluation, Attrition, Retention &amp; Globalization</b>
	<p>a) <b>HRP Evaluation, Attrition, Retention &amp; Globalization:</b></p> <ul style="list-style-type: none"> <li>• <b>Human Resource Planning Evaluation in Service Sector</b> – Meaning, HRP Evaluation Process, Purpose of HRP Evaluation in Service Sector, Issues Influencing HRP Evaluation in Service Sector</li> <li>• <b>Service Leadership</b> – Meaning, Integrating Marketing Operation and Human Resources, Creating a Leading Service Organization, The Service – Profit Chain Model</li> <li>• <b>Attrition in Service Sector</b> –Meaning, Reasons for Attrition in Service Sector, Cycle of Failure, Cycle of Mediocrity and Cycle of Success</li> <li>• <b>Retaining the Best People in Service Sector</b> – Including Employees in Company's Vision, Treat Employees as Customers, Measure and Reward String Service Performers</li> <li>• <b>Globalization of Services-</b> Meaning, Reasons for Globalization of Services, Impact of Globalization on Indian Service Sector. Organisational Effectiveness, Ways to Enhance Organisational Effectiveness</li> </ul>



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***Elective Courses (EC)  
Group C: Human Resource Electives***

***4. Workforce Diversity***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Workforce Diversity - An Overview	15
2	Workforce Diversity and HRM Functions	15
3	Strategies to Manage Diversity	15
4	Issues in Managing Diversity and Recent Trends	15
<b>Total</b>		<b>60</b>

***Objectives***

<b>SN</b>	<b>Objectives</b>
01	To understand the nature of workforce diversity
02	To familiarize the learners with the strategies to deal with work force diversity
03	To understand the impact of technology in managing workforce diversity
04	To be able to interlink between workforce diversity and HRM functions

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Of Arts & Commerce

Sr. No.	Modules / Units
1	<b>Workforce Diversity - An Overview</b>
	<ul style="list-style-type: none"> <li>• Meaning of Workforce</li> <li>• Workforce Diversity - Meaning, Features and Significance</li> <li>• Dimensions of Workforce Diversity</li> <li>• Advantages and Limitations of having a diverse workforce</li> <li>• Positive and Negative effects of workforce diversity in workplace</li> </ul>
2	<b>Workforce Diversity and HRM Functions</b>
	<ul style="list-style-type: none"> <li>• Steps to Recruiting and Retaining a Diverse Workforce</li> <li>• Workforce Diversity and HRM Functions – Diversity and Recruitment, Diversity and Supervision, Diversity and Training, Diversity and Compensation, Diversity and Performance Management, Diversity and Work life Balance</li> <li>• Role of Recruiter in Hiring Diversified Workforce</li> <li>• Workforce Diversity – Key to Organizational Performance</li> <li>• Workforce Diversity as a Determinant of Sustainable Competitive Advantage</li> </ul>
3	<b>Strategies to Manage Diversity</b>
	<ul style="list-style-type: none"> <li>• Organizational Strategies for Managing Workforce Diversity –Workplace Inclusion Strategies through Corporate Leadership, Diversity Training and Mentoring</li> <li>• Diversity Management Programmes - Concept</li> <li>• Corporate Culture and Diversity at workplace</li> <li>• Techniques of Managing Work Force Diversity</li> <li>• Approaches to Diversity Management System</li> </ul>
4	<b>Issues in Managing Diversity and Recent Trends</b>
	<ul style="list-style-type: none"> <li>• Best Practices in Achieving Workforce Diversity</li> <li>• Diversity and Multi-culturism</li> <li>• Global workforce diversity management</li> <li>• Recent Trends of Diversity</li> <li>• Role of Technology in Handling Workforce Diversity</li> <li>• Workforce Diversity Management for Creativity and Innovation</li> <li>• Ethical and Legal Issues in Managing Diversity</li> </ul>



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***Elective Courses (EC)***

***Group C: Human Resource Electives***

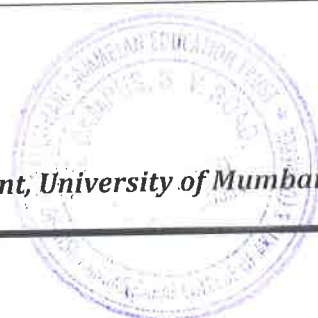
**5. Human Resource Accounting & Auditing**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Human Resource Accounting: An Overview	15
2	Methods and Human Resource Accounting Practices in India	15
3	Human Resource Audit: An Overview	15
4	HR Audit for Legal Compliance and Safe Business Practices	15
<b>Total</b>		<b>60</b>

***Objectives***

<b>SN</b>	<b>Objectives</b>
01	To understand the value of human resource in organizations
02	To understand the importance of Human Resource Accounting at National and International level
03	To familiarize with the Human Resource Accounting Practices in India
04	To familiarize the learners with the process and approaches of Human Resources Accounting and Audit
05	To understand the significance of Human Resource Auditing as a Tool of Human Resource Valuation





Sr. No.	Modules / Units
1	<b>Human Resource Accounting: An Overview</b>
	<ul style="list-style-type: none"> <li>Human Resource Accounting – Meaning, Need and Objectives of HR Accounting</li> <li>Historical Development of Human Resource Accounting,</li> <li>Cost of Human Resource - Acquisition Cost, Training and Development Cost and additional Cost</li> <li>Benefits and Limitations of Human Resource Accounting</li> <li>Reporting of Human Resource Accounting at National Levels</li> <li>Disclosures at International Level</li> </ul>
2	<b>Methods and Human Resource Accounting Practices in India</b>
	<ul style="list-style-type: none"> <li><b>Methods of Human Resource Accounting:</b> <ol style="list-style-type: none"> <li><b>Cost of Production Approach - Concept</b> <ol style="list-style-type: none"> <li>Historical Cost Model – Meaning, Advantages and Limitations</li> <li>Replacement Cost Model – Meaning, Advantages and Limitations</li> <li>Opportunity Cost - – Meaning, Advantages and Limitations</li> </ol> </li> <li><b>Capitalized Earnings Approach - Concept</b> <ol style="list-style-type: none"> <li>Economic Value Model - Meaning, Advantages and Limitations</li> <li>Capitalization of Salary - Meaning, Advantages and Limitations</li> </ol> </li> </ol> </li> <li><b>Statutory Provisions governing HR accounts</b></li> <li><b>Human Resource Accounting Practices in India</b></li> </ul>
3	<b>Human Resource Audit: An Overview</b>
	<ul style="list-style-type: none"> <li>Human Resource Audit - Meaning, Features, Objectives of HR Audit</li> <li>Benefits and limitations of HR Audit</li> <li>Need and Significance of HR Audit</li> <li>Process of HR Audit</li> <li>Approaches of HR Audit</li> <li>Principles of Effective HR Auditing</li> <li>Role of HR Auditor</li> <li>Methods of conducting HR Audit – Interview, Workshop, Observation, Questionnaire.</li> <li>Components of HR Audit</li> <li>HR Audit and Workforce Issues : Workforce Communication and Employee Relations, Performance Management, Compensation System, Teambuilding System</li> </ul>
4	<b>HR Audit for Legal Compliance and Safe Business Practices</b>
	<ul style="list-style-type: none"> <li>Areas covered by HR Audit - Pre-employment Requirements, Hiring Process, New-hire Orientation Process, Workplace Policies and Practices</li> <li>HR Audit as Intervention - Introduction, Effectiveness of Human Resource Development Audit as an Intervention</li> <li>Human Resource Audit and Business Linkages</li> <li>Human Resource Auditing as a Tool of Human Resource Valuation: Introduction, Rationale of Human Resource Valuation and Auditing, Valuation of Human Resources, Issues in Human Capital Measurement and Reporting.</li> </ul>



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***Elective Courses (EC)***

***Group C: Human Resource Electives***

***6. Indian Ethos in Management***

***Modules at a Glance***

SN	Modules	No. of Lectures
1	Indian Ethos – An Overview	15
2	Work Ethos and Values	15
3	Stress Management	15
4	Indian Systems of Learning	15
Total		60

***Objectives***

SN	Objectives
1	To understand the concept of Indian Ethos in Management
2	To link the Traditional Management System to Modern Management System
3	To understand the Techniques of Stress Management
4	To understand the Evolution of Learning Systems in India

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Chandhravams Saraf College  
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SN	Modules/ Units
1	<b>Indian Ethos – An Overview</b> <b>a) Indian Ethos</b> <ul style="list-style-type: none"> <li>Meaning, Features, Need, History, Relevance, Principles Practised by Indian Companies, Requisites, Elements, Role of Indian Ethos in Managerial Practices</li> </ul> <b>b) Management Lessons from Scriptures:</b> <ul style="list-style-type: none"> <li>Management Lessons from Vedas, Management Lessons from Mahabharata, Management Lessons from Bible, Management Lessons from Quran, Management Lessons from Kautilya's Arthashastra</li> </ul> <p>Indian Heritage in Business, Management, Production and Consumption.  Ethics v/s Ethos  Indian Management v/s Western Management</p>
2	<b>Work Ethos and Values</b> <b>a) Work Ethos:</b> <ul style="list-style-type: none"> <li>Meaning, Levels, Dimensions, Steps, Factors Responsible for Poor Work Ethos</li> </ul> <b>b) Values:</b> <ul style="list-style-type: none"> <li>Meaning, Features, Values for Indian Managers, Relevance of Value Based Management in Global Change, Impact of Values on Stakeholders: Employees, Customers, Government, Competitors and Society.</li> <li>Values for Managers, Trans-Cultural Human Values in Management and Management Education, Secular v/s Spiritual Values in Management, Importance of Value System in Work Culture</li> </ul>
3	<b>Stress Management</b> <b>a) Stress Management:</b> <ul style="list-style-type: none"> <li>Meaning, Types of Stress at Work, Causes of Stress, Consequences of Stress</li> </ul> <b>b) Stress Management Techniques:</b> <ul style="list-style-type: none"> <li>Meditation : Meaning, Techniques, Advantages, Mental Health and its Importance in Management, Brain Storming, Brain Stilling, Yoga: Meaning, Significance</li> </ul> <b>c) Leadership:</b> <ul style="list-style-type: none"> <li>Meaning, Contemporary Approaches to Leadership, Joint Hindu Family Business – Leadership Qualities of Karta</li> </ul> <b>d) Motivation:</b> <ul style="list-style-type: none"> <li>Meaning, Indian Approach to Motivation, Techniques</li> </ul>



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SN	Modules/ Units
4	<b>Indian Systems of Learning</b>
	<p>a) <b>Learning: Meaning, Mechanisms</b></p> <ul style="list-style-type: none"> <li>• Gurukul System of Learning : Meaning, Features, Advantages, Disadvantages</li> <li>• Modern System of Learning: Meanings, Features, Advantages, Disadvantages</li> <li>• Karma: Meaning, Importance of Karma to Managers, Nishkama Karma</li> <li>• Laws of Karma: The Great Law, Law of Creation, Law of Humility, Law of Growth, Law of Responsibility, Law of Connection</li> <li>• Corporate Karma: Meaning, Methodology, Guidelines for good Corporate Karma</li> <li>• Self-Management: Personal growth and Lessons from Ancient Indian Education System</li> <li>• Personality Development: Meaning, Determinants, Indian Ethos and Personality Development</li> </ul>



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***Core Course (CC)***

**5. Operations Research**

***Modules at a Glance***

SN	Modules	No. of Lectures
1	Introduction to Operations Research and Linear Programming	15
2	Assignment and Transportation Models	15
3	Network Analysis	15
4	Job Sequencing and Theory of Games	15
Total		60

***Objectives***

SN	Objectives
1	To help students to understand operations research methodologies
2	To help students to solve various problems practically
3	To make students proficient in case analysis and interpretation

SN	Modules/ Units
1	<p><b>Introduction to Operations Research and Linear Programming</b></p> <p><b>a) Introduction To Operations Research</b></p> <ul style="list-style-type: none"> <li>Operations Research - Definition, Characteristics of OR, OR Techniques, Areas of Application, Limitations of OR.</li> </ul> <p><b>b) Linear Programming Problems: Introduction and Formulation</b></p> <ul style="list-style-type: none"> <li>Introduction to Linear Programming</li> <li>Applications of LP</li> <li>Components of LP</li> <li>Requirements for Formulation of LP Problem</li> <li>Assumptions Underlying Linear Programming</li> <li>Steps in Solving LP Problems</li> <li>LPP Formulation (Decision Variables, Objective Function, Constraints, Non Negativity Constraints)</li> </ul> <p><b>c) Linear Programming Problems: Graphical Method</b></p> <ul style="list-style-type: none"> <li>Maximization &amp; Minimization Type Problems. (Max. Z &amp; Min. Z)</li> <li>Two Decision Variables and Maximum Three Constraints Problem</li> <li>Constraints can be "less than or equal to", "greater than or equal to" or a combination of both the types i.e. mixed constraints.</li> <li>Concepts: Feasible Region of Solution, Unbounded Solution, Redundant Constraint, Infeasible Solution, Alternative Optima.</li> </ul> <p><b>d) Linear Programming Problems: Simplex Method</b></p> <ul style="list-style-type: none"> <li>Only Maximization Type Problems. (<u>Only Max. Z</u>). No Minimization problems. (No Min. Z) Numericals on Degeneracy in Maximization Simplex Problems.</li> <li>Two or Three Decision Variables and Maximum Three Constraints Problem. (Up to Maximum Two Iterations)</li> <li>All Constraints to be "less than or equal to" Constraints. ("Greater than or Equal to" Constraints not included.)</li> <li>Concepts : Slack Variables, Surplus Variables, Artificial Variables, Duality, Product Mix and Profit, Feasible and Infeasible Solution, Unique or Alternate Optimal Solution, Degeneracy, Non Degenerate, Shadow Prices of Resources, Scarce and Abundant Resources, Utilized and Unutilized Capacity of Resources, Percentage Utilization of Resources, Decision for Introduction of a New Product.</li> </ul> <p><b>Note:</b></p> <ol style="list-style-type: none"> <li>Surplus Variable, Artificial Variable and Duality to be covered only at <u>Conceptual</u> level for Theory Questions only and not included in Numerical.</li> <li>Sensitivity Analysis including Profit Range and Capacity Range is not included.</li> </ol>





SN	Modules/ Units
2	<p><b>Assignment and Transportation Models</b></p> <p><b>a) Assignment Problem – Hungarian Method</b></p> <ul style="list-style-type: none"> <li>• Maximization &amp; Minimization Type Problems.</li> <li>• Balanced and Unbalanced Problems.</li> <li>• Prohibited Assignment Problems, Unique or Multiple Optimal Solutions.</li> <li>• Simple Formulation of Assignment Problems.</li> <li>• Maximum 5 x 5 Matrix. Up to Maximum Two Iterations after Row and Column Minimization.</li> </ul> <p><b>Note:</b></p> <ol style="list-style-type: none"> <li>1. Travelling Salesman Assignment Problem is not included.</li> </ol> <p><b>b) Transportation Problems</b></p> <ul style="list-style-type: none"> <li>• Maximization &amp; Minimization Type Problems.</li> <li>• Balanced and Unbalanced problems.</li> <li>• Prohibited Transportation Problems, Unique or Multiple Optimal Solutions.</li> <li>• Simple Formulation of Transportation Problems.</li> <li>• <u>Initial Feasible Solution (IFS)</u> by: <ol style="list-style-type: none"> <li>a. North West Corner Rule (NWCR)</li> <li>b. Least Cost Method (LCM)</li> <li>c. Vogel's Approximation Method (VAM)</li> </ol> </li> <li>• Maximum 5 x 5 Transportation Matrix.</li> <li>• Finding Optimal Solution by <u>Modified Distribution (MODI) Method</u>. (u, v and <math>\Delta</math>)</li> <li>• <u>Maximum Two Iterations</u> (i.e. Maximum Two Loops) after IFS.</li> </ul> <p><b>Note:</b></p> <ol style="list-style-type: none"> <li>1. Production Scheduling Problem is not included.</li> <li>2. Time Minimization Problem is not included.</li> <li>3. Degeneracy Concept to be covered only at Conceptual Level. Not to be included in Numerical.</li> </ol>



SN	Modules/ Units
3	<b>Network Analysis</b> <p>a) <b>Critical Path Method (CPM)</b></p> <ul style="list-style-type: none"> <li>• Concepts: Activity, Event, Network Diagram, Merge Event, Burst Event, Concurrent and Burst Activity,</li> <li>• Construction of a Network Diagram. Node Relationship and Precedence Relationship.</li> <li>• Principles of Constructing Network Diagram.</li> <li>• Use of Dummy Activity</li> <li>• Numerical Consisting of Maximum Ten ( 10) Activities.</li> <li>• Critical Path, Sub-critical Path, Critical and Non-critical Activities, Project Completion Time.</li> <li>• Forward Pass and Backward Pass Methods.</li> <li>• Calculation of EST, EFT, LST, LFT, Head Event Slack, Tail Event Slack, Total Float, Free Float, Independent Float and Interfering Float</li> </ul> <p>b) <b>Project Crashing</b></p> <ul style="list-style-type: none"> <li>• Meaning of Project Crashing.</li> <li>• Concepts: Normal Time, Normal Cost, Crash Time, Crash Cost of Activities. Cost Slope of an Activity.</li> <li>• Costs involved in Project Crashing: Numericals with Direct, Indirect, Penalty, crash cost and Total Costs.</li> <li>• Time – Cost Trade off in Project Crashing.</li> <li>• Optimal (Minimum) Project Cost and Optimal Project Completion Time.</li> <li>• Process of Project Crashing.</li> <li>• Numerical Consisting of Maximum Ten (10) Activities.</li> <li>• Numerical based on Maximum Four (04) Iterations of Crashing</li> </ul> <p>c) <b>Program Evaluation and Review Technique (PERT)</b></p> <ul style="list-style-type: none"> <li>• Three Time Estimates of PERT: Optimistic Time (a), Most Likely Time (m) and Pessimistic Time (b).</li> <li>• Expected Time (te) of an Activity Using Three Time Estimates.</li> <li>• Difference between CPM and PERT.</li> <li>• Numerical Consisting of Maximum Ten (10) Activities.</li> <li>• Construction of PERT Network using te values of all Activities.</li> <li>• Mean (Expected) Project Completion Time.</li> <li>• Standard Deviation and Variance of Activities.</li> <li>• Project Variance and Project Standard Deviation.</li> <li>• 'Prob. Z' Formula.</li> <li>• Standard Normal Probability Table. Calculation of Probability from the Probability Table using 'Z' Value and Simple Questions related to PERT Technique.</li> <li>• Meaning, Objectives, Importance, Scope, RORO/LASH</li> </ul>





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**Reference Books**

<b>Reference Books</b>
<b>International Finance</b>
<ul style="list-style-type: none"> <li>• P G Apte, <i>International Financial Management</i>, 5th Edition, The McGraw Hill</li> <li>• Cheol . S. Eun &amp; Bruce G. Resnick, <i>International Finance Management</i></li> <li>• Maurice D. Levi, <i>International Finance – Special Indian Edition</i></li> <li>• Prakash G. Apte, <i>International Finance – A Business Perspective</i></li> <li>• V A. Aadhani, <i>International Finance</i></li> </ul>
<b>Innovative Financial Services</b>
<ul style="list-style-type: none"> <li>• IM Pandey, <i>Financial Management</i>, Vikas Publishing House Ltd.</li> <li>• Khan M.Y., <i>Financial Services</i>, Mc Graw Hill Education.</li> <li>• Dr.S.Gurusamy, <i>Financial Services</i>, Vijay Nicole Imprints.</li> <li>• <i>Financial Market and Services</i>, E, Gordon and K. Natrajan, Himalaya Publishing House</li> </ul>
<b>Project Management</b>
<ul style="list-style-type: none"> <li>• Harold Kerzer, <i>Project Management – A System Approach to Planning, Scheduling &amp; Controlling</i></li> <li>• Jack.R.Meredith &amp; Samuel.J.Mantel, Jr., <i>Project Management – A Managerial Approach</i></li> <li>• Bhavesh.M.Patel, <i>Project Management – Strategic Financial Planning , Evaluation &amp; Control</i></li> </ul>
<b>Strategic Financial Management</b>
<ul style="list-style-type: none"> <li>• C. Paramasivan&amp; T. Subramanian, <i>Financial Management</i></li> <li>• IM Pandey, <i>Financial Management</i></li> <li>• Ravi Kishor, <i>Financial Management</i></li> <li>• Khan &amp; Jain, <i>Financial Management</i></li> <li>• Van Horne &amp; Wachowiz, <i>Fundamentals of Financial Management</i></li> <li>• Prasanna Chandra, <i>Strategic Financial Management</i></li> </ul>
<b>Financing Rural Development</b>
<ul style="list-style-type: none"> <li>• <i>Rural Banking – IIB Macmillan</i></li> <li>• <i>MicroFinance Perspective and Finance - IIB Macmillan</i></li> <li>• <i>MSME in India – Taxman</i></li> </ul>
<b>Indirect Taxes</b>
<ul style="list-style-type: none"> <li>• <i>GST Bare Act 2017</i></li> <li>• <i>GST Law &amp; Practice - V.S Datey (6th Edition)</i></li> <li>• <i>GST Laws – National Academy of Customs, Indirect Tax</i></li> </ul>
<b>Brand Management</b>
<ul style="list-style-type: none"> <li>• Keller Kevin Lane, <i>Strategic Brand Management: Building, Measuring and Managing Brand Equity</i></li> <li>• Keller Kevin Lane, <i>Strategic Brand Management-2008</i></li> <li>• Elliot, Richard, <i>Strategic Brand Management-2008</i></li> <li>• Kapferer, Jean-Noel, <i>Strategic Brand Management-2000</i></li> <li>• Kishen, Ram, <i>Strategic Brand Management- 2013</i></li> <li>• Keller Kevin Lane, <i>Strategic Brand Management 4e-2015</i></li> </ul>



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**Reference Books**

<b>Reference Books</b>
<b>Retail Management</b> <ul style="list-style-type: none"> <li>• Michael Levy &amp; Barton A Weitz, "Retailing Management", Tata Mc Graw Hill</li> <li>• Gibson G. Vedamani, "Retail Management- Functional Principles and Practices", Jaico Publishing House, Mumbai.</li> <li>• Jim, "Retail Strategies-understanding why we shop", Jaico Publishing House, Mumbai.</li> <li>• Dunne Lusch, "Retail Management", South Western Cengage Learning</li> <li>• K.S. Menon, "Store Management", Macmillan India Ltd.,</li> <li>• Keith Lincoln, Lars Thomessen &amp; Anthony Aconis, "Retailization -Brand Survival in the Age of Retailer Power", Kogan Page Ltd.,</li> <li>• Swapna Pradhan, "Retailing Management-Text and Cases", 4th Edn, Tata Mc Graw Hill.</li> <li>• Bajaj, Tulli &amp; Shrivastava, "Retail Management", Oxford University Press</li> <li>• Kishore Biyani, "It Happens in India", &amp; "The Wall Mart Story"</li> <li>• Store Manager, Organiser / Planner- DMS Retail</li> <li>• Dr. RamKishen Y. "International Retail Marketing Strategies", Jaico Publishing House, Mumbai.</li> </ul>
<b>International Marketing</b> <ul style="list-style-type: none"> <li>• Dr. Shakeel Ahmad Siddiqui, International Marketing, Dreamtech press, Edition 2011</li> <li>• Philip R.Cateora, John L. Graham, Prashanth Salwan, International Marketing, Tata Mcgraw hill Education Private limited, New Delhi, Thirteenth Edition.</li> <li>• RajGopal, International Marketing, Vikas Publishing House Pvt. Ltd., Edition 2007.</li> <li>• Sak Onkvisit, John J.Shaw, International Marketing Analysis and Strategy, Pearson Publication, Third Edition</li> <li>• Francis Cherunilam, International Business, PHI Learning Private Limited New Delhi, Fifth Edition.</li> <li>• Justin Paul and Ramneek Kapoor, International Marketing Text and Cases, Tata Mcgraw Hill Education Private Limited New Delhi, Second Edition.</li> <li>• Rakesh Mohan Joshi, International Marketing, Oxford University Press, Second Edition</li> <li>• Philip R. Cateora, John L. Graham, International Marketing, Tata Mcgraw Hill, Twelfth Edition</li> <li>• Rakesh Mohan Joshi, International Marketing Oxford University Press, First Edition</li> <li>• Michael R. Czinkota, Iikka A Ronkainen, International Marketing, Cengage Learning Edition 2007</li> <li>• Gerald Albaum, Edwin Duerr, Jesper Strandkov, International Marketing and Export Management, Pearson Publication, Fifth Edition</li> </ul>
<b>Media Planning &amp; Management</b> <ul style="list-style-type: none"> <li>• Arpita Menon, Media Planning and Buying, Tata McGraw Hill Education Private Limited, Second Edition 2010</li> <li>• Jack Z Sissors and Roger B. Baron, Advertising Media Planning, McGraw Hill Education India Pvt. Limited, Seventh Edition.</li> <li>• Larry Percy and Richard Elliott, Strategic Advertising Management, Oxford University Press, Second Edition</li> <li>• Larry d. Kelly and Donald W.Jugeneimer, Advertising Media Planning, PHI learning Private Limited,</li> <li>• Dennis .F.Herrick, Media Management in Age of Giants, Surjeet Publications</li> <li>• Charles Warner and Joseph Buchman, Media selling, Surjeet Publication, 3rd edition</li> </ul>



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**Reference Books**

<b>Reference Books</b>
<b>Sports Marketing</b> <ul style="list-style-type: none"> <li>• Phil Schaaf - Sports Marketing - It's not just a game anymore .</li> <li>• Bernard J. Mullin (Author), Stephen Hardy (Author), William A. and Sutton (Author) - Sport Marketing</li> <li>• Larry DeGaris- Sports Marketing: A Practical Approach February 2015</li> <li>• Matthew D.Shank and Mark R. Lyberger, Sports Marketing: A Strategic Perspective, 5th edition 3 October 2014</li> <li>• David Shilbury; Hans Westerbeek; Shayne Quick; Daniel Funk Allen &amp; Unwin, 2009 (3rd edition), Strategic Sport Marketing</li> </ul>
<b>Marketing of Non-Profit Organisation</b> <ul style="list-style-type: none"> <li>• Philip Kotler &amp; Alan R Andersen, Strategic Marketing for nonprofit organization, 07th Edition, 2008, Prentice Hall.</li> <li>• Banies, Fill &amp; Rosengren (2016), Marketing, Oxford University Press.</li> <li>• TCC Group &amp; The California Endowment Fund, what makes an effective advocacy organization – A framework for determining advocacy capacity, June 2009, TCC Group.</li> <li>• Global CSR Summit, A study by Ernst &amp; Young and PHD Chamber, 2013.</li> <li>• PWC &amp; CII, Handbook on Corporate Social responsibility, 2013, CII Development Initiative Council.</li> <li>• Sahu Pani, Non- Governmental Organisations Development Actors, 2010, Himalaya Publishing, New Delhi</li> <li>• O.P.Goel, Strategic Management &amp; Policy issues of NGO's, 2004, Isha Books, Delhi</li> <li>• B.R., Nanda, NGO Management, 2010, Surendra Publications, New Delhi</li> <li>• Snehlata Chnadra,, Guidelines for NGOs Management in India, 2003, Kanishka Publishers, Distributors, New Delhi</li> <li>• Shilaja Nagendra, Voluntary Organisations &amp; Social Work, 2007, Oxford Book Company, Jaipur</li> </ul>
<b>HRM in Global Perspective</b> <ul style="list-style-type: none"> <li>• Peter J. Dowling, Marion Festing, Allen d. Engle Sr: International Human Resource Management, 5th Edition, Cengage Learning</li> <li>• P. L. Rao: International Human Resource Management, Text and Cases, Excel Books</li> <li>• Peer J. Dowling, Denise E. Welch and Randall S. Schuler (1999): International Human Resource Management, Managing People in a Multinational Context', South Western College Publishing.</li> <li>• Chris Brewster, Paul Sparrow and Guy Vernon, International Human Resource Management, The Universities Press</li> <li>• A.V.Phatak: International Dimensions of Management, Cincinnati, South Western College</li> <li>• Peter J. Dowling, Marion Festing, Allen D. Engle, International Human Resource Management, Thomson Learning.</li> <li>• Dennis R. Briscoe, Randall S. Schuler, International Human Resource Management: Policy and Practice for the Global Enterprise, Psychology Press</li> <li>• S C. Gupta: International Human Resource Management- Text and Cases, MacMillan Publishers</li> </ul>



**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester VI  
with effect from the Academic Year 2018-2019**

**Reference Books**

<b>Reference Books</b>
<b>Organisational Development</b> <ul style="list-style-type: none"> <li>• Dr. Mrs. Anjali Ghanekar, <i>Essentials of Organisation Development</i>, Everest Publishing House</li> <li>• French, W.L. and Bell, C.H., <i>Organisulion Development</i>, Prentice Hall, New Delhi, 1995.</li> <li>• Harvey, D.F. and Brown, D.R., <i>An Experimental Approach to Organization Development</i>, Prentice-Hall, Englewood Cliffs, N.J., 1990</li> <li>• Cummings, T. G. &amp; Worley, C. G. (2009). <i>Organization Development and Change</i> (9th edition). Canada: South-Western Cengage Learning</li> <li>• Thomas G. Cummings and Christopher G. Worley, <i>Organization Development and Change</i>, Thomson South-Western, 8th Edition 2004.</li> <li>• Cummings, T. G., <i>Theory of Organization Development and Change</i>, South Western.</li> <li>• Ramanarayan, S. and Rao, T.V., <i>Organization Development: Accelerating Learning and Transformation</i>, 2nd Edition, Sage India, 2011.</li> <li>• Richard L, <i>Organisation, Theory, Change and Design</i>, India Edition (Cenage Learning)</li> <li>• Garath R Jones, Mary Mathew, <i>Organisation Theory, Design and Change: Sixth Edition</i>, Pearson</li> <li>• Wendell L French, Cecil H Bell, Jr, Veena Vohra, <i>Organisation Development</i>, Sixth Edition, Pearson Education</li> </ul>
<b>HRM in Service Sector Management</b> <ul style="list-style-type: none"> <li>• C. Bhattacharjee: <i>Service Sector Management, An Indian Perspective</i>, Jaico Publishing House</li> <li>• Christopher Lovelock, Jochen Wirtz, Jayanta Chatterjee: <i>Services Marketing</i>, Pearson</li> <li>• Christopher Lovelock: <i>Services Marketing, People, Technology, Strategy</i>, Pearson Education Asia</li> <li>• James A. Fitzsimmons, Mona J, Fitzsimmons: <i>Service Management, Operations, Strategy, Information Technology</i>, Tata McGraw – Hill</li> <li>• Zeithmal, Bitner, Gremler, Pandit: <i>Services Marketing</i>, Tata McGraw – Hill</li> <li>• Lovelock, Wirtz: <i>Services Marketing</i>, Pearson Education, 5th Edition</li> <li>• K. Rao: <i>Services Marketing</i>, Pearson Education</li> <li>• Ramneek Kapoor, Justin Paul, Biplab Halder: <i>Services Marketing</i></li> </ul>
<b>Workforce Diversity</b> <ul style="list-style-type: none"> <li>• Dessler Gary, <i>A Framework for Human Resource Management</i>, Pearson Publication, 7th Edition.</li> <li>• <i>Handbook of Research on Workforce Diversity in a Global Society</i>, edited by Scott, Chaunda L.</li> <li>• <i>Diversity in the Workforce: Current Issues and Emerging Trends</i> edited by Marilyn Y. Byrd, Chaunda L. Scott</li> <li>• <i>Managing Diversity: Human Resource Strategies for Transforming the Workplace</i> Ellen Ernst Kossek, Sharon A. Lobel</li> <li>• <i>Workforce Diversity Management: Challenges, Competencies and Strategies</i> - Bahaudin Mujtaba</li> <li>• <i>Handbook of Research on Organizational Culture and Diversity in the Modern</i>, edited by Christiansen, Bryan, Chandan, Harish C</li> </ul>



*Jayant*

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Of Arts & Commerce

**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester VI  
with effect from the Academic Year 2018-2019**

**Reference Books**

<b>Reference Books</b>
<b>Human Resource Accounting &amp; Auditing</b> <ul style="list-style-type: none"> <li>• HR Audit : Evaluating the human resource functions for business improvement by T.V. Rao, Response Books</li> <li>• Eric G. Flamholtz, Human Resource Accounting, Springer</li> <li>• Jac Fitzenz, How To Measure Human Resource Management, McGraw Hill</li> <li>• Rakesh Chandra Katiyar, Accounting For Human Resources , UK Publishing</li> <li>• M. Saeed, D.K. Kulshreshtha , Human Resource Accounting, Anmol Publications.</li> <li>• D. Prabakara Rao, Human Resource Accounting, Inter India Publications</li> <li>• Human Resource Management by Gary Dessler, Pearson Publications.</li> <li>• Rao, T.V. 2008. HRD Scorecard 2500, 1/e; New Delhi: Response Books</li> <li>• Udai Pareek and Rao T V (2003). <i>Designing and Managing Human Resource</i></li> </ul>
<b>Indian Ethos in Management</b> <ul style="list-style-type: none"> <li>• R Nandagopal, Ajith Sankar RN: Indian Ethics and Values in Management, Tata Mc Graw Hill</li> <li>• Bhatta, S.K., Business Ethics &amp; Managerial Values.</li> <li>• Dave, Nalini V: Vedanta and Mana</li> <li>• Chakraborty, S.K.: Foundation of Managerial Work-Contributions from Indian Thought, Himalaya Publication House, Delhi 1998</li> <li>• Chakraborty, S.K.: Managerial Effectiveness and Quality of Work life – Indian Insights, Tata McGraw Hill Publishing Company, New Delhi – 1987</li> <li>• Chakraborty, S.K.: Management by Values, Oxford University Press 1991.</li> <li>• Nandagopal, Ajith Shankar, Indian Ethos and Values in Management, Tata Mc Graw Hill, 2010</li> <li>• Khandelwal Indian Ethos and Values for Managers, Himalaya Publishing House, 2009</li> <li>• Biswanath Ghosh, Ethics In Management and Indian Ethos, Vikas Publishing House, 2009</li> <li>• Joseph Des Jardins, An Introduction to Business Ethics , Tata Mc Graw Hill, 2009</li> <li>• S K Chakraborty, Management by Values, Oxford University Press, New Delhi, 2008</li> </ul>
<b>Operation Research</b> <ul style="list-style-type: none"> <li>• Taha H.A., Operations Research - An Introduction, 6th Edition , Hall of India</li> <li>• Kapoor V.K., Operations Research Techniques for Management, 7th Edition, Sultan Chand &amp; Sons</li> <li>• Kantiswarup, Gupta P.K. &amp; Manmohan, Operations Research 9th Edition, Sultan Chand &amp; Sons</li> <li>• Sharma S.D., Operations Research, 8th Edition, Kedarnath, Ramnath &amp; Company</li> <li>• Bronson R, Operations Research, 2nd Edition, Shaum's Outline Series</li> <li>• Vora N.D, Quantitative Techniques in Management, 3rd Edition, Tata McGraw Hill co.</li> <li>• Shreenath L.S, Principles &amp; Application 3rd Ed., PERT &amp; CPM, Affiliated East-West Press Pvt. Ltd.</li> <li>• Wagener H.M., Principles of Operations Research 2nd Edition, Prentice - Hall of India</li> <li>• Sasieni M, Yaspan A &amp; John Wiley &amp; Sons Friedman L, Operations Research - Methods &amp; Problems 1st Edition</li> <li>• Natrajan Balasubramani, Tamilarasi, Operations Research, Pearson Education</li> <li>• G. Hadley, Linear Programming, Narosa Book Distributors Private Ltd</li> <li>• L.C. Jhamb, Quantitative Techniques (For Managerial Decisions VOL I), Everest Publishing House, Pune.</li> <li>• Paul Loomba, Linear Programming, Tata McGraw Hill Publishing Co. Ltd.</li> <li>• Aditham B. Rao , Operations Research Edition 2008, Jaico Publishing House, Mumbai</li> </ul>



*Jayashree*



# University of Mumbai



**Bachelor of Management Studies  
Programme  
Guidelines for Project Work  
at  
Third Year  
Semester VI**

**Under Choice Based Credit, Grading and  
Semester System**

*(To be implemented from Academic Year 2018-2019)*

***Board of Studies-in-Business Management***

*Board of Studies-in-Business Management, University of Mumbai*



*Im. H. H. H.*

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Chandhyendras Saraf College  
Of Arts & Commerce

## Introduction

Inclusion of project work in the course curriculum of the Bachelor of Management Studies programme is one of the ambitious aspects in the programme structure. The main objective of inclusion of project work is to inculcate the element of research analyse and scientific temperament challenging the potential of learner as regards to his/ her eager to enquire and ability to interpret particular aspect of the study. It is expected that the guiding teacher should undertake the counselling sessions and make the awareness among the learners about the methodology of formulation, preparation and evaluation pattern of the project work.

- There are two modes of preparation of project work
  1. Project work based on research methodology in the study area
  2. Project work based on internship in the study area

## Guidelines for preparation of Project Work

### **1. General guidelines for preparation of project work based on Research Methodology**

- The project topic may be undertaken in any area of Elective Courses.
- Each of the learner has to undertake a Project individually under the supervision of a teacher-guide.
- The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.
- University/college shall allot a guiding teacher for guidance to the students based on her / his specialization.
- The project report shall be prepared as per the broad guidelines given below:
  - Font type: Times New Roman
  - Font size: 12-For content, 14-for Title
  - Line Space : 1.5-for content and 1-for in table work
  - Paper Size: A4
  - Margin : in Left-1.5, Up-Down-Right-1
  - The Project Report shall be bounded.
  - The project report should be 80 to 100 pages



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## Format

*1<sup>st</sup> page (Main Page)*

*Title of the problem of the Project*

A Project Submitted to  
University of Mumbai for partial completion of the degree of  
Bachelor of Management Studies  
Under the Faculty of Commerce

By

*Name of the Learner*

Under the Guidance of

*Name of the Guiding Teacher*

*Name and address of the College*

*Month and Year*

*2<sup>nd</sup> Page*

*This page to be repeated on 2<sup>nd</sup> page (i.e. inside after main page)*

Board of Studies-in-Business Management, University of Mumbai



*Jayashree*

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Trust, Campus, S. V. Road,  
Mumbai-400064  
College of Arts & Commerce

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## **Index**

Chapter No. 1	Title of the Chapter	Page No.
(sub point 1.1, 1.1.1, .... And so on)		
Chapter No. 2	Title of the Chapter	
Chapter No. 3	Title of the Chapter	
Chapter No. 4	Title of the Chapter	
Chapter No. 5	Title of the Chapter	

**List of tables, if any, with page numbers.**

**List of Graphs, if any, with page numbers.**

**List of Appendix, if any, with page numbers.**

**Abbreviations used:**



## **Structure to be followed to maintain the uniformity in formulation and presentation of Project Work**

*(Model Structure of the Project Work)*

- **Chapter No. 1: Introduction**

In this chapter Selection and relevance of the problem, historical background of the problem, brief profile of the study area, definition/s of related aspects, characteristics, different concepts pertaining to the problem etc can be incorporated by the learner.

- **Chapter No. 2: Research Methodology**

This chapter will include Objectives, Hypothesis, Scope of the study, limitations of the study, significance of the study, Selection of the problem, Sample size, Data collection, Tabulation of data, Techniques and tools to be used, etc can be incorporated by the learner.

- **Chapter No. 3: Literature Review**

This chapter will provide information about studies done on the respective issue. This would specify how the study undertaken is relevant and contribute for value addition in information/ knowledge/ application of study area which ultimately helps the learner to undertake further study on same issue.

- **Chapter No. 4: Data Analysis, Interpretation and Presentation**

This chapter is the core part of the study. The analysis pertaining to collected data will be done by the learner. The application of selected tools or techniques will be used to arrive at findings. In this, table of information's, presentation of graphs etc. can be provided with interpretation by the learner.

- **Chapter No. 5: Conclusions and Suggestions**

In this chapter of project work, findings of work will be covered and suggestion will be enlisted to validate the objectives and hypotheses.

*Note: If required more chapters of data analysis can be added.*

- **Bibliography**
- **Appendix**



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Shri. ... .. College  
Of Arts & Commerce

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*Name and address of the college*

## ***Certificate***

This is to certify that Ms/Mr \_\_\_\_\_ has worked and duly completed her/his Project Work for the degree of Bachelor of Management Studies under the Faculty of Commerce in the subject of \_\_\_\_\_ and her/his project is entitled, “ \_\_\_\_\_ *Title of the Project* \_\_\_\_\_ ” under my supervision.

I further certify that the entire work has been done by the learner under my guidance and that no part of it has been submitted previously for any Degree or Diploma of any University.

It is her/ his own work and facts reported by her/his personal findings and investigations.

*Seal of the  
College*

Name and Signature of  
Guiding Teacher

Date of submission:

**Board of Studies-in-Business Management, University of Mumbai**



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Ghanshyamdas Saraf College  
Of Arts & Commerce

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## ***Declaration by learner***

I the undersigned Miss / Mr. \_\_\_\_\_ *Name of the learner* here by,  
declare that the work embodied in this project work titled “ \_\_\_\_\_  
\_\_\_\_\_ *Title of the Project* ”,

forms my own contribution to the research work carried out under the guidance of  
\_\_\_\_\_ *Name of the guiding teacher* is a result of my own research work and has  
not been previously submitted to any other University for any other Degree/ Diploma  
to this or any other University.

Wherever reference has been made to previous works of others, it has been clearly  
indicated as such and included in the bibliography.

I, here by further declare that all information of this document has been obtained and  
presented in accordance with academic rules and ethical conduct.

Name and Signature of the learner

Certified by

Name and signature of the Guiding Teacher

**Board of Studies-in-Business Management, University of Mumbai**



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Ghanshyamdas Saraf College  
Of Arts & Commerce

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## **Acknowledgment**

*(Model structure of the acknowledgement)*

To list who all have helped me is difficult because they are so numerous and the depth is so enormous.

I would like to acknowledge the following as being idealistic channels and fresh dimensions in the completion of this project.

I take this opportunity to thank the **University of Mumbai** for giving me chance to do this project.

I would like to thank my **Principal**, \_\_\_\_\_ for providing the necessary facilities required for completion of this project.

I take this opportunity to thank our **Coordinator** \_\_\_\_\_, for her moral support and guidance.

I would also like to express my sincere gratitude towards my project guide \_\_\_\_\_ whose guidance and care made the project successful.

I would like to thank my **College Library**, for having provided various reference books and magazines related to my project.

Lastly, I would like to thank each and every person who directly or indirectly helped me in the completion of the project especially **my Parents and Peers** who supported me throughout my project.



*Jayant*

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## 2. Guidelines for Internship based project work

- Minimum 20 days/ 100 hours of Internship with an Organisation/ NGO/ Charitable Organisation/ Private firm.
- The theme of the internship should be based on any study area of the elective courses
- Experience Certificate is Mandatory
- A project report has to be brief in content and must include the following aspects:
  - **Executive Summary:**  
A bird's eye view of your entire presentation has to be precisely offered under this category.
  - **Introduction on the Company:**  
A Concise representation of company/ organization defining its scope, products/ services and its SWOT analysis.
  - **Statement and Objectives:**  
The mission and vision of the organization need to be stated enshrining its broad strategies.
  - **Your Role in the Organisation during the internship:**  
The key aspects handled, the department under which you were deployed and brief summary report duly acknowledged by the reporting head.
  - **Challenges:**  
The challenges confronted while churning out theoretical knowledge into practical world.
  - **Conclusion:**  
A brief overview of your experience and suggestions to bridge the gap between theory and practice.
- The project report based on internship shall be prepared as per the broad guidelines given below:
  - Font type: Times New Roman
  - Font size: 12-For content, 14-for Title
  - Line Space : 1.5-for content and 1-for in table work
  - Paper Size: A4
  - Margin : in Left-1.5, Up-Down-Right-1
  - The Project Report shall be bounded.
  - The project report should be of minimum 50 pages



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## Evaluation pattern of the project work

The Project Report shall be evaluated in two stages viz.	
• <b>Evaluation of Project Report (Bound Copy)</b>	<b>60 Marks</b>
▪ Introduction and other areas covered	20 Marks
▪ Research Methodology, Presentation, Analysis and interpretation of data	30 Marks
▪ Conclusion & Recommendations	10 Marks
• <b>Conduct of Viva-voce</b>	<b>40 Marks</b>
▪ In the course of Viva-voce, the questions may be asked such as importance / relevance of the study, objective of the study, methodology of the study/ mode of Enquiry (question responses)	10 Marks
▪ Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study	20 Marks
▪ Overall Impression (including Communication Skill)	10 Marks

**Note:**

- *The guiding teacher along with the external evaluator appointed by the University/ College for the evaluation of project shall conduct the viva-voce examination as per the evaluation pattern*

## Passing Standard

- Minimum of Grade E in the project component
- In case of failing in the project work, the same project can be revised for ATKT examination.
- Absence of student for viva voce: If any student fails to appear for the viva voce on the date and time fixed by the department such student shall appear for the viva voce on the date and time fixed by the Department, such student shall appear for the viva voce only along with students of the next batch.

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Gharas, Arts & Commerce

**Revised Syllabus of Courses of Bachelor of Management Studies Programme  
at Semester V and VI  
with effect from the Academic Year 2018-2019**

**Scheme of Evaluation**

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

**A) Internal Assessment: 25 %**

**Question Paper Pattern  
(Internal Assessment- Courses without Practical Courses)**

Sr. No.	Particular	Marks
1	<b>One class test (20 Marks)</b>	
	Match the Column/ Fill in the Blanks/ Multiple Choice Questions (½ Mark each)	05 Marks
	Answer in One or Two Lines (Concept based Questions) (01 Mark each)	05 Marks
	Answer in Brief (Attempt Any Two of the Three) (05 Marks each)	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

**B) Semester End Examination: 75 %**

- i) Duration: The examination shall be of 2 ½ Hours duration
  - ii) Theory question paper pattern
    - There shall be five questions each of 15 marks.
    - All questions shall be compulsory with internal choice within the questions.
    - Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.
- (Detail question paper pattern has been given separately)

**❖ Passing Standard**

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

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## Question Paper Pattern (Practical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 1/2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A. Sub Questions to be asked 10 and to be answered any 08 B. Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question <b>OR</b>	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question <b>OR</b>	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question <b>OR</b>	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions <b>OR</b>	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

**Note:**

*Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.*

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## Question Paper Pattern (Theoretical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 1/2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	A) Theory questions B) Theory questions <b>OR</b>	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

**Note:**

*Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.*

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**UNIVERSITY OF MUMBAI**  
No. UG/21 of 2018-19

**CIRCULAR:-**

Attention of the Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty is invited to this office Circular No.UG/105 of 2016-17, dated 25<sup>th</sup> October, 2016 relating to syllabus of Bachelor of Commerce (B.Com.) degree course.

They are informed that the recommendations made by the Board of Studies in Commerce at its meeting held on 28<sup>th</sup> February, 2018 have been accepted by the Academic Council at its meeting held on 5<sup>th</sup> May, 2018 vide item No. 4.48 and that in accordance therewith, the revised syllabus as per the (CBCS) for the T.Y.B.Com. (Sem. V & VI), has been brought into force with effect from the academic year 2018-19, accordingly. (The same is available on the University's website [www.mu.ac.in](http://www.mu.ac.in)).

MUMBAI - 400 032  
11<sup>th</sup> June, 2018

  
(Dr. Dinesh Kamble)  
I/c REGISTRAR

To

The Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty, (Circular No. DG/334 of 2017-18 dated 9<sup>th</sup> January, 2018.)

A.C./4.48/05/05/2018

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No. UG/21 -A of 2018

MUMBAI-400 032

11<sup>th</sup> June, 2018

Copy forwarded with Compliments for information to:-

- 1) The I/c Dean, Faculty of Commerce & Management,
- 2) The Chairman, Board of Studies in Commerce,
- 3) The Director, Board of Examinations and Evaluation,
- 4) The Director, Board of Students Development,
- 5) The Professor-cum-Director, Institute of Distance and Open Learning (IDOL),
- 6) The Co-Ordinator, University Computerization Centre,

  
(Dr. Dinesh Kamble)  
I/c REGISTRAR

  
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**University of Mumbai**



**Revised Syllabus  
and  
Question Paper Pattern  
of Courses of  
Bachelor of Commerce Programme  
at  
Third Year  
Semester V and VI  
Under Choice Based Credit, Grading and  
Semester System**

*To be implemented from Academic Year 2018-2019*

***Faculty of Commerce***

*Faculty of Commerce, University of Mumbai*

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# Bachelor of Commerce (B.Com) Programme

## Under Choice Based Credit, Grading and Semester System

T.Y.B.Com

(To be implemented from Academic Year- 2018-2019)

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
1	<b>Elective Courses (EC)</b>		1	<b>Elective Courses (EC)</b>	
1A	<b>Discipline Specific Elective(DSE) Courses</b>		1A	<b>Discipline Specific Elective(DSE) Courses</b>	
1 & 2	*Any one group of courses from the following list of the Groups (A/B/C/D/E/F)	04+04	1 & 2	*Any one group of courses from the following list of the Groups (A/B/C/D/E/F)	04+04
1B	<b>Discipline Related Elective(DRE) Courses</b>		1B	<b>Discipline Related Elective(DRE) Courses</b>	
3	Commerce V	03	3	Commerce VI	03
4	Business Economics V	03	4	Business Economics VI	03
2	<b>Ability Enhancement Courses (AEC)</b>		2	<b>Ability Enhancement Courses (AEC)</b>	
5 & 6	**Any two courses from the following list of the courses	03+03	5 & 6	**Any two courses from the following list of the courses	03+03
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

<b>*List of groups of Discipline Specific Elective(DSE) Courses for Semester V (Any One Group)</b>		<b>*List of groups of Discipline Specific Elective(DSE) Courses for Semester VI (Any One Group)</b>	
<b>Group A: Advanced Accountancy</b>			
1	Financial Accounting and Auditing VII - Financial Accounting	1	Financial Accounting and Auditing IX - Financial Accounting
2	Financial Accounting and Auditing VIII - Cost Accounting	2	Financial Accounting and Auditing X - Cost Accounting
<b>Group B: Business Management</b>			
1	Business Management Paper - I	1	Business Management Paper - III
2	Business Management Paper - II	2	Business Management Paper - IV
<b>Group C: Banking and Finance</b>			
1	Banking and Finance Paper - I	1	Banking and Finance Paper - III
2	Banking and Finance Paper - II	2	Banking and Finance Paper - IV
<b>Group D: Commerce</b>			
1	Commerce Paper - I	1	Commerce Paper - III
2	Commerce Paper - II	2	Commerce Paper - IV
<b>Group E: Quantitative Techniques</b>			
1	Quantitative Techniques Paper - I	1	Quantitative Techniques Paper - III
2	Quantitative Techniques Paper - II	2	Quantitative Techniques Paper - IV
<b>Group F: Economics</b>			
1	Economics Paper - I	1	Economics Paper - III
2	Economics Paper - II	2	Economics Paper - IV
<b>Note: Group selected in Semester V will continue in Semester VI</b>			

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<b>**List of Ability Enhancement Courses (AEC) for Semester V (Any Two)</b>		<b>**List of Ability Enhancement Courses (AEC) for Semester VI (Any Two)</b>	
1	Trade Unionism and Industrial Relations Paper - I	1	Trade Unionism and Industrial Relations. Paper - II
2	Computer systems & Applications Paper -I	2	Computer systems & Applications Paper - II
3	Export Marketing Paper - I	3	Export Marketing Paper - II
4	Marketing Research Paper - I	4	Marketing Research Paper - II
5	Investment Analysis and Portfolio Management Paper - I	5	Investment Analysis and Portfolio Management Paper - II
6	Transport Management Paper - I	6	Transport Management Paper - II
7	Entrepreneurship& M.S.S.I. Paper - I	7	Entrepreneurship& M.S.S.I. Paper - II
8	International Marketing Paper - I	8	International Marketing Paper - II
9	Merchant Banking Paper - I	9	Merchant Banking Paper - II
10	Direct & Indirect Taxation Paper - I	10	Direct & Indirect Taxation Paper - II
11	Labour Welfare & Practice Paper - I	11	Labour Welfare & Practice Paper - II
12	Purchasing & Store keeping Paper - I	12	Purchasing & Store keeping Paper - II
13	Insurance Paper - I	13	Insurance Paper - II
14	Banking Law & Practice Paper - I	14	Banking Law & Practice Paper - II
15	Regional Planning Paper - I	15	Regional Planning Paper - II
16	Rural Marketing Paper - I	16	Rural Marketing Paper - II
17	Elements of Operational Research Paper- I	17	Elements of Operational Research Paper - II
18	Psychology of Human Behaviour at work Paper - I	18	Psychology of Human Behaviour at work Paper - II
<b>Note: Course selected in Semester V will continue in Semester VI</b>			

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**B.Com. Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

(To be implemented from Academic Year- 2018-2019)

**Semester V**

No. of Courses	Semester V	Credits
<b>1</b>	<b>Elective Courses (EC)</b>	
<b>1A</b>	<b>Discipline Specific Elective(DSE) Courses</b>	
1 & 2	*Any one group of courses from the following list of the Groups (A/B/C/D/E/F)	<b>04+04</b>
<b>1B</b>	<b>Discipline Related Elective(DRE) Courses</b>	
3	Commerce V	<b>03</b>
4	Business Economics V	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
5 & 6	**Any two courses from the following list of the courses	<b>03+03</b>
<b>Total Credits</b>		<b>20</b>

<b>*List of groups of Discipline Specific Elective(DSE) Courses for Semester V (Any One Group)</b>	
<b>Group A: Advanced Accountancy</b>	
1	Financial Accounting and Auditing VII - Financial Accounting
2	Financial Accounting and Auditing VIII - Cost Accounting
<b>Group B: Business Management</b>	
1	Business Management Paper - I
2	Business Management Paper - II
<b>Group C: Banking and Finance</b>	
1	Banking and Finance Paper - I
2	Banking and Finance Paper - II
<b>Group D: Commerce</b>	
1	Commerce Paper - I
2	Commerce Paper - II
<b>Group E: Quantitative Techniques</b>	
1	Quantitative Techniques Paper - I
2	Quantitative Techniques Paper - II
<b>Group F: Economics</b>	
1	Economics Paper - I
2	Economics Paper - II

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<b>**List of Ability Enhancement Courses (AEC) for Semester V (Any Two)</b>	
1	Trade Unionism and Industrial Relations Paper - I
2	Computer systems & Applications Paper -I
3	Export Marketing Paper - I
4	Marketing Research Paper - I
5	Investment Analysis and Portfolio Management Paper - I
6	Transport Management Paper - I
7	Entrepreneurship & M.S.S.I. Paper - I
8	International Marketing Paper - I
9	Merchant Banking Paper - I
10	Direct & Indirect Taxation Paper - I
11	Labour Welfare & Practice Paper - I
12	Purchasing & Store keeping Paper - I
13	Insurance Paper - I
14	Banking Law & Practice Paper - I
15	Regional Planning Paper - I
16	Rural Marketing Paper - I
17	Elements of Operational Research Paper- I
18	Psychology of Human Behaviour at work Paper - I

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***Revised Syllabus of Courses of B.Com. Programme at Semester V  
with Effect from the Academic Year 2018-2019***

***Elective Courses (EC)***

***1 A. Discipline Specific Elective (DSE) Courses***

***Group A: Advanced Accountancy***

***1. Financial Accounting and Auditing VII -  
Financial Accounting  
Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Preparation of Final Accounts of Companies	15
2	Internal Reconstruction	15
3	Buy Back of Shares	10
4	Investment Accounting (w.r.t. Accounting Standard- 13)	12
5	Ethical Behaviour and Implications for Accountants	08
<b>Total</b>		<b>60</b>

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Sr. No.	Modules / Units
<b>1</b>	<b>Preparation of Final Accounts of Companies</b>
	<p>Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement)</p> <p>Preparation of financial statements as per Companies Act. (excluding cash flow statement)</p> <p>AS 1 in relation to final accounts of companies (disclosure of accounting policies)</p> <p>Adjustment for –</p> <ol style="list-style-type: none"> <li>1. Closing Stock</li> <li>2. Depreciation</li> <li>3. Outstanding expenses and income</li> <li>4. Prepaid expenses and Pre received income</li> <li>5. Proposed Dividend and Unclaimed Dividend</li> <li>6. Provision for Tax and Advance Tax</li> <li>7. Bill of exchange ( Endorsement, Honour, Dishonour)</li> <li>8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases</li> <li>9. Unrecorded Sales and Purchases</li> <li>10. Good sold on sale or return basis</li> <li>11. Managerial remuneration on Net Profit before tax</li> <li>12. Transfer to Reserves</li> <li>13. Bad debt and Provision for bad debts</li> <li>14. Calls in Arrears</li> <li>15. Loss by fire ( Partly and fully insured goods)</li> <li>16. Goods distributed as free samples.</li> <li>17. Any other adjustments as per the prevailing accounting standard.</li> </ol>
<b>2</b>	<b>Internal Reconstruction</b>
	<p>Need for reconstruction and company law provisions</p> <p>Distinction between internal and external reconstructions.</p> <p>Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same.</p>
<b>3</b>	<b>Buy Back of Shares</b>
	<p>Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions)</p> <p>Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back(Excluding Buy Back of minority shareholding)</p>

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Sr. No.	Modules / Units
4	<b>Investment Accounting (w.r.t. Accounting Standard- 13)</b>
	<p>For shares (variable income bearing securities)</p> <p>For debentures/Preference. shares (fixed income bearing securities)</p> <p>Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage).</p> <p>Columnar format for investment account.</p>
5	<b>Ethical Behaviour and Implications for Accountants</b>
	<p>Introduction, Meaning of ethical behavior</p> <p>Financial Reports – What is the link between law, corporate governance, corporate social responsibility and ethics?</p> <p>What does the accounting profession mean by the ethical behavior?</p> <p>Implications of ethical values for the principles versus rule based approaches to accounting standards</p> <p>The principal based approach and ethics</p> <p>The accounting standard setting process and ethics</p> <p>The IFAC Code of Ethics for Professional Accountants</p> <p>Ethics in the accounting work environment – A research report</p> <p>Implications of unethical behavior for financial reports</p> <p>Company Codes of Ethics</p> <p>The increasing role of whistle – Blowing</p> <p>Why should student learn ethics?</p>

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Sr. No.	Modules / Units
<b>1</b>	<b>Introduction to Cost Accounting</b>
	(a) Objectives and scope of Cost Accounting (b) Cost centres and Cost units (c) Cost classification for stock valuation, Profit measurement, Decision making and control (d) Coding systems (e) Elements of Cost (f) Cost behaviour pattern, Separating the components of semi- variable costs
<b>2</b>	<b>Material Cost</b>
	(i) Procurement procedures—Store procedures and documentation in respect of receipts and issue of stock, Stock verification (ii) Inventory control —Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC classification; Stocktaking and perpetual inventory (iii) Inventory accounting <b>Note-</b> Simple practical problems based on Calculation of EOQ, Raw Material Turnover ratio, Preparation of stock ledger and Valuation of Inventories, based on FIFO and Weighted average cost.
<b>3</b>	<b>Labour Cost</b>
	(i) Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and Incentives (ii) Labour turnover (iii) Utilisation of labour, Direct and indirect labour, Charging of labour cost, Identifying labour hours with work orders or batches or capital jobs (iv) Efficiency rating procedures (v) Remuneration systems and incentive schemes. <b>Note-</b> Simple practical problems based on Preparation of labour cost statement Remuneration and incentive systems based on Piece work plan, Halsey Premium Plan, Rowan system, Gantt's Task
<b>4</b>	<b>Overheads</b>
	Functional analysis — Factory, Administration, Selling and Distribution Behavioural analysis — Fixed, Variable, Semi-variable cost <b>Note-</b> Simple practical problems on Departmentalization and apportionment of primary overheads, Computation of overhead rates including Machine overhead rates Basic concepts of treatment of over/under absorption of overheads- Direct Labour method and Prime Cost method
<b>5</b>	<b>Classification of Costs and Cost Sheet</b>
	Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose <b>Note-</b> Simple practical problems on preparation of cost sheet
<b>6</b>	<b>Reconciliation of cost and financial accounts</b>
	Practical problems based on Reconciliation of cost and Financial accounts.



***Revised Syllabus of Courses of B.Com. Programme at Semester V  
with effect from the Academic Year 2018-2019***

***Elective Courses (EC)***

***1 A. Discipline Specific Elective (DSE) Courses***

***Group B: Business Management***

**1. Business Management Paper-III:  
Management and Organization Development**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction	15
2	Planning	15
3	Organizing as a Managerial Function	15
4	Staffing	15
<b>Total</b>		<b>60</b>

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Sr. No.	Modules / Units
1	<b>Introduction</b>
	<ul style="list-style-type: none"> <li>• Management – Definition and Characteristics</li> <li>• Management – as Science, art and profession – Levels of management and management skills</li> <li>• Development of Management Thought – Scientific Approach Administrative School, Behaviour School, Systems Approach and Contingency Approach. Evolution of Indian management thoughts and their relevance in the current era.</li> <li>• Functions of Management in a typical business organisation</li> </ul>
2	<b>Planning</b>
	<ul style="list-style-type: none"> <li>• Planning, forecasting, decision making and problem solving</li> <li>• Nature, characteristics, merits and limitations of planning.</li> <li>• Classification and components of plans</li> <li>• Essentials of a good plan and planning process</li> <li>• Management by objectives (MBO) – Importance and relevance</li> </ul>
3	<b>Organizing as a Managerial Function</b>
	<ul style="list-style-type: none"> <li>• Definition and Principles</li> <li>• Departmentalisation</li> <li>• Formal organisations – Functional, SBU, Matrix, Committees</li> <li>• Informal organisations – Relevance and Importance</li> <li>• Authority, responsibility, accountability and span of control</li> <li>• Organizational hierarchy – charts</li> <li>• Delegation of authority and decentralization</li> <li>• Emergence of virtual organisation – merits and limitations</li> </ul>
4	<b>Staffing</b>
	<ul style="list-style-type: none"> <li>• Importance of human resource in organisations</li> <li>• Estimation of human resource requirements</li> <li>• Human Asset Accounting</li> <li>• Job Analysis</li> <li>• Recruitment and selection</li> <li>• Training and Development</li> <li>• Performance Appraisal</li> </ul>



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***Elective Courses (EC)***

***1 A. Discipline Specific Elective (DSE) Courses***

***Group B: Business Management***

**2. Business Management Paper-V:  
Financial Management**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Financial Management	11
2	Study of Financial Statements	11
3	Ratio Analysis	12
4	Sources of Finance and Cash Flow Analysis	11
<b>Total</b>		<b>45</b>

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Sr. No.	Modules / Units
1	<b>Introduction to Financial Management</b>
	<ul style="list-style-type: none"> <li>• Definition, nature and functions of financial management</li> <li>• Objectives of financial management</li> <li>• Importance of financial management and limitations.</li> <li>• Preparation of financial Statements adhering to current statutory requirements.</li> </ul>
2	<b>Study of Financial Statements</b>
	<ul style="list-style-type: none"> <li>• Objectives of financial statement analysis and interpretation</li> <li>• Steps involved in the analysis of financial statements</li> <li>• Comparative Statements</li> <li>• Common Size Statements</li> <li>• Trend Analysis</li> </ul>
3	<b>Ratio Analysis</b>
	<ul style="list-style-type: none"> <li>• Ratio Analysis – Meaning and objectives and Classification of Ratios- Traditional classification, functional classification and classification from the point of view of users</li> <li>• Balance Sheet Ratios- Current Ratio, Liquid Ratio, Proprietary Ratio, Stock-Working Capital Ratio, Capital Gearing Ratio, Debt Equity Ratio</li> <li>• Revenue Statement Ratios - Gross Profit Ratio, Operating Ratio, Expense Ratios, Net Profit Ratio, Stock Turnover Ratio.</li> <li>• Combined Ratios - Return on Capital Employed, Return on Proprietors' Funds, Return on Equity Share Capital, Debtors' Turnover Ratio (Debtors' Velocity), Earning Per Share, Dividend Payout Ratio, Price Earning Ratio</li> <li>• Importance and limitations of Accounting Ratios</li> </ul>
4	<b>Sources of Finance and Cash Flow Analysis</b>
	<ul style="list-style-type: none"> <li>• Classification of sources of finance with reference to period, ownership and source of generation</li> <li>• Internal and external financing including choice of financial instruments</li> <li>• Cash Flow Statement – Meaning and Classification</li> <li>• Uses of Cash Flow statement</li> <li>• Preparation of Cash Flow Statement – Direct and Indirect</li> </ul>

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***Revised Syllabus of Courses of B.Com. Programme at Semester V  
with effect from the Academic Year 2018-2019***

***Elective Courses (EC)***

***1 A. Discipline Specific Elective (DSE) Courses***

***Group C: Banking and Finance***

***1. Banking and Finance Paper - I:  
Central Banking***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Indian Financial System	15
2	Financial Markets in India	15
3	Commodity Market	15
4	Derivatives Market	15
<b>Total</b>		<b>60</b>

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Sr. No.	Modules / Units
1	<b>Indian Financial System</b>
	<p>A) Introduction, Meaning, Functions of financial system, Indian financial system from financial neutrality to financial activism and from financial volatility to financial stability, Role of Government in financial development, Overview of Phases of Indian financial system since independence (State Domination – 1947-1990, Financial sector reforms 1991 till Financial Sector Legislative Reforms Commission 2013), Monitoring framework for financial conglomerates.</p> <p>B) Structure of Indian Financial System – Banking &amp; Non-Banking Financial Institutions, Organized and Unorganized Financial Markets, Financial Assets/Instruments, Fund based &amp; Fee Based Financial Services.</p>
2	<b>Financial Markets in India</b>
	<p>A) Indian Money Market – Meaning, Features, Functions, Importance, Defects, Participants, Components of Organized and Unorganized markets and Reforms</p> <p>B) Indian Capital Market - Meaning, Features, Functions, Importance, Participants, Instruments, Reforms in Primary and Secondary Market.</p> <p>C) Indian Stock Market - Meaning and functions of Stock Exchange- NSE and BSE.</p> <p>D) Equity Market – Primary Market, IPO, Book Building, Role of Merchant Bankers, ASBA , Green Shoe Option, Issue of Bonus shares, Right Shares, Sweat Equity shares, ESOP.</p> <p>E) Indian Debt Market –Market Instruments, Listing, Primary and Secondary Segments</p>
3	<b>Commodity Market</b>
	<ul style="list-style-type: none"> <li>• Introduction to commodities market - Meaning History &amp; origin, Types of commodities traded,</li> <li>• Structure of commodities market in India,</li> <li>• Participants in commodities market, Trading in commodities in India(cash &amp; derivative segment),</li> <li>• Commodity exchanges in India &amp; abroad</li> <li>• Reasons for investing in commodities.</li> </ul>
4	<b>Derivatives Market</b>
	<ul style="list-style-type: none"> <li>• Introduction to Derivatives market- Meaning, History &amp; origin,</li> <li>• Elements of a derivative contract,</li> <li>• Factors driving growth of derivatives market,</li> <li>• Types of derivatives, Types of underlying assets, Participants in derivatives market, Advantages &amp; disadvantages of trading in derivatives market,</li> <li>• Current volumes of derivative trade in India,</li> <li>• Difference between Forwards &amp; Futures</li> </ul>



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**Elective Courses (EC)**

**1 A. Discipline Specific Elective (DSE) Courses**

**Group C: Banking and Finance**

**2. Banking and Finance Paper - II:  
Financial Reporting Analysis**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Final Accounts of Banking Company	16
2	Final Accounts of Insurance Company	12
3	Preparation of Final Accounts of Companies	12
4	Cash Flow Analysis & Ethical Behavior and implications for accountants	12
5	Introduction to IFRS	08
Total		60

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Sr. No.	Modules / Units
1	<b>Final Accounts of Banking Company</b>
	Legal provision in Banking Regulation Act, 1949 relating to Accounts. Statutory reserves including Cash Reserve and Statutory Liquidity Ratio. Bill purchase and discounted, rebate of bill discounted. Final Accounts in prescribed form Non – performing assets and Income from non – performing assets. Classification of Advances, standard, sub – standard, doubtful and provisioning requirement.
2	<b>Final Accounts of Insurance Company</b>
	(a) Preparation and presentation of Corporate Final Accounts for Insurance Companies (b) Final Accounts in accordance with Insurance Legislation. (c) Study of Accounting Policies from Annual Reports of Listed Insurance Companies
3	<b>Preparation of Final Accounts of Companies</b>
	Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement) Preparation of financial statements as per Companies Act. (excluding cash flow statement) AS 1 in relation to final accounts of companies (disclosure of accounting policies) Adjustment for – <ol style="list-style-type: none"> <li>1. Closing Stock</li> <li>2. Depreciation</li> <li>3. Outstanding expenses and income</li> <li>4. Prepaid expenses and Pre received income</li> <li>5. Proposed Dividend and Unclaimed Dividend</li> <li>6. Provision for Tax and Advance Tax</li> <li>7. Bill of exchange ( Endorsement, Honour, Dishonour)</li> <li>8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases</li> <li>9. Unrecorded Sales and Purchases</li> <li>10. Good sold on sale or return basis</li> <li>11. Managerial remuneration on Net Profit before tax</li> <li>12. Transfer to Reserves</li> <li>13. Bad debt and Provision for bad debts</li> <li>14. Calls in Arrears</li> <li>15. Loss by fire ( Partly and fully insured goods)</li> <li>16. Goods distributed as free samples.</li> </ol> Any other adjustments as per the prevailing accounting standard.

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Sr. No.	Modules / Units
4	<b>Cash Flow Analysis as per AS 3 ( Indirect Method Only )</b> <b>Ethical Behaviour and implications for accountants</b>
	<p>Introduction, Meaning of ethical behavior</p> <p>Financial Reports – What is the link between law, corporate governance, corporate social responsibility and ethics?</p> <p>What does the accounting profession mean by the ethical behavior?</p> <p>Implications of ethical values for the principles versus rule based approaches to accounting standards</p> <p>The principal based approach and ethics</p> <p>The accounting standard setting process and ethics</p> <p>The IFAC Code of Ethics for Professional Accountants</p> <p>Ethics in the accounting work environment – A research report</p> <p>Implications of unethical behavior for financial reports</p> <p>Company Codes of Ethics</p> <p>The increasing role of whistle – Blowing</p> <p>Why should student learn ethics?</p>
5	<b>Introduction to IFRS</b>
	<p><b>IFRS 1-</b> First time Adoption of International Financial Reporting Statements</p> <p>Objective, Scope, Definitions, First IFRS financial statements, Recognition and measurement, Comparative information, Explanation of transition to IFRS, Reconciliations, Interim financial reports, Designation of financial assets or financial liabilities, Use of fair value as deemed cost, Use of deemed cost, Exceptions to retrospective application of other IFRS, Exemptions for business combination, Exemptions from other IFRS and Presentation and Disclosure.</p> <p><b>IFRS2-</b> Share Based Payment – Objective, Scope, Definitions, Recognition, Equity settled share based payment transactions, Transactions in which services are received, Treatment of vesting conditions, Expected Vesting Period, Determining the fair value of equity instruments granted, Modifications of terms and conditions, Cancellation, Cash settled share based payment transactions, Share based payment transactions in which the terms of the arrangement provide the counterparty with a choice of settlement, Share based payment transactions in which the terms of the arrangement provide the entity with a choice of settlement, Share based payment transactions among group entities ( 2009 Amendments)</p> <p>Disclosure.</p>

***Revised Syllabus of Courses of B.Com. Programme at Semester V  
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***Elective Courses (EC)***

***1 A. Discipline Specific Elective (DSE) Courses***

***Group D: Commerce***

**1. Commerce Paper - I:  
Management of Service Industry**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Service Industry	15
2	Tourism and Hospitality Industry	15
3	Transport Industry	15
4	Health Care Industry	15
<b>Total</b>		<b>60</b>

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Sr. No.	Modules / Units
1	<b>Introduction to Service Industry</b>
	Services-Concept- characteristics –classification-significance- importance of relationship marketing in services- technology and its impact on service industry- role of service industry in economic development- career opportunities
2	<b>Tourism and Hospitality Industry</b>
	Tourism Industry- significance- challenges- types of Tourism products-Present scenario of travel and tourism in India- Future prospects- Government's Tourism policy- Role /functions of Indian Tourism Development Corporation and Maharashtra Tourism Development Corporation Hospitality Industry- characteristics- classification Restaurants- classification and types of consumers in a restaurant
3	<b>Transport Industry</b>
	Role of transport in economic development- types of transport (road, rail, air & ocean)- merits, demerits & recent trends in each mode
4	<b>Health Care Industry</b>
	Features- types of health care services- major inputs of health care industry- role of Corporates & Government in health care sector- emerging trends in health care industry

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***Elective Courses (EC)***

***1 A. Discipline Specific Elective (DSE) Courses***

***Group D: Commerce***

**2. Commerce Paper - II:  
Commercial Administration**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction and Orientation to Commercial Administration	15
2	Office Layout and Equipments	15
3	Office Communication	15
4	Information Management and Records	15
<b>Total</b>		<b>60</b>

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Sr. No.	Modules / Units
1	<b>Introduction and Orientation to Commercial Administration</b>
	<b>Commercial Administration:</b> Meaning, nature and importance of Commercial Administration in business activity- role and functions of a commercial office- administrative structure of a commercial office- abilities, skills and attributes of office manager.
2	<b>Office Layout and Equipments</b>
	<b>Office layout-</b> Meaning, importance and types of office layout (enclosed or cellular/modular/ virtual etc.)- factors determining office layout- ergonomics with respect to comfort, health & safety <b>Office equipments-</b> various types of office equipments-functions of office equipments- types and uses of various office stationery-Role of IT in office administration
3	<b>Office Communication</b>
	<b>Communication:</b> Various channels of office communication- factors affecting selection of communication channels communication flows(upward/downward/vertical/horizontal/diagonal/grapevine)- barriers to effective communication- methods for intra firm communication- role of front office in communication with external stakeholders
4	<b>Information Management and Records</b>
	<b>Information Management:</b> Meaning and characteristics of information management- types of records to be maintained- characteristics of effective record management system- methods of classification of records-methods and procedures for managing inactive files- duties of record management Department.

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***Elective Courses (EC)***

***1 B. Discipline Related Elective (DRE) Courses***

***3. Commerce - V  
Marketing***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Marketing	12
2	Marketing Decisions I	11
3	Marketing Decisions	11
4	Key Marketing Dimensions	11
<b>Total</b>		<b>45</b>

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Sr. No.	Modules / Units
<b>1</b>	<b>Introduction to Marketing</b>
	<ul style="list-style-type: none"> <li>Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing</li> <li>Marketing Research - Concept, Features, Process Marketing Information System-Concept, Components Data Mining- Concept, Importance</li> <li>Consumer Behaviour- Concept, Factors influencing Consumer Behaviour Market Segmentation- Concept, Benefits, Bases of market segmentation Customer Relationship Management- Concept, Techniques Market Targeting- Concept, Five patterns of Target market Selection</li> </ul>
<b>2</b>	<b>Marketing Decisions I</b>
	<ul style="list-style-type: none"> <li>Marketing Mix- Concept, Product- Product Decision Areas Product Life Cycle- Concept, Managing stages of PLC Branding- Concept, Components Brand Equity- Concept, Factors influencing Brand Equity</li> <li>Packaging- Concept, Essentials of a good package Product Positioning- Concept, Strategies of Product Positioning Service Positioning- Importance &amp; Challenges</li> <li>Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies</li> </ul>
<b>3</b>	<b>Marketing Decisions</b>
	<ul style="list-style-type: none"> <li>Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional &amp; Contemporary Channels) Supply Chain Management-Concept, Components of SCM</li> <li>Promotion- Concept, Importance, Elements of Promotion mix Integrated Marketing Communication (IMC)- Concept, Scope, Importance</li> <li>Sales Management- Concept, Components, Emerging trends in selling Personal Selling- Concept, Process of personal selling, Skill Sets required for Effective Selling</li> </ul>
<b>4</b>	<b>Key Marketing Dimensions</b>
	<ul style="list-style-type: none"> <li>Marketing Ethics: Concept, Unethical practices in marketing, General role of consumer organizations Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher Marketing Ethics:</li> <li>Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing Digital Marketing-Concept, trends in Digital Marketing Green Marketing- concept, importance</li> <li>Challenges faced by Marketing Managers in 21st Century Careers in Marketing – Skill sets required for effective marketing Factors contributing to Success of brands in India with suitable examples, Reasons for failure of brands in India with suitable examples.</li> </ul>

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***Elective Courses (EC)***

***1 B. Discipline Related Elective (DRE) Courses***

***4. Business Economics - V  
Macro Economic Aspects of India***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Macro Economic overview of India	15
2	Agriculture During Post Reform Period	10
3	The Industry And Service Sector During Post Reform Period	10
4	Banking and Financial Market	10
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Macro Economic overview of India</b> <ul style="list-style-type: none"> <li>• <b>Overview of New Economic Policy-1991</b>, - Role of Social Infrastructure with reference to education, health and family welfare.</li> <li>• <b>Sustainable Development Goals and Policy measures:</b> Make in India, Invest in India, and Skill Development and Training Programmes.</li> <li>• <b>Foreign Investment Policy Measures in India</b> – Foreign Investment Promotion Board, FDI- MNCs and their role.</li> </ul>
2	<b>Agriculture During Post Reform Period</b> <ul style="list-style-type: none"> <li>• <b>National Agricultural Policy 2000:</b> Objectives, Features and Implications</li> <li>• <b>Agricultural pricing and agricultural finance</b></li> <li>• <b>Agricultural Marketing Development-</b>Agricultural Market infrastructure - Market information- Marketing training- Enabling environments-Recent developments</li> </ul>
3	<b>The Industry And Service Sector During Post Reform Period</b> <ul style="list-style-type: none"> <li>• <b>Policy Measures- Competition Act 2003</b>, Disinvestment Policy, Micro, Small and Medium Enterprises [MSME sector] since 2007.</li> <li>• <b>Industrial Pollution in India: Meaning</b>, Types, Effects and Control.</li> <li>• <b>Service Sector:</b> Recent trends, role and growth in Healthcare and Tourism Industry</li> </ul>
4	<b>Banking and Financial Market</b> <ul style="list-style-type: none"> <li>• <b>Banking Sector-</b> Recent trends, issues and challenges in Banking and Insurance Industry</li> <li>• <b>Money Market</b> – Structure, Limitations and Reforms.</li> <li>• <b>Capital Market</b> – Structure, Growth and Reforms.</li> </ul>

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**1. Trade Unionism and Industrial Relations Paper - I**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Trade Unionism	12
2	Functions of Trade Unions	12
3	Leadership ideology, Recognition, Registration and administration of trade union	11
4	ILO- Objectives, Principles and Organs	10
Total		45



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Sr. No.	Modules / Units
1	<b>Trade Unionism</b> Meaning, Scope, Significance and Objectives, Structure of trade unions in India. New Role of Trade Union in the context of globalization
2	<b>Functions of Trade Unions</b> <ul style="list-style-type: none"> <li>• Functions of trade unions with respect to: i) Wages ii) Labour welfare iii) Training and education iv) Social security) Awareness of social responsibility vi) Environmental awareness.</li> <li>• Problems of trade unions, Industrial dispute – causes of industrial disputes</li> </ul>
3	<b>Leadership ideology, Recognition, Registration and adminlstration of trade union</b> <ul style="list-style-type: none"> <li>• Impact of recession and globalization on trade unions in India.</li> <li>• Problems of employees and need of trade unions in Information and Communication Industry.</li> </ul>
4	<b>ILO- Objectives, Principles and Organs</b> ILO- Objectives, principles and organs. Impact of ILO on Indian trade union movement. <ul style="list-style-type: none"> <li>• Workers participation in management – concept, pre-requisites, forms &amp; levels of participation, benefit of workers Participation in Management</li> <li>• Women's participation in trade union activities.</li> </ul>

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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

**2. Computer Systems and Applications Paper - I**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Data Communication, Networking and Internet	18
2	Database and MySQL	09
3	Database and MySQL	09
4	Spread Sheet	09
<b>Total</b>		<b>45</b>

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Sr. No.	Modules / Units
1	<b>Data Communication, Networking and Internet</b> <p>a) Data Communication Component, Data representation, Distributed processing. (Concepts only)</p> <p>b) Network Basics and Infrastructure</p> <ul style="list-style-type: none"> <li>• Definition, Types (LAN, MAN, WAN) Advantages.</li> <li>• Network Structures – Server Based, Client server, Peer to Peer.</li> <li>• Topologies – Star, Bus, Ring.</li> <li>• Network Media, Wired – Twisted Pair, Co-axial, Fiber Optic and Wireless – Radio and Infrared.</li> <li>• Network Hardware: Hubs, Bridges, Switches, Routers.</li> <li>• Network Protocols – TCP/IP, OSI Model.</li> </ul> <p>c) Internet</p> <ul style="list-style-type: none"> <li>• Definition, Types of connections, sharing internet connection, Hot Spots.</li> <li>• Services on net- WWW, Email-Blogs.</li> <li>• IP addresses, Domain names, URLs, Hyperlinks, Web Browsers</li> <li>• Searching Directories, Search engines, Boolean search (AND, OR, NOT), Advanced search, Meta Search Engines.</li> <li>• Email – POP/SMTP accounts in Email, Different parts of an Email address. Receiving and sending emails with attachments by scanning attachments for viruses.</li> <li>• Cyber Crime, Hacking, Sniffing, Spoofing</li> </ul>
2	<b>Database and MySQL</b> <p>a) <b>Introduction</b> :To Databases, Relational and Non-relational database system MySQL as a Non-procedural Language. View of data.</p> <p>b) <b>MySQL Basics</b> :Statements (Schema Statements, Data statements, Transaction statements), names (table &amp; column names), data types (Char, Varchar, Text, Mediumtext, Longtext, Smallint, Bigint, Boolean, Decimal, Float, Double, Date, Date Time, Timestamp, Year, Time), Creating Database, inserting data, Updating data, Deleting data, expressions, built-in-functions – lower, upper, reverse length, ltrim, rtrim, trim, left, right, mid, concat, now, time, date, curdate, day, month, year, dayname, monthname, abs, pow, mod, round, sqrt missing data(NULL and NOT NULL DEFAULT values) CREATE,USE, ALTER (Add, Remove, Change columns), RENAME, SHOW, DESCRIBE (CREATE TABLE, COLUMNS, STATUS and DATABASES only) and DROP (TABLE, COLUMN, DATABASES statements), PRIMARY KEY FOREIGN KEY (One and more columns) Simple Validity checking using CONSTRAINTS.</p>
3	<b>Database and MySQL</b> <p>a) <b>MySQL Simple queries</b> : TheSELECT statement (From, Where, Group By, Having, Order By, Distinct, Filtering Data by using conditions. Simple and complex conditions using logical, arithmetic and relational operators (=, !=, &lt;, &gt;, &lt;&gt;, AND, OR, NOT, LIKE) Aggregate Functions – count, sum, avg, max, min.</p> <p>b) <b>Multi-table queries</b>:Simple joins (INNER JOIN), SQL considerations for multi table queries(table aliases, qualified column names,all column selections self joins).</p> <p>c) <b>Nested Queries (Only up to two levels)</b> :Using sub queries, sub query search conditions, sub queries &amp; joins, nested sub queries, correlated sub queries, sub queries in the HAVING clause.</p> <p>Simple Transaction illustrating START, COMMIT, and ROLLBACK.</p>



Sr. No.	Modules / Units
4	<b>Spread Sheet</b> <p>a) <b>Creating and Navigating worksheets and adding information to worksheets</b></p> <ul style="list-style-type: none"> <li>Types of data, entering different types of data such as texts, numbers, dates, functions.</li> <li>Quick way to add data Auto complete, Autocorrect, Auto fill, Auto fit. Undo and Redo.</li> <li>Moving data, contiguous and non contiguous selections, Selecting with keyboard. Cut-Copy, Paste. Adding and moving columns or rows. Inserting columns and rows.</li> <li>Find and replace values. Spell check.</li> <li>Formatting cells, Numbers, Date, Times, Font, Colors, Borders, Fills.</li> </ul> <p>b) <b>Multiple Spreadsheets</b></p> <ul style="list-style-type: none"> <li>Adding, removing, hiding and renaming worksheets.</li> <li>Add headers/Footers to a Workbook. Page breaks, preview.</li> <li>Creating formulas, inserting functions, cell references, Absolute, Relative (within a worksheet, other worksheets and other workbooks).</li> </ul> <p>c) <b>Functions</b></p> <ul style="list-style-type: none"> <li>Financial functions: FV, PV, PMT, PPMT, IPMT, NPER, RATE</li> <li>Mathematical and statistical functions. ROUND, ROUNDDOWN, ROUNDUP, CEILING, FLOOR, INT, MAX, MIN, MOD, SQRT, ABS, SUM, COUNT, AVERAGE</li> </ul> <p>d) <b>Data Analysis</b></p> <ul style="list-style-type: none"> <li>Sorting, Subtotal.</li> <li>Pivot Tables- Building Pivot Tables, Pivot Table regions, Rearranging Pivot Table.</li> </ul>

**Note :**

- a) Theory 03 lectures per week.  
b) Practical batch size 20-25, 01 practical = 03 theory lectures per week.  
c) 10 Practical's are to be completed in each semester.

**Semester V**

Topic	Number of Practical's
Word processing	01
Spread sheet	03
MySQL	06

Minimum 6 practical's are to be recorded in the journal in the Semester V  
[Minimum 4 on SQL, 2 on MS-Excel]

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❖ **Scheme of Examination**

Type	Marks	Duration
Theory	75	2 ½ hours
Practical	20	1 hour per batch of 10
Active Participation and Class conduct	05	---

• **Practical Examination Pattern- Semester V**

Sr. No.	Topic	Marks
01	MySQL	07
02	Spread Sheet	03
03	Journal	05
04	Viva	05

- Practical examination to be conducted 2 to 3 weeks before the theory examination. Marks out of 25 to be submitted to the University before commencement of theory examination.
- Software Requirement :  
MS-Excel 2010, VB 6.0
- Hardware  
For a batch of 120 students minimum 10 computers with appropriate hardware and software installed on each computer. During practical hours maximum two student may share one computer.
- For in house computing facility fee of rupees 750/- be charged for each student per Semester in the existing fee structure against head of computer fee/computer practical.

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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

***3. Export Marketing Paper - I***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Export Marketing	12
2	Global Framework for Export Marketing	11
3	India's Foreign Trade Policy	11
4	Export Incentives and Assistance	11
<b>Total</b>		<b>45</b>

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Sr. No.	Modules / Units
<b>1</b>	<b>Introduction to Export Marketing</b>
	a) Concept and features of Export Marketing; Importance of Exports for a Nation and a Firm; Distinction between Domestic Marketing and Export Marketing b) Factors influencing Export Marketing; Risks involved in Export Marketing; Problems of India's Export Sector c) Major merchandise/commodities exports of India (since 2015); Services exports of India (since 2015); Region-wise India's Export Trade (since 2015)
<b>2</b>	<b>Global Framework for Export Marketing</b>
	a) Trade barriers; Types of Tariff Barriers and Non-Tariff barriers; Distinction between Tariff and Non-Tariff barriers b) Major Economic Groupings of the World; Positive and Negative Impact of Regional Economic Groupings; Agreements of World Trade Organisation (WTO) c) Need for Overseas Market Research; Market Selection Process, Determinants of Foreign Market Selection
<b>3</b>	<b>India's Foreign Trade Policy</b>
	a) Foreign Trade Policy (FTP) 2015-20 - Highlights and Implications, Export Trade facilitations and ease of doing business as per the new FTP b) Role of Directorate General of Foreign Trade (DGFT), Negative list of Exports, Deemed Exports c) Benefits to Status Holders & Towns of Excellence; Common benefits for EHTP, BTP and STP; Benefits enjoyed by (IIAs) Integrated Industrial Areas (SEZ), EOU, AEZ
<b>4</b>	<b>Export Incentives and Assistance</b>
	a. Financial Incentives available to Indian Exporters - Marketing Development Assistance (MDA), Market Access Initiative (MAI), Assistance to States for Infrastructure Development for Exports (ASIDE), Industrial Raw Material Assistance Centre (IRMAC), b. Institutional Assistance to Indian Exporters - Federation of Indian Export Organisations (FIEO), India Trade Promotion Organisation (ITPO), The Federation of Indian Chambers of Commerce and Industry (FICCI), Export Promotion Councils (EPCs) & Commodity Boards (CBs), Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP) c. Schemes - Export Promotion Capital Goods (EPCG) Scheme, Duty Exemption and Remission Schemes, Export Advance Authorisation Scheme; Duty Drawback (DBK); IGST Refund for Exporters



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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

***4. Marketing Research Paper - I***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Marketing Research	12
2	Planning Research	11
3	Data Collection	11
4	Data Processing, Analysis, Reporting	11
<b>Total</b>		<b>45</b>

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Sr. No.	Modules / Units
<b>1</b>	<b>Introduction to Marketing Research</b>
	a. Marketing Research- Definition, features, functions, significance of Marketing Research in marketing decision making, limitations of Marketing Research b. Steps in Marketing Research, Ethics in Marketing Research, Career options in Marketing Research, Qualities of a good Marketing Research professional c. Marketing Information System- Definition, components, essentials of a good MIS, Concept of Decision Support System- Components , importance Data Mining- concept, importance
<b>2</b>	<b>Planning Research</b>
	a. Research Design- concept, importance, types Hypothesis- concept, types, importance b. Questionnaire- concept, types of questions, steps in the preparation of questionnaire, essentials of a good questionnaire c. Sampling- concept, terms in sampling, techniques of sampling, essentials of good sampling
<b>3</b>	<b>Data Collection</b>
	a. Primary data-concept, merits, demerits, methods b. Secondary data- concept, merits, demerits, sources c. Qualitative and Quantitative research- concept, features, Qualitative v/s Quantitative research Integrating technology in data collection, methods- (online surveys, hand held devices, text messages, social networking), importance
<b>4</b>	<b>Data Processing, Analysis, Reporting</b>
	a. Stages in Data processing Editing- meaning, objectives, types Coding- meaning, guidelines Classification- meaning, methods Tabulation- meaning, methods b. Data Analysis & Interpretation Data Analysis- meaning, steps, use of statistical tools (SPSS, SAS, MS EXCEL, MINITAB) Data Interpretation- meaning, importance, stages c. Report Writing- concept, types, contents, essentials, use of visual aids in research report



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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

**5. Investment Analysis and Portfolio  
Management Paper - I**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Portfolio Management – An Introduction	09
2	Portfolio Analysis and Selection	12
3	Portfolio Revision and Evaluation	12
4	Bond Valuation	12
<b>Total</b>		<b>45</b>





Sr. No.	Modules / Units
1	<b>Portfolio Management – An Introduction</b>
	<p>A) Investment - Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors</p> <p>B) Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management.</p> <p>C) Investment Environment in India and factors conducive for investment in India.</p>
2	<b>Portfolio Analysis and Selection</b>
	<p>A) Portfolio Analysis – Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk – Return Trade off.</p> <p>B) Portfolio Selection – Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz Model, Measuring Security Return and Portfolio Return and Risk under Single Index Model and Multi Index Model.</p>
3	<b>Portfolio Revision and Evaluation</b>
	<p>A) Portfolio Revision – Meaning, Need, Constraints and Strategies.</p> <p>B) Portfolio Evaluation – Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance.</p>
4	<b>Bond Valuation</b>
	A) Bond Valuation – Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration. ( Practical Problems on YTM and Bond Duration.)



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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

***6. Transport Management Paper - I***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Transportation Network	11
2	Factors Influencing transport development	11
3	Transportation Planning and Production Management	11
4	Multi Modal Transport System in India	12
<b>Total</b>		<b>45</b>

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Sr. No.	Modules / Units
1	<b>Introduction to Entrepreneurship</b> <b>Unit-1:-</b> <ul style="list-style-type: none"> <li>• Meaning, Features, Need and Significance, Concept of Entrepreneur and Entrepreneurship</li> <li>• Importance, Significance and Growth of Entrepreneurial activity</li> <li>• Classification and Types of Entrepreneurs</li> <li>• Functions of an Entrepreneur</li> </ul> <b>Unit-2:-</b> <ul style="list-style-type: none"> <li>• Characteristics, Qualities and Competencies of a Successful Entrepreneur – Examples of Successful Indian Entrepreneurs.</li> <li>• Entrepreneurship as a Career - Creating Self-employment through Entrepreneurship</li> <li>• Scope of Entrepreneurship</li> <li>• Meaning, Features, Significance, Concept of Promoters - Types of Promoters</li> </ul> <b>Unit-3:-</b> <ul style="list-style-type: none"> <li>• Incentives and Subsidies to Entrepreneurs in India</li> <li>• Meaning, Features, Significance, Concept and Qualities of Intrapreneur – Meaning and</li> <li>• Concept of Intrapreneurship</li> <li>• Measures to Promote Intrapreneurship</li> <li>• Differentiating the Role of: Entrepreneurs and Businessman - Entrepreneurs and Managers - Entrepreneurs and Employees</li> </ul>
2	<b>Entrepreneurial Development</b> <b>Unit-1:-</b> <ul style="list-style-type: none"> <li>• Meaning, Significance and Concept of Entrepreneurial Development in India</li> <li>• Factors influencing Entrepreneurial Development – Pull and Push Factors</li> <li>• Barriers to Entrepreneurship</li> <li>• Managing the Problems faced by Entrepreneurs - Measures/Suggestions to Overcome Barriers to Entrepreneurship, Start up India-Make in India.</li> </ul> <b>Unit-2:-</b> <ul style="list-style-type: none"> <li>• Meaning, Concept and Inter-Linkage between: Innovation and Invention - Innovation and Entrepreneurship</li> <li>• Factors influencing Entrepreneurial Development and Motivation</li> <li>• Role of Psychological, Social and Cultural factors in Entrepreneurial Development</li> <li>• Theories of Entrepreneurship - Contribution of David McClelland and Joseph Schumpeter</li> </ul> <b>Unit-3:-</b> <ul style="list-style-type: none"> <li>• Need and Significance of Entrepreneurial Education and Training</li> <li>• Meaning, Concept &amp; Areas of Entrepreneurship Development Programme (EDP)</li> <li>• Role of Entrepreneurial Development Programme (EDP) and Training Centers in India</li> <li>• Role of Entrepreneurial Development Institutes in India such as MSME-DI Mumbai, EDI Ahmedabad, MITCON, MCED, NIESBUD toward Entrepreneurial Development in India</li> </ul>



Sr. No.	Modules / Units
3	<b>Entrepreneurial Project Development</b> <b>Unit-1:-</b> <ul style="list-style-type: none"> <li>Steps in Setting-up of an Entrepreneurial Venture</li> <li>Idea Generation – Sources and Methods</li> <li>Identification and Classification of Ideas</li> <li>Meaning and Concept of Environment Scanning, SWOT Analysis and SWOT Matrix</li> </ul> <b>Unit-2:-</b> <ul style="list-style-type: none"> <li>Meaning and Concept of Project Formulation</li> <li>Meaning, Concept and Importance of Project Planning - Preparation of Project (Business) Plan -Points to be considered in Project Planning</li> <li>Components of an ideal Business Plan: Market Plan, Financial Plan, Operational Plan, and HR Plan</li> <li>Meaning and Concept of Project Report - Significance of Project Report - Contents of Project Report</li> </ul> <b>Unit-3:-</b> <ul style="list-style-type: none"> <li>Meaning, Significance and Concept of Project Appraisal</li> <li>Aspects and Methods of Project Appraisal: Economic Oriented Appraisal, Financial Appraisal, Market Oriented Appraisal, Technological Feasibility, Managerial Competency</li> <li>Meaning, Concept, Significance and Importance of Feasibility Study</li> <li>Types and Different Areas of Feasibility Study</li> </ul>
4	<b>Specialized Focus Areas in Entrepreneurship</b> <b>Unit-1:-</b> <ul style="list-style-type: none"> <li>Meaning, Features, Concept, Role and Importance of Women Entrepreneurs</li> <li>Problems faced by Women Entrepreneurs and Need for Promotion and Assistance</li> <li>Measures/Suggestions to Overcome the Problems faced by Women Entrepreneurs</li> <li>Agencies Supporting and Promoting Women Entrepreneurs- Stand up India.</li> </ul> <b>Unit-2:-</b> <ul style="list-style-type: none"> <li>Meaning, Features, Concept, Role and Importance of Rural Entrepreneurs</li> <li>Problems faced by Rural Entrepreneurs and Need for Promotion and Assistance</li> <li>Measures/Suggestions to Overcome the Problems faced by Rural Entrepreneurs</li> <li>Agencies Supporting and Promoting Rural Entrepreneurs</li> </ul> <b>Unit-3:-</b> <ul style="list-style-type: none"> <li>Meaning, Features, Role and Importance, Concept of Social Entrepreneurship</li> <li>Differentiating Role of Social Entrepreneurship and NGOs</li> <li>Problems faced by Social Entrepreneurs and Need for Promotion and Assistance – Suggestions to Overcome the Challenges faced by Social Entrepreneurs</li> <li>d. Examples of Social Entrepreneurship in India</li> </ul>

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***2. Ability Enhancement Courses (AEC)***

***8. International Marketing Paper - I***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to International Marketing	12
2	Product Decisions in International Marketing	11
3	Finance and Pricing Decisions In International Marketing	11
4	International Marketing Environment	11
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>Introduction to International Marketing</b>
	<p>a. International Marketing- Features, Importance and scope of International Marketing. Domestic Marketing &amp; International Marketing.</p> <p>b. Motivating Factors for International Marketing, Problems in International Marketing, Challenges faced by Indian Exporter in International Market.</p> <p>c. International Marketing Research – Need &amp; importance, Scope &amp; complexities, International Marketing Information System- Concept, Importance and Components.</p>
<b>2</b>	<b>Product Decisions in International Marketing</b>
	<p>a. Product-Product Mix, International Product Life Cycle, New Product Development steps.</p> <p>b. Branding – Factors affecting International branding, Importance, Types.</p> <p>c. Labeling, Marking &amp; Packaging – Essential of Good Packaging in International Marketing, Importance of Labeling, Marking &amp; Packaging.</p>
<b>3</b>	<b>Finance and Pricing Decisions In International Marketing</b>
	<p>a. Export Finance-, Types, Features, Procedure for obtaining export finance.</p> <p>b. Export Financial Institutions-Role and Functions of Commercial Banks, EXIM, SIDBI, ECGC Cover.</p> <p>c. Pricing – Factors determining pricing in International Marketing, quotations including INCO terms (Sums / Practical Problems) Pricing strategies in International Marketing.</p>
<b>4</b>	<b>International Marketing Environment</b>
	<p>a. International Marketing Environment- ,Components of International Marketing Environment (Eco, Social, Cultural, Legal &amp; regulatory environment)</p> <p>b. Trade barriers – Types (Tariff and Non-Tariff Barriers), trading blocs (EU, SAARC, ASEAN).</p> <p>c. International Forums – WTO -Role/ Functions, Agreements (TRIMS, TRIPS, GATS, AOA, AOT), IMF, IBRD, BRICS- Role/ Functions.</p>



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***2. Ability Enhancement Courses (AEC)***

***9. Merchant Banking Paper - I***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Merchant Banking	11
2	Capital Funds	11
3	Issue Management Process	11
4	Issue Management & Due Diligence	12
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>Merchant Banking</b>
	Merchant Banking and Financial Services: Introduction, Concept of merchant banking, Financial system in India and Development of merchant banks and regulations in India. Underwriting and Brokerage - Different roles played by underwriters and brokers in issue management and their responsibilities
<b>2</b>	<b>Capital Funds</b>
	Raising Capital from International Markets - Needs of Indian companies for raising funds from foreign markets, Usage of Euro issue, Evaluation of various types of depository receipts - American Depository Receipts, Global Depository Receipts, FCCBs and FCEBs.
<b>3</b>	<b>Issue Management Process</b>
	The process of issue management and merchant banker's role in it, The appointment of SEBI registered intermediaries and other intermediaries, The process of filing of offer document by the issuer with SEBI and the ROC with the help of the lead Merchant Banker, List of the documents to be submitted before opening of the issue, Copy of agreement between the Issuer and Merchant Banker, Certificate of compliance stating compliance of conditions, Due diligence certificate while registering DRHP/ Red Herring Prospectus/ prospectus with the ROC/ final post issue report, The type of In-Principle Approval from recognized stock exchanges for initial public issues as well as in the case for rights and further public offerings, the allotment, refund and payment of interest.
<b>4</b>	<b>Issue Management &amp; Due Diligence</b>
	The general obligations of Intermediaries with respect to Public Issues and Rights Issue, The pricing in preferential issue, The pricing and restrictions on allotment of Qualified Institutional Placement, The pre-issue advertisement for rights issue, Utilization of funds raised through rights issue and the manner of disclosures in the offer document, The procedure for Institutional Placement Programme w.r.t Offer Document Pricing and Allocation/Allotment Restrictions, Minimum number of allottees, Restrictions on size of the offer, Period of subscription and display of demand, Transferability of eligible securities, The procedure for issue of Indian Depository Receipts (IDRs) w.r.t Eligibility Conditions for issue of IDR, Minimum Subscription Filing of Draft Prospectus, Due diligence Certificate, Payment of Fees and Issue of advertisements for IDR, Post Issue Reports, Undersubscribed Issue Finalisation of basis of allotment, The importance of due diligence, The role of external parties in the due diligence process and List of due diligence documents.

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**10. Direct and Indirect Taxes Paper - I**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Basic Terms	04
2	Scope of Total Income & Residential Status	04
3	Heads of Income	24
4	Deduction from Total Income	04
5	Computation of Total Income for Individual	09
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Basic Terms</b>
	Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer
2	<b>Scope of Total Income &amp; Residential Status</b>
	Scope of Total Income (S: 5) Residential Status (S: 6) for Individual assessee
3	<b>Heads of Income (S: 14)</b>
	<ul style="list-style-type: none"> <li>• Salary (S: 15 to 17)</li> <li>• Income from House Properties (S: 22 to 27)</li> <li>• Profit and Gain From Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B.</li> <li>• Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital gain on transfer of residential house property only</li> <li>• Income from Other Sources (S: 56 to S: 59)</li> </ul> Exclusions From Total Income (S: 10) Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources
4	<b>Deduction from Total Income</b>
	S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA
5	<b>Computation of Total Income for Individual</b>



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**11. Labour Welfare and Practice Paper - I**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Labour welfare	15
2	Labour Legislations in India	10
3	Agencies of Labour welfare	10
4	Industrial Hygiene & Occupational Health	10
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Labour welfare</b>
	<ul style="list-style-type: none"> <li>• Meaning, Definition, Scope, Objective &amp; Theories of Labour welfare.</li> <li>• Evolution of Labour Welfare in India.</li> <li>• Provisions for Labour welfare content in the Constitution of India ( including Articles 41,42,43.....factories Act 1948, ESI Act 1948, Workmen's Compensation Act 1923)</li> </ul>
2	<b>Labour Legislations in India</b>
	<ul style="list-style-type: none"> <li>• Labour Welfare Facilities</li> <li>• National Commission on Labour and Labour Welfare</li> <li>• Labour Laws of the Elimination of Child Labour</li> </ul>
3	<b>Agencies of Labour welfare</b>
	<ul style="list-style-type: none"> <li>• Agencies of Labour welfare in India ( Central govt. , State govt., Employers &amp; Trade-Unions)</li> <li>• Labour Welfare Officer: role and functions.</li> <li>• Labour Administration in India</li> </ul>
4	<b>Industrial Hygiene &amp; Occupational Health</b>
	<ul style="list-style-type: none"> <li>• Industrial hygiene &amp; Occupational Health</li> <li>• Industrial accidents – causes &amp; prevention.</li> <li>• Occupational diseases &amp; Statutory Provisions, Fatigue, Frustration, Absentism</li> </ul>



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**12. Purchasing and Store Keeping Paper - I**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Material Management and Material Requirement Planning	12
2	Materials Research & 'E' Material management	11
3	Scientific Purchasing	11
4	Purchase procedure	11
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Material Management and Material Requirement Planning</b>
	<p>a. <b>Material Management</b> – Definition, Concept, Importance, Objectives, Functions, Scope, Responsibilities of material manager, Interdepartmental relationship.</p> <p>b. <b>Materials budget</b> – Purpose, Procedures &amp; Factors.</p> <p>c. <b>Material Requirement Planning</b> – Concept, Need, Objectives and Factors affecting MRP.</p>
2	<b>Materials Research &amp; 'E' Material management</b>
	<p>a. <b>Material Research</b> – Meaning, Definition, Need, Importance, Scope &amp; Functions.</p> <p>b. <b>'E' Material Management</b> – Concept, Application &amp; Operation, Uses &amp; Advantages, Classes/ Types of materials.</p> <p>c. <b>Coding and Standardization</b> – Nature, Methods and Advantages of Codification, Standardization – Nature &amp; Importance.</p>
3	<b>Scientific Purchasing</b>
	<p>a. <b>Purchase Department</b> - Types of Buyers/ Consumers, Personality traits for Purchase executives/ Manager-qualities &amp; qualification, Functions of Purchase department, Records maintain by Purchase department</p> <p>b. <b>Scientific Purchasing</b> - Meaning, Importance, Objectives &amp; Principles, Purchase policies-Centralized vs decentralized purchasing.</p> <p>c. <b>Suppliers</b> – Sources of supplier, Selection of Suppliers – Methods, Vendor rating &amp; Vendor development.</p>
4	<b>Purchase procedure</b>
	<p>a. <b>Purchase procedure</b> - Make or Buy or Import decision, Buyer &amp; Seller relationship – Techniques, Ethics in Buying – Principles, Purchase methods, Documentation.</p> <p>b. <b>National purchase Procedure</b> – Steps/procedure, Purchase requisition, quotations – types, Invoice – Types and different Methods of payment settlement, Legal aspect of contract- Contents and Clauses.</p> <p>c. <b>International Purchase Procedure</b> – Need, Indent house / firm – Functions &amp; Services offered by Indent house, Steps/Procedure of Importing, Documentations, Emerging trends in purchasing.</p>



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***13. Insurance Paper - I***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Risk Management	11
2	Insurance	11
3	Insurance Market	11
4	Insurance Regulation	12
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>Risk Management</b>
	a. Risk - Concept, different types of risks - actual and consequential losses b. Risk Management- Management of risks – Concept and Methods, loss minimization techniques c. Insurance Terminology: Common terms used in insurance - terms common to both life and non-life insurance - terms as specific to life and non-life insurance
<b>2</b>	<b>Insurance</b>
	a. Insurance – Concept, Nature of insurance, evolution of insurance, Different Types of insurance –importance of insurance, Insurance contract – Concept and Terms of an insurance contract b. Fundamental principles of insurance contract – principle of insurable interest, principle of indemnity, principle of subrogation, principle of contribution, principle of disclosure of all relevant information, principle of utmost good faith. Relevance of proximate cause c. <b>Policy documents:</b> Importance of a policy document, Format of a policy document
<b>3</b>	<b>Insurance Market</b>
	a. Insurance Market- Various Constituents of Insurance Market, operations of insurance companies - operations of intermediaries – specialist insurance companies – insurance specialists b. Insurance customers – different customer needs -importance of understanding customers – customer mind-sets’ - customer satisfaction - customer behaviour at purchase point - customer behaviour at the time of claim. c. Ethics in Insurance – concept and importance of ethical behaviour
<b>4</b>	<b>Insurance Regulation</b>
	a. Role of regulators – IRDA – Role, functions and importance b. Management of risk by individuals – management of risk by insurers – fixing of premiums, how insurance takes care of unexpected eventualities. c. Reinsurance – Concept and its importance for insurers - role of insurance in Economic development and social security - contribution of insurance to the society. Double Insurance



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***2. Ability Enhancement Courses (AEC)***

**14. Banking Law and Practice Paper - I  
Central Banking**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	An Overview of Central Banking	09
2	RBI as the Central Bank of India	09
3	Supervisory Role of RBI	09
4	Central Banking in other Countries	09
5	Central Banking in the Cyber World	09
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>An Overview of Central Banking</b>
	<p>Overview: Concept of Central Banking – Institutional Growth of Central Banking – The Changing Face of Central Banking.</p> <p>Role of Central Banks: Determination of Goals – Inflation Targeting – Exchange Rate Targeting – Money Supply Targeting – Money-Growth Targeting – Viable Alternatives to Central Bank – Central Banking in India.</p> <p>Contemporary Issues- Autonomy and Independence- credibility, accountability and transparency of a central bank</p>
<b>2</b>	<b>RBI as the Central Bank of India</b>
	<p>Policy Framework for RBI: Organizational Framework – Operational Framework – Role as a Central Banker – Promotional Role of RBI – Regulatory Role of RBI.</p> <p>RBI and Monetary Policy: Macroeconomic Policies: Objectives – What is a Monetary Policy? – Goals, Targets and Instruments – Monetary Policy in India.</p> <p>A Brief Overview of Fiscal Policy- Striking Balance between Inflation and Growth through Monetary and Fiscal Policies</p>
<b>3</b>	<b>Supervisory Role of RBI</b>
	<p>Regulation and Supervision: Need for Regulation and Supervision – Banking Regulation Act, 1949 – Banking Regulation and Supervision – Functions of the Department of Supervisory – Regulations Review Authority – Unified Regulator v/s Multiple Regulators.</p> <p>RBI – On-site Inspection and Off-site Monitoring and Surveillance: The Core Principles for Effective Supervision – On-site Examination – Off-site Surveillance – On-site Inspection and Off-site Monitoring in India – Off-site Monitoring in Different Countries – Computerized Off-site Monitoring and Surveillance (OSMOS).</p> <p>RBI and Financial System- Introduction- Functions- Characteristics of Financial System- Role of RBI in regulating Financial System and Financial Sector Reforms</p>
<b>4</b>	<b>Central Bank in other Countries</b>
	<p>Federal Reserve System – Bank of England – The European Central Banking, Bank of Japan, Peoples Bank of China</p> <p>Interconnectivity of Central Banks with Other International Financial Institutions- ADB- IMF- World Bank- BIS- Objectives- Role and Functions</p>
<b>5</b>	<b>Central Banking in Cyber World:</b>
	<p>E Banking, E money, IT induced Changes and Monetary Policy, E payments, Risks in the New IT ERA, Impact of IT, Globalization and Central Banks.</p>



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***2. Ability Enhancement Courses (AEC)***

***15. Regional Planning Paper - I***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Development	15
2	Factors Determining Regional Planning	10
3	Problems in India	10
4	Human and Environmental Impacts	10
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Development</b>
	<ul style="list-style-type: none"> <li>• Development: Meaning – Growth versus Development</li> <li>• Factors promoting development of resources, infrastructure, technology, culture – diversities &amp; disparities &amp; need for balanced growth.</li> <li>• Concept and Nature of Planning, need for planning of region</li> </ul>
2	<b>Factors Determining Regional Planning</b>
	<ul style="list-style-type: none"> <li>• Factors determining regional planning Area versus regions, formal functional &amp; problem regions – utility of these concepts in identifying regions for planning.</li> <li>• National versus regional planning- Regional hierarchy &amp; Multi-level planning</li> </ul>
3	<b>Problems in India</b>
	<ul style="list-style-type: none"> <li>• Regional Problem in India- varying levels of development- causative factors</li> <li>• Problems characterizing development-potential, declining</li> <li>• Backward and ecologically sensitive regions examples-Inter related nature of regional problem.</li> </ul>
4	<b>Human and Environmental Impacts</b>
	<ul style="list-style-type: none"> <li>• Human and Environmental impacts of regional planning</li> <li>• Rural and Urban planning policy</li> <li>• Rural and Tribal Development Plans.</li> </ul>



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***2. Ability Enhancement Courses (AEC)***

***16. Rural Marketing Paper - I***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Rural Marketing	11
2	Rural Consumer Behaviour	12
3	Marketing Mix – Product and Price in Rural Marketing	11
4	Marketing Mix– Promotion and Distribution in Rural Marketing	11
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>Rural Marketing</b>
	a. Rural Marketing-Concept, Nature, Scope, Significance of Rural Marketing b. Factors contributing to Growth of rural markets, e-rural marketing, growing importance of rural marketing, challenges in rural marketing c. Components and classification of Rural markets, Rural Marketing Information System
<b>2</b>	<b>Rural Consumer Behaviour</b>
	a. Rural Consumer behaviour-features, Rural Market VS Urban Market, Lifestyle of rural consumer, Classification of rural consumers, factors influencing consumer behaviour b. Rural Marketing Research- Significance, Tools of marketing research for rural marketing c. FMCG sector in Rural India-concept and classification of consumer goods
<b>3</b>	<b>Marketing Mix – Product and Price in Rural Marketing</b>
	a. Potential and size of the Rural Markets, Marketing mix for rural marketing b. Product Strategy - Product mix Decisions - Competitive product strategies for rural markets, importance of Branding, Packaging and Labelling in rural marketing c. Pricing strategy – pricing objectives, pricing policies, innovative pricing methods for rural markets
<b>4</b>	<b>Marketing Mix– Promotion and Distribution in Rural Marketing</b>
	a. Promotion strategy - appropriate media - Designing right promotion mix – promotional campaigns b. Distribution - Logistics Management - Problems encountered, Channels for rural markets, selection of appropriate channels- Factors c. New approaches and strategies to reach out rural markets



*Jayant*

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with effect from the Academic Year 2018-2019***

***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

**17. Elements of Operational Research Paper - I**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Operation Research	10
2	Replacement Theory	05
3	Linear Programming Problems (LPP)	15
4	Transportation Problem	15
<b>Total</b>		<b>45</b>

***Pre-requisites: Use of Normal Distribution in finding Probabilities. Concept of present value of money. Application of derivatives to obtain minima of Cost functions***



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Sr. No.	Modules / Units
1	<b>Introduction to Operation Research and Replacement Theory</b>
	<b>Introduction:</b> Meaning and scope of Operations Research, Applications in Business, Commerce and Industry, limitations of Operations Research.
2	<b>Replacement Theory</b>
	<b>Replacement Theory:</b> Replacement Models for items that deteriorate with time assuming value money i) constant ii) changes with time. Replacement of items that fail completely using individual and Group replacement.
3	<b>Linear Programming Problems (LPP)</b>
	Mathematical Formulation of LPP . Solution to the LPP using Graphical Method, Simplex Method and Big M method Duality in LPP. Detection of optimum solution to primal using optimum solution to the dual.
4	<b>Transportation Problem</b>
	Description and Formulation of Transportation Problem Initial Basic Feasible Solution by i) North West Corner Rule, ii) Least Cost Entry Method (Matrix Minima), iii) Vogel's Approximation Method. Optimum Solution by MODI Method. Existence of Alternative optimum solution. Impact of change in some cost Coefficients on optimum solution. Maximization type and Unbalanced Transportation Problems.



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with effect from the Academic Year 2018-2019***

***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

**18. Psychology of Human Behavior at Work Paper - I**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	What is Organizational Behaviour?	11
2	Attitudes and Job Satisfaction	11
3	Motivation Concepts	12
4	Leadership	11
Total		45



*Jayraj H. H.*

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Sr. No.	Modules / Units
1	<b>What is Organizational Behaviour?</b>
	a) The importance of interpersonal skills b) What managers do - management functions, roles, and skills c) Defining organizational behaviour; Disciplines that contribute to the QB field d) Challenges and Opportunities for OB - Responding to globalization; managing work force diversity; coping with "temporariness"; helping employees balance work-life conflicts; creating a positive work environment; improving ethical behaviour
2	<b>Attitudes and Job Satisfaction</b>
	a) Attitudes - Main components of attitudes; Major Job Attitudes b) Job Satisfaction - Measuring job satisfaction. What causes job satisfaction? The impact of satisfied and dissatisfied employees on the workplace
3	<b>Motivation Concepts</b>
	a) Defining Motivation; 4 early theories of motivation b) Contemporary theories of motivation - Goal Setting Theory, Equity Theory/ Organizational justice, Expectancy Theory
4	<b>Leadership</b>
	a) What is Leadership? Trait theories, Behavioural theories b) Contingency Theory – The Fiedler Model c) Charismatic Leadership and Transformational Leadership - Key characteristics of a charismatic leader; characteristics of transactional leaders; characteristics of transformational leaders d) Leading for the future: Mentoring



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# Revised Syllabus of Courses of B.Com. Programme at Semester V with effect from the Academic Year 2018-2019

## Reference Books

<b>Reference Books</b>
<b>Elective Courses (EC)</b>
<b>Discipline Specific Elective (DSE) Courses</b>
<b>Group A: Advanced Accountancy</b>
<b>1. Financial Accounting and Auditing VII- Financial Accounting</b>
<ul style="list-style-type: none"> <li>Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.</li> <li>Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers.</li> <li>R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi</li> <li>Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers</li> <li>Financial Accounting Reporting – Barry Elliot and Jamie Elliot – Prentice Hall ( 14th Edition</li> </ul>
<b>2. Financial Accounting and Auditing VIII- Cost Accounting</b>
<ul style="list-style-type: none"> <li>Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall</li> <li>Management Accounting by Khan and Jain, Tata McGraw Hill</li> <li>Practical Costing by P C Tulsian, Vikas New Delhi</li> <li>Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi</li> <li>Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd.</li> <li>A Textbook of Cost And Management Accounting - 10th Edn by Arora M N, Vikas Publishing House Pvt. Ltd.</li> <li>Cost Accounting: Principles &amp; Practice - 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd.</li> <li>Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd.</li> <li>Students Guide to Cost Accounting &amp; Financial Management (Set of 2 Volumes) (CA-IPCC) (Group I) by Bhavesh N. Chandarana, Taxmann</li> <li>Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi</li> <li>Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi</li> <li>Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta</li> <li>Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi</li> <li>Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi</li> <li>Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana</li> <li>Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> <li>Fundamentals of Cost Accounting by Jhamb. H. V., Ane Books Pvt. Ltd.</li> <li>Cost Accounting by Gupta Nirmal, Ane Books Pvt. Ltd.</li> </ul>
<b>Discipline Specific Elective (DSE) Courses</b>
<b>Group B: Business Management</b>
<b>1. Business Management Paper I</b>
<ul style="list-style-type: none"> <li>Essentials of Management by Koontz and Weihrich / McGraw Hill</li> <li>Principles of Management by Koontz and O. Donnel/ Tata McGraw Hill, New Delhi</li> <li>Principles of Management: Theory and practices by Sarangi S.K. VMP Publishers and Distributors.</li> <li>Guide to Management Ideas by Tim Hindle, The Economist</li> <li>Principles of Management by Terry G.R. AITBS</li> <li>Business Organization and Principles of Management by Dutta Chowdury, Central Education</li> </ul>

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- *Security Analysis and Portfolio Management*, Prasanna Chandra, Tata McGraw Hill
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*Jayramdas*

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**B.Com. Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

(To be implemented from Academic Year- 2018-2019)

**Semester VI**

No. of Courses	Semester VI	Credits
<b>1</b>	<b>Elective Courses (EC)</b>	
<b>1A</b>	<b>Discipline Specific Elective(DSE) Courses</b>	
1 & 2	*Any one group of courses from the following list of the Groups (A/B/C/D/E/F)	<b>04+04</b>
<b>1B</b>	<b>Discipline Related Elective(DRE) Courses</b>	
3	Commerce VI	<b>03</b>
4	Business Economics VI	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
5 & 6	**Any two courses from the following list of the courses	<b>03+03</b>
<b>Total Credits</b>		<b>20</b>

<b>*List of groups of Discipline Specific Elective(DSE) Courses for Semester VI (Any One Group)</b>	
<b>Group A: Advanced Accountancy</b>	
1	Financial Accounting and Auditing IX - Financial Accounting
2	Financial Accounting and Auditing X - Cost Accounting
<b>Group B: Business Management</b>	
1	Business Management Paper - III
2	Business Management Paper - IV
<b>Group C: Banking and Finance</b>	
1	Banking and Finance Paper - III
2	Banking and Finance Paper - IV
<b>Group D: Commerce</b>	
1	Commerce Paper - III
2	Commerce Paper - IV
<b>Group E: Quantitative Techniques</b>	
1	Quantitative Techniques Paper - III
2	Quantitative Techniques Paper - IV
<b>Group F: Economics</b>	
1	Economics Paper - III
2	Economics Paper - IV

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<b>**List of Ability Enhancement Courses (AEC) for Semester VI (Any Two)</b>	
1	Trade Unionism and Industrial Relations Paper - II
2	Computer systems & Applications Paper - II
3	Export Marketing Paper - II
4	Marketing Research Paper - II
5	Investment Analysis Portfolio Paper - II
6	Transport Management Paper - II
7	Entrepreneurship & M.S.S.I. Paper - II
8	International Marketing Paper - II
9	Merchant Banking Paper - II
10	Direct & Indirect Taxation Paper - II
11	Labour Welfare & Practice Paper - II
12	Purchasing & Store keeping Paper - II
13	Insurance Paper - II
14	Banking Law & Practice Paper - II
15	Regional Planning Paper - II
16	Rural Marketing Paper - II
17	Elements of Operational Research Paper - II
18	Psychology of Human Behaviour at work Paper - II



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***Revised Syllabus of Courses of B.Com. Programme at Semester VI  
with effect from the Academic Year 2018-2019***

***Elective Courses (EC)***

***1 A. Discipline Specific Elective (DSE) Courses***

***Group A: Advanced Accountancy***

**1. Financial Accounting and Auditing Paper-IX:  
Financial Accounting**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	AS – 14 - Amalgamation, Absorption & External Reconstruction	15
2	Accounting of Transactions of Foreign Currency	15
3	Liquidation of Companies	10
4	Underwriting of Shares & Debentures	10
5	Accounting for Limited Liability Partnership	10
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>AS – 14 - Amalgamation, Absorption &amp; External Reconstruction (excluding inter-company holdings)</b> In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only.
2	<b>Accounting of Transactions of Foreign Currency</b> In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences
3	<b>Liquidation of Companies</b> Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems
4	<b>Underwriting of Shares &amp; Debentures</b> Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account
5	<b>Accounting for Limited Liability Partnership</b> Statutory Provisions Conversion of partnership firm into LLP Final Accounts



***Revised Syllabus of Courses of B.Com. Programme at Semester VI  
with effect from the Academic Year 2018-2019***

***Elective Courses (EC)***

***1 A. Discipline Specific Elective (DSE) Courses***

***Group A: Advanced Accountancy***

**2. Financial Accounting and Auditing Paper-X:  
Cost Accounting**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Cost Control Accounts	10
2	Contract Costing	10
3	Process Costing	10
4	Introduction to Marginal Costing	10
5	Introduction to Standard Costing	10
6	Some Emerging concepts of Cost accounting	10
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Cost Control Accounts</b>
	Advantages and Disadvantages Cost Control Accounts, Principal Accounts, Subsidiary Accounts to be maintained Note- Simple practical problems on preparation of cost control accounts
2	<b>Contract Costing</b>
	Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Excluding Escalation clause Note- Simple practical problems
3	<b>Process Costing</b>
	Process loss, Abnormal Gains and Losses, Joint products and by-products. Excluding Equivalent units, Inter-process profit Note- Simple Practical problems Process Costing and joint and by-products
4	<b>Introduction to Marginal Costing</b>
	Marginal costing meaning, applications, advantages, limitations Contribution, Breakeven analysis, Margin of safety and profit volume graph. Note-Simple Practical problems based on Marginal Costing excluding decision making
5	<b>Introduction to Standard Costing</b>
	Various types of standards, Setting of standards, Basic concepts of Material and Labour variance analysis. Note-Simple Practical problems based on Material and labour variances excluding sub-variances
6	<b>Some Emerging concepts of Cost accounting</b>
	Target Costing Life cycle Costing Benchmarking ABC Costing Note- No practical problems



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***Revised Syllabus of Courses of B.Com. Programme at Semester VI  
with effect from the Academic Year 2018-2019***

***Elective Courses (EC)***

***1 A. Discipline Specific Elective (DSE) Courses***

***Group B: Business Management***

**1. Business Management Paper-IV  
Management and Organization Development**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Directing & Leading	15
02	Co-ordination & Motivation	15
03	Controlling & Information Management	15
04	Contemporary Issues in Management	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Directing and Leading</b>
	<ul style="list-style-type: none"> <li>• Communication as an important tool for effective direction and leadership</li> <li>• Barriers to Communication</li> <li>• Ethical issues in using social media for communication</li> <li>• Role of a leader in business organisations - qualities of a good leader</li> <li>• Style of leadership</li> <li>• Leadership continuum – developing an effective leader – path goal theory</li> <li>• Transactional and transformational leaders</li> </ul>
2	<b>Co-ordination and Motivation</b>
	<ul style="list-style-type: none"> <li>• Co-ordination as essence of management</li> <li>• Co-ordination vs co-operation vs conciliation</li> <li>• Motivation – meaning and importance of motivation</li> <li>• Financial and non-financial motivators</li> <li>• Theories of Motivation – Maslow’s theory – Herzberg’s theory – McGregor’s theory.</li> </ul>
3	<b>Controlling and information Management</b>
	<ul style="list-style-type: none"> <li>• Definition and steps in controlling.</li> <li>• Strategic and operational controlling techniques.</li> <li>• Requirements of an effective control system.</li> <li>• Flow of information in a typical organisation - Need for managing information.</li> <li>• Designing and developing modern MIS - Introduction to ERP.</li> </ul>
4	<b>Contemporary Issues in Management</b>
	<ul style="list-style-type: none"> <li>• Challenges in organisational growth and development - management perspective</li> <li>• Change management</li> <li>• Importance of time management and tools for effective time management</li> <li>• Addressing diversity due to human resource mobility</li> <li>• Conflict management.</li> </ul>

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***Revised Syllabus of Courses of B.Com. Programme at Semester VI  
with effect from the Academic Year 2018-2019***

***Elective Courses (EC)***

***1 A. Discipline Specific Elective (DSE) Courses***

***Group B: Business Management***

**2. Business Management Paper-VI  
Financial Management**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Capital Budgeting and Evaluation techniques	11
02	Working Capital Management	11
03	Receivable Management, Cash Management and Marketable Securities	12
04	Basic Principles of Cost Accounting	11
<b>Total</b>		<b>45</b>



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Maheshwari & Saraf College  
Of Arts & Commerce

Sr. No.	Modules / Units
1	<b>Capital Budgeting and Evaluation techniques</b>
	<ul style="list-style-type: none"> <li>• Capital Budgeting - Meaning and Importance</li> <li>• Evaluation techniques</li> <li>• Pay-back method and ARR</li> <li>• NPV and Profitability index</li> <li>• Choice of evaluation techniques, uses and limitations</li> </ul>
2	<b>Working Capital Management</b>
	<ul style="list-style-type: none"> <li>• Working Capital – Meaning and Importance</li> <li>• Factors determining Working Capital requirements, Working Capital cycle</li> <li>• Classification of Working Capital – Gross and Net Working Capital, Permanent and Variable Working Capital, Positive and Negative Working Capital, Cash and Net Current Assets concept of Working Capital</li> <li>• Management of Working Capital</li> <li>• Estimation of Working Capital requirement</li> </ul>
3	<b>Receivable Management, Cash Management and Marketable Securities Management</b>
	<ul style="list-style-type: none"> <li>• Receivables Management – Meaning and importance, aspects of receivable management, Credit Policy and Credit Evaluation</li> <li>• Control of accounts receivables – Day's Sales Outstanding, Ageing Schedule, ABC Analysis</li> <li>• Cash Management – Meaning, motives of holding cash, ways of speeding up cash collections</li> <li>• Preparation of Cash Budget</li> <li>• Understanding the role of marketable securities in corporate financial management</li> </ul>
4	<b>Basic Principles of Cost Accounting</b>
	<ul style="list-style-type: none"> <li>• Cost Accounting – Meaning, classification of costs and non-cost items</li> <li>• Preparation of Cost sheet</li> <li>• Marginal Costing - Meaning, features, advantages and limitations of marginal costing,</li> <li>• Break Even Analysis</li> <li>• Application of marginal costing</li> </ul>



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SHRI CHANDRA SHEKHAR

CHANDRA A. CHANDRA

***Revised Syllabus of Courses of B.Com. Programme at Semester VI  
with effect from the Academic Year 2018-2019***

***Elective Courses (EC)***

***1 A. Discipline Specific Elective (DSE) Courses***

***Group C: Banking and Finance***

**1. Banking and Finance Paper-III:  
Risk Management**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Foundations of Risk Management	15
02	Capital markets Risk Management	15
03	Credit Market Risk Management	15
04	Risk Measurement	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Foundations of Risk Management</b>
	<ul style="list-style-type: none"> <li>• Basic risk types</li> <li>• The role of risk management</li> <li>• Enterprise Risk Management (ERM)</li> <li>• History of financial disasters and risk management failures</li> <li>• 2007 financial crisis</li> </ul>
2	<b>Capital Market Risk Management</b>
	<ul style="list-style-type: none"> <li>• Equity, currencies &amp; commodities markets in India</li> <li>• Introduction to Derivatives</li> <li>• Forward, Future and option contracts</li> <li>• Hedging through Derivatives contract</li> <li>• Fixed-income securities</li> <li>• Fixed-income risk management through derivatives</li> <li>• Rating agencies</li> </ul>
3	<b>Credit Market Risk Management</b>
	<ul style="list-style-type: none"> <li>• Introduction,</li> <li>• Information required for evaluation of credit risk,</li> <li>• Procedure for Credit Risk Management,</li> <li>• Credit Lifecycle,</li> <li>• Loan Review Mechanism,</li> <li>• RBI guidelines on Credit Rating Framework in Banks,</li> <li>• Introduction of Basel Norms and calculation of capital adequacy ratio</li> </ul>
4	<b>Risk Measurement</b>
	<ul style="list-style-type: none"> <li>• Estimation of volatilities and correlations (application to volatility term structures) Monte Carlo simulations (application to interest rate forecasting)</li> <li>• Linear Value-at-Risk (application to market, credit and operational risk)</li> <li>• Option valuation</li> <li>• Risk-adjusted return on capital (RAROC) &amp; beta calculation</li> <li>• Risk management of derivatives (application to convertible risk)</li> <li>• Interest rates and measures of interest rate sensitivity</li> </ul>



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***Revised Syllabus of Courses of B.Com. Programme at Semester VI  
with effect from the Academic Year 2018-2019***

***Elective Courses (EC)***

***1 A. Discipline Specific Elective (DSE) Courses***

***Group C: Banking and Finance***

**2. Banking and Finance Paper-IV:  
Actuarial Analysis in Banking and Insurance**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Probability & Mathematical Statistics	12
02	Models	12
03	Mortality Model	12
04	Contingencies	12
05	Statistical Methods	12
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Probability &amp; Mathematical Statistics</b>
	Concepts of Probability, Bayes' Theorem, Concepts of Random Variable, Probability Distribution, Distribution Function, Expected Value, Variance and Higher Moments, Basic Discrete And Continuous Distributions, Central Limit Theorem, Statistical Inference And Sampling Distribution, Confidence Intervals For Unknown Parameters. Test Hypotheses, Concepts Of Analysis Of Variance
2	<b>Models</b>
	The Principles of Actuarial Modelling., General Principles of Stochastic Processes, Markov Chain, Markov Process., Concept of Survival Models., Estimation Procedures for Lifetime Distributions., Maximum Likelihood Estimators For The Transition Intensities In Models Of Transfers Between States With Piecewise Constant Transition Intensities.
3	<b>Mortality Model</b>
	Binomial Model of Mortality, Derive A Maximum Likelihood Estimator for The Probability of Death, How to Estimate Transition Intensities Depending on Age, Exactly Or Using The Census Approximation., How To Test Crude Estimates For Consistency With A Standard Table Or A Set Of Graduated Estimates, And Describe The Process Of Graduation.
4	<b>Contingencies</b>
	Simple assurance and annuity contracts, means and variances of the present values of the payments under these contracts, assuming constant deterministic interest. Expressions in the form of sums for the mean and variance of the present value of benefit payments under each contract above, in terms of the curtate random future lifetime, assuming that death benefits are payable at the end of the year of death and that annuities are paid annually in advance or in arrear, and, where appropriate, Obtain expressions in the form of integrals for the mean and variance of the present value of benefit payments under each contract above, in terms of the random future lifetime, assuming that death benefits are payable at the moment of death and that annuities are paid continuously, and, where appropriate.
5	<b>Statistical Methods</b>
	Concepts of decision theory, Decision function and a risk function. Apply decision criteria to determine which decision functions are best with respect to a specified criterion. In particular consider the minimax criterion and the Bayes criterion. Calculate probabilities and moments of loss distributions both with and without limits and risk-sharing arrangements. The properties of the statistical distributions which are suitable for modelling individual and aggregate losses. Apply the principles of statistical inference to select suitable loss distributions for sets of claims. Concepts of excesses (deductibles), and retention limits. The operation of simple forms of proportional and excess of loss reinsurance.



***Revised Syllabus of Courses of B.Com. Programme at Semester VI  
with effect from the Academic Year 2018-2019***

***Elective Courses (EC)***

***1 A. Discipline Specific Elective (DSE) Courses***

***Group D: Commerce***

***1. Commerce III:  
Management of Service Industry***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Housing and Construction Industry	15
02	Computer Services and e- commerce	15
03	Banking	15
04	Insurance	15
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>Housing and Construction Industry</b>
	Characteristics- scope- challenges-promotion activities of construction industry- role of co-operative societies and Government schemes- career opportunities
<b>2</b>	<b>Computer Services and e- commerce</b>
	e-commerce- concept-functions- merits & limitations IT enabled services (ITES): features- Business Process Outsourcing: concept- advantages & challenges- Consultancy services: classification & significance
<b>3</b>	<b>Banking</b>
	Types of Banks- functions of a commercial bank-types of banking products-role of RBI- recent trends in Banking- Career opportunities in Banking
<b>4</b>	<b>Insurance</b>
	Concept- importance- types (Life, Fire, Marine & General)- Regulation of Insurance sector: role of Insurance Regulatory and Development Authority of India – Foreign Direct Investment in insurance sector- career opportunities in insurance sector



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***Revised Syllabus of Courses of B.Com. Programme at Semester VI  
with effect from the Academic Year 2018-2019***

***Elective Courses (EC)***

***1 A. Discipline Specific Elective (DSE) Courses***

***Group D: Commerce***

***2. Commerce IV:  
Commercial Administration***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Human Resource Management for office	15
02	Office Services -I	15
03	Office Services -II	15
04	Office Services -III	15
<b>Total</b>		<b>60</b>



*Jayashree*

PROFESSOR  
Department of Commerce, University of Mumbai  
J. J. Somaiya Institute of Management Studies & Research  
J. J. Somaiya Institute of Management Studies & Research

Sr. No.	Modules / Units
1	<b>Human Resource Management for office</b>
	<b>Human Resource Management:</b> Meaning, nature and importance of human resource management- scope of HR functions in an office- duties and responsibilities of HR officer- records and information to be maintained with respect to the human resource- important HR legislations in India.
2	<b>Office Services -I</b>
	<b>Reception &amp; hospitality:</b> Role and function of the reception desk- duties and responsibilities of a receptionist, importance of reception. <b>Meetings &amp; Travel Arrangement:</b> meaning and procedure for business meetings- types of meetings- information and services related to travel- procedure for making travel arrangements
3	<b>Office Services -II</b>
	<b>Accounts &amp; financial services:</b> Role and functions of an accounts department/ officer- documents to be prepared by the accounts officer- types of hardware and software used – procedure for making and receiving payments- bank and cash related documents and procedures, digital payments. <b>Sales, marketing and customer care:</b> functions of sales & marketing officer- functions of customer service officer, importance of customer care
4	<b>Office Services -III</b>
	<b>Procurement &amp; dispatch:</b> role and functions of procurement officer- procedure for procurement of materials and services- functions of a dispatch clerk- documents to be maintained with respect to procurement and dispatch <b>Inventory management:</b> meaning and nature of inventory management, functions of inventory management - stock records to be maintained manual and electronic

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***Revised Syllabus of Courses of B.Com. Programme at Semester VI  
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***Elective Courses (EC)***

***1 B. Discipline Related Elective (DRE) Courses***

***3. Commerce-VI***

***Human Resource Management***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Human Resource Management	12
02	Human Resource Development	11
03	Human Relations	11
04	Trends In Human Resource Management	11
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Human Resource Management</b>
	<ul style="list-style-type: none"> <li>Human Resource Management – Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management</li> <li>Human Resource Planning- Concept Steps in Human Resource Planning Job Analysis-Concept, Components, Job design- Concept, Techniques</li> <li>Recruitment- Concept, Sources of Recruitment</li> <li>Selection - Concept , process , Techniques of E,selection,</li> </ul>
2	<b>Human Resource Development</b>
	<ul style="list-style-type: none"> <li>Human Resource Development- Concept, functions Training- Concept, Process of identifying training and development needs, Methods of Training &amp; Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In, basket, management games)</li> <li>Evaluating training effectiveness- Concept, Methods</li> <li>Performance Appraisal- Concept, Benefits, Limitations, Methods Potential Appraisal-Concept, Importance</li> <li>Career Planning- Concept, Importance Succession Planning- Concept, Need Mentoring- Concept, Importance Counseling- Concept, Techniques.</li> </ul>
3	<b>Human Relations</b>
	<ul style="list-style-type: none"> <li>Human Relations- Concept, Significance Leadership –Concept, Transactional &amp; Transformational Leadership Motivation- Concept, Theories of Motivation,(Maslow's Need Hierarchy Theory, Vroom's Expectancy Theory, McGregor's Theory X and Theory Y, Pink's Theory of Motivation)</li> <li>Employees Morale- Concept, Factors affecting Morale, Measurement of Employees Morale Emotional Quotient and Spiritual Quotient- Concept, Factors affecting EQ &amp; SQ</li> <li>Employee Grievance- Causes, Procedure for Grievance redressal Employee welfare measures and Healthy &amp; Safety Measures.</li> </ul>
4	<b>Trends In Human Resource Management</b>
	<ul style="list-style-type: none"> <li>HR in changing environment: Competencies- concept, classification Learning organizations- Concept, Creating an innovative organization, Innovation culture- Concept, Need, Managerial role.</li> <li>Trends in Human Resource Management,: Employee Engagement- Concept, Types Human resource Information System (HRIS) – Concept, Importance, Changing patterns of employment.</li> <li>Challenges in Human Resource Management: Employee Empowerment, Workforce Diversity. Attrition, Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Domestic and International HR Practices, Millennial (Gen Y)Competency Mapping</li> </ul>



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***Elective Courses (EC)***

***1 B. Discipline Related Elective (DRE) Courses***

**4. Business Economics-VI  
International Economics**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Introduction to International Trade	10
02	Commercial Policy	10
03	Balance of payments and International Economic Organization	15
04	Foreign Exchange market	10
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Introduction to International Trade</b>
	<ul style="list-style-type: none"> <li>Theories of International Trade - Ricardo's Theory of Comparative Costs and the Heckscher- Ohlin Theory.</li> <li>Terms of Trade - Types and Limitations.</li> <li>Gains from International trade - Offer Curves and Reciprocal Demand.</li> </ul>
2	<b>Commercial Policy</b>
	<ul style="list-style-type: none"> <li>Commercial Trade Policy –Free Trade and Protection – Pros and Cons.</li> <li>Tariff And Non Tariff Barriers: Meaning, Types and Effects</li> <li>International Economic Integration – Types and Objectives:-EU and Brexit, ASAEN</li> </ul>
3	<b>Balance of payments and International Economic Organization</b>
	<ul style="list-style-type: none"> <li>Balance of Payment: Meaning, Structure, Types of Disequilibrium.</li> <li>Causes and measures to correct the disequilibrium in Balance of Payments</li> <li>WTO- Recent Developments in TRIPS, TRIMS and GATS.</li> </ul>
4	<b>Foreign Exchange market</b>
	<ul style="list-style-type: none"> <li>Foreign Exchange Market: Meaning, Functions, Determination of Equilibrium Rate of Exchange.</li> <li>Purchasing Power Parity Theory, Spot and Forward Exchange Rates, Arbitrage.</li> <li>Role of Central Bank in foreign exchange rate management, Managed flexible exchange rate system of India.</li> </ul>

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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

**1. Trade Unionism and Industrial Relations Paper - II**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Industrial relations	12
2	Industrial conflicts and its Measures for Prevention and Settlement	12
3	Collective bargaining and Workers Participation in Management	11
4	Industrial relations in Public Sector Multi-nationals, and Co-operative Sector	10
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Industrial relations</b>
	<ul style="list-style-type: none"> <li>Industrial relations: Meaning, Importance, Scope, Role and Impact on Labour Laws legislation, Execution, Employer, Trade Unions and Judiciary</li> <li>Recommendations of Second National Commission on labour 2002.</li> </ul>
2	<b>Industrial conflicts and its Measures for Prevention and Settlement</b>
	<ul style="list-style-type: none"> <li>Industrial conflicts: Meaning causes and impact. Strike: Meaning, Types &amp; Legal aspects. Concept of lockout.</li> <li>Measures for prevention and settlement of industrial conflicts- (a) Conciliation (b) Mediation (c) Arbitration (d) Adjudication.</li> </ul>
3	<b>Collective bargaining and Workers Participation in Management</b>
	<ul style="list-style-type: none"> <li>Collective bargaining: concept, principles and importance. Collective bargaining in India.</li> <li>Workers participation in management- Meaning, Types with reference to India.</li> </ul>
4	<b>Industrial relations in Public Sector Multi-nationals, and Co-operative Sector</b>
	<ul style="list-style-type: none"> <li>Industrial relations in public sector, multi-nationals, and co-operative Sector.</li> <li>Plant level Industrial relations:- standing orders and grievance procedure.</li> <li>Work and role of labour welfare officer.</li> </ul>



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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

**2. Computer Systems and Applications Paper - II**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	E – Commerce	18
2	Advanced Spread Sheet	09
3	Advanced Spread Sheet	09
4	Visual Basic	09
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>E – Commerce</b>
	a) Definition of E-commerce b) Features of E-commerce c) Types of E-commerce (B2C, B2B, C2C, P2P) d) Business Models in E-commerce (Advertising, Subscription, Transaction Fee, Sales Revenue, Affiliate Revenue) e) Major B2C models (Portal, E-tailer, Content Provider, Transaction Broker, Market Creator, Service Provider, Community Provider). f) E-Commerce Security: Integrity, Non repudiation, Authenticity, Confidentiality, Privacy Availability. g) Encryption: Definition, Digital Signatures, SSL. h) Payment Systems: Digital Cash, Online stored value, Digital accumulating balance payment, Digital credit accounts, digital checking. i) How an Online credit card transaction works. SET protocol. j) Limitation of E-commerce. k) M-commerce (Definition and Features).
2	<b>Advanced Spread Sheet</b>
	<b>a) Multiple Spread sheets</b> <ul style="list-style-type: none"> <li>• Creating and using templates, Using predefined templates, Adding protection option.</li> <li>• Creating and Linking Multiple Spreadsheets.</li> <li>• Using formulas and logical operators.</li> <li>• Creating and using named ranges.</li> <li>• Creating Formulas that use reference to cells in different worksheets.</li> </ul> <b>b) Functions</b> <ul style="list-style-type: none"> <li>• Database Functions LOOKUP, VLOOKUP, HLOOKUP</li> <li>• Conditional Logic functions IF, Nested IF, COUNTIF, SUMIF, AVERAGEIF</li> <li>• String functions LEFT, RIGHT, MID, LEN, UPPER, LOWER, PROPER, TRIM, FIXED</li> </ul>
3	<b>Advanced Spread Sheet</b>
	<b>a) Functions</b> <ul style="list-style-type: none"> <li>• Date functions TODAY, NOW, DATE, TIME, DAY, MONTH, YEAR, WEEKDAY, DAYS360</li> <li>• Statistical Functions COUNTA, COUNTBLANK, CORREL, LARGE, SMALL</li> </ul> <b>b) Data Analysis</b> <ul style="list-style-type: none"> <li>• Filter with customized condition.</li> <li>• The Graphical representation of data Column, Line, Pie and Bar charts.</li> <li>• Using Scenarios, creating and managing a scenario.</li> <li>• Using Goal Seek</li> <li>• Using Solver</li> <li>• Understanding Macros, Creating, Recording and Running Simple Macros. Editing a Macro(concept only)</li> </ul>

Sr. No.	Modules / Units
4	<b>Visual Basic</b>
	<p>a) Introduction to Visual Basic, Introduction Graphical User Interface (GUI). Programming Language (Procedural, Object Oriented, Event Driven), Writing VB Projects. The Visual Basic Environment</p> <p>b) Introduction to VB Controls Text boxes, Frames, Check boxes, Option button, Designing the User Interface, Default &amp; Cancel property, tab order, Coding for controls using Text, Caption, Value property and Set Focus method</p> <p>c) Variables, Constants, and Calculations Variable and Constant, Data Type (String, Integer, Currency, Single, Double, Date), Naming rules/conventions, Constants (Named &amp; Intrinsic), Declaring variables, Val Function, Arithmetic Operations, Formatting Data.</p> <p>d) Decision and Condition Condition, Comparing numeric variables and constants, Comparing Strings, Comparing Text Property of text box, Compound Conditions (And, Or, Not). If Statement, if then-else Statement, LCase and Ucase function, Using If statements with Option Buttons &amp; Check Boxes. MsgBox (Message box) statement Input Validation : Is Numeric function.</p> <p>e) Sub-procedures and Sub-functions, Using common dialog box, Creating a new sub-procedure, Writing a Function procedure. Simple loops using For Next statements and Do while statement and display output using MsgBox Statement.</p>

**Note :**

- Theory 03 lectures per week.
- Practical batch size 20-25, 01 practical = 03 theory lectures per week.
- 10 Practical's are to be completed in each semester.

**Semester VI**

Topic	Number of Practical's
Presentation skills	01
Advanced Spread Sheet	06
Introduction to Visual Basic	03

Minimum 6 practical's are to be recorded in the journal in the Semester VI  
[Minimum 4 on VB, 2 on Advanced Spread Sheet]

❖ **Suggested list of Practical's for Semester VI**

- Preparing a PowerPoint presentation on an E-Commerce website.
- Calculation of DA, HRA, PF, Gross Salary and Net Salary using Spread Sheet
- Calculation of Income Tax using Spread Sheet
- Filtering data and Graphical representation of data using Spread Sheet
- Using VLOOKUP and HLOOKUP using Spread Sheet
- Creating and managing a scenario using Spread Sheet
- Use of Goal Seek and Solver using Spread Sheet

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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

***3. Export Marketing Paper - II***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Product Planning and Pricing Decisions for Export Marketing	12
2	Export Distribution and Promotion	11
3	Export Finance	11
4	Export Procedure and Documentation	11
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Product Planning and Pricing Decisions for Export Marketing</b>
	a) Planning for Export Marketing with regards to Product, Branding, Packaging b) Need for Labelling and Marking in Exports, Factors determining Export Price; Objectives of Export Pricing c) International Commercial (INCO) Terms; Export Pricing Quotations – Free on Board (FOB), Cost Insurance and Freight (CIF) and Cost and Freight (C&F); Problems on FOB quotation
2	<b>Export Distribution and Promotion</b>
	a) Factors influencing Distribution Channels; Direct and Indirect Exporting Channels; Distinction between Direct and Indirect Exporting Channels b) Components of Logistics in Export marketing; Selection criteria of Modes of Transport; Need for Insurance in Export Marketing c) Sales Promotion Techniques used in Export Marketing; Importance of Trade Fairs and Exhibitions; Benefits of Personal Selling; Essentials of Advertising in Export Marketing;
3	<b>Export Finance</b>
	a) Methods of Payment In export marketing; Procedure to open Letter of Credit, Types and Benefits of Countertrade b) Features of Pre-Shipment and Post-shipment finance; Procedure to obtain Export Finance; Distinction between Pre-shipment Finance and Post Shipment Finance. c) Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters; Role of ECGC
4	<b>Export Procedure and Documentation</b>
	a. Registration with different authorities; Pre-shipment Procedure involved in Exports; Procedure of Quality Control and Pre-shipment Inspection; b. Shipping and Custom Stage Formalities; Role of Clearing & Forwarding Agent; Post-shipment Procedure for Realisation of Export Proceeds; Procedure of Export under Bond and Letter of Undertaking. (LUT) c. Importance of - Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/Bill of Export, Consular Invoice, Certificate of Origin

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***Revised Syllabus of Courses of B.Com. Programme at Semester VI  
with effect from the Academic Year 2018-2019***

***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

***4. Marketing Research Paper - II***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Applications of Marketing Research-I	12
2	Applications of Marketing Research-II	11
3	Applications of Marketing Research-III	11
4	Managing Marketing Research	11
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>Applications of Marketing Research-I</b>
	a. Product Research- concept, areas, steps in new product development Product Testing & Test Marketing- concept, methods b. Brand Research- concept, components of a Brand, importance of brand research Packaging Research- concept, importance c. Price Research- concept, factors influencing pricing, importance of price research, methods of price research
<b>2</b>	<b>Applications of Marketing Research-II</b>
	a. Physical Distribution research- concept, types of distribution channels, Supply Chain Management- concept, components of supply chain management, importance of physical distribution research b. Promotion Research- concept, elements of promotion, importance of promotion research Advertising Research- concept, scope, pre & post testing methods of advertising effectiveness c. Consumer Research- concept, objectives, methods Motivation Research- concept, importance
<b>3</b>	<b>Applications of Marketing Research-III</b>
	a. Sales Research- concept, significance, scope/areas b. Rural Marketing Research- concept, features of Indian rural market, sources of data, research tools, do's and don'ts in rural Marketing Research c. Global Marketing Research- concept, factors affecting Global Marketing , need and scope of Global Marketing Research
<b>4</b>	<b>Managing Marketing Research</b>
	a. Organizing Marketing Research activity- factors involved in organizing Marketing Research activity, methods of organizing Marketing Research activity, In house marketing department,--structure, merits , demerits b. Professional Marketing Research agencies- structure, merits, demerits, professional standards c. Prominent Marketing Research agencies- HTA, ORG, IMRB, NCAER, Nielson



  
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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

**5. Investment Analysis and Portfolio  
Management Paper - II**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Fundamental Analysis	12
2	Technical Analysis	11
3	Efficient Market Theory	11
4	Capital Asset Pricing Model	11
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Fundamental Analysis</b>
	<p>A) Economy Analysis – Meaning, Framework, Economic Analysis, Forecasting, Barometric or Indicator Approach, Econometric Model Building and Opportunistic Model Building.</p> <p>B) Industry Analysis – Concept of Analysis, Industry Life Cycle, Industry Characteristics</p> <p>Company Analysis – Financial Statements, Analysis of Financial Statements, ( Practical questions on Debt equity ratios, total debt ratio, proprietary ratios, interest coverage ratio, Profitability ratios related to sales, investment and equity shares Efficiency or Activity Ratios) and Assessment of risk ( Leverages)</p>
2	<b>Technical Analysis</b>
	<p>A) Dow Theory</p> <p>B) Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart, Japanese Candlestick Chart, Trends and Trend Reversals, Chart Patterns, Support and Resistance, Reversal Patterns, Continuation Patterns and Elliot Wave Theory</p> <p>C) Mathematical Indicators – Calculation of Moving Averages ( Simple and Exponential Moving Average), Oscillators and Relative Strength Index</p> <p>D) Market Indicators</p> <p>E) Fundamental Analysis V/s Technical Analysis</p>
3	<b>Efficient Market Theory</b>
	<p>A) Random Walk Theory</p> <p>B) The Efficient Market Hypothesis</p> <p>C) Forms of Market Efficiency</p> <p>D) Competitive Market Hypothesis</p>
4	<b>Capital Asset Pricing Model</b>
	<p>A) CAPM – Fundamental Notions of Portfolio Theory, Assumption of CAPM, Efficient Frontier with Riskless Lending and Borrowing, Capital Market Line, Security Market Line and Pricing of Securities with CAPM.</p> <p>B) Arbitrage Pricing Theory (APT) – The Return Generating Model, Factors Affecting Stock Return, Expected Return on Stock, APT V/s CAPM.</p>



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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

***6. Transport Management Paper - II***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Indian Surface Transport Service	11
2	Marketing of Transport Services	11
3	Transport Organisation	11
4	Safety Management Systems	12
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>Indian Surface Transport Service</b>
	Development of Railway network and problem-changes in composition of passenger and freight traffic, Development of Road transport- Growth of Automobile Industry, Indian Motor Vehicle Acts, Urban transport problems with special defence to Mumbai
<b>2</b>	<b>Marketing of Transport Services</b>
	Marketing of transport services: Role of Advertising – Changes in fares and freight rates and their impact on demand, Regulation of transport services: Licensing policies, transport taxation, role of International bodies in transport development
<b>3</b>	<b>Transport Organisation</b>
	Water transport: Present status of Inland and Coastal Shipping in India, Growth of Merchant Shipping, International competition and problems of port. Air transport: Working of Indian Airlines and Air India - International Airport Authority of India – Air Cargo.
<b>4</b>	<b>Safety Management Systems</b>
	Overview and Understanding Safety, factors for improving safety on roads – causes of accidents due to drivers and pedestrians-design, selection, operation and maintenance of motor trucks, Responsibility for Management of Safety, Basics of Safety Management, Safety Training Programme



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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

**7. Entrepreneurship and Management of Small  
Scale Industries Paper - II**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Micro, Small and Medium Enterprises	11
2	Setting-up of SSI/SME/MSME	11
3	Organization of SSI/SME/MSME	11
4	Specialized Focus Areas in Micro, Small and Medium Enterprises	12
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Introduction to Micro, Small and Medium Enterprises</b> <b>Unit-1: –</b> <ul style="list-style-type: none"> <li>• Meaning, Features, Concept of SSI</li> <li>• Role and Importance of SSI</li> <li>• Evolution and Growth of SSI since Independence in India w.r.t. 5-Year Plans in India</li> <li>• SSI Support Mechanism in India - Central and State Level, Government and Non-Government Agencies support to SSI with due emphasis to Concessions and Incentives</li> </ul> <b>Unit-2:-</b> <ul style="list-style-type: none"> <li>• Meaning, Features, Concept of Micro, Small and Medium Enterprises</li> <li>• Need and Significance of MSMEs</li> <li>• Evolution and Growth of MSMEs since Economic Liberalization in India</li> <li>• Role and Importance of MSMEs</li> </ul> <b>Unit-3:-</b> <ul style="list-style-type: none"> <li>• Meaning, Features, Concept of Industrial Sickness</li> <li>• Causes of Industrial Sickness</li> <li>• Consequences of Industrial Sickness</li> <li>• Remedies to Resolve the Problem of Industrial Sickness</li> </ul>
2	<b>Setting-up of SSI/SME/MSME</b> <b>Unit-1:-</b> <ul style="list-style-type: none"> <li>• Steps in Setting-up a SSI/SME/MSME</li> <li>• Registration Procedure – Benefits of Registration – De-registration</li> <li>• Environmental and Locational Issues – Environmental Clearance</li> <li>• Steps in Setting up a SSI/SME/MSME in India with Special Reference to Clearances and Permissions required</li> </ul> <b>Unit-2:-</b> <ul style="list-style-type: none"> <li>• Meaning, Features, Concept of Regulatory Environment in India</li> <li>• Brief insights relating to Laws affecting SSI/SME/MSME</li> <li>• MSME Policy in India - Highlights of MSMED Act, 2006</li> <li>• Classification of Manufacturing and Service Industries under MSMED Act, 2006</li> </ul> <b>Unit-3:-</b> <ul style="list-style-type: none"> <li>• Growth and Expansion of SSI/SME/MSME</li> <li>• Options available to SSI/SME/MSME for Growth and Expansion (Part-I): Ancillarisation, Licensing, Franchising</li> <li>• Options available to SSI/SME/MSME for Growth and Expansion (Part-II): Outsourcing, Insourcing</li> <li>• Options available to SSI/SME/MSME for Growth and Expansion (Part-III): Mergers, Acquisitions, Takeovers in India and at Global Level</li> </ul>



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Sr. No.	Modules / Units
3	<b>Organization of SSI/SME/MSME</b> <b>Unit-1:-</b> <ul style="list-style-type: none"> <li>• Meaning, Features, Concept of Organisation Structure of SSI/SME/MSME</li> <li>• Overview of Principles of Management applicable in Management of SSI/SME/MSME - Types of Organisation of SSI/SME/MSME</li> <li>• Problems and Prospects of SSI/SME/MSME</li> <li>• Legal Framework and Regulations Governing SSI/SME/MSME - Government Measures, Policy Support, Taxation Benefits for SSI/SME/MSME</li> </ul> <b>Unit-2:-</b> <ul style="list-style-type: none"> <li>• Meaning, Features, Concept of SSI/SME/MSME Funding</li> <li>• Requirements of Capital (Fixed and Working) for SSI/SME/MSME</li> <li>• Factors Determining Capital (Fixed and Working) Requirements of SSI/SME/MSME</li> <li>• Sources of Institutional Finance to SSI/SME/MSME</li> </ul> <b>Unit-3:-</b> <ul style="list-style-type: none"> <li>• Meaning, Features, Concept of Marketing Mechanism in SSI/SME/MSME</li> <li>• Marketing related Problems of SSI/SME/MSME - Measures to Reduce Marketing related Problems of SSI/SME/MSME</li> <li>• Export Potential of SSI/SME/MSME - Export Incentives available to SSI/SME/MSME – SSI/SME/MSME and Special Economic Zones (SEZs)</li> <li>• Role of Self Help Groups (SHGs) in Development of SSI/SME/MSME</li> </ul>
4	<b>Specialized Focus Areas in Micro, Small and Medium Enterprises</b> <b>Unit-1:-</b> <ul style="list-style-type: none"> <li>• Meaning, Features, Concept, Significance of Rural Industries</li> <li>• Nature of activities involved in Rural Industries - Measures to Support and Promote Rural Industries</li> <li>• Meaning, Features, Concept, Significance and Role of Rural Artisans</li> <li>• Measures to Support and Promote Rural Artisans – Role of Government and Non-Government Agencies in Promoting Rural Artisans</li> </ul> <b>Unit-2:-</b> <ul style="list-style-type: none"> <li>• Meaning, Features, Concept, Significance of Agro-based Industries</li> <li>• Nature of activities involved in Agro-based Industries - Measures to Support and Promote Agro-based Industries</li> <li>• Meaning, Features, Concept of Ancillary Industries</li> <li>• Nature of activities involved in Ancillary Industries - Measures to Support and Promote Ancillary Industries</li> </ul> <b>Unit-3:-</b> <ul style="list-style-type: none"> <li>• Meaning and Concept of Industrial Estates</li> <li>• Features of Industrial Estates</li> <li>• Utility and Significance of Industrial Estates to SSI/SME/MSME Sector</li> <li>• Policy Initiatives and Measures to Revive Industrial Estates</li> </ul>



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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

***8. International Marketing Paper - II***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	International Marketing Channels & Physical Distribution	12
2	Procedures & Policy Framework in International Marketing	11
3	International Trade Promotion Organization	11
4	Export Assistance, Incentives & Documentation	11
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>International Marketing Channels &amp; Physical Distribution</b>
	<ul style="list-style-type: none"> <li>a. International Marketing Channels- , Need and Importance.</li> <li>b. Method of Entry in International Market. Factors influencing selection of Suitable Channels.</li> <li>c. Physical Distribution – Importance, Scope and Problems.</li> </ul>
<b>2</b>	<b>Procedures &amp; Policy Framework in International Marketing</b>
	<ul style="list-style-type: none"> <li>a. Foreign Trade Policy (FTP), 2015-20-Highlights and implications.</li> <li>b. Export Procedure- Registration Procedure, Role of Customs House Agent, Customs/Shipment Formalities, Procedure of Export Proceeds Realization. Procedure to obtain ISO Certification.</li> <li>c. Import Procedure involved in International Market.</li> </ul>
<b>3</b>	<b>International Trade Promotion Organization</b>
	<ul style="list-style-type: none"> <li>a. Export Marketing Organisation- and Types, Role and Functions of Export Promotion Councils, Commodity Board, IPP, FIEO, IIFT, DGFT, ITPO and IIP.</li> <li>b. Export Promotion Organisation- and Types.</li> <li>c. E- Marketing – Features Importance and Impact.</li> </ul>
<b>4</b>	<b>Export Assistance, Incentives &amp; Documentation</b>
	<ul style="list-style-type: none"> <li>a. Main Assistance available for Exporters.</li> <li>b. Incentives available for exporters- Duty Drawback, EPCG, MDA, ASIDE, IRMAC.</li> <li>c. Export Documentation-and Importance, Main Export Documents- Commercial Invoice, Consular Invoice, Certificate of Origin, Shipping Bill, Mats Receipt, GR Form and Bill of Exchange.</li> </ul>



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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

***9. Merchant Banking Paper - II***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Factoring	11
2	Securitization	11
3	Mergers, Acquisitions & Takeovers	11
4	Disinvestment and Buyback of Equity Shares	12
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Factoring</b>
	Factoring: Concept, Nature and Scope of Factoring, Forms of Factoring , Factoring vis-à-vis Bills Discounting , Factoring vis-à-vis Credit Insurance, Factoring vis-à-vis Forfeiting, Evaluation of a factor , Evaluation of factoring, Status of Factoring in India.
2	<b>Securitization</b>
	Securitization / Mortgages: Meaning, Nature and Scope of Securitization, Securitization as a Funding Mechanism, Securitization of Residential Real Estate and Mortgages -Features, Types and Provisions. Security Brokerage: Meaning of Brokerage, Types of Brokers, Difference between Broker and Jobber, SEBI Regulations relating to brokerage business in India.
3	<b>Mergers, Acquisitions &amp; Takeovers</b>
	Difference between Mergers, Acquisitions and Takeover, The Role of Merchant Banker in M&A and Takeovers, SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 w.r.t Substantial acquisition of shares or voting rights, Voluntary Offer- Offer Size, Offer Price, Payment Mode, Exemptions and Process of Open Offer.
4	<b>Disinvestment and Buyback of Equity Shares</b>
	The Role of Merchant Banker in Disinvestment Process, Role and Obligations of Merchant Banker in Buyback of Equity Shares, Role of Merchant Banker in Delisting of Shares, Role of Merchant Banker in Issue and Listing of Debt Securities and The Role of Merchant Banker in ESOP



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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

**10. Direct and Indirect Taxation Paper - II  
Goods and Service Tax Act**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction	09
2	Levy and Collection of Tax	09
3	Time, Place and Value of Supply	09
4	Input Tax Credit & Payment of Tax	09
5	Registration under GST Law	09
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>Introduction</b>
	<ul style="list-style-type: none"> <li>What is GST</li> <li>Need for GST</li> <li>Dual GST Model</li> <li>Definitions               <ul style="list-style-type: none"> <li>Section 2(17) Business</li> <li>Section 2(13) Consideration</li> <li>Section 2(45) Electronic Commerce Operator</li> <li>Section 2(52) Goods</li> <li>Section 2(56) India</li> <li>Section 2(78) Non taxable Supply</li> <li>Section 2(84) Person</li> <li>Section 2(90) Principal Supply</li> <li>Section 2(93) Recipient</li> <li>Section 2(98) Reverse charge</li> <li>Section 2(102) Services</li> <li>Section 2(105) Supplier</li> <li>Section 2(107) Taxable Person</li> <li>Section 2(108) Taxable Supply</li> </ul> </li> <li>Goods &amp; Services Tax Network (GSTN)</li> </ul>
<b>2</b>	<b>Levy and Collection of Tax</b>
	<ul style="list-style-type: none"> <li>Scope of Supply</li> <li>Non taxable Supplies</li> <li>Composite and Mixed Supplies</li> <li>Composition Levy</li> <li>Levy and Collection of tax</li> <li>Exemption from tax</li> </ul>
<b>3</b>	<b>Time, Place and Value of Supply</b>
	<ul style="list-style-type: none"> <li>Time of Supply</li> <li>Place of Supply</li> <li>Value of Supply</li> </ul>
<b>4</b>	<b>Input Tax Credit &amp; Payment of Tax</b>
	<ul style="list-style-type: none"> <li>Eligibility for taking Input Tax Credit</li> <li>Input Tax Credit in Special Circumstances</li> <li>Computation of Tax Liability and payment of tax</li> </ul>
<b>5</b>	<b>Registration under GST Law</b>
	<ul style="list-style-type: none"> <li>Persons not liable registration</li> <li>Compulsory registration</li> <li>Procedure for registration</li> <li>Deemed registration</li> <li>Cancellation of registration</li> </ul>



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***2. Ability Enhancement Courses (AEC)***

**11. Labour Welfare and Practice Paper - II**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Social Security	15
2	Labour Markets	10
3	Labour Force in India	10
4	Globalization & Labour	10
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Social Security</b>
	<ul style="list-style-type: none"> <li>• Meaning, Definition &amp; Objective of Social Security.</li> <li>• Various Social Security provisions made in India ( Employees provident fund Act, Maternity benefit Act, Family Pension Scheme, Provision of Gratuity Act 1972)</li> <li>• Trade Union – Structure, Types &amp; Functions.</li> </ul>
2	<b>Labour Markets</b>
	<ul style="list-style-type: none"> <li>• Demand for and supply of labour- determinants of demand for and supply of labour –</li> <li>• Mobility of Labour</li> <li>• Problems of Agricultural Labour, Child Labour and Female Labour</li> </ul>
3	<b>Labour Force in India</b>
	<ul style="list-style-type: none"> <li>• Factors determining Labour Force.</li> <li>• Labour Force &amp; Human Development in India</li> <li>• Participation of workers in Management</li> <li>• Industrial disputes</li> </ul>
4	<b>Globalization &amp; Labour</b>
	<ul style="list-style-type: none"> <li>• Globalisation &amp; Labour Markets in India.</li> <li>• Impact of Labour Migration.</li> <li>• ILO- Aims &amp; objectives &amp; impact on Labour Welfare.</li> </ul>



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with effect from the Academic Year 2018-2019***

***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

**12. Purchasing and Store Keeping Paper - II**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Store Keeping and Materials Handling	12
2	Store Accounting and Store Record	11
3	Inventory Control	11
4	Logistics and Supply Chain Management (SCM)	11
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Store Keeping and Materials Handling</b>
	<ul style="list-style-type: none"> <li>• <b>Store Keeping</b> - Concept, Meaning, Objectives, Functions of Storekeeping, Types of stores, Stages in storekeeping, Duties and Responsibilities of Storekeeper.</li> <li>• <b>Material handling</b> – Objective, Advantages &amp; Principles, Protection and Preservation of materials in store.</li> <li>• <b>Store Location &amp; Layout</b> – Location of Store House, Factors influencing store location, Objectives, Principles and Types of store layout.</li> </ul>
2	<b>Store Accounting and Store Record</b>
	<ul style="list-style-type: none"> <li>• <b>Store Accounting</b> – Objectives, Importance, Advantages, Need for Store Accounting, Methods of Valuation of Material – FIFO, LIFO, Simple average &amp; Weighted average method</li> <li>• <b>Store Record</b> – Concept, Objectives, Need, and Documents required for Store Record</li> <li>• <b>Store Ledger &amp; Bin card</b> – Meaning, Advantages of Store ledger and Bin card, Stock Audit, Lead time- Concept &amp; Classification</li> </ul>
3	<b>Inventory Control</b>
	<ul style="list-style-type: none"> <li>• <b>Stock levels &amp; Value analysis</b> – Types of stock level, Value analysis – Concept, Essentials &amp; Steps.</li> <li>• <b>ABC analysis</b> – Purpose, Steps and Advantages of ABC analysis.</li> <li>• <b>Inventory Control</b> – Objectives, Advantages and Disadvantages of Periodical &amp; Perpetual Inventory Control, Selective Inventory control techniques, Economic Order Quantity – Importance.</li> </ul>
4	<b>Logistics and Supply Chain Management (SCM)</b>
	<ul style="list-style-type: none"> <li>• <b>Logistics</b> – Concepts, Nature, Importance &amp; Challenges</li> <li>• <b>Supply chain management</b> – concepts, Objectives, Benefits &amp; Process of Supply Chain Management</li> <li>• <b>Recent trends in logistics &amp; SCM</b> – Role of IT in logistics / SCM, Issues &amp; Challenges in logistics, Logistics Outsourcing – Concept &amp; Benefits.</li> </ul>



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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

**13. Insurance Paper - II**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Life Insurance Products	11
2	General Insurance	11
3	Miscellaneous Coverage's	11
4	Insurance Business Environment in India	12
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>Life Insurance Products</b>
	<ul style="list-style-type: none"> <li>a. Different products offered by life insurers – term plans, pure endowment plans, combinations of plans, traditional products</li> <li>b. Market linked policies, of Annuities and group policies.</li> <li>c. Procedure for obtaining life insurance policy, procedure for settlement of Claims.</li> </ul>
<b>2</b>	<b>General Insurance</b>
	<ul style="list-style-type: none"> <li>a. Fire Insurance- Risks faced by the owner of assets -- exposure to perils -- features of products covering fire and allied perils, Procedure for obtaining fire insurance policy</li> <li>b. Marine Insurance- Products covering marine and transit risks -products covering financial losses due to accidents, Procedure for obtaining marine insurance policy</li> <li>c. Health insurance - Products covering financial losses due to hospitalization - products covering miscellaneous risks. Procedure for obtaining health/ Medi-claim insurance policy</li> </ul>
<b>3</b>	<b>Miscellaneous Coverage's</b>
	<ul style="list-style-type: none"> <li>a. Motor insurance – Liability only policy – Package policy –Personal Accident insurance</li> <li>b. Burglary insurance – Baggage insurance – Legal Liability insurance – Public &amp; Product Liability insurances – Professional Indemnity insurance</li> <li>c. Workmen's Compensation insurance – Fidelity Guarantee insurance – Banker's Indemnity insurance – Carrier's Legal Liability insurance – Jeweller's Block insurance -Aviation insurance – Engineering insurance – Rural insurances – Micro insurance</li> </ul>
<b>4</b>	<b>Insurance Business Environment in India</b>
	<ul style="list-style-type: none"> <li>a. Specialised Insurances: Industrial All Risks insurance – Advance Loss of Profits insurance – Oil &amp; Energy Risks insurance – Satellite insurance</li> <li>b. Challenges in Insurance Industry, LIC v/s Private Insurance Companies in India</li> <li>c. Recent trends in Insurance, Growth of Insurance Business, Actuarial Role, Reasons for attraction of Foreign Insurance Companies in India.</li> </ul>



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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

**14. Banking Law and Practice Paper - II  
Corporate and Securities Law**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Company Law – An Overview	12
02	Regulatory Framework Governing Stock Exchanges as per Securities Contracts Regulation Act 1956	11
03	Security Exchange Board of India	11
04	The Depositories Act, 1996	11
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Company Law – An Overview</b>
	<ul style="list-style-type: none"> <li>• Development of Company Law in India</li> <li>• <b>Doctrines Governing Corporates</b> – Lifting the Corporate Veil, Doctrine of Ultra Vires, Constructive Notice, Indoor Management, Alter Ego. The Principle of Non Interference ( Rule in Foss V/s Harbottle) – Meaning , Advantages , Disadvantages &amp; Exceptions, Majority and Minority Rights under Companies Act</li> <li>• <b>Application of Company Law to Banking and Insurance Sector</b> Application of Companies Act to Banking and Insurance sector governed by Special Acts. S.1(4) of Companies Act 2013 Exceptions provided (S.67(3), S.73(1), S.129(1), 179(3), S.180(1)(c), S.186, S.189</li> </ul>
2	<b>Regulatory Framework governing Stock Exchanges as per Securities Contracts Regulation Act 1956</b>
	<ul style="list-style-type: none"> <li>• Definition of Securities, Spot Delivery Contract, Ready Delivery Contract, Stock Exchange.</li> <li>• Corporatisation and demutualisation of Stock Exchange –Meaning, Procedure &amp; Withdrawal</li> <li>• Power of Recognised Stock Exchange to make rules restricting voting rights etc</li> <li>• Power of Central Government to Direct Rules or Make rules</li> <li>• Power of SEBI to make or amend bye laws of recognised stock exchange</li> <li>• Books and Accounts to be maintained by recognized stock exchange</li> <li>• Grounds on which stock exchange can delist the securities of a company.</li> <li>• Section 3 to Section 20</li> </ul>
3	<b>Security Exchange Board of India</b>
	<ul style="list-style-type: none"> <li>• SEBI: Objectives-terms-establishment-powers-functions-accounts and audit-penalties –registration.</li> <li>• Issues of Disclosure Investors Protection Guidelines: Pre &amp; Post obligations-conditions for issue-Debt Security-IPO-E-IPO-Employee option-right-bonus-preferential allotment intermediary-operational-promoter lock in period requirements-offer document.</li> </ul>
4	<b>The Depositories Act, 1996</b>
	<ul style="list-style-type: none"> <li>• Depository – Meaning , Benefits , Models, Functions Participants</li> <li>• The Depository Act 1996 – Objectives, Eligibility condition for depository services, Fungibility, Bye laws of depository , Governance of Depository and Internal audit of depository Participants</li> <li>• BSDA and single registration for depository participants.</li> </ul>



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***Revised Syllabus of Courses of B.Com. Programme at Semester V  
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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

***15. Regional Planning Paper - I***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Regional Planning Strategies & Techniques	15
2	Regionalization of Planning in India	10
3	Regional Development in Maharashtra	10
4	Problem Regions and Case Studies	10
<b>Total</b>		<b>45</b>



  
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Sr. No.	Modules / Units
1	<b>Regional Planning Strategies &amp; Techniques</b>
	<ul style="list-style-type: none"> <li>Regional planning strategies &amp; techniques</li> <li>Planning machinery &amp; problems of co-ordination – integrated area development</li> <li>Multi-level nature of planning in India, specific contribution of planning at different levels.</li> </ul>
2	<b>Regionalization of Planning in India</b>
	<ul style="list-style-type: none"> <li>Regionalization of planning in India: an assessment</li> <li>Regional development &amp; efficiency</li> <li>Ecological dimension – strategy for future.</li> </ul>
3	<b>Regional Development in Maharashtra</b>
	<ul style="list-style-type: none"> <li>Regional development in Maharashtra – regional backlogs causative factors.</li> <li>Strategies for regional development – achievements &amp; failures</li> <li>Strategy for future.</li> </ul>
4	<b>Problem Regions and Case Studies</b>
	<ul style="list-style-type: none"> <li>Problem regions: Nature of problems &amp; strategies for its solution</li> <li>Case Studies: Mumbai Metropolitan Region-Vidharbha, South Kokan, Marathwada, Western Ghats, Sugarcane growing areas</li> </ul>



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**Revised Syllabus of Courses of B.Com. Programme at Semester VI  
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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**16. Rural Marketing Paper - II**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Agricultural Marketing	11
2	Rural Marketing and Market Regulation	12
3	Institutional Support to Rural Marketing	11
4	Problems in Rural Marketing	11
Total		45



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Sr. No.	Modules / Units
<b>1</b>	<b>Agricultural Marketing</b>
	a. Agricultural Marketing- Concept, Nature and Types, Agriculture produce- concept and types of Agricultural Markets. b. Marketing agencies, Risks involved in marketing, Types of risks, Measures to minimise risks c. Contract Marketing (Farmer – Processor linkage), Marketing channels for agricultural produce
<b>2</b>	<b>Rural Marketing and Market Regulation</b>
	a. Regulated Market- APMC Act 1963, Standardisation and Grading, Inspection of quality, AGMARK b. The National Council for State Marketing Boards (NCOSAMB) State Trading corporation (STC), Public Distribution System(PDS) – Need and importance c. Fruit Products order (FPO) 1955 - objectives, Consumer Protection Act 1986- Rights of Consumers
<b>3</b>	<b>Institutional Support to Rural Marketing</b>
	a. Commission on Agriculture Costs and Prices (CACP)- Role, Functions and Importance b. National Agriculture Co-operative Marketing Federation (NAFED)-Role, Functions and Importance c. Agriculture and Processed Food Exports Development Authority (APEDA)-Role, Functions and Importance
<b>4</b>	<b>Problems in Rural Marketing</b>
	a. Problems in rural marketing---Strategies for rural marketing--- Integration, Efficiency, Cost and Price Spread b. Need for marketing finance, Source of marketing finance, Non Institutional--- Institutions---Commercial Banks---PACS, Farmers Service Societies (FSS), RRBs and NABARD c. Challenges and recent trends in rural marketing



*Principal's Signature*

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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

**17. Elements of Operational Research Paper - II**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Project Analysis	15
2	Theory of Games	15
3	Inventory Models	15
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
1	<b>Project Analysis</b>
	Basic concepts and Definitions, Gantt Charts and its weaknesses, CPM and PERT networks, Numbering of Events, Contractual Obligation Time, Earliest occurrence time, Latest allowable occurrence Time and Slack Time for Events, Different types of floats for activities. Critical Path Calculations, Probability Assessment in PERT Networks. Time Cost Trade - Off Analysis for CPM Networks
2	<b>Theory of Games</b>
	Basic Concept and Definitions. Two Person Zero Sum Game. Saddle point, Pure and Mixed Strategies. Reducing the size of the game using dominance property. Optimum Solution to a 2x2 game without saddle point. Graphical solution to 2xn and mx2 games.
3	<b>Inventory Models</b>
	Costs in Inventory management Deterministic Inventory Models- EOQ Model with Instantaneous Replenishment and Constant Rate of Demand Assuming that shortages are not allowed (Mathematical derivation expected), its price break model. Other EOQ models with instantaneous/uniform rate of replenishment and constant rate of demand assuming shortages are allowed/not allowed.



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***Revised Syllabus of Courses of B.Com. Programme at Semester VI  
with effect from the Academic Year 2018-2019***

***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

**18. Psychology of Human Behavior at Work Paper-II**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Understanding Work Teams	11
2	Conflict and Negotiation	11
3	Emotions and Moods	12
4	Organizational Change and Stress Management	11
<b>Total</b>		<b>45</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>Understanding Work Teams</b>
	a) Differences between groups and teams; Types of teams b) Creating effective teams
<b>2</b>	<b>Conflict and Negotiation</b>
	a) Defining Conflict; transitions in conflict thought b) The Conflict Process c) Negotiation: Bargaining strategies; the negotiation process
<b>3</b>	<b>Emotions and Moods</b>
	a) What are Emotions and Moods? The basic emotions; sources of emotions and moods b) Emotional Intelligence c) Organizational Behaviour applications of emotions and moods
<b>4</b>	<b>Organizational Change and Stress Management</b>
	a) a Forces for Change b) Work Stress and its Management



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**Reference Books**

<b>Reference Books</b>
<b>Elective Courses (EC)</b>
<b>Discipline Specific Elective (DSE) Courses</b>
<b>Group A: Advanced Accountancy</b>
<b>1. Financial Accounting and Auditing IX- Financial Accounting</b>
<ul style="list-style-type: none"> <li>• Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.</li> <li>• Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers.</li> <li>• R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi</li> <li>• Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers</li> <li>• Financial Accounting Reporting – Barry Elliot and Jamie Elliot – Prentice Hall ( 14th Edition)</li> </ul>
<b>2. Financial Accounting and Auditing X- Cost Accounting</b>
<ul style="list-style-type: none"> <li>• Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall</li> <li>• Management Accounting by Khan and Jain, Tata McGraw Hill</li> <li>• Practical Costing by P C Tulsian, Vikas New Delhi</li> <li>• Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi</li> <li>• Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd.</li> <li>• A Textbook of Cost And Management Accounting - 10th Edn by Arora M N, Vikas Publishing House Pvt. Ltd.</li> <li>• Cost Accounting: Principles &amp; Practice - 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd.</li> <li>• Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd.</li> <li>• Students Guide to Cost Accounting &amp; Financial Management (Set of 2 Volumes) (CA-IPCC) (Group I) by Bhavesh N. Chandarana, Taxmann</li> <li>• Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi</li> <li>• Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi</li> <li>• Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta</li> <li>• Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi</li> <li>• Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana</li> <li>• Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> <li>• Fundamentals of Cost Accounting by Jhamb. H. V., Ane Books Pvt. Ltd.</li> <li>• Cost Accounting by Gupta Nirmal, Ane Books Pvt. Ltd.</li> </ul>
<b>Group B: Business Management</b>
<b>1. Business Management Paper III</b>
<ul style="list-style-type: none"> <li>• Essentials of Management by Koontz and Weihrich / McGraw Hill</li> <li>• Principles of Management by Koontz and O. Donnel/ Tata McGraw Hill, New Delhi</li> <li>• Principles of Management: Theory and practices by Sarangi S.K. VMP Publishers and Distributors.</li> <li>• Guide to Management Ideas by Tim Hindle, The Economist</li> <li>• Principles of Management by Terry G.R. AITBS</li> <li>• Business Organization and Principles of Management by Dutta Chowdury, Central Education</li> <li>• Principles of Management, Daver Rustoms, Crown</li> </ul>

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##### 1. Banking and Finance Paper- III Risk Management

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- *Investment Theory and Risk Management:* Steve Peterson
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- *Corporate Value of ERM : Sim Segal*
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##### 2. Banking and Finance Paper- IV Actuarial Analysis in Banking & Insurance

- *"Actuarial Statistics: An Introduction Using R"* by Shailaja R Deshmukh.
- *"Predictive Modeling Applications in Actuarial Science"* by Richard A Derrig and Glenn Meyers
- *"Generalized Linear Models for Insurance Data (International Series on Actuarial Science)"* by Piet de Jong and Gillian Z Heller
- *"Contributions to Sampling Statistics (Contributions to Statistics)"* by Maria Giovanna Ranalli and Fulvia Mecatti
- *"Forecasting Product Liability Claims: Epidemiology and Modeling in the Manville Asbestos Case"* by J B Weinstein and Eric Stallard
- *"Financial Modeling, Actuarial Valuation and Solvency in Insurance"* by Mario V Wuthrich & Michael Merz
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#### 2. Computer Systems and Applications Paper II

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- Mamta Bhargava – Compliances and Procedures under SEBI Law
- V.L Iyer – SEBI Practice Manual - Taxmann
- D.K Jain – Company Law Ready Reckoner
- Bare Act – Corporate Laws Taxmann

### 15. Regional Planning

- Glasson, J. (1974), 'An Introduction to Regional planning, Hutchinson & Co., London.
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- B.M.R.P.E. (1974), Regional plan for Bombay metropolitan Region: 1970-1991, Bombay
- Planning Commission Draft Five Year Plans.

### 16. Rural Marketing Paper II

- Dantwala M.L., Indian Agriculture Since Independence Oxford & IBH Publishing Co. Pvt. Ltd. New Delhi-110001, 1990.
- Habeeb U.R., Rahman K.S., Rural Marketing in India, HPH-Mumbai 400004---2003
- Rural Marketing, Gopala swamy, Vikas Publishing House, New Delhi.
- Kashyp Pradeep, Rant Siddhartha, The Rural Marketing, Biztantra, Mumbai, 2005.
- Dogra Balram Ghuman Karmider Rural Marketing concepts and practices Tata McGrawHILL Education Ltd. New Delhi, 2011
- Singh S, Rural Marketing Management I/e Vikaj Publishing House New Delhi

### 17. Elements of Operation Research Paper II

- PERT & CPM Principles and Applications by L.S.Srinath
- Operations Research Principles & Practice by Ravinderan, Phillips Solber.
- Schaum's outline series Theory & Problems of Operations Research by Richard Bronson
- Operations Research by H.A.Taha
- Operations Research by Gupta & Hira
- Operations Research Theory & Applications by J.K.Sharma
- Operations Research Problems & Solutions by V.K.Kapoor
- Quantitative Techniques by Shenoy, Shrivastav & Sharma
- Introduction to Operations Research by Hiller & Lieberman
- Operations Research Techniques for Management by B.Banerjee
- Operations Research by Gupta & Manmohan
- Quantitative Techniques by N.D.Vohra

*Jayant Hada*

**PRINCIPAL**

## Reference Books

### 18. Psychology of Human Behaviour at work Paper I

- Robbins, S. P. Judge, T. A. & Vohra, N. (2013). *Organizational Behavior*. (15th ed.), Indian subcontinent adaptation, New Delhi: Pearson Education, Dorling Kindersley India pvt Ltd.
- Aquinas, P. G. (2013). *Organisational Behavior Concepts Realities Application and Challenges*. (2nd ed.) New Delhi: Excel Books
- Ashliegh, A. M. (2012). *The psychology of people in organizations*. Pearson Education
- Baltus, R. (2012). *Personal psychology for work and life*. Tata McGraw Hill
- Dash, C. (2013). *Organisational behavior*. New Delhi: International Book House
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*Jayashree*  
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Of Arts & Commerce

**Revised Syllabus of Courses of B.Com. Programme at Semester V and VI  
with effect from the Academic Year 2018-2019**

**Question Paper Pattern  
(Practical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered any 10 B) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Practical Question <b>OR</b>	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question <b>OR</b>	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question <b>OR</b>	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	Full Length Practical Question <b>OR</b>	15 Marks
Q-5	Full Length Practical Question	15 Marks
Q-6	A) Theory questions B) Theory questions <b>OR</b>	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

**Note:**

**Practical question of 15 marks may be divided into two sub questions of 7/8 or 10/5 Marks.**

**Faculty of Commerce, University of Mumbai**

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Ghanshyamdas Saraf College  
Of Arts & Commerce

**Revised Syllabus of Courses of B.Com. Programme at Semester V and VI  
with effect from the Academic Year 2018-2019**

**Question Paper Pattern  
(Theoretical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered any 10 B) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question <b>OR</b>	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	A) Theory questions B) Theory questions <b>OR</b>	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

**Note:**

Theory question of 15 marks may be divided into two sub questions of 7/8 or 10/5 Marks.

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**UNIVERSITY OF MUMBAI**

No. UG/38 of 2018-19

**CIRCULAR:-**

Attention of the Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty is invited to this office Circular No. UG/144 of 2011, dated 14<sup>th</sup> June, 2011 relating to syllabus of Bachelor of Commerce (B.Com.) degree course.

They are hereby informed that the recommendations made by the Board of Studies in Accountancy at its meeting held on 28<sup>th</sup> February, 2018 have been accepted by the Academic Council at its meeting held on 5<sup>th</sup> May, 2018 vide item No. 4.49 and that in accordance therewith, the revised syllabus as per the (CBCS) for the First Year B.Com. (Accounting and Finance) (Sem. II) has been brought into force with effect from the academic year 2018-19, accordingly. (The same is available on the University's website [www.mu.ac.in](http://www.mu.ac.in)).

MUMBAI - 400 032

22<sup>nd</sup> June, 2018

To

  
(Dr. Dinesh Kamble)  
I/c REGISTRAR

The Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty, (Circular No. UG/334 of 2017-18 dated 9<sup>th</sup> January, 2018.)

A.C./4.49/05/05/2018

\*\*\*\*\*

No. UG/38 -A of 2018

MUMBAI-400 032 22<sup>nd</sup> June, 2018

Copy forwarded with Compliments for information to:-

- 1) The I/c Dean, Faculty of Commerce & Management,
- 2) The Director, Board of Examinations and Evaluation,
- 3) The Director, Board of Students Development,
- 4) The Professor-cum-Director, Institute of Distance and Open Learning (IDOL),
- 5) The Co-Ordinator, University Computerization Centre,

  
(Dr. Dinesh Kamble)  
I/c REGISTRAR



  
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Of Arts & Commerce



# University of Mumbai



**Revised Syllabus  
and  
Question Paper Pattern  
of Innovative Financial Services  
course of  
B.Com. (Accounting and Finance)  
Programme at  
First Year  
*Semester II***

**Under Choice Based Credit, Grading and  
Semester System**

***(To be implemented from Academic Year 2018-2019)***

*Board of Studies-in-Accountancy, University of Mumbai*



*Jaym...ds*

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**Rajasthani Sammelan Education Trust  
Ghanshyamdas Sarai College  
Of Arts & Commerce**

# B.Com. (Accounting and Finance) Programme

## Under Choice Based Credit, Grading and Semester System

### Course Structure

#### F.Y.B.Com. (Accounting and Finance)

(To be implemented from Academic Year- 2016-2017)

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
1	Financial Accounting (Elements of Financial Accounting) - I	03	1	Financial Accounting (Special Accounting Areas) - II	03
2	Cost Accounting (Introduction and Element of cost) - I	03	2	Auditing (Introduction and Planning) - I	03
3	Financial Management (Introduction to Financial Management) - I	03	3	Innovative Financial Services (Revised and to be implemented from 2018-2019)	03
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>		<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>		<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>	
4	Business Communication - I	03	4	Business Communication - II	03
<b>2B</b>	<b>*Skill Enhancement Courses (SEC)</b>		<b>2B</b>	<b>**Skill Enhancement Courses (SEC)</b>	
5	Any one course from the following list of the courses	02	5	Any one course from the following list of the courses	02
<b>3</b>	<b>Core Courses (CC)</b>		<b>3</b>	<b>Core Courses (CC)</b>	
6	Commerce (Business Environment) - I	03	6	Business Law (Business Regulatory Framework) - I	03
7	Business Economics - I	03	7	Business Mathematics	03
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

<b>*List of Skill Enhancement Courses (SEC) for Semester I (Any One)</b>		<b>**List of Skill Enhancement Courses (SEC) for Semester II (Any One)</b>	
1	Foundation Course - I	1	Foundation Course - II
2	Foundation Course in NSS - I	2	Foundation Course in NSS - II
3	Foundation Course in NCC - I	3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - I	4	Foundation Course in Physical Education - II

**Note: Course selected in Semester I will continue in Semester II**

Note: Course No. 03 entitled Taxation - I (Indirect Taxes I) Semester II has been substituted to Innovative Financial Services and to be implemented from the Academic Year 2018-2019

Board of Studies-in-Accountancy, University of Mumbai

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**B.Com. (Accounting and Finance) Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

*(To be implemented from Academic Year- 2016-2017)*

**Semester II**

No. of Courses	Semester II	Credits
<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
1	Financial Accounting (Special Accounting Areas) - II	<b>03</b>
2	Auditing (Introduction and Planning) - I	<b>03</b>
3	<b>Innovative Financial Services</b> <i>(Revised and to be implemented from 2018-2019)</i>	<b>03</b>
<b>2</b>	<b><i>Ability Enhancement Courses (AEC)</i></b>	
<b>2A</b>	<b><i>Ability Enhancement Compulsory Course (AECC)</i></b>	
4	Business Communication - II	<b>03</b>
<b>2B</b>	<b><i>**Skill Enhancement Courses (SEC)</i></b>	
5	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b><i>Core Courses (CC)</i></b>	
6	Business Law (Business Regulatory Framework) - I	<b>03</b>
7	Business Mathematics	<b>03</b>
<b>Total Credits</b>		<b>20</b>

<b><i>**List of Skill Enhancement Courses (SEC)</i></b> <b><i>for Semester II (Any One)</i></b>	
1	Foundation Course - II
2	Foundation Course in NSS - II
3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - II

*Note: Course No. 03 entitled Taxation - I (Indirect Taxes I) Semester II has been substituted to **Innovative Financial Services** and to be implemented from the Academic Year 2018-2019*

**Board of Studies-in-Accountancy, University of Mumbai**

*Jayraj*  
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Rajasthan Education Trust  
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 Of Arts & Commerce

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester II  
with effect from the Academic Year 2018-2019***

***1. Elective Courses (EC)***

**3. Innovative Financial Services**

***Modules at a Glance***

SN	Modules	No. of Lectures
1	Introduction to Traditional Financial Services	15
2	Issue Management and Securitization	15
3	Financial Services and its Mechanism	15
4	Consumer Finance and Credit Rating	15
Total		60

  
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SN	Modules/ Units
1	<b>Introduction to Traditional Financial Services</b>
	<p><b>a) Financial Services:</b></p> <ul style="list-style-type: none"> <li>• Concept, Objectives/Functions, Characteristics, Financial Service Market, Financial Service Market Constituents, Growth of Financial Services in India, Problems in Financial Services Sector, Banking and Non-Banking Companies, Regulatory Framework</li> </ul> <p><b>b) Factoring and Forfaiting:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Types of Factoring, Theoretical Framework, Factoring Cost, Advantages and Disadvantages of Factoring, Factoring in India, Factoring v/s Forfaiting, Working of Forfaiting, Benefits and Drawbacks of Forfaiting, Practical Problems.</li> </ul> <p><b>c) Bill Discounting:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Framework, Bill Market Schemes, Factoring V/s Bill Discounting in Receivable Management.</li> </ul>
2	<b>Issue Management and Securitization</b>
	<p><b>a) Issue Management and Intermediaries:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Merchant Bankers/ Lead Managers, Underwriters, Bankers to an Issue, Brokers to an Issue</li> </ul> <p><b>b) Stock Broking:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Stock Brokers, SubBrokers, Foreign Brokers, Trading and Clearing/Self Clearing Members, Stock Trading ( Cash and Normal) Derivative Trading</li> </ul> <p><b>c) Securitization:</b></p> <ul style="list-style-type: none"> <li>• Definition, Securitization v/s Factoring, Features of Securitization, Pass Through Certificates, Securitization Mechanism, Special Purpose Vehicle, Securitisable Assets, Benefits of Securitization, New Guidelines on Securitization</li> </ul>
3	<b>Financial Services and its Mechanism</b>
	<p><b>a) Lease and Hire-Purchase:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Types of Lease - Finance Lease, Operating Lease, Advantages and Disadvantages of Leasing, Leasing in India, Legal Aspects of Leasing.</li> <li>• Definition of Hire Purchase, Hire Purchase and Installment Sale Characteristics, Hire Purchase and Leasing, Advantages of Hire Purchase, Problems of Hire Purchase.</li> </ul> <p><b>b) Housing Finance:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Housing Finance Industry, Housing Finance Policy Aspect, Sources of Funds, Market of Housing Finance, Housing Finance in India- Major Issues, Housing Finance in India – Growth Factors, Housing Finance Institutions in India, National Housing Bank (NHB), Guidelines for Asset Liability Management System in HFC, Fair Trade Practice Code for HFC's, Housing Finance Agencies</li> </ul>

Board of Studies-in-Accountancy, University of Mumbai

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	Disinvestment mechanisms, venture Capital investment process, Indian scenario
4	<b>Consumer Finance and Credit Rating</b>
	<p><b>a) Consumer Finance:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Sources, Types of Products, Consumer Finance Practice in India, Mechanics of Consumer Finance, Terms, Pricing, Marketing and Insurance of Consumer Finance, Consumer Credit Scoring, Case for and against Consumer Finance</li> </ul> <p><b>b) Plastic Money:</b></p> <ul style="list-style-type: none"> <li>• Growth of Plastic Money Services in India, Types of Plastic Cards- Credit card- Debit Card- Smart card- Add-on Cards, Performance of Credit Cards and Debit Cards, Benefits of Credit Cards, Dangers of Debit Cards, Prevention of Frauds and Misuse, Consumer Protection. Indian Scenario.</li> <li>• Smart Cards- Features, Types, Security Features and Financial Applications</li> </ul> <p><b>c) Credit Rating:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Origin, Features, Advantages of Rating, Regulatory Framework, Credit Rating Agencies, Credit Rating Process, Credit Rating Symbols. Credit Rating Agencies in India, Limitations of Rating</li> </ul>

*Note: Course No. 03 entitled Taxation - I (Indirect Taxes I) Semester II has been substituted to **Innovative Financial Services** and to be implemented from the Academic Year 2018-2019*



*Jayant*

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SN	Modules/ Units
	c) Venture Capital: Introduction, Features of Venture Capital, Types of Venture Capital Financing Stages,



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**Revised Syllabus of Courses of B.Com. (Accounting and Finance)**  
**Programme at Semester II**  
**with effect from the Academic Year 2018-2019**

**Reference Books**

<b>Reference Books</b>
<b>Innovative Financial Services</b>
<ul style="list-style-type: none"><li>• IM Pandey, <i>Financial Management</i>, Vikus Publishing House Ltd.</li><li>• Khan M.Y., <i>Financial Services</i>, Mc Graw Hill Education.</li><li>• Dr.S.Gurusamy, <i>Financial Services</i>, Vijay Nicole Imprints.</li><li>• <i>Financial Market and Services</i>, E, Gordon and K. Natrajan, Himalaya Publishing House</li></ul>

*Jayashree*

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## Question Paper Pattern (Theoretical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 1/2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	A) Theory questions B) Theory questions <b>OR</b>	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

**Note:**

*Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks.*



*Jayramdas*

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Ghanstivandas Sarit College  
Of Arts & Commerce

**UNIVERSITY OF MUMBAI**

**No. UG/178 of 2016-17**

**CIRCULAR:-**

A reference is invited to the Syllabi relating to the B.Com degree course vide this office Circular No. UG/140 of 2011 dated 14<sup>th</sup> June, 2011 and the Principals of affiliated Colleges in Commerce are hereby informed that the recommendation made by Board of Studies in Commerce at its meeting held on 21<sup>st</sup> June, 2016 has been accepted by the Academic Council at its meeting held on 14<sup>th</sup> July, 2016 vide item No. 4.79 and that in accordance therewith, the revised syllabus as per Choice Based Credit System for F.Y.B.Com. in Mathematical and Statistical Techniques (Sem. I & II), which is available on the University's web site ([www.mu.ac.in](http://www.mu.ac.in)) and that the same has been brought into force with effect from the academic year 2016-17.

MUMBAI - 400 032  
22 November, 2016

  
(Dr.M.A. Khan)  
REGISTRAR

To,  
The Principals of affiliated Colleges in Commerce.

**A.C/4.79 /14/07/2016**

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No. UG/178 -A of 2016-17      MUMBAI-400 032      22 November, 2016


Copy forwarded with compliments for information to:-

- 1) The Co-ordinator, Faculty of Commerce,
- 2) The Director, Board of College and University Development,
- 3) The Controller of Examinations,
- 4) The Professor-cum- Director, Institute of Distance and Open Learning (IDOL),
- 5) The Co-Ordinator, University Computerization Centre.

  
(Dr.M.A. Khan)  
REGISTRAR

PTO.,



  
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Rajasthan Sammelan Education Trust  
Chandhyamdas Saraf College  
Of Arts & Commerce



**SYLLABUS FOR MATHEMATICAL AND STATISTICAL TECHNIQUES AT**  
**F.Y.B.Com. EXAMINATION**

**Revised Course**

**(WITH EFFECT FROM THE ACADEMIC YEAR 2016-2017)**

**Why Revision?**

There is a Rapid expansion of knowledge in subject matter areas and improved instructional method during last decade. There are considerable curricular revisions happening at the high school level. Application of Mathematics and Statistics are widely used in industry and business. Keeping this in mind, a revision of syllabus required in accordance with the growth of subject of at the high school level and emerging needs of industry and its application.

**Objective:**

The main objective of this course is to introduce mathematics and statistics to undergraduate students of commerce, so that they can use them in the field of commerce and industry to solve the real life problems.

**Distribution of topics and lectures**

**a. Workload :**

**Theory:** 5 lectures per week of which 2 lectures are for Mathematics and 3 lectures for Statistics.

**Tutorial:** 1 lecture per week per batch. Batch size is as prescribed by the University.

**No. of working weeks** in a semester: 15

**Total no. of lectures in a semester:**  $15 \times 5 = 75$

- b. Introductory lecture of about 120 minutes may be arranged for students who did not offer general mathematics in the 9<sup>th</sup> & 10<sup>th</sup> Standard and/or Mathematics at the XI<sup>th</sup> and XII<sup>th</sup> to familiarize the students with the concept of Tabulation, Graphical Representation of the data (basically Histogram and Ogives)

**Semester I**

Course	Topic	No. of lectures
<b>UBCOMFSI.6 Mathematical and Statistical Techniques-I</b>	Unit I	15
	Unit II	15
	Unit III	15
	Unit IV	15
	Unit V	15
	Total	75

Total number of lectures 75 +Notional75=**150** lectures = **3 CREDITS**

**Semester II**

Course	Topic	No. of lectures
<b>UBCOMFSII.6 Mathematical</b>	Unit I	15
	Unit II	15



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Of Arts & Commerce

<b>and Statistical Techniques-II</b>	Unit III	15
	Unit IV	15
	Unit V	15
	Total	75

Total number of lectures 75 +Notional **75=150** lectures = **3 CREDITS**

### MATHEMATICAL AND STATISTICAL TECHNIQUES

WORKLOAD: MATHEMATICS : 2 lectures per week

STATISTICS : 3 lectures per week

TUTORIAL : 1 per week

Tutorial batch size : 25 Students

#### Semester I

**Course: UBCOMFSI.6**

#### **Mathematical and Statistical Techniques-I**

#### [A] MATHEMATICS: (40 marks)

##### Unit I: Shares and Mutual Funds

- Shares:** Concept of share, face value, market value, dividend, equity shares, preferential shares, bonus shares. Simple examples.
- Mutual Funds:** Simple problems on calculation of Net income after considering entry load, dividend, change in Net Asset Value (N.A.V.) and exit load. Averaging of price under the Systematic Investment Plan (S.I.P.)

##### Unit II: Permutation, Combination and Linear Programming Problems:

- Permutation and Combination:** Factorial Notation, Fundamental principle of counting, Permutation as arrangement, Simple examples, combination as selection, Simple examples, Relation between  ${}^n C_r$  and  ${}^n P_r$ . Examples on commercial application of permutation and combination.
- Linear Programming Problem:** Sketching of graphs of (i) linear equation  $Ax + By + C = 0$  (ii) linear inequalities. Mathematical Formulation of Linear Programming Problems upto 3 variables. Solution of Linear Programming Problems using graphical method up to two variables.

#### [B] STATISTICS: (60 marks)

##### Unit III: Summarization Measures:

- Measures of Central Tendencies:** Definition of Average, Types of Averages: Arithmetic Mean, Median, and Mode for grouped as well as ungrouped data. Quartiles, Deciles and Percentiles. Using Ogive locate median and Quartiles. Using Histogram locate mode. Combined and Weighted mean.
- Measures of Dispersions:** Concept and idea of dispersion. Various measures Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance, Combined Variance.



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#### Unit IV: Elementary Probability Theory:

- a. **Probability Theory:** Concept of random experiment/trial and possible outcomes; Sample Space and Discrete Sample Space; Events their types, Algebra of Events, Mutually Exclusive and Exhaustive Events, Complimentary events.  
Classical definition of Probability, Addition theorem (without proof), conditional probability.  
Independence of Events:  $P(A \cap B) = P(A)P(B)$ . Simple examples.
- b. **Random Variable:** Probability distribution of a discrete random variable; Expectation and Variance of random variable, simple examples on probability distributions.

#### Unit V: Decision Theory:

Decision making situation, Decision maker, Courses of Action, States of Nature, Pay-off and Pay-off matrix; Decision making under uncertainty, Maximin, Maximax, Minimax regret and Laplace criteria; simple examples to find optimum decision. Formulation of Payoff Matrix. Decision making under Risk, Expected Monetary Value (EMV); Decision Tree; Simple Examples based on EMV. Expected Opportunity Loss (EOL), simple examples based on EOL.

### Semester II

Course: UBCOMFSII.6

### Mathematical and Statistical Techniques-II

#### [A] MATHEMATICS : (40 marks)

#### Unit I : Functions, Derivatives and Their Applications

- a. **Concept of real functions:** constant function, linear function,  $x^n$ ,  $e^x$ ,  $a^x$ ,  $\log x$ .  
Demand, Supply, Total Revenue, Average Revenue, Total cost, Average cost and Profit function. Equilibrium Point, Break-even point.
- b. **Derivative of functions:**
- Derivative as rate measure, Derivative of  $x^n$ ,  $e^x$ ,  $a^x$ ,  $\log x$ .
  - Rules of derivatives: Scalar multiplication, sum, difference, product, quotient (Statements only), Simple problems. Second order derivatives.
  - Applications: Marginal Cost, Marginal Revenue, Elasticity of Demand. Maxima and Minima for functions in Economics and Commerce.  
(Examination Questions on this unit should be application oriented only.)

#### Unit II: Interest and Annuity:

- a. **Interest:** Simple Interest, Compound Interest (Nominal & Effective Rate of Interest), Calculations involving upto 4 time periods.
- b. **Annuity:** Annuity Immediate and its Present value, Future value. Equated Monthly Installments (EMI) using reducing balance method & amortization of loans. Stated Annual Rate & Affective Annual Rate Perpetuity and its present value. Simple problems involving up to 4 time periods.



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**[B] STATISTICS: (60 marks)**

**Unit III: Bivariate Linear Correlation and Regression**

- a. **Correlation Analysis:** Meaning, Types of Correlation, Determination of Correlation: Scatter diagram, Karl Pearson's method of Correlation Coefficient (excluding Bivariate Frequency Distribution Table) and Spearman's Rank Correlation Coefficient.
- b. **Regression Analysis:** Meaning, Concept of Regression equations, Slope of the Regression Line and its interpretation. Regression Coefficients (excluding Bivariate Frequency Distribution Table), Relationship between Coefficient of Correlation and Regression Coefficients, Finding the equations of Regression lines by method of Least Squares.

**Unit IV : Time series and Index Numbers**

- a. **Time series:** Concepts and components of a time series. Representation of trend by Freehand Curve Method, Estimation of Trend using Moving Average Method and Least Squares Method (Linear Trend only). Estimation of Seasonal Component using Simple Arithmetic Mean for Additive Model only (For Trend free data only). Concept of Forecasting using Least Squares Method.
- b. **Index Numbers:** Concept and usage of Index numbers, Types of Index numbers, Aggregate and Relative Index Numbers, Lasperye's, Paasche's, Dorbisch-Bowley's, Marshall-Edgeworth and Fisher's ideal index numbers, Test of Consistency: Time Reversal Test and Factor Reversal Test. Chain Base Index Nos. Shifting of Base year. Cost of Living Index Numbers, Concept of Real Income, Concept of Wholesale Price Index Number. (Examples on missing values should not be taken)

**Unit V: Elementary Probability Distributions**

**Probability Distributions:**

- i. Discrete Probability Distribution: Binomial, Poisson (Properties and applications only, no derivations are expected)
- ii. Continuous Probability distribution: Normal Distribution. (Properties and applications only, no derivations are expected)

**Tutorial:**

Two tutorials to be conducted on each unit i.e. 10 tutorials per semester. At the end of each semester one Tutorial assignment of 10 marks should be given.

**Examination:**

**Semester End Examination: 100 marks**



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At the end of each semester, there will be a Semester End Examination of 100 marks , 3 hours duration and question paper pattern as shown below.

**Question Paper Pattern :( Course: UBCOMFSI.6 and Course: UBCOMFSII.6)**

1. In **Section I (based on Mathematics)**, Two questions carrying 20 marks each. First question should be on Unit I and Second question should be from Unit II.
2. In each question there should be five sub-questions carrying 5 marks each. Students should be asked to answer any 4 sub questions from each question.
3. In **Section II (based on Statistics)**, Three questions carrying 20 marks each. First question should be on Unit III, Second question should be from Unit IV and third question should be from Unit V.
4. In each question there should be five sub-questions carrying 5 marks each. Students should be asked to answer any 4 sub questions from each question.

**Reference Books:**

1. Mathematics for Economics and Finance Methods and Modelling by Martin Anthony and Norman Biggs, Cambridge University Press, Cambridge low-priced edition, 2000, Chapters 1, 2, 4, 6 to 9 & 10.
2. Applied Calculus: By Stephen Waner and Steven Constenoble, Brooks/Cole Thomson Learning, second edition, Chapter 1 to 5.
3. Business Mathematics By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006, Chapter 1, 5, 7, 9 & 10.
4. Mathematics for Business Economics: By J. D. Gupta, P. K. Gupta and Man Mohan, Tata McGraw Hill Publishing Co. Ltd., 1987, Chapters 9 to 11 & 16.
5. Quantitative Methods-Part-I By S. Saha and S. Mukerji, New Central Book Agency, 1996, Chapters 7 & 12.
6. Mathematical Basis of Life Insurance By S.P. Dixit, C.S. Modi and R.V. Joshi, Insurance Institute of India, Chapters 2: units 2.6, 2.9, 2.20 & 2.21.
7. Securities Laws & Regulation of Financial Market : Intermediate Course Paper 8, Institute of Company Secretaries of India, Chapter 11.
8. Investments By J.C. Francis & R.W. Taylor, Schaum's Outlines, Tata McGraw Hill Edition 2000, Chapters 2,4 & section 25.1.
9. Indian Mutual Funds Handbook : By Sundar Shankaran, Vision Books, 2006, Sections 1.7,1.8.1, 6.5 & Annexures 1.1to 1.3.
10. STATISTICS by Schaum Series.
11. Operations Research by Gupta and Kapoor
12. Operations Research by Schaum Series
13. Fundamentals of Statistics - D. N. Elhance.
14. Statistical Methods - S.G. Gupta (S. Chand & Co.
15. Statistics for Management - Lovin R. Rubin D.S. (Prentice Hall of India)
16. Statistics - Theory, Method & Applications D.S.Sancheti & V. K. Kapoor.
17. Modern Business Statistics - (Revised)-B. Pearles & C. Sullivan –Prentice Hall of India.



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18. Business Mathematics & Statistics : B Aggarwal, Ane Book Pvt. Limited
19. Business Mathematics : D C Sancheti & V K Kapoor, Sultan Chand & Sons
20. Business Mathematics : A P Verma, Asian Books Pvt. :Limited.



*Jayprakash*

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## QUESTION PAPER – SET I

MARKS:- 100      TIME:- 3 HRS

- N.B :** (1) ALL QUESTION ARE COMPALSORY  
(2) ALL QUESTION CARRY EQUAL MARKS  
(3) FIGURES TO THE RIGHT INDICATES MARKS TO A SUB-QUESTION.  
(4) GRAPGH PAPER WILL BE SUPPLIED ON REQUEST.  
(5) USE OF NON-PROGRAMMABLE CALCULATOR IS ALLOWED.

### SECTION-I

Q.1 ATTEMPT ANY FOUR OF THE FOLLOWING

(a) 5 Marks (b) 5 Marks (c) 5 Marks (d) 5 Marks (e) 5 Marks 20 Marks

Q.2 ATTEMPT ANY FOUR OF THE FOLLOWING

(a) 5 Marks (b) 5 Marks (c) 5 Marks (d) 5 Marks (e) 5 Marks 20 Marks

### SECTION-II

Q.3 ATTEMPT ANY FOUR OF THE FOLLOWING

(a) 5 Marks (b) 5 Marks (c) 5 Marks (d) 5 Marks (e) 5 Marks 20 Marks

Q.4 ATTEMPT ANY FOUR OF THE FOLLOWING

(a) 5 Marks (b) 5 Marks (c) 5 Marks (d) 5 Marks (e) 5 Marks 20 Marks

Q.5 ATTEMPT ANY FOUR OF THE FOLLOWING

(a) 5 Marks (b) 5 Marks (c) 5 Marks (d) 5 Marks (e) 5 Marks 20 Marks



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**UNIVERSITY OF MUMBAI**

No. UG/7 of 2018-19

**CIRCULAR:-**

Attention of the Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty is invited to this office Circular No.UG/121 of 2016-17, dated 27<sup>th</sup> October, 2016 relating to syllabus of Bachelor of Commerce (B.Com.) degree course.

They are informed that the recommendations made by the I/c Dean, Faculty of Commerce & Management in Banking and Finance at its meeting held on 28<sup>th</sup> February, 2018 have been accepted by the Academic Council at its meeting held on 5<sup>th</sup> May, 2018 vide item No. 4.45 and that in accordance therewith, the revised syllabus as per the (CBCS) for the T.Y.B.Com. (Banking and Finance) (Sem. V & VI), has been brought into force with effect from the academic year 2018-19, accordingly. (The same is available on the University's website [www.mu.ac.in](http://www.mu.ac.in)).

MUMBAI – 400 032

12<sup>th</sup> June, 2018

To

  
(Dr. Dinesh Kamble)  
I/c REGISTRAR

The Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty. (Circular No. UG/334 of 2017-18 dated 9<sup>th</sup> January, 2018.)

A.C./4.45/05/05/2018

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No. UG/ 7 -A of 2018

MUMBAI-400 032

12<sup>th</sup> June, 2018

Copy forwarded with Compliments for information to:-

- 1) The I/c Dean, Faculty of Commerce & Management,
- 2) The Director, Board of Examinations and Evaluation,
- 3) The Director, Board of Students Development,
- 4) The Professor-cum-Director, Institute of Distance and Open Learning (IDOL),
- 5) The Co-Ordinator, University Computerization Centre,



  
(Dr. Dinesh Kamble)  
I/c REGISTRAR

  
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***(To be implemented from Academic Year 2018-2019)***  
***Board of Studies-in-Banking & Finance***

**Ghanshyamdas Saraf College  
Of Arts & Commerce**

# B.Com. (Banking and Insurance) Programme

## Under Choice Based Credit, Grading and Semester System

### T.Y.B.Com. (Banking and Insurance)

(To be implemented from Academic Year 2018-2019)

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
1,2,3 & 4	*Any four courses from the following list of the courses	<b>12</b>	1,2,3 & 4	**Any four courses from the following list of the courses	<b>12</b>
<b>2</b>	<b>Core Courses (CC)</b>		<b>2</b>	<b>Core Courses (CC)</b>	
5	International Banking and Finance	<b>04</b>	5	Central Banking	<b>04</b>
<b>3</b>	<b>Ability Enhancement Course(AEC)</b>		<b>3</b>	<b>Ability Enhancement Course (AEC)</b>	
6	Research Methodology	<b>04</b>	6	Project Work In Banking & Insurance	<b>04</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

✓ **Note:** Project work is considered as a special course involving application of knowledge in solving/analyzing/exploring a real life situation/ difficult problem. Project work would be of 04 credits each. A project work may be undertaken in any area of Elective Courses/ Study Area

<b>*List of Elective Courses for Semester V (Any Four)</b>		<b>**List of Elective Courses for Semester VI (Any Four)</b>	
01	Financial Reporting & Analysis(Corporate Banking & Insurance)	01	Security Analysis and Portfolio Management
02	Auditing - I	02	Auditing - II
03	Strategic Management	03	Human Resource Management
04	Financial Services Management	04	Turnaround Management
05	Business Ethics and Corporate Governance	05	International Business
06	Actuarial Analysis in Banking & Insurance	06	Marketing in Banking & Insurance
<b>Note: Course selected in Semester V will continue in Semester VI</b>			



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**B.Com. (Banking and Insurance) Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

*(To be implemented from Academic Year 2018-2019)*

## Semester V

No. of Courses	Semester V	Credits
<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
1,2,3 & 4	*Any four courses from the following list of the courses	<b>12</b>
<b>2</b>	<b><i>Core Courses (CC)</i></b>	
5	International Banking and Finance	<b>04</b>
6	Research Methodology	<b>04</b>
	<b>Total Credits</b>	<b>20</b>

<b><i>*List of Elective Courses for Semester V (Any Four)</i></b>	
01	Financial Reporting and Analysis(Corporate Banking & Insurance)
02	Auditing- I
03	Strategic Management
04	Financial Services Management
05	Business Ethics and Corporate Governance
06	Actuarial Analysis in Banking & Insurance



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***Revised Syllabus of Courses of B.Com. (Banking and Insurance)  
Programme at Semester V  
with effect from the Academic Year 2018-2019***

***1. Elective Courses (EC)***

**1. Financial Reporting and Analysis  
(Corporate Banking & Insurance)**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Final Accounts of Banking Company	16
02	Final Accounts of Insurance Company	12
03	Preparation of Final Accounts of Companies	12
04	Cash Flow Analysis & Ethical Behavior and Implications for Accountants	12
05	Introduction to IFRS	08
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>Final Accounts of Banking Company</b>
	Legal Provisions in Banking Regulation Act, 1949 relating to Accounts. Statutory Reserves including Cash Reserve and Statutory Liquidity Ratio. Bills Purchase and Discounted, Rebate on Bill Discounted. Final Accounts in Prescribed Form. Non – performing Assets and Income from Non – performing Assets. Classification of Advances: Standard, Sub – standard, Doubtful and Provisioning Requirement.
<b>2</b>	<b>Final Accounts of Insurance Company</b>
	(a) Preparation and Presentation of Corporate Final Accounts for Insurance Companies. (b) Final Accounts in accordance with Insurance Legislation (c) Study of Accounting Policies from Annual Reports of Listed Insurance Companies
<b>3</b>	<b>Preparation of Final Accounts of Companies</b>
	Relevant Provisions of Companies Act related to Preparation of Final Account (excluding cash flow statement) Preparation of Financial Statements as per Companies Act. (excluding cash flow statement) AS 1 in Relation to Final Accounts of Companies (Disclosure of Accounting Policies) Adjustment for – <ul style="list-style-type: none"> <li>1. Closing Stock</li> <li>2. Depreciation</li> <li>3. Outstanding expenses and income</li> <li>4. Prepaid expenses and Pre received income</li> <li>5. Proposed Dividend and Unclaimed Dividend</li> <li>6. Provision for Tax and Advance Tax</li> <li>7. Bill of exchange ( Endorsement, Honour, Dishonour)</li> <li>8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases</li> <li>9. Unrecorded Sales and Purchases</li> <li>10. Good sold on sale or return basis</li> <li>11. Managerial remuneration on Net Profit before tax</li> <li>12. Transfer to Reserves</li> <li>13. Bad debt and Provision for bad debts</li> <li>14. Calls in Arrears</li> <li>15. Loss by fire ( Partly and fully insured goods)</li> <li>16. Goods distributed as free samples.</li> </ul> Any other adjustments as per the prevailing accounting standard.



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Sr. No.	Modules / Units
4	<b>Cash Flow Analysis &amp; Ethical Behaviour and Implications for Accountants</b> <b>Cash Flow Analysis as per AS 3 ( Indirect Method Only )</b> <b>Ethical Behaviour and Implications for Accountants</b> Introduction, Meaning of Ethical Behaviour Financial Reports – Link between Law, Corporate Governance, Corporate Social Responsibility and Ethics. Importance and Relevance of Ethical Behavior in Accounting Profession. Implications of Ethical Values for the Principles Versus Rule Based Approaches to Accounting Standards The Principal Based Approach and Ethics The Accounting Standard Setting Process and Ethics The IFAC Code of Ethics for Professional Accountants Contents of Research Report in Ethical Practices Implications of Unethical Behavior on Financial Reports Company Codes of Ethics The increasing role of Whistle – Blowing Need to learn ethics.
5	<b>Introduction to IFRS</b> <b>IFRS 1- First Time Adoption of International Financial Reporting Standards</b> Objective, Scope, Definitions, First IFRS Financial Statements, Recognition and Measurement, Comparative Information, Explanation of Transition to IFRS, Reconciliations, Interim Financial Reports, Designation of Financial Assets or Financial Liabilities, Use of Fair Value as Deemed Cost, Use of Deemed Cost, Exceptions to Retrospective Application of other IFRS, Exemptions for Business Combination, Exemptions from other IFRS and Presentation and Disclosure. <b>IFRS 2- Share Based Payment – Objective, Scope, Definitions, Recognition, Equity Settled Share Based Payment Transactions, Transactions in Which Services are Received, Treatment of Vesting Conditions, Expected Vesting Period, Determining the Fair Value of Equity Instruments granted, Modifications of terms and conditions, Cancellation, Cash Settled Share Based Payment Transactions, Share Based Payment Transactions in Which The Terms of The Arrangement Provide The Counterparty With A Choice of Settlement, Share Based Payment Transactions in which the Terms of the Arrangement Provide the Entity with a Choice of Settlement, Share Based Payment Transactions Among Group Entities ( 2009 Amendments)</b> Disclosure.



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**Revised Syllabus of Courses of B.Com. (Banking and Insurance)**  
**Programme at Semester V**  
**with effect from the Academic Year 2018-2019**

**1. Elective Courses (EC)**

**2. Auditing-I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Introduction to Auditing	15
02	Audit Planning, Procedures and Documentation	15
03	Auditing Techniques and Internal Audit Introduction	15
04	Auditing Techniques: Vouching	08
05	Auditing Techniques: Verification	07
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Introduction to Auditing</b>  <b>Basics</b> —Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing – Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent limitations of Audit. Difference between Accounting and Auditing, Investigation and Auditing. <b>Errors &amp; Frauds</b> —Definitions, Reasons and Circumstances, Types of Error – Commission, Omission, Compensating error. Types of frauds, Risk of Fraud and Error in Audit, Auditors Duties and Responsibilities in Case of Fraud <b>Principles of Audit</b> –Integrity, Objectivity, Independence, Skills, Competence, Work Performed by Others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting <b>Types of Audit</b> – Meaning, Advantages and Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit.
2	<b>Audit Planning, Procedures and Documentation</b>  <b>Audit Planning</b> –Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussion with Client, Overall Audit Approach. <b>Audit Program</b> – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work , Instruction before Commencing Work, Overall Audit Approach <b>Audit Working Papers</b> - Meaning, Importance, Factors Determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books <b>Audit Notebook</b> – Meaning, Structure, Contents, General Information, Current Information, Importance.
3	<b>Auditing Techniques and Internal Audit Introduction</b>  <b>Test Check</b> -Test Checking Vs Routing Checking, Test Check meaning, Features, Factors to be Considered, When Test Checks Can be Used, Advantages, Disadvantages and Precautions. <b>Audit Sampling</b> -Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size -Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items, Evaluation of Sample Results, Auditors Liability in Conducting Audit Based on Sample. <b>Internal Control</b> -Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control, Internal Control Samples for Sales and Debtors, Purchases and Creditors, Wages and Salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks. <b>Internal Audit</b> -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.

Sr. No.	Modules / Units
4	<b>Auditing Techniques: Vouching</b>
	<b>Audit of Income</b> - Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received, Royalties Received. <b>Audit of Expenditure</b> - Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone Expenses, Postage and Courier, Petty Cash Expenses, Travelling Commission, Advertisement, Interest Expenses.
5	<b>Auditing Techniques: Verification</b>
	<b>Audit of Assets Book Debts / Debtors, Stocks</b> -Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers, Quoted Investments and Unquoted Investment, Trade Marks / Copyrights, Patents, Know-how, Plant and Machinery, Land and Buildings, Furniture and Fixtures. <b>Audit of Liabilities</b> - Outstanding Expenses, Bills Payable, Secured loans, Unsecured Loans, Contingent Liabilities.



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Arts & Commerce

Board of Studies-in-Banking & Finance, University of Mumbai

***Revised Syllabus of Courses of B.Com. (Banking and Insurance)  
Programme at Semester V  
with effect from the Academic Year 2018-2019***

***1. Elective Courses (EC)***

***3. Strategic Management***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Strategic Management an Overview	15
02	Strategic Management Environment	10
03	Levels of Strategies and Analysis	10
04	Activating Strategy and Implementation	15
05	Strategic Evaluation and Control	10
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Strategic Management an Overview</b> Definitions, Strategic Decision Making, Levels of Strategic Management, Process of Strategic Management, Principles of Good Strategy, Elements of Strategic Management, Models of Strategic Management.
2	<b>Strategic Management Environment:</b> Importance of Politics in Strategic Management, Social, Political, and Technological forces, Role of Competition, National and Global Business Environment. Components of Environment, Environmental Scanning, Analysis of Strategies and Choice of Strategy. Ethics, Social Responsibility, Impact of Legal Factors in Strategic Management, SWOT Analysis.
3	<b>Levels of Strategies and Analysis</b> Corporate Level Strategies- Concentration, Integration and Diversification, Internationalization, Digitization. Process of Strategic Choice, Factors of Strategic Choice, Strategic Analysis.
4	<b>Activating Strategy and Implementation</b> Process and Nature of Strategy implementation, Barriers, Model of Strategy Implementation- Structural, Behavioral and Functional.
5	<b>Strategic Evaluation and Control</b> Standards, Benchmarking, Gap Analysis. Features and Importance of Evaluation, Barriers in Evaluation, Types. Strategic Control- Setting Standards, Comparison, Control Process, Systems, Approaches, Techniques of Evaluation and Control. Role of Information System.



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***Revised Syllabus of Courses of B.Com. (Banking and Insurance)  
Programme at Semester V  
with effect from the Academic Year 2018-2019***

***1. Elective Courses (EC)***

**4. Financial Services Management**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Introduction to Financial Services	12
02	Mutual Funds, Factoring and Forfeiting	12
03	Securitisation of Debts and Derivatives	12
04	Housing Finance and Consumer Finance	12
05	Depositories and Pledge	12
<b>Total</b>		<b>60</b>



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Gyaneshwar's Saraf College  
Of Arts & Commerce



Sr. No.	Modules / Units
1	<b>Introduction to Financial Services</b> <b>Financial Services</b> Meaning, Classification, Scope, Fund Based Activities, Non Fund Based Activities, Modern Activities, Sources of Revenue, Need for Financial Innovation, New Financial Products & Services, Innovative Financial Instruments, Challenges Facing the Financial Sector. <b>Merchant Banking</b> Definition, Origin, Merchant Banking in India, Merchant Banks and Commercial Banks, Services of Merchant Banks, Qualities of Merchant Bankers in Market Making Process, Progress of Merchant Banking in India, Problems, Scope of Merchant Banking in India.
2	<b>Mutual Funds, Factoring and Forfeiting</b> <b>Mutual Funds</b> Introduction to Mutual Funds, Structure of Mutual Fund in India, Classification of Mutual Funds, AMFI Objectives, Advantages of Mutual Funds, Disadvantages of Mutual Funds, NAV Calculation and Pricing of Mutual Funds, Mutual Funds Abroad, Mutual Funds in India, Reasons for Slow growth, Future of Mutual Funds Industry. <b>Factoring and Forfeiting</b> Factoring, Meaning, Modus Operandi, Terms and Conditions, Functions, Types of Factoring, Factoring vs. Discounting, Cost of factoring, Benefits, Factoring in India, International Factoring, Definition, Types of Export Factoring, Factoring in Other Countries, EDI Factoring, Forfeiting- Definition, Factoring vs. Forfeiting, Working of Forfeiting, Cost of Forfeiting, Benefits of Forfeiting, Drawbacks of Forfeiting.
3	<b>Securitisation of Debts and Derivatives</b> <b>Securitization of Debt</b> Meaning & Definition of Securitization, Securitization vs. Factoring, Modus Operandi, Role of Merchant Banker, Role of Other Parties, Securitization Structure Securitisable assets, Benefits of Securitization, Conditions for Successful Securitization, Securitization Abroad, Securitization in India, Reasons for non popularity of Securitization, Future Prospects of Securitization. <b>Derivatives</b> Meaning, Types of Financial Derivatives, Options, Futures, Forwards, Swaps, Futures & Options Trading System, Clearing Entities & Their Role.



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**Board of Studies-in-Banking & Finance, University of Mumbai**

**Arts & Commerce**

Sr. No.	Modules / Units
4	<b>Housing Finance and Consumer Finance</b> <b>Housing Finance</b> Introduction, Housing Finance Industry, Housing Finance Policy Aspect, Sources of Funds, Market of Housing Finance in India, Major Issues of Housing Finance in India, Growth Factors, Housing Finance Institutions in India, National Housing Bank(NHB), Guidelines for ALM System in Housing Finance Companies, Fair Trade Practice, Code for HFC's, Housing Finance Agencies. <b>Consumer Finance</b> Introduction, Sources, Types of Products, Consumer Finance Practice in India, Mechanics of Consumer Finance, Terms, Pricing, Marketing & Insurance of Consumer Finance, Consumer Credit Scoring.
5	<b>Depositories &amp; Pledge</b> Overview of Depository, Key features of Depositories Systems in India, Depository- Bank Analogy, Legal Framework, Eligibility Criteria for A Depository, Agreement between Depository & Issuers, Rights & Obligation of Depositories, Records Maintained by Depository, Services of Depository & Functions of Depository, Organization & Functions of NSDL, Pledge & Hypothecation, Procedure for Pledge/Hypothecation, Procedure of Confirmation of Creation of Pledge/Hypothecations by Pledgee, Closure of A Pledge/Hypothecation by Pledgor, Invocation of Pledge by Pledgee.



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***Revised Syllabus of Courses of B.Com. (Banking and Insurance)  
Programme at Semester V  
with effect from the Academic Year 2018-2019***

***1. Elective Courses (EC)***

**5. Business Ethics and Corporate Governance**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Introduction to Business Ethics	10
02	Application of Ethical Theories in Business	10
03	Introduction to Corporate Governance	15
04	Genesis and Implementation of Corporate Governance in India	15
05	Global Scenario	10
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Introduction to Business Ethics</b> Definition, Meaning, Nature of Ethics, Meaning of Moral & Ethics. Types of Ethics, Importance of Ethics, Business Ethics -Meaning and Nature. Importance of Ethics in Business, Areas of Business Ethics, Meaning of Functional Ethics, Types of Ethics According to Functions of Business- Marketing Ethics, Foreign Trade Ethics and Ethics Relating to Copyright. Ethics relating to Free and Perfect Competitive Market.
2	<b>Application of Ethical Theories in Business</b> Ethical Decision Making: Decision Making (Normal Dilemmas And Problems): (I) Utilitarianism (J. Bentham And J.S. Mill), (II) Deontology (I. Kant) Virtue Ethics (Aristotle). Gandhain Approach In Management And Trusteeship, Importance And Relevance of Trusteeship Principle in Modern Business. Ethical Issues in Functional Areas of Business. Ethics in Advertising (Truth In Advertising). Ethical Issues in Finance,
3	<b>Introduction to Corporate Governance</b> Definition & Conceptual Framework of Corporate Governance, Business Ethics - an important dimension to Corporate Governance, Fair and Unfair Business Practices. Theoretical Basis of Corporate Governance, Mechanism- Corporate Governance Systems, Indian Model of Governance, Good Corporate Governance, Obligations Towards Society and Stake holders. Theories underlying Corporate Governance (Stake holder's theory and Stewardship theory, Agency theory, Separation of Ownership and Control, Corporate Governance Mechanism: Process, Indian Model, OECD, and Emphasis on Corporate Governance, (Transparency Accountability and Empowerment).
4	<b>Genesis and Implementation of corporate Governance in India:</b> Introduction principles – Arthashastra and Good Governance in ancient India, Protection of Interest of Customer and Investors, Historical perspective of Corporate Governance and Issues in Corporate Governance. <b>Values:</b> Meaning, Types Teaching from Scriptures Like Gita, Quran, Bible Value Systems in Business. <b>Implementation of Corporate Governance</b> Role of Board of Directors and Board Structure, Role of the Non- executive Director, Role of Auditors, SEBI Growth of Corporate Governance. Role of Government, Corporate Governance in India. Accounting Standards and Accounting disclosures. Finance Reporting and Corporate Governance, Non Accounting Regulations in Corporate Governance, Corporate Governance & CSR, Family Owned Business - Background, Family Businesses in India, Need for Professionalization and Transparency in Family Business.
5	<b>Global Scenario</b> <b>Business Ethics in Global Economy.</b> Ethics in the Context of Global Economy, Relationship Between Business Ethics & Business Development, Role of Business Ethics in Building a Civilized Society. <b>Corporate Governance and Issues Related to Scams</b> Corruption: Meaning, Causes, Effects. Frauds and Scams in Banks, Insurance Companies, Financial Institutions, Measures to Overcome Fraud and Corruption, Zero Tolerance of Corruption.

***Revised Syllabus of Courses of B.Com. (Banking and Insurance)  
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with effect from the Academic Year 2018-2019***

***1. Elective Courses (EC)***

***6. Actuarial Analysis in Banking and Insurance  
Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Probability & Mathematical Statistics	12
02	Models	12
03	Mortality Model	12
04	Contingencies	12
05	Statistical Methods	12
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Probability &amp; Mathematical Statistics</b>
	Concepts of Probability, Bayes' Theorem, Concepts of Random Variable, Probability Distribution, Distribution Function, Expected Value, Variance and Higher Moments, Basic Discrete And Continuous Distributions, Central Limit Theorem, Statistical Inference And Sampling Distribution, Confidence Intervals For Unknown Parameters. Test Hypotheses, Concepts of Analysis of Variance
2	<b>Models</b>
	The Principles of Actuarial Modelling., General Principles of Stochastic Processes, Markov Chain, Markov Process, Concept of Survival Models., Estimation Procedures for Lifetime Distributions, Maximum Likelihood Estimators For The Transition Intensities in Models of Transfers Between States With Piecewise Constant Transition Intensities.
3	<b>Mortality Model</b>
	Binomial Model of Mortality, Derive A Maximum Likelihood Estimator for The Probability of Death, How to Estimate Transition Intensities Depending on Age, Exactly or Using The Census Approximation, How To Test Crude Estimates For Consistency With A Standard Table or a Set of Graduated Estimates, The Process of Graduation.
4	<b>Contingencies</b>
	Simple Assurance and Annuity Contracts, Means and Variances of the Present Values of the Payments Under These Contracts, Assuming Constant Deterministic Interest. Expressions in the Form of Sums for the Mean and Variance of the Present Value of Benefit Payments Under Each contract Above, in terms of the curtate random future lifetime, assuming that death benefits are payable at the end of the year of death and that annuities are paid annually in advance or in arrear, and, where appropriate, Obtain expressions in the form of integrals for the mean and variance of the present value of benefit payments under each contract above, in terms of the random future lifetime, assuming that death benefits are payable at the moment of death and that annuities are paid continuously, and, where appropriate.
5	<b>Statistical Method</b>
	Concepts of Decision Theory, Decision Function and a Risk Function. Apply Decision Criteria to Determine Which Decision Functions are Best with Respect to a Specified Criterion. In particular Consider the Minimax Criterion and the Bayes Criterion. Calculate Probabilities and Moments of Loss Distributions both with and without Limits and Risk-Sharing Arrangements. The properties of the Statistical Distributions which are Suitable for Modelling Individual and Aggregate Losses. Apply the Principles of Statistical Inference to Select Suitable Loss Distributions for Sets of Claims. Concepts of Excesses (deductibles), and Retention Limits. The Operation of Simple Forms of Proportional and Excess of Loss Reinsurance.

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***2. Core Course (CC)***

**1. International Banking and Finance**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Fundamentals of International Finance	12
02	International Capital Markets	12
03	Foreign Exchange Markets	12
04	Risk Management	12
05	International Banking Operations	12
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Fundamentals of International Finance</b>
	<p>Meaning and Scope of International Finance, Balance of Payment, Components, Deficit in Balance of Payment, Concept of Currency Convertibility.</p> <p>International Monetary System, Gold Standard, Features, Bretton Wood System, Background and Features, Reasons for its Failure, Smithsonian Agreement, SDRs, European Monetary System.</p> <p>Current Exchange Rate Systems - Fixed and Flexible Exchange Rate, Merits Demerits, Types of Fixed Exchange Rate, Hard Pegs and Soft Pegs, Types of Flexible Exchange Rate, Managed and Free Float.</p>
2	<b>International Capital Markets</b>
	<p>Types of Capital Flows, FDI, FPI, FII</p> <p>Euro Currency Markets, Origin and Reasons of growth, a Brief Understanding of Eurocurrency Deposit, Loans Bonds and Notes Market ,Concept of Offshore Banking.</p> <p>International Equity Markets, Concept of Depository Receipts, GDR, Characteristics, Mechanism of Issue, Participants Involved, ADR, Types and Characteristics, Concept of IDR.</p> <p>International Bond Market, Concepts of Domestic Bond, Concept and Types of Foreign Bonds, Concept and Types of Euro Currency Bonds, Concepts of Foreign Currency Convertible and Foreign Currency Exchangeable Bonds, Participatory Notes.</p>
3	<b>Foreign Exchange Markets</b>
	<p>Introduction, Market and Market Participants, Foreign Exchange Management in India, Retail and Whole Sale Component of Indian Foreign Exchange Market, Role of FEDAI, FEMA and Regulatory Framework, Dealing Room Operations.</p> <p>Foreign Exchange Arithmetic, Exchange Rate Quotations, Direct, Indirect and Cross rate, Percentage Spread, Arbitrage, Geographical, Triangular and Interest Rate (formula method only), Calculation of Forward Rates using Schedule of Swap Points, AFM, Determinants of Exchange Rate – Purchasing Power and Interest Rate Parity.</p>
4	<b>Risk Management</b>
	<p>Risk Management and Derivatives, Transaction, Translation and Economic Risk Faced by Corporates, Transaction, Position, Settlement, Pre-settlement, Gap/Mismatch Risk faced by Banks, Internal and External Hedging, Foreign Currency Derivative Instruments for Risk Management, Forward, Futures, Swaps and Options, Country Risk Management.</p>

Sr. No.	Modules / Units
5	<b>International Banking Operations</b> <p>Introduction, Definition, Features of International Banking, Reasons for Growth of International Banking, Recent Trends in International Banking, Emergence of Crypto currency - Overview, Brief Overview of Bitcoin and other Crypto Currencies, Note on Mining and Crypto Currency Exchanges, Advantages, Disadvantages of Crypto Currency.</p> <p>Functions of International Banking, Correspondent Banking, International Payment Systems, NRI accounts, Export Finance, Import Finance, International Merchant Banking, Financing Project Exports, Derivative Offering, Remittances, Compliance related- Interbank Functions, Internal Functions, Letter of Credit and Bank Guarantees.</p> <p>International Lending Operation, Loan Syndication, Parties Involved, Phases /Stages in Loan Syndication, Types of Syndication, Role of LIBOR, Risk in International Lending, Role of International Credit Rating Agencies.</p>



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Programme at Semester V  
with effect from the Academic Year 2018-2019***

***3. Ability Enhancement Course (AEC)***

***1. Research Methodology***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Research	10
2	Data Collection and Processing	15
3	Data Analysis and Interpretation	15
4	Advanced Statistical Techniques	15
5	Research Report	05
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Introduction to Research</b>
	<ul style="list-style-type: none"> <li>• Meaning, Objectives and Importance of Research</li> <li>• Types of Research</li> <li>• Research Process.</li> <li>• Characteristics of Good Research</li> <li>• Hypothesis-Meaning, Nature, Significance, Types and Sources.</li> <li>• Research Design- Meaning, Definition, Need and Importance, Steps, Scope and Essentials of a Good Research Design.</li> <li>• Sampling- a) Meaning of Sample and Sampling, b) Methods of Sampling               <ul style="list-style-type: none"> <li>i) Non-Probability Sampling-Convenient, Judgment, Quota, Snow ball</li> <li>ii) Probability- Simple Random, Stratified, Cluster, Multi Stage.</li> </ul> </li> </ul>
2	<b>Data Collection and Processing</b>
	<ul style="list-style-type: none"> <li>• Types of Data and Sources-Primary and Secondary Data Sources</li> <li>• Methods of Collection of Primary data               <ul style="list-style-type: none"> <li>a. Observation- i) structured and unstructured, ii) disguised and undisguised, iii) mechanical observations (use of gadgets)</li> <li>b. Experimental i) Field ii) Laboratory</li> <li>c. Interview – i) Personal Interview ii) focused group, iii) in- depth interviews Method</li> <li>d. Survey- Telephonic survey, Mail, E-mail, Internet survey, Social media, and Media listening.</li> <li>e. Survey instrument- i) Questionnaire designing.                   <ul style="list-style-type: none"> <li>a. Types of questions-i) structured/close ended and ii) unstructured/ open ended, iii) Dichotomous, iv) Multiple Choice Questions.</li> <li>b. Scaling techniques- i) Likert scale, ii) Semantic Differential scale.</li> </ul> </li> </ul> </li> </ul>
3	<b>Data Analysis and Interpretation</b>
	<ul style="list-style-type: none"> <li>• Processing of Data- Meaning &amp; Essentials of i) Editing ii) Coding iii) Tabulation</li> <li>• Analysis of Data-Meaning, Purpose, Types.</li> <li>• Interpretation of Data-Essentials, Importance, Significance and Descriptive Analysis</li> <li>• Testing of hypothesis- One Sample T- Test, ANOVA, F- test, Chi Square and Paired Sample Test</li> </ul>
4	<b>Advanced Statistical Techniques</b>
	Introduction, Characteristics and Application of <ul style="list-style-type: none"> <li>• Correlation and Regression Analysis</li> <li>• Factor Analysis</li> <li>• Cluster Analysis</li> <li>• Discriminant Analysis</li> <li>• Multidimensional Scaling</li> </ul>
5	<b>Research Report</b>
	<ul style="list-style-type: none"> <li>• Report writing – i) Meaning, Importance, Structure, Types, Process and Essentials of a Good Report.</li> </ul>

**Revised Syllabus of Courses of B.Com.(Banking and Insurance)  
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with effect from the Academic Year 2018-2019**

**Reference Books**

Reference Books
<b>Elective Courses (EC)</b>
<b>Financial Reporting &amp; Analysis (Corporate Banking &amp; Insurance)</b>
<ul style="list-style-type: none"> <li>Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.</li> <li>Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers.</li> <li>R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi</li> <li>Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers</li> <li>IFRS – Dr Ram Mohan Bhawe and Dr Anjali Bhawe</li> </ul>
<b>Auditing - I</b>
<ul style="list-style-type: none"> <li>CA Surbhi Bansal – Audit and Assurance</li> <li>Taxmann – Auditing</li> <li>Dr.SMeenakumari – Fundamentals of Auditing</li> <li>Baldev Sachdeva &amp; Jagwant Singh Pardeep Kumar – Auditing theory &amp; Practice</li> </ul>
<b>Strategic Management</b>
<ul style="list-style-type: none"> <li>Strategic Management, 12th Ed. Concepts and Cases, Arthur A. Jr. and A. J. Strickland</li> <li>Management Policy and Strategic Management (Concepts, Skills and Practices) , R.M.Shrivastava</li> <li>Business Policy and Strategic Management – P. Subba Rao</li> <li>Strategic Planning Formulation of Corporate Strategy , Ramaswamy</li> </ul>
<b>Financial Services Management</b>
<ul style="list-style-type: none"> <li>Financial Services, Dr.S Gurusamy, The McGrawHill companies, 2 edition (26 June 2009).</li> <li>Financial Markets and Financial services, Vasant Desai, Himalaya Publishing House, First Edition edition (2010).</li> <li>Financial Services, M.Y.Khan, Tata Mc-Graw Hill Publishing Company Ltd, Ninth edition (2017).</li> <li>Financial Markets and Services –E.Gordon and K.Natanrajan, Himalaya Publishing House, Tenth Edition edition (2016)</li> </ul>
<b>Business Ethics and Corporate Governance</b>
<ul style="list-style-type: none"> <li>A. C. Fernando, Corporate Governance Principles, Policies and Practices; Pearson</li> <li>Marc Goeren, International Corporate Governance; Black wells.</li> <li>Cristian A. Mallin, Corporate Governance.</li> <li>Business Ethics, Crane &amp; Matten</li> <li>The Management and ethics omnibus, Chakraborty, Its only Business, Mitra,</li> <li>Values and Ethics for Organizations, Chakraborty, OUP/OIP</li> <li>Perspectives in Business Ethics, Hartman, Chatterjee</li> </ul>



**Revised Syllabus of Courses of B.Com.(Banking and Insurance)  
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**with effect from the Academic Year 2018-2019**

**Reference Books**

Reference Books
<b>Actuarial Analysis in Banking &amp; Insurance</b>
<ul style="list-style-type: none"> <li>• "Actuarial Statistics: An Introduction Using R" by Shailaja R Deshmukh.</li> <li>• "Predictive Modeling Applications in Actuarial Science" by Richard ADerrig and Glenn Meyers</li> <li>• "Generalized Linear Models for Insurance Data (International Series on Actuarial Science)" by Piet de Jong and Gillian Z Heller</li> <li>• "Contributions to Sampling Statistics (Contributions to Statistics)" by Maria Giovanna Ranalli and FulviaMecatti</li> <li>• "Forecasting Product Liability Claims: Epidemiology and Modeling in the Manville Asbestos Case" by J B Weinstein and Eric Stallard</li> <li>• "Financial Modeling, Actuarial Valuation and Solvency in Insurance" by Mario V Wuthrich and Michael Merz</li> <li>• "Modern Actuarial Risk Theory: Using R" by Rob Kaas and Marc Goovaerts</li> <li>• "Health Insurance: Basic Actuarial Models" by ErmannoPitacco</li> <li>• "Financial and Actuarial Statistics: An Introduction" by Dale S Borowiak and Arnold F Shapiro</li> </ul>
<b>Core Course (CC)</b>
<b>International Banking and Finance</b>
<ul style="list-style-type: none"> <li>• Apte P.G. International Finance – A Business Perspective, New Delhi, TATA McGraw Hill , McGraw Hill Education; 2 edition, July 2017.</li> <li>• Bhalla .V.K. international Financial Management- S.Chand Publishing,</li> <li>• International Banking Operations- IIBF- MacMillan Publishers, 2007</li> <li>• International Banking Legal and Regulatory Aspects- IIBF- MacMillan Publishers, 2007</li> </ul>
<b>Ability Enhancement Course (AEC)</b>
<b>Research Methodology</b>
<ul style="list-style-type: none"> <li>• Exploratory and Confirmatory Factor Analysis- Understanding Concepts and Applications(2004) – Bruce Thompson First Edition</li> <li>• Interpreting Economic and Social Data – A Foundation of Descriptive Statistics (2009) - Othmar W. Winkler - Springer</li> <li>• Regression Modelling Strategies (2015) – Frank E Harrell, Jr Springer Series in Statistics.</li> <li>• Research Methodology (2014) – Deepak Chawla and Neena Sondhi, Vikas Publishing House.</li> </ul>

**B.Com. (Banking and Insurance) Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

*(To be implemented from Academic Year 2018-2019)*

## Semester VI

No. of Courses	Semester VI	Credits
<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
1,2,3 & 4	**Any four courses from the following list of the courses	<b>12</b>
<b>2</b>	<b><i>Core Courses (CC)</i></b>	
5	Central Banking	<b>04</b>
<b>3</b>	<b><i>Ability Enhancement Course</i></b>	
6	Project Work in Banking & Insurance	<b>04</b>
<b>Total Credits</b>		<b>20</b>

<b><i>*List of Elective Courses for Semester V (Any Four)</i></b>	
01	Security Analysis and Portfolio Management
02	Auditing - II
03	Human Resource Management
04	Turnaround Management
05	International Business
06	Marketing in Banking & Insurance



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with effect from the Academic Year 2018- 2019***

***1. Elective Courses (EC)***

**1. Security Analysis and Portfolio Management**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Portfolio Management – An Introduction & Process	12
02	Portfolio Management – Valuation	12
03	Fundamental Analysis	12
04	Technical Analysis	12
05	Efficient Market Theory & CAPM	12
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
1	<b>Portfolio Management – An Introduction &amp; Process</b> Investment, Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors. Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management. Investment Environment in India and Factors Conducive for Investment in India. Portfolio Analysis – Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk – Return Trade off. Portfolio Selection – Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz Model, Measuring Security Return and Portfolio Return and Risk under Single Index Model and Multi Index Model.
2	<b>Portfolio Management – Valuation</b> Portfolio Revision – Meaning, Need, Constraints and Strategies. Portfolio Evaluation – Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance. Bond Valuation – Meaning, Measuring Bond Returns, Yield to Maturity, Yield to Call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration.
3	<b>Fundamental Analysis</b> Economy Analysis – Meaning, Framework, Economic Analysis, Forecasting, Barometric or Indicator Approach, Econometric Model Building and Opportunistic Model Building. Industry Analysis – Concept of Analysis, Industry Life Cycle, Industry Characteristics Company Analysis – Financial Statements, Analysis of Financial Statements, (Practical questions on Debt Equity Ratios, Total Debt Ratio, Proprietary ratios, interest coverage ratio, Profitability ratios related to sales, investment and equity shares Efficiency or Activity Ratios) and Assessment of Risk( Leverages)
4	<b>Technical Analysis</b> Dow Theory Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart, Japanese Candlestick Chart, Trends and Trend Reversals, Chart Patterns, Support and Resistance, Reversal Patterns, Continuation Patterns and Elliot Wave Theory Mathematical Indicators – Calculation of Moving Averages (Simple and Exponential Moving Average), Oscillators and Relative Strength Index Market Indicators Fundamental Analysis V/s Technical Analysis



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***Revised Syllabus of Courses of B.Com. (Banking and Insurance)  
Programme at Semester VI  
with effect from the Academic Year 2018-2019***

***1. Elective Courses (EC)***

***2. Auditing - II***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Audit of Limited Companies	15
02	Audit of Banking Companies	15
03	Audit of Insurance Companies	15
04	New Areas of Auditing	08
05	Professional Ethics and Misconduct	07
<b>Total</b>		<b>60</b>



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Sr. No.	Modules / Units
<b>1</b>	<b>Audit of Limited Companies</b>
	Qualifications, Disqualifications, Appointment, Removal, Remuneration of Auditors, Audit Ceiling, Status, Power, Duties and Liabilities of Auditors, Branch Audit, Joint Audit, Special Audit. Maintenance of Books of Account –Related Party Disclosures, Segment Reporting, Divisible Profit, Dividend and Depreciation (Companies Act, Standards on Accounting, Legal Decisions and Auditor's Responsibility), Representations by Management, Contents of Annual Report. Definition, Distinction between Report and Certificate, Types of Reports/Opinion.
<b>2</b>	<b>Audit of Banking Companies</b>
	Introduction of Banking Companies, Form and Content of Financial Statements, Qualifications of Auditor, Appointment of Auditor, Remuneration of Auditor, Power of Auditor, Auditor's Report, Format of Audit Report, Long Form Audit Report, Conducting an Audit, Initial Consideration by Statutory Audit, Internal Control System, Verifications of Assets and Balances.
<b>3</b>	<b>Audit of Insurance Companies</b>
	Audit of Companies carrying General Insurance Business, Audit of Companies carrying Life Insurance Business, Applicability of Accounting Standards (AS 3, 4,9,13,17), Books and Registers to be maintained, Submission of Reports and Returns, Audit of Accounts, Preparation of Audit and Internal Controls.
<b>4</b>	<b>New Areas of Auditing</b>
	Introduction to Cost Audit, Human Resource Audit, Management Audit, Operational Audit, Forecast Audit, Social Audit, Tax Audit, Forensic Audit and Environmental (Green) Audit. Audit in an EDP Environment, Introduction, General Approach to EDP Based Audit and Special Techniques for Auditing in an EDP Environment.
<b>5</b>	<b>Professional Ethics and Misconduct</b>
	Introduction, Meaning of Professional Ethics Meaning of Professional Misconduct, Schedules to the Chartered Accountants Act, 1949 Relating to Professional Misconduct, Enquiry into Charges of Misconduct of Chartered Accountants.



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Programme at Semester VI  
with effect from the Academic Year 2018-2019***

***1. Elective Courses (EC)***

***3. Human Resource Management***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Framework of Human Resource Management	15
02	HR Procurement	10
03	HR Planning and Recruitment	10
04	Training and Development	15
05	Compensation	10
<b>Total</b>		<b>60</b>



  
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Sr. No.	Modules / Units
1	<b>Framework of Human Resource Management</b>
	Introduction to HRM, Nature of HRM, Scope of HRM, Functions and Objectives of HRM, HRM Policies and Practices, Role and Functions of HR Manager (in Banking and Insurance Sector) <b>HRM and Strategies</b> , Strategic function of HRM, Understanding and Implementing Global Competitiveness and HR, strategic HR, Linkages of Organizational and HR Strategies.
2	<b>HR Procurement</b>
	Job Analysis and Design- Job Analysis, Introduction, Importance, Purpose , Benefits, Job Evaluation, Competency Based Job Analysis <b>Job Design</b> - Introduction, Characteristics, Factor Affecting Job Design, Job Satisfaction.
3	<b>HR Planning and Recruitment</b>
	Definition, Objectives, Need and Importance of HR Planning, Preparing Manpower Inventory. Promotions and Transfers. <b>Recruitment</b> - Strategic Approach to Recruitment, Recruitment Source; Internal and External, Selection Procedure.
4	<b>Training and Development</b>
	Employee Training and Development - Nature and Process of Training, Training methods, On the job, Off the job. <b>Management Development Program, Performance Appraisal</b> -Definition, Methods. Advantages and Limitations of Appraisal.
5	<b>Compensation</b>
	Meaning, Need and Importance, Current Trends in Compensation, Team Based Incentives, Pension Schemes with Reference to Banking and Insurance, Fringe Benefits, Perquisites, Allowances and other Non – Monetary Benefits <b>Voluntary Retirement Scheme</b> - Concept, Types, Needs, Effects with reference to Banking and Insurance <b>Participative Management</b> Meaning, Levels, Types, Employee Welfare, Comparative Study of Working Conditions in Banks, Financial Institutions, Insurance Companies.



*Jayraj*

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Rajasthan Education Trust  
Girish, Girish College  
Of Arts & Commerce

***Revised Syllabus of Courses of B.Com. (Banking and Insurance)  
Programme at Semester VI  
with effect from the Academic Year 2018-2019***

***1. Elective Courses (EC)***

**4. Turnaround Management**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Introduction to Business	10
02	Industrial Sickness	15
03	Turnaround Management Strategies	15
04	Business Scenario	12
05	Leadership and Turnaround Management	08
<b>Total</b>		<b>60</b>



*Jayashree*

**PRINCIPAL**  
Rajasthani Samiksha Education Trust  
Gokulshree's Saral College  
Of Arts & Commerce

Sr. No.	Modules / Units
<b>1</b>	<b>Introduction to Business</b>
	<p>Meaning, Definition, Features, Importance, Symptoms, Types of Business Organization.</p> <p>Different approaches for Growth and Survival.</p> <ul style="list-style-type: none"> <li>• Internal Strategies</li> <li>• External Strategies</li> <li>• Survival Strategies</li> </ul>
<b>2</b>	<b>Industrial Sickness</b>
	<p>Meaning and Internal /External Reasons of Industrial Sickness</p> <ul style="list-style-type: none"> <li>• Symptoms of Industrial Sickness</li> <li>• Measures to Overcome Sickness by Government and Stakeholders</li> <li>• Role of BIFR in Sick Industries</li> </ul>
<b>3</b>	<b>Turnaround Management Strategies</b>
	<p>Turnaround – Meaning, Definition, Indicators of Successful Turnaround</p> <ul style="list-style-type: none"> <li>• TQM and Restructuring.</li> <li>• Selling of a sick unit</li> <li>• BPR <ul style="list-style-type: none"> <li>- Meaning, Definition, Elements, Need, Implications</li> <li>- Approaches ( Reengineering Team, BPR Leader, Process Owner, Kaizen, Flow Chart, 5S principles, Process Mapping)</li> </ul> </li> </ul>
<b>4</b>	<b>Business Scenario</b>
	<p>Features, Advantages, Disadvantages, Types and Present Status of:</p> <ul style="list-style-type: none"> <li>• Outsourcing</li> <li>• Networking</li> <li>• Franchising</li> <li>• Free lancing</li> <li>• Self-Financing</li> <li>• Start up</li> </ul>
<b>5</b>	<b>Leadership and Turnaround Management</b>
	<p>Outfitting the Management Team, Personal Characteristic, Focusing on Present Operations, Focus on Needs in Turnarounds, Styles of Decision Making in the Turnaround Process, Organizational Change. Quality in the Managerial Process, Dilemma of Management, Turnaround Management as a Skill.</p>



*Jayramdas*

**PRINCIPAL**

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 Jayramdas Saraf College  
 Of Arts & Commerce

***Revised Syllabus of Courses of B.Com. (Banking and Insurance)  
Programme at Semester VI  
with effect from the Academic Year 2018-2019***

***1. Elective Courses (EC)***

**5. International Business**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Introduction to International Business	10
02	International Economic Institutions and Regional Groupings	12
03	International Marketing, Human Resource Management	10
04	Preliminaries for Export Import and Documentation	14
05	Export Import Procedures and Foreign Trade Policy	14
<b>Total</b>		<b>60</b>



*Jaydeep*

**PRINCIPAL**

Rajasthani Sahasrabudhi Education Trust  
Girishyandas Garai College  
Of Arts & Commerce

Sr. No.	Modules / Units
1	<b>Introduction to International Business</b>
	<p><b>Introduction to International Business-</b> Importance, Nature and Scope of International Business, Drivers of International Business, Evolution of International Business, Strategies of Going International, Globalisation, Multi National Corporations- Nature, Goals of MNCs, India's Presence- Advantages and Disadvantages of MNCs</p> <p><b>International Business Environment:</b> Economic, Political, Cultural and Legal Environments in International Business</p>
2	<b>International Economic Institutions and Regional Groupings</b>
	<p><b>Institutional Support to International Business,</b> Role of World Bank, IMF, ILO, UNCTAD, UNIDO and ADB in International Business, World Trade Organisation (WTO), Origin, Objectives, Functions ,GATT and WTO, Principles of WTO, Transparency, MFN Treatment, National Treatment, Free Trade, Dismantling Trade Barriers, Rule Based Trading System, Treatment for LDCs ,Competition Principle, Environment Protection, Key Subjects in WTO, Agriculture, TRIPS, TRIMS, GATS, Implications for India</p> <p><b>Integration between Countries:</b> Levels of Integration, Growth of Trading Blocs, Impact of Integration, Major Regional Trading Groups, The European Union, NAFTA, APEC, ASEAN, MERCOSUR, BRICS, SAARC, OPEC</p>
3	<b>International Marketing, Human Resource Management</b>
	<p>International Marketing, Domestic and International Marketing, Compared Benefits of International Marketing, Major Activities, International Market Assessment, International Product Strategies, Pricing Issues and Decisions, Dumping, Promotion Issues and Policies.</p> <p>International Human Resource Management, Nature, Growing Interest in IHRM, DHRM and IHRM compared, Managing International HR activities, Expatriation and Repatriation of employees</p>
4	<b>Preliminaries for Export Import and Documentation</b>
	<p>Meaning and Definition of Export, Methods of Exporting, Registration Formalities for Exports, Export Licensing, Selection of Export Product, Identification of Market for Exports – Export Pricing Quotations, FOB &amp; CIF, Meaning and Definition of Imports, Liberalisation of Imports, Negative list of Imports ,Categories of Importers, Special Schemes for Importers.</p> <p>Aligned Documentation System – Commercial Invoice , Shipping Bill , Certificate of Origin, Consular Invoice, Mate's Receipt, Bill of Lading, GR Form, ISO 9000, Procedure for obtaining ISO 9000, BIS 14000 Certification ,Import Documentation, Transport Documents - Bill of Entry, Certificate of Inspection, Certificate of Measurements, Freight Declaration.</p>



Sr. No.	Modules / Units
5	<b>Export Import Procedures and Foreign Trade Policy</b>
	<p>Steps in Export Procedure , Export Contract, Forward Cover, Export Finance, Institutional Framework for Export Finance, Excise Clearance, Pre-shipment Inspection, Methods of Pre-shipment Inspection, Role of Clearing and Forwarding Agents, Shipping and Customs Formalities, Customs EDI System, Negotiation of Documents, Realisation of Exports Proceeds.</p> <p>Pre-Import Procedure- Steps in Import Procedure, Legal Dimensions of Import Procedure, Customs Formalities for Imports, Warehousing of Imported Goods, Exchange Control Provisions for Imports &amp; Retirement of Export Documents.</p> <p>Foreign Trade Policy Highlights (latest), Duty Drawback, Deemed Exports, ASIDE, MAI &amp; MDA, Star Export Houses, Town of Export Excellence, EPCG Scheme.</p>

*Jayashree*

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Rajasthan Sahamela Education Trust  
Ghanshyamdas Saraf College  
Of Arts & Commerce

***Revised Syllabus of Courses of B.Com. (Banking and Insurance)  
Programme at Semester VI  
with effect from the Academic Year 2018-2019***

***1. Elective Courses (EC)***

**6. Marketing in Banking and Insurance**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Introduction to Marketing	12
02	Introduction to Service Marketing	12
03	Consumer Behaviour	12
04	Rural Marketing	12
05	E- Marketing	12
<b>Total</b>		<b>60</b>



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Gandhiana's Sanshodhan College  
Of Arts & Commerce

Sr. No.	Modules / Units
1	<b>Introduction to Marketing</b>
	Meaning, Definition, Importance, Marketing Mix, Market Segmentation, Marketing Strategy, Channels of Marketing, Marketing of Banking and Insurance Products, Marketing Research, Introduction, Process and Types.
2	<b>Introduction to Service Marketing</b>
	Meaning, Concept, Evolution and Characteristics of Service Marketing. Need and Importance of Service Marketing, 7 P's of Services Marketing Mix, Service Marketing Mix Strategies for Banking and Insurance and Marketing Logistics.
3	<b>Consumer Behaviour</b>
	Introduction to Consumer Behaviour, Consumer Expectations, Consumer Buying Behavior, Role of Consumer in Service Delivery, Consumer Responses, Consumer Delight – Concept and Importance. Consumer Behaviour and Marketing Communications: Introduction, Marketing Communication Flow, Communication Process, Interpersonal Communication, Persuasive Communication, Source, Message, Message Appeals, Communication Feedback.
4	<b>Rural Marketing</b>
	Rural Marketing -Concept and Scope ,Nature of Rural Markets , Attractiveness of Rural Markets ,Rural Vs Urban Marketing ,Characteristics of Rural Consumers ,Buying Decision Process ,Rural Marketing Information System ,Potential And Size of Rural Markets. Pricing Strategy, Pricing Policies, Innovative Pricing Methods for Rural Markets, Promotion Strategy, Appropriate Media, Designing Right Promotion Mix, Promotional Campaigns. Distribution- Logistics Management, Problems Encountered, Selection of Appropriate Channels, New Approaches to Reach Out Rural Markets – Electronic Choupal Applications.
5	<b>E- Marketing</b>
	E-marketing: Scope, Benefits and Problems, E-marketing Techniques, Internet Marketing, Digital Marketing and E-marketing E-Marketing Mix Strategy , Introduction, Objectives, the 4Ps in E-Marketing, Additional 3Ps in E-Marketing of Services, the 2P+2C+3S Formula in E-Marketing



*[Signature]*

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Ghanshyamdas Saraf College

**Board of Studies-in-Banking & Finance, University of Mumbai** Of Ads & Commerce

***Revised Syllabus of Courses of B.Com. (Banking and Insurance)  
Programme at Semester VI  
with effect from the Academic Year 2018-2019***

***2. Core Course (CC)***

***1. Central Banking***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	An Overview of Central Banking	12
02	RBI as the Central Bank of India	12
03	Supervisory Role of RBI	12
04	Central Banking in Other Countries	12
05	Central Banking in the Cyber World	12
<b>Total</b>		<b>60</b>



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Of Arts & Commerce

Sr. No.	Modules / Units
<b>1</b>	<b>An Overview of Central Banking</b>
	Overview: Concept of Central Banking, Institutional Growth of Central Banking, The Changing Face of Central Banking. Role of Central Banks: Determination of Goals, Inflation Targeting, Exchange Rate Targeting, Money Supply Targeting, Money Growth Targeting, Viable Alternatives to Central Bank, Central Banking in India. Contemporary Issues, Autonomy and Independence, Credibility, Accountability and Transparency of a Central Bank.
<b>2</b>	<b>RBI as the Central Bank of India</b>
	Policy Framework for RBI: Organizational Framework, Operational Framework – Role as a Central Banker, Promotional Role of RBI, Regulatory Role of RBI. RBI and Monetary Policy Macroeconomic Policies: Meaning & Objectives. Monetary Policy- Meaning & Objectives Monetary Policy in India - Goals, Targets and Instruments A Brief Overview of Fiscal Policy, Striking Balance between Inflation and Growth through Monetary and Fiscal Policies
<b>3</b>	<b>Supervisory Role of RBI</b>
	Regulation and Supervision: Need for Regulation and Supervision, Banking Regulation Act, 1949, Banking Regulation and Supervision, Functions of the Department of Supervisory, Regulations Review Authority, Unified Regulator v/s Multiple Regulators. RBI – On-site Inspection and Off-site Monitoring and Surveillance: The Core Principles for Effective Supervision – On-site Examination – Off-site Surveillance – On-site Inspection and Off-site Monitoring in India – Off-site Monitoring in Different Countries – Computerized Off-site Monitoring and Surveillance (OSMOS). RBI and Financial System, Introduction, Functions, Characteristics of Financial System, Role of RBI in Regulating Financial System and Financial Sector Reforms.
<b>4</b>	<b>Central Bank in other Countries</b>
	Federal Reserve System – Bank of England – The European Central Banking, Bank of Japan, Peoples Bank of China Interconnectivity of Central Banks with Other International Financial Institutions, ADB, IMF, World Bank, and BIS, (Objectives, Role and Functions)
<b>5</b>	<b>Central Banking in Cyber World:</b>
	E -Banking, E- money, IT induced Changes and Monetary Policy, E- payments, Risks in the New IT Era, Impact of IT, Globalization and Central Banks.



**Revised Syllabus of Courses of B.Com.(Banking and Insurance)  
Programme at Semester VI  
with effect from the Academic Year 2018-2019**

**Reference Books**

Reference Books
<b>Elective Courses (EC)</b>
<b>Security Analysis and Portfolio Management</b>
<ul style="list-style-type: none"> <li>• Blake, David 1992, <i>Financial Market Analysis</i>, McGraw Hill London</li> <li>• Francis J.C Investments, <i>Analysis and Management</i> McGraw Hill New York.</li> <li>• Pistolese Clifford <i>Using Technical Analysis</i> Vision Books</li> <li>• Reilly Frank K and Keith Brown <i>Investment Analysis and Portfolio Management</i>.</li> </ul>
<b>Auditing - II</b>
<ul style="list-style-type: none"> <li>• <i>Auditing Principles &amp; Practices</i> – SK Basu</li> <li>• Sharma, T.R., <i>Auditing Principles &amp; Problems</i>, SahityaBhavan, Agra</li> <li>• Spicer &amp; Pegler, <i>Practical Auditing</i></li> <li>• Woolf, Emile, <i>Auditing Today</i></li> <li>• Basu, Sanjib Kumar, <i>Fundamentals of Auditing</i>, Pearson</li> <li>• <i>Auditing Assurance Standards and Guidelines issued by IC</i></li> </ul>
<b>Human Resource Management</b>
<ul style="list-style-type: none"> <li>• <i>Human Resources Management</i>, Gary Dessler</li> <li>• <i>Personnel Management</i> – C.B Mamoria</li> <li>• <i>Managing Human Resources</i>, R.S. Dwiwedi</li> <li>• <i>Human Resources Management</i>, V.P. Michael</li> <li>• <i>Human Resources Management</i> – Dr.P.C. Pardeshi</li> <li>• <i>Human Resources Management</i> – Mirza &amp; Zaiyadin</li> <li>• <i>Human Resources Management</i> – L.M. Prasad</li> <li>• <i>Human Resources Management</i>, Ashwathappa</li> </ul>
<b>Turnaround Management</b>
<ul style="list-style-type: none"> <li>• <i>Practical Shutdown &amp; Turnaround Management for k, Engineers &amp; Managers</i> (English, Paperback, IDC Technologies Pvt Ltd.)</li> <li>• <i>Managing Corporate Turnaround Text &amp; cases</i> Ram Avtar Yadav, Concept Publishing Co.</li> <li>• <i>Business Process Reengineering</i>, O.P. Agrawal</li> <li>• <i>The Turnaround Experience</i> – Feddrick Zimerman</li> </ul>
<b>International Business</b>
<ul style="list-style-type: none"> <li>• <i>Economic Survey</i>, Govt. of India. Various issues</li> <li>• <i>Export-import Policy and Other Documents</i>, Govt. of India</li> <li>• Czinkota, Michael R, 8th Edition, Publisher Wiley, 2010.</li> <li>• Hill, Charles W. L., <i>International Business</i>, McGraw Hill, 2011, New York.</li> <li>• Aswathappa K, <i>International Business</i>, Tata McGraw Hill Education, 2010.</li> </ul>

**Revised Syllabus of Courses of B.Com.(Banking and Insurance)  
Programme at Semester VI  
with effect from the Academic Year 2018-2019**

**Reference Books**

Reference Books
<b>Marketing in Banking &amp; Insurance</b> <ul style="list-style-type: none"> <li>• Marketing Management -Philip Kotler, PrenticeHall of India New Delhi.</li> <li>• Service Marketing- S.M.Jha,Himalaya Publishing House, Mumbai.</li> <li>• Essence of Service Marketing- Adrian Payne, Prentice Hall of India New Delhi.</li> <li>• Service Marketing- Hellen Woodruffle,Macmillan Publishers,India, Delhi.</li> <li>• E- Marketing - <u>Judy Strauss</u>, <u>Raymond Frost</u>, Pearson Prentice Hall, 2009, 5<sup>th</sup> Edition</li> <li>• Marketing Management – An Asian Perspective <u>Philip Kotler</u>, <u>Gary Armstrong</u>, <u>Prafulla Y. Agnihotri</u>, <u>Ehsan UlHaque</u> – Pearson Education 2010.</li> <li>• Rural Marketing – Text and Cases , C.S Krishnamacharayu and Lathiha Ramkrishnan, Pearson Education.</li> <li>• Service Marketing – Christopher Loveloca, Pearson Education</li> </ul>
<b>Core Course (CC)</b>
<b>Central Banking</b> <ul style="list-style-type: none"> <li>• Central Banking- IIBF- MacMillan Publishers, 2011</li> <li>• Central Banking – ICFAI Press,2008</li> <li>• Theory and Practice of Central Banking in India- V.A.Avdhani, Second Edition, Published by Somaiya Publications Pvt. Ltd.</li> <li>• Central Banking- M H deKock,Publisher Staples Press.</li> <li>• Central Banking in Planned Economy- The Indian Experiment- C.R.Basu, Edition2,Publisher Tata McGraw-Hill Publishing . Co, 1977.</li> </ul>



*Jayashree*

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Chandrabhai Chaudhari College  
Of Arts & Commerce

# University of Mumbai



## **B.Com. (Banking and Insurance) Programme**

### **Guidelines for Project Work**

**at**

## **Third Year Semester VI**

**Under Choice Based Credit, Grading and  
Semester System**

*(To be implemented from Academic Year 2018-2019)*

***Board of Studies-in-Banking and Finance***

***Board of Studies-in-Banking & Finance, University of Mumbai***

**PRINCIPAL**

*Ganeshyanti's Saraf College  
Of Arts & Commerce*

## Introduction

Inclusion of project work in the course curriculum of the B.Com. (Banking and Insurance) programme is one of the ambitious aspects in the programme structure. The main objective of inclusion of project work is to inculcate the element of research analyse and scientific temperament challenging the potential of learner as regards to his/ her eager to enquire and ability to interpret particular aspect of the study. It is expected that the guiding teacher should undertake the counselling sessions and make the awareness among the learners about the methodology of formulation, preparation and evaluation pattern of the project work.

- There are two modes of preparation of project work
  1. Project work based on research methodology in the study area
  2. Project work based on internship in the study area

## Guidelines for preparation of Project Work

### **1. General guidelines for preparation of project work based on Research Methodology**

- The project topic may be undertaken in any area of Elective Courses.
- Each of the learner has to undertake a Project individually under the supervision of a teacher-guide.
- The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.
- University/college shall allot a guiding teacher for guidance to the students based on her / his specialization.
- The project report shall be prepared as per the broad guidelines given below:
  - Font type: Times New Roman
  - Font size: 12-For content, 14-for Title
  - Line Space : 1.5-for content and 1-for in table work
  - Paper Size: A4
  - Margin : in Left-1.5, Up-Down-Right-1
  - The Project Report shall be bounded.
  - The project report should be 80 to 100 pages



*Jayashree*

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Ganeshyashwanth Saraf College

(Of Arts & Commerce)

## Format

*1<sup>st</sup> page (Main Page)*

*Title of the problem of the Project*

**A Project Submitted to**  
**University of Mumbai for partial completion of the degree of**  
**Bachelor in Commerce (Banking and Insurance)**  
**Under the Faculty of Commerce**

By

Name of the Learner \_\_\_\_\_

**Under the Guidance of**

Name of the Guiding Teacher

*Name and address of the College*

Month and Year

**2<sup>nd</sup> Page**

*This page to be repeated on 2<sup>nd</sup> page (i.e. inside after main page)*

**Board of Studies-in-Banking & Finance, University of Mumbai**

**PRINCIPAL**

**Principal**  
Sri Sri Saral Education Trust  
Granshyambas Saral College  
Of Arts & Commerce



*On separate page*

## **Index**

Chapter No. 1 (sub point 1.1, 1.1.1, .... And so on)	Title of the Chapter	Page No.
Chapter No. 2	Title of the Chapter	
Chapter No. 3	Title of the Chapter	
Chapter No. 4	Title of the Chapter	
Chapter No. 5	Title of the Chapter	

**List of tables, if any, with page numbers.**

**List of Graphs, if any, with page numbers.**

**List of Appendix, if any, with page numbers.**

**Abbreviations used:**



*Jayant*  
**PRINCIPAL**  
Rajasthani Sammelan Education Trust  
University and Saral College  
Of Arts & Commerce

# Structure to be followed to maintain the uniformity in formulation and presentation of Project Work

*(Model Structure of the Project Work)*

- **Chapter No. 1: Introduction**

In this chapter Selection and relevance of the problem, historical background of the problem, brief profile of the study area, definition/s of related aspects, characteristics, different concepts pertaining to the problem etc can be incorporated by the learner.

- **Chapter No. 2: Research Methodology**

This chapter will include Objectives, Hypothesis, Scope of the study, limitations of the study, significance of the study, Selection of the problem, Sample size, Data collection, Tabulation of data, Techniques and tools to be used, etc can be incorporated by the learner.

- **Chapter No. 3: Literature Review**

This chapter will provide information about studies done on the respective issue. This would specify how the study undertaken is relevant and contribute for value addition in information/ knowledge/ application of study area which ultimately helps the learner to undertake further study on same issue.

- **Chapter No. 4: Data Analysis, Interpretation and Presentation**

This chapter is the core part of the study. The analysis pertaining to collected data will be done by the learner. The application of selected tools or techniques will be used to arrive at findings. In this, table of information's, presentation of graphs etc. can be provided with interpretation by the learner.

- **Chapter No. 5: Conclusions and Suggestions**

In this chapter of project work, findings of work will be covered and suggestion will be enlisted to validate the objectives and hypotheses.

*Note: If required more chapters of data analysis can be added.*

- **Bibliography**
- **Appendix**



*On separate page*

*Name and address of the college*

## ***Certificate***

This is to certify that Ms/Mr \_\_\_\_\_ has worked and duly completed her/his Project Work for the degree of Bachelor in Commerce (Banking and Insurance) under the Faculty of Commerce in the subject of \_\_\_\_\_ and her/his project is entitled, “ \_\_\_\_\_ *Title of the Project* \_\_\_\_\_ ” under my supervision.

I further certify that the entire work has been done by the learner under my guidance and that no part of it has been submitted previously for any Degree or Diploma of any University.

It is her/ his own work and facts reported by her/his personal findings and investigations.



Name and Signature of  
Guiding Teacher

Date of submission:



*Jayprakash*  
**PRINCIPAL**

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Chandhyendras Saraf College  
Of Arts & Commerce

On separate page

## ***Declaration by learner***

I the undersigned Miss / Mr.                     Name of the learner                     here by,  
declare that the work embodied in this project work titled “                      
                    Title of the Project                    ”,

forms my own contribution to the research work carried out under the guidance of  
                    Name of the guiding teacher                     is a result of my own research work and has  
not been previously submitted to any other University for any other Degree/ Diploma  
to this or any other University.

Wherever reference has been made to previous works of others, it has been clearly  
indicated as such and included in the bibliography.

I, here by further declare that all information of this document has been obtained and  
presented in accordance with academic rules and ethical conduct.

Name and Signature of the learner

Certified by

Name and signature of the Guiding Teacher



*Jayashree*

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Rajasthani Sammelan Education Trust  
Ganeshchandras Saraf College  
Of Arts & Commerce

*On separate page*

## **Acknowledgment**

*(Model structure of the acknowledgement)*

To list who all have helped me is difficult because they are so numerous and the depth is so enormous.

I would like to acknowledge the following as being idealistic channels and fresh dimensions in the completion of this project.

I take this opportunity to thank the **University of Mumbai** for giving me chance to do this project.

I would like to thank my **Principal**, \_\_\_\_\_ for providing the necessary facilities required for completion of this project.

I take this opportunity to thank our **Coordinator** \_\_\_\_\_, for her moral support and guidance.

I would also like to express my sincere gratitude towards my project guide \_\_\_\_\_ whose guidance and care made the project successful.

I would like to thank my **College Library**, for having provided various reference books and magazines related to my project.

Lastly, I would like to thank each and every person who directly or indirectly helped me in the completion of the project especially **myParents and Peers** who supported me throughout my project.

*Jayashree*

**PRINCIPAL**

Rajasthan Education Trust  
Gokuldas Saral College  
Of Arts & Commerce



## 2. Guidelines for Internship based project work

- Minimum 20 days/ 100 hours of Internship with an Organisation/ NGO/ Charitable Organisation/ Private firm.
- The theme of the internship should be based on any study area of the elective courses
- Experience Certificate is Mandatory
- A project report has to be brief in content and must include the following aspects:
  - **Executive Summary:**  
A bird's eye view of your entire presentation has to be precisely offered under this category.
  - **Introduction on the Company:**  
A Concise representation of company/ organization defining its scope, products/ services and its SWOT analysis.
  - **Statement and Objectives:**  
The mission and vision of the organization need to be stated enshrining its broad strategies.
  - **Your Role in the Organisation during the internship:**  
The key aspects handled, the department under which you were deployed and brief summary report duly acknowledged by the reporting head.
  - **Challenges:**  
The challenges confronted while churning out theoretical knowledge into practical world.
  - **Conclusion:**  
A brief overview of your experience and suggestions to bridge the gap between theory and practice.
- The project report based on internship shall be prepared as per the broad guidelines given below:
  - Font type: Times New Roman
  - Font size: 12-For content, 14-for Title
  - Line Space : 1.5-for content and 1-for in table work
  - Paper Size: A4
  - Margin : in Left-1.5, Up-Down-Right-1
  - The Project Report shall be bounded.
  - The project report should be of minimum 50 pages



*Jayant*

**PRINCIPAL**

Rajasthani Sammelan Education Trust  
Dr. Ashwani K. Saraf College  
Of Arts & Commerce

## Evaluation pattern of the project work

The Project Report shall be evaluated in two stages viz.	
• <b>Evaluation of Project Report (Bound Copy)</b>	<b>60 Marks</b>
▪ Introduction and other areas covered	20 Marks
▪ Research Methodology, Presentation, Analysis and interpretation of data	30 Marks
▪ Conclusion & Recommendations	10 Marks
• <b>Conduct of Viva-voce</b>	<b>40 Marks</b>
▪ In the course of Viva-voce, the questions may be asked such as importance / relevance of the study, objective of the study, methodology of the study/ mode of Enquiry (question responses)	10 Marks
▪ Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study	20 Marks
▪ Overall Impression (including Communication Skill)	10 Marks

**Note:**

- *The guiding teacher along with the external evaluator appointed by the University/ College for the evaluation of project shall conduct the viva-voce examination as per the evaluation pattern*

### Passing Standard

- Minimum of Grade E in the project component
- In case of failing in the project work, the same project can be revised for ATKT examination.
- Absence of student for viva voce: If any student fails to appear for the viva voce on the date and time fixed by the department such student shall appear for the viva voce on the date and time fixed by the Department, such student shall appear for the viva voce only along with students of the next batch.



*Jayashree*

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Rajawade Sanshodhan Education Trust  
G. J. Desai College  
Of Arts & Commerce

**Revised Syllabus of Courses of B.Com. (Banking and Insurance) Programme at  
Semester V and VI  
with effect from the Academic Year 2018-2019**

**Scheme of Evaluation**

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

**A) Internal Assessment: 25 %**

**Question Paper Pattern  
(Internal Assessment- Courses without Practical Courses)**

Sr. No.	Particular	Marks
1	<b>One class test (20 Marks)</b>	
	Match the Column/ Fill in the Blanks/ Multiple Choice Questions (½ Mark each)	05 Marks
	Answer in One or Two Lines (Concept based Questions) (01 Mark each)	05 Marks
	Answer in Brief (Attempt Any Two of the Three) (05 Marks each)	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

**B) Semester End Examination: 75 %**

- i) Duration: The examination shall be of 2 ½ Hours duration
- ii) Theory question paper pattern
  - There shall be five questions each of 15 marks.
  - All questions shall be compulsory with internal choice within the questions.
  - Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.

**(Detail question paper pattern has been given separately)**

**❖ Passing Standard**

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade E, to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

## Question Paper Pattern (Practical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 1/2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A. Sub Questions to be asked 10 and to be answered any 08 B. Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question <b>OR</b>	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question <b>OR</b>	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question <b>OR</b>	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions <b>OR</b>	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

**Note:**

Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.



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Rajasthani Sammelan Education Trust

Sanat College  
of Arts & Commerce

Board of Studies-in-Banking & Finance, University of Mumbai

## Question Paper Pattern (Theoretical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 1/2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	A) Theory questions B) Theory questions <b>OR</b>	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

**Note:**

Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.



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Dr. J. V. Saraf College  
Of Arts & Commerce



# **UNIVERSITY OF MUMBAI**



**Revised Syllabus of B.Com. Programme in Semester VI  
Elective Courses – Ability Enhancement Courses (AEC)**

**Direct and Indirect Taxation Paper – II**

**Good and Services Tax Act**

**Under the Choice Based Credit System**

**(To be implemented from Academic Year 2019-2020)**



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**Rajasthan Sammelan Education Trust  
Ghanshyamdas Saraf College  
Of Arts & Commerce**

***Revised Syllabus of Courses of B.Com. Programme at Semester VI  
with effect from the Academic Year 2019-2020***

***Elective Courses (EC)  
Ability Enhancement Courses (AEC)***

**Direct and Indirect Taxation Paper - II  
Goods and Services Tax Act**

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to Goods and Services Tax	09
2	Levy and Collection of Tax	09
3	Time, Place and Value of Supply	09
4	Input Tax Credit & Payment of Supply	09
5	Registration under GST Laws	09
	<b>Total</b>	<b>45</b>



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Sr. No	Modules/Units
1	<b>Introduction</b>
	<ul style="list-style-type: none"> <li>What is GST?</li> <li>Need for GST</li> <li>Dual GST Model</li> <li>Definitions</li> </ul>
	Section 2(13) Audit
	Section 2(17) Business
	Section 2(31) Consideration
	Section 2(45) Electronic Commerce Operator
	Section 2(52) Goods
	Section 2(56) India
	Section 2(78) Non taxable Supply
	Section 2(84) Person
	Section 2(90) Principal Supply
	Section 2(93) Recipient
	Section 2(98) Reverse charge
	Section 2(102) Services
	Section 2(105) Supplier
	Section 2(107) Taxable Person
	Section 2(108) Taxable Supply
	<ul style="list-style-type: none"> <li>Extent &amp; Commencement of CGST Act/ SGST Act/ UTGST Act/IGST Act</li> <li>Goods and Services Tax Council (GST Council)</li> <li>Goods &amp; Services Tax Network (GSTN)</li> </ul>
2	<b>Levy and Collection of Tax</b>
	Charge of GST
	Inter-State supply and Intra-State supply
	Levy and Collection GST
	Illustrative list of Rates for Goods and Services
	Composition levy (Section 10 of CGST Act)
	Negative list of GST
	Power to Grant Exemption
	Exemptions under GST –Goods and Services
	<b>Provisions applicable related to Supply of Services- Renting, Agriculture, Educational Institutions, Commission Agents, Healthcare Services, Financial and Banking Services</b>
3	<b>Concept of Supply</b>
	Concept of Supply (Section 7 of CGST Act)
	Taxable event under GST
	Place of Supply (Section 10 and Section 12 of IGST Act)
	Time of Supply (Section 12 and Section 13 of CGST Act )
	Value of Supply (Section 15 of CGST Act) (Rules for valuation of Supply of Goods)



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4	<b>Input Tax Credit &amp; Payment of Tax</b>
	<ul style="list-style-type: none"><li>• Eligibility for taking Input Tax Credit</li><li>• Input Tax Credit in Special Circumstances</li><li>• Computation of Tax Liability</li><li>• Payment of Tax (Section 49 and Section 50 of CGST Act)</li></ul>
5	<b>Registration under GST Law</b>
	Persons liable for Registration
	Persons not liable for Registration
	Compulsory Registration
	Persons not liable for Registration
	Procedure for Registration
	Amendment of Registration
	Cancellation of Registration
	Revocation of cancellation of Registration

*Note: Relevant Law/Statute/Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuing examination.*



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