



**SIES**

RISE WITH EDUCATION

NAAC REACCREDITED - 'A' GRADE

Sion (West), Mumbai – 400022

College of Arts,  
Science &  
Commerce (Autonomous)

**Course Outcomes,  
Syllabus and Evaluation Pattern  
of  
B.COM Programme  
w.e.f 2022-23**



**F.Y.B.COM**



# **Semester I**

## **SEMESTER - I**

### **FYBCOM**

**Name of the Paper: Accountancy and Financial Management**

**Title of the Paper: Accountancy and Financial Management I**

**Paper Code: SIUCAFM11**

**Number of Credits: 3**

**Total No. of Lectures: 60**

#### **Objectives:**

To enable the students:

- ✧ To appreciate the utility of Accounting Standards in improving reliability of the financial statements by harmonizing the diverse accounting policies and practices.
- ✧ To understand the significance of inventory valuation and methods to value inventory and reconcile it.
- ✧ To understand the concept of capital and revenue and its applicability in the preparation of financial statements of manufacturing concerns.
- ✧ To prepare financial statements of a trading concern from incomplete financial records.

#### **Course Outcome:**

After successful completion of the course a student will be able:

1. To describe the objectives, features and formulation process of Indian Accounting Standards and apply standards relevant to the topics in the course.
2. To discuss the importance of Inventory Valuation and determine the inventory value by methods prescribed under AS-2.
3. To draft financial statements of manufacturing concerns with clarity in recognition of capital and revenue items.
4. Convert the incomplete financial records of a trading concern so as to prepare its final accounts.

## SYLLABUS

| Module   | Topics  | No of lectures |
|--|---|----------------|
| <b>I</b><br><b>i</b><br><b>ii</b><br><b>iii</b><br><b>iv</b>   | <b>Introduction to Indian AS (Ind AS)</b><br>Objectives of Accounting Standards, Benefits and Limitations of Accounting Standards.<br>Process of Formulation of Accounting Standards in India<br>Applicability and accounting principles of Indian Accounting Standards (Ind AS) with specific reference to IAS 2, IAS 9<br>List of standards: IAS/IFRS vs Ind AS               | <b>8</b>       |
| <b>II</b><br><b>i</b><br><b>ii</b><br><b>iii</b><br><b>iv</b>  | <b>Inventory Valuation</b><br>Meaning and importance of inventory valuation<br>Inventory systems : Periodic Inventory system and Perpetual Inventory System<br>Methods of Stock Valuation as per AS – 2 : FIFO and Weighted Average Method<br>Computation of inventory as on balance sheet date when inventory value is available on a different date.<br>(Theory and Problems) | <b>12</b>      |
| <b>III</b><br><b>i</b><br><b>ii</b><br><b>iii</b><br><b>iv</b> | <b>Final Accounts of Manufacturing firms</b><br>Expenditure<br>a) Capital, (b) Revenue<br>Receipts<br>a) Capital, (b) Revenue<br>Adjustment and Closing entries<br>Final accounts of manufacturing concerns (proprietary firm)<br>(Theory and Problems)   | <b>20</b>      |
| <b>IV</b><br><b>i</b><br><b>ii</b>                             | <b>Accounting from Incomplete Records</b><br>Introduction<br>Preparation of final accounts of Proprietary Trading Concern (conversion method)<br>(Theory and Problems)  | <b>20</b>      |

## Reference Books

1. D.S. Rawat (2020) *Students' Guide to Accounting Standards* – Including Introduction of Ind AS, Taxmann
2. Bhattacharya, A. (2006). *Indian Accounting Standards*. Tata Mc. Graw Hill & Co. Ltd.
3. Chadwick, L. (2001). *Financial Accounting*. Pentice Hall of India Adin Bakley (P) Ltd.
4. Grewal, T.S. (2009). *Introduction to Accountancy*. S. Chand and Company (P) Ltd.
5. Gupta, R.L. Radhaswamy, M. (2010). *Advanced Accountancy*. S. Chand and Company (P) Ltd.
6. Harsalekar, D. (2014). *Financial Accounting for Management*. Multi-Tech. Publishing Co. Ltd.
7. Horngren. (1981). *Introduction to Financial Accounting*. Pearson Publications.
8. Mukherjee, M. Hanif, M. (2011). *Financial Accounting*. Tata McGraw Hill Education Private Ltd.
9. Rajasekaran, V. (2011). *Financial Accounting*. Pearson Publications.
10. Shukla. Grewal (2013). *Advance Accounts*. S. Chand and Company (P) Ltd.
11. Tulsian, P.C. (2002). *Financial Accounting*. Pearson Publications.

**EVALUATION PATTERN**  
**Semester end Exam– 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**FYBCOM**  
**Accountancy and Financial Management I – Semester I**

**Time: 2 Hours**

**Marks: 60**

**All question are compulsory subject to internal choice**

Q1. Full length Practical Question (15)

Q2. Full length Practical Question (15)

**OR**

Q2. Full length Practical Question (15)

Q3. Full length Practical Question (15)

**OR**

Q3. Theory Question (15)

Q4. Full length Practical Question (15)

**OR**

Q4. A. **Objective Type Questions** (05)

(Fill in the blanks/Multiple choice/True or False/Match the columns carrying one mark each)

B. Short Notes (Attempt any 2 out of 3) (10)

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

**Internal assessment - 40 marks**

❖ Class Test (20)

❖ Project/Assignment given by the subject teacher  
with the approval of the Head of Department (20)

**SEMESTER - I**  
**FYBCOM**

**Name of the Paper: Commerce I**

**Title of the Paper: Introduction to Business**

**Paper Code: SIUCCOM11**

**Number of Credits: 3**

**Total No. of Lectures: 45**

**Objectives:**

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

**Course Outcome:**

The successful completion of the course will enable the students to:

1. Understand and explain basic concepts and various aspects related to business, its objectives and growth and recent trends in business.
2. Classify and explain various components of business environment and describe the interrelationship between business and its environment.
3. Understand and explain the concept and various aspects of project planning.
4. Define entrepreneurship and describe various aspects of entrepreneurship like significance, qualities and types.



## SYLLABUS

| Module | Topics   | No of lectures |
|--------|--|----------------|
| I      | <b>BUSINESS</b> <ul style="list-style-type: none"> <li>• Business: Concept, Features, functions, scope, significance, Modern Vs. Traditional.</li> <li>• Business objectives: Concept, steps, classification, reconciliation.</li> <li>• Globalization, Liberalization &amp; Privatization: Concept and impact on business.</li> <li>• Business Growth strategies.</li> <li>• Corporate Restructuring strategies.</li> <li>• Turnaround.</li> <li>• Case studies.</li> </ul> | 12             |
| II     | <b>BUSINESS ENVIRONMENT</b> <ul style="list-style-type: none"> <li>• Business Environment: Concept, features, SWOT / SWOC analysis, importance, Components, Interrelationship.</li> <li>• WTO: Objectives &amp; functions, agreements and Implications.</li> <li>• Trading Blocs: Meaning, Forms, Implications, Major Trading Blocs.</li> <li>• Case Studies.</li> </ul>   | 11             |
| III    | <b>PROJECT PLANNING</b> <ul style="list-style-type: none"> <li>• Project planning: Concept, Project report and importance, Contents of project report.</li> <li>• Feasibility Study: Concept, Types, Importance.</li> <li>• Steps in setting up of a business unit.</li> <li>• Location: Concept and factors influencing.</li> <li>• Role Government in promotion of business unit.</li> <li>• Case studies.</li> </ul>  | 11             |
| IV     | <b>ENTREPRENEURSHIP</b> <ul style="list-style-type: none"> <li>• Entrepreneurship: Concept &amp; Features.</li> <li>• Importance of Entrepreneurship in India.</li> <li>• Growth of entrepreneurship in India.</li> <li>• Types of Entrepreneurs.</li> <li>• Competencies of Entrepreneurs.</li> <li>• Role of Government in entrepreneurship.</li> <li>• Intrapreneurship: Concept &amp; Elements</li> <li>• Case studies</li> </ul>  | 11             |

## Reference Books

1. Amit. Vikram.(2011). *Introduction to Commerce*, Atlantic Publishers.
2. Aswathappa, K. (2014). *Essential of Business Environment*. Himalaya Publishers.
3. Cherunilam, F. (2013). *Business Environment*. Himalaya Publishers.
4. David, F. R. (2011). *Strategic Management*. Prentice Hall India Learning Pvt. Ltd.
5. Hisrich, R. D. (2013). *Entrepreneurship*. McGraw Hill.
6. Kapoor, V. (2012). *Strategic Management*, Taxman.
7. Maheshwari, R. P. Mahajan, J. (2011). *Business Organization*. International Books House.
8. Sharma K.C. (2012). *Entrepreneurship Development*. Regal Book Depot.

**EVALUATION PATTERN**  
**Semester end Exam– 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**FYBCOM**  
**Commerce I (Introduction to Business) – Semester I**

**Time: 2 Hours**

**Marks: 60**

- Q1. Write Short Notes on any four out of six (20)
- Q2. Module I (Answer any one out of two) (10)
- Q3. Module II(Answer any one out of two) (10)
- Q4.Module III(Answer any one out of two) (10)
- Q5. Module IV (Answer any one out of two) (10)

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**Internal assessment - 40 marks**

- ❖ Class Test (20)
- ❖ Assignment / Assignment Test / Case Studies / Viva / etc. given by the subject teacher with the approval of the Head of Department (20)

**SEMESTER - I**  
**FYBCOM**

**Name of the Paper: Environmental Studies**

**Title of the Paper: Environmental Studies I**

**Paper Code: SIUCEVS11**

**Number of Credits: 3**

**Total No. of Lectures: 60**

**Objectives:**

- ✧ To create an environmental awareness among commerce students.
- ✧ To make students aware about various natural resources and its relation to the field of commerce.
- ✧ To highlight functional and spatial links between population, urbanization and environment.

**Course Outcome:**

After successful completion of the course a student will be able:

1. To describe basic environmental concepts and establish relationship between man and environment.
2. To classify natural resources and evaluate the importance of water, forest and energy resources and recommend techniques for resources conservation.
3. To evaluate the recent trends in global and national population, urbanization and migration, and analyze issues associated with it.
4. To study the basic concept of maps and to apply different cartographic techniques to interpret thematic maps and locate environmentally significant features on the map of the world.

## SYLLABUS

| Module     | Topics   | No. of lectures |
|------------|--|-----------------|
| <b>I</b>   | <b>Environment and Ecosystem</b>   |                 |
| <b>i</b>   | Environment: Meaning, definition, scope and its components.  | <b>13</b>       |
| <b>ii</b>  | Ecosystem: Definition, types, functions and structure;   |                 |
| <b>iii</b> | Biodiversity: Concept and conservation.  |                 |
| <b>iv</b>  | Man and environment relationship, Need for public awareness.   |                 |
| <b>II</b>  | <b>Natural Resources and Sustainable Development</b>   |                 |
| <b>i</b>   | Natural Resources: Meaning and definition; Classification and types.   | <b>13</b>       |
| <b>ii</b>  | Factors influencing resource utilization; Resource conservation-meaning and methods.   |                 |
| <b>iii</b> | Problems associated with and management of water, forest and energy resources.   |                 |
| <b>iv</b>  | Sustainable development: Concept and Importance. Sustainable Development Goals of 2015.  |                 |
| <b>III</b> | <b>Population and emerging issues of development</b>   |                 |
| <b>i</b>   | Population growth and distribution in the world and India-a rising concern.  | <b>13</b>       |
| <b>ii</b>  | Problems associated with population. Measures taken to control population growth.  |                 |
| <b>iii</b> | Human Development Index- patterns of HDI in India, World Happiness Index.  |                 |
| <b>iv</b>  | Human population and environment: Environment and human health.  |                 |
| <b>v</b>   | Case Studies   |                 |
| <b>IV</b>  | <b>Urbanization and environment</b>  |                 |
| <b>i</b>   | Urbanization: Concept and process of urbanization in India   | <b>13</b>       |
| <b>ii</b>  | Causes of urbanization: natural increase and migration   |                 |
| <b>iii</b> | Problems associated with urban environment:-changing land use, stress on natural resources and degradation. Urban heat island. |                 |
| <b>iv</b>  | Sustainable solutions to urbanization – Concept of Smart cities and Sustainable cities-Indian context.                         |                 |
| <b>v</b>   | Case Studies   |                 |
| <b>V</b>   | <b>Reading of Thematic Maps and Map filling</b>  |                 |
| <b>i</b>   | Reading and interpretation of Thematic Maps: Located bars, Dot map, Pie charts, Choropleth, and Flow map.                      | <b>8</b>        |
| <b>ii</b>  | Map Filling: Environmentally significant features on the World map.  |                 |

## Reference Books

1. Allaby, M. (2002). *Basics of Environmental Sciences*. Routledge.
2. Botkin, D.B. & Keller E.A. (1995). *Environmental Science*. John, Wiley & Sons.
3. Detwyler, T.R. (1971). *Man's Impact on Environment*. McGraw-Hill.
4. Doniwal, H.K. (2009). *Urban Geography*. Gnosis.
5. Alka, G. (2009). *Environmental Geography*. Sharda Pustak Bhavan.
6. McKinney, M.L. & Schoch, R.M. (1998). *Environmental Science*. Jones & Bartlett Publishers.
7. Mohanta, R. Sen, A. Singh, M.P. (2009). *Environmental Education – Vol 1*. APH Publishing Corporation.
8. Odum, E.P. (1971). *Fundamentals of Ecology*. W.B. Saunders.
9. Rao, K.L. (1975) *India's Water Wealth*. Orient Longman Ltd.
10. Singh, S. (2011). *Environmental Geography*. Prayag Pustak Bhavan.
11. <https://www.pmfias.com/biodiversity-hotspots-india/>
12. <https://www.nams-india.in/downloads/CME-NAMSCON2017/9M2017.pdf>
13. <https://www.un.org/sustainabledevelopment/sustainable-development-goals/>

**EVALUATION PATTERN**  
**Semester end Exam– 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**FYBCOM**  
**Environmental Studies I – Semester I**

Time: 2 Hours

Marks: 60

**All question are compulsory**

|  |      |
|--|------|
| Q1A. World Map Questions               | (06) |
| B. Thematic Map Questions on the world | (06) |
| Q2. Module 1                           | (12) |
| OR                                     |      |
| Q2. Module 1                           | (12) |
| Q3. Module 2                           | (12) |
| OR                                     |      |
| Q3. Module 2                           | (12) |
| Q4. Module 3                           | (12) |
| OR                                     |      |
| Q4. Module 3                           | (12) |
| Q5. Module 4                           | (12) |
| OR                                     |      |
| Q5. Module 4                           | (12) |

**Note:** Q. 2 to Q. 5 can be given fully for 12 marks or can be divided into 6 marks each.

**Internal assessment - 40 marks**

- ❖ Class Test (20)
- ❖ Project /Assignment Test / Viva given by the subject teacher  
with the approval of the Head of Department (20)



**SEMESTER - I**  
**FYBCOM / FYBA / FYBSc**

**Name of the Paper: Foundation Course**

**Title of the Paper: Foundation Course I**

**Paper Code: SIUCFOC11 / SIUAFOC11 / SIUSFOC11**

**Number of Credits: 2**

**Total No. of Lectures: 45**

**Objectives:**

- ✧ To give a brief overview of the diverse, multicultural Indian society and analyse conflicts.
- ✧ To make students aware of the socio-economic inequalities, regional disparities and issues currently facing the Indian society.
- ✧ To develop a basic understanding of the Indian Constitution and governance.

**Course Outcome:**

After successful completion of the course a student will be able:

1. To appreciate the pluralistic nature of Indian society with reference to diversity.
2. To examine the issues faced by the weaker sections of society specially women and disabled persons due to their disparities.
3. To explain the complex features of inter-group conflicts and their manifestations in Indian society.
4. To discuss the complexities of Indian political system and assess its role in bringing about peace and harmony in society.



## SYLLABUS

### MODULE 1: Overview of Indian Society

(8 lectures)

|     |                                  |   |
|-----|----------------------------------|---|
| 1.1 | Multicultural Diversity          | Concept of Multiculturalism; India's linguistic and religious diversity |
| 1.2 | Understanding India's demography | Basic reading of the latest Census Report of 2011                       |
| 1.3 | Regional Imbalances              | Inter-state disparity; Intra-state disparity; Rural-Urban disparity     |

### MODULE 2: Concept of Disparity

(9 lectures)

|     |                                   |   |
|-----|-----------------------------------|---|
| 2.1 | Gender disparity                  | Types and forms of violence: General and legislative measures, sensitizing about LGBTQ+ communities |
| 2.2 | Physical and Mental disabilities  | Forms of violence: Remedies/ Legislative measures   |
| 2.3 | Problems faced by Senior Citizens | Problems faced by senior citizens in society and measures to tackle the problems                    |

### MODULE 3: Socio-Economic Issues and Challenges

(10 lectures)

|     |                        |   |
|-----|------------------------|---|
| 3.1 | Caste                  | Concept, Cause for inequality and remedial measures                                   |
| 3.2 | Communalism            | Concept, Causes of communalism and Measures to tackle communal aggression/riots       |
| 3.3 | Poverty and Inequality | Income disparity, unemployment, migration; Causes, Consequences and Remedial measures |

### MODULE 4: Indian Constitution

(10 lectures)

|     |                                     |   |
|-----|-------------------------------------|---|
| 4.1 | The Preamble                        | Values and Objectives of the Indian State   |
| 4.2 | Features of the Indian Constitution | Parliamentary system, Federal polity, Fundamental Rights, Independent Judiciary, Directive Principles of State Policy |
| 4.3 | Fundamental Duties                  | An analysis of Fundamental Duties (Article 51A) enshrined in the Indian Constitution                                  |

**MODULE 5: Governance in India****(8 lectures)**

|     |                             |  |
|-----|-----------------------------|--|
| 5.1 | Public Policy               | Role of citizens in policy making<br>Analyzing major policies like National Health Policy, National Education Policy |
| 5.2 | Rural Local Self-Government | Evolution of the Panchayati Raj system in India<br>w.r.t Provisions of 73rd Amendment                                |
| 5.3 | Urban Local Self Government | Evolution of the Urban local governance in India<br>w.r.t. Provisions of 74th Amendment                              |

**Reference Books:**

1. Ahluwalia I J, Ravi Kanbur, P K Mohanty, *Urbanisation in India: Challenges, Opportunities & the way forward*, SAGE, 2014.
2. Azad, Naseem, *Social and Economic Problems in India*, R Gupta Publications, 2011.
3. Ahuja, Ram, *Social Problems in India*, Rawat Publishers, 2014.
4. Basu, Durga Das, *Introduction to the Constitution of India*, Lexis Nexis, 2012.
5. Jayal, Niraja Gopal, Amit Prakash, and Pradeep K. Sharma, *Local governance in India: decentralization and beyond*, OUP: India, 2006.
6. Mitra, Subrata, *Politics in India: structure, Process and Policy*, Routledge, 2012.
7. Kodesia, Krishna. *The problems of linguistic states in India*. Delhi: Sterling Publishers, 1969.
8. Ronald deSouza, Peter, and Eswaran Sridharan, eds. *India's political parties*. Sage, 2006.
9. Vinita Pandey, *Indian Society and Culture*, Rawat Publishers, 2016.
10. Weiner, Myron. *Sons of the soil: Migration and ethnic conflict in India*. Princeton University Press, 2015.

**Web Resources:**

1. <https://censusindia.gov.in/2011-common/CensusDataSummary.html>
2. <https://www.thehindu.com/opinion/editorial/the-gap-within/article26072602.ece>

**EVALUATION PATTERN**  
**Semester end Exam– 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**FYBCOM / FYBA / FYBSc**  
**Foundation Course I - Semester I**

**Time: 2 hrs**

**Marks: 60**

**All questions are compulsory**

- |             |      |
|-------------|------|
| Q.1 A ..... | (12) |
| <b>OR</b>   |      |
| Q.1 B.....  | (12) |
| Q.2 A.....  | (12) |
| <b>OR</b>   |      |
| Q.2 B.....  | (12) |
| Q.3 A.....  | (12) |
| <b>OR</b>   |      |
| Q.3 B.....  | (12) |
| Q.4 A.....  | (12) |
| <b>OR</b>   |      |
| Q.4 B.....  | (12) |
| Q.5 A.....  | (12) |
| <b>OR</b>   |      |
| Q.5 B.....  | (12) |

**Internal assessment - 40 marks**

- ❖ Class Test / Current Affairs Questions (20)
- ❖ Project / Assignment Test / Viva given by the subject teacher  
with the approval of the Head of Department (20)

## **SEMESTER - I**

### **FYBCOM**

#### **Course: MATHEMATICAL AND STATISTICAL TECHNIQUES**

##### **Preamble:**

In recent decades, the extent of application of Mathematics to real world problems has increased by leaps and bounds. It is imperative that the content of undergraduate syllabi of Mathematics for the commerce students should support other branches of commerce such as Financial Accounting and Economics.

The course on **Mathematical and Statistical Techniques** spread over two semesters develops mathematical reasoning and logical thinking and has applications in industry.

##### **Pre-Requisites:**

There is a Rapid expansion of knowledge in subject matter areas and improved instructional methods during the 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, the syllabus is in accordance with the growth of subjects at the high school level and emerging needs of industry and its application.

##### **Learning Objectives:**

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 real life problems.

##### **Distribution of topics and lectures**

**Theory:** 5 lectures per week of which 2 are of Mathematics and 3 of Statistics.

**Tutorial:** 1 lecture per week per batch.

| SEMESTER I  |      |  |         |                             |
|-------------|------|--|---------|-----------------------------|
| Course Code | UNIT | TOPICS   | Credits | L/Week                      |
| SIUCMAS11   | I    | <b>Commission, Brokerage, Discount and Linear Programming Problems</b> | 3       | 5<br>+1(Tutorial per batch) |
|             | II   | <b>Shares and Mutual Funds</b>   |         |                             |
|             | III  | <b>Summarization Measures</b>  |         |                             |
|             | IV   | <b>Elementary Probability Theory</b>                                   |         |                             |

### Course outcome:

After completion of the course student will be able to

**CO1:** understand concepts in commission, brokerage, LPP, Measures of central tendency such as Mean, Median, Mode, Quartiles, Deciles, Percentiles, Measures of Dispersion such as Quartile deviation, Mean deviation, Standard deviation and state the relevant definitions.

**CO2:** solve problems of commission, brokerage, LPP, shares and mutual funds, Measures of central tendency, Measures of Dispersion, Probability, Decision theory.

### Semester I

#### Mathematical and Statistical Techniques-I

#### [A] MATHEMATICS:

##### Unit I: a) Commission, Brokerage, and Discount

- Simple examples on Commission and Brokerage,
- Discounts: Trade discount, cash discount, profit and loss, Problems involving a mixture of Discount, Commission and Profit.

##### b) Linear Programming Problem:

- Sketching of graphs of linear equation  $ax + by + c = 0$  and linear inequalities.
- Mathematical Formulation of Linear Programming Problems up to 3 variables. Solution of Linear Programming Problems using graphical method up to two variables

##### Unit II: Shares and Mutual Funds

a) **Shares:** Concept of share, face value, market value, dividend, equity shares, preferential shares, bonus shares. Simple examples.

b) **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.)



## [B] STATISTICS:

### Unit III: Summarization Measures:

- a) **Graphs:** Drawing of Frequency Curves, Histogram and ogives.
- b) **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 to locate median and Quartiles. Using Histogram to locate mode. Combined and Weighted mean.
- c) **Measures of Dispersions:** Concept and idea of dispersion. Various measures Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance, Combined Variance.

### Unit IV: Elementary Probability Theory:

- a) **Permutation and Combination:** Factorial Notation, Fundamental principle of counting, Permutation as arrangement, Combination as selection, Relation between  ${}^n C_r$  and  ${}^n P_r$ .
- b) **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, Complementary events. Classical definition of Probability, Addition theorem (without proof), Conditional probability. Independence of Events:  $P(A \cap B) = P(A) P(B)$ . Simple examples.
- c) **Random Variable:** Probability distribution of a discrete random variable; Expectation and Variance of random variables, 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.

**Scheme of Evaluation:**

**40% weightage for Mathematics and 60% weightage for Statistics in each Evaluation.**

**(1) Internal Assessment (40 marks) :**

| Sr. no. | Evaluation type                            | Marks |
|---------|--|-------|
| 1.      | Class Test                                 | 20    |
| 2.      | Tutorials/ Assignments/Class participation | 20.   |

**(2) Semester End Examination (60 marks)**

At the end of each semester, there will be a Semester End Examination of 60 marks, 2 hours duration and question paper pattern as shown below.

**Question Paper Pattern :**

| Quest no | Unit              | Marks |
|----------|-------------------|-------|
| Q1       | Based on unit I   | 12    |
| Q2       | Based on unit II  | 12    |
| Q3       | Based on unit III | 12    |
| Q4       | Based on unit IV  | 12    |
| Q5       | Based on unit V   | 12    |
| Total    |                   | 60    |

**Reference Books:**

- 1) Business Mathematics by D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons.
  - 2) STATISTICS by Schaum Series.
  - 3) Operations Research by Gupta and Kapoor.
  - 4) Fundamentals of Statistics - D. N. Elhance.
  - 5) Statistical Methods - S.G. Gupta (S. Chand & Co.
  - 6) Business Mathematics & Statistics : B Aggarwal, Ane Book Pvt. Limited.
  - 7) Business Mathematics : D C Sancheti & V K Kapoor, Sultan Chand & Sons.
  - 8) Business Mathematics : A P Verma, Asian Books Pvt. :Limited.
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## **SEMESTER - 1**

### **EYBCOM**

**Name of the subject: Business Economics Paper I**

**Title of the paper: Micro Economics – Basic Concepts**

**Paper Code: SIUCBEC11**

**Number of Credits: 3**

**Total No. of Lectures: 45**

Objective - This paper provides an overall introduction to economics as dealing with the problems of allocation of scarce resources in optimum manner. It aims to build a familiarity with the basic tools of consumer and producer theory, the operation of markets and optimisation in an economic context. In order to explain economic issues and solutions in a practical manner, the concepts are to be discussed with case studies and numerical problems wherever applicable.

#### **Unit I – Introduction**

(10 lectures)

Scope and Importance of Business Economics - 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

#### **Unit II - Demand Analysis**

(15 lectures)

Demand Function - nature of demand curve under different markets - Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional) - relationship between price elasticity of demand and revenue concepts - Demand Estimation and forecasting: Meaning and significance - methods of demand



estimation- survey and statistical methods (numerical examples on trend analysis and simple linear regression)

### Unit III - Supply and Production Decisions

(10 lectures)

Production function: 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

### Unit IV - Cost of Production

(10 lectures)

Cost concepts: 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) -Extension of cost analysis: Cost reduction through experience- LAC and Learning curve and Break Even Analysis (with business application).

## References:

1. Ahuja, H. L. (2007). *Business Economics*. New Delhi: S. Chand & Company Ltd.
2. Ahuja, H. L. (2016). *Principles of Microeconomics*. New Delhi:  
S.Chand&Company Ltd.
3. M.Hirchey. (2003). *Managerial Economics*. New Delhi: Thomson South Western.
4. Mehta, P. (2000). *Managerial Economics - Analysis, Problem and Cases*.  
NewDelhi: S.Chand & Sons.
5. Salvatore, D. (2001). *Managerial Economics in a Global Economy*.  
Singapore:Thomson South Western.
6. Puri, .V.K. (2017). *Business Economics*. Mumbai: Himalaya Publishing House

## **SCHEME OF EXAMINATION**

Examination will consist of internal and semester end divided as 40 marks for internal and 60 marks for Semester end.

### **Internal Assessment**

Internal assessment of 40 marks will be divided as 20 marks for class test, 20 marks for assignment.

### **Semester End Examination**

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

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

| Questions | Modules  | Marks |
|-----------|----------|-------|
| Q N 1     | Unit I   | 15    |
| Q N 2     | Unit II  | 15    |
| Q N 3     | Unit III | 15    |
| Q N 4     | Unit IV  | 15    |

**SEMESTER - I**  
**FYBCOM**

**Name of Subject:** English

**Title of Paper:** Business Communication I

**Paper Code:** SIUCBUC11

**Number of Credits:** 3

**Total No. of Lectures:** 45 Lectures + 15 Tutorials

**Objectives of the course:**

1. To develop awareness of the complexity of the corporate communication process.
2. To develop awareness of ethical business practices..
3. To develop effective writing skills to enable students to write in clear, concise, persuasive and an audience-centered manner.
4. To demonstrate effective use of online communication.

**Course Outcomes:**

**Upon completion of this course the learners will be able to:**

1. Develop awareness of the complexity of the corporate communication process.
2. Recognize the functional aspects of language and adapt communication to the needs of communication using online methods.
3. Adopt ethical business practices.
4. Express views in a cogent fashion with regard to writing and speaking confidently.

## **Syllabus: Total:45 Lectures+15 Tutorials**

### **Unit 1 (15 Lectures)**

- a. Theory: Concept of communication, Impact of Technology enabled communication, Communication at Workplace: Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world, Types – Websites, Blogs, E – Mail, Online Learning Systems like Moodle and MOOC, Social Media (Facebook, Twitter & WhatsApp Advantages & Disadvantages).
- b. Channels of communication - Formal and Informal—Vertical, Horizontal, Diagonal, Grapevine, Methods – Verbal / Non Verbal (including Visual), Business Etiquette.

### **Unit 2 (15 Lectures)**

- a. Business Ethics, Barriers to Communication, Listening: Ethics at workplace - Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility.
- b. Problems in Communication /Barriers to Communication: Physical/Semantic/Language / Socio-Cultural / Psychological Barriers, Ways to Overcome these Barriers. Listening: Importance of Listening Skills, Obstacles to Listening, Cultivating good Listening Skills

### **Unit 3 (5 Lectures + 7 Tutorials)**

- a. Language Skills: Tenses, Articles, Prepositions, Conjunctions, Changing the word class
- b. Paragraph Writing

### **Unit 4 (10 Lectures + 8 Tutorials)**

Writing Skills: Theory of Business Letter Writing: Parts, Structure, Layouts-Full Block, Principles of Effective Letter Writing.

Application Letter with Resume, Acceptance, Resignation, Request for Recommendation

(Acceptance letter, Resignation letter and Request for recommendation to be taught as Emails)

### **Paper Pattern**

**Internal Assessment: Marks:40** Online Class Test: 20 marks Assignment/

**Project/ Presentation: 20 marks**

**Semester End Question Paper Pattern Marks: 60**  
Semester I

| Sr. No. | Question   | Module | Marks                                       |
|---------|--|--------|---|
| 1       | Short note : 1 out of 2<br>Descriptive answer: 1 out of 2            | Unit 1 | 15 ( Short note 5<br>Descriptive answer 10) |
| 2       | Short note : 1 out of 2<br>Descriptive answer: 1 out of 2            | Unit 2 | 15 ( Short note 5<br>Descriptive answer 10) |
| 3       | Language Skills<br>Paragraph writing                                 | Unit 3 | 15 (Objective 10<br>Short paragraph 5)      |
| 4       | Writing Skills: Job application<br>with resume<br>Letters 1 out of 3 | Unit 4 | 15 ( Job application 10<br>Letter 5)        |



### Recommended Reading:

1. Agarwal, Anju D *A Practical Handbook for Consumers*, IBH 1989
- Adair, John. *Effective Communication* Pan Macmillan Ltd., 2003.
2. Amos, Julie-Ann. *Handling Tough Job Interviews* Jaico Publishing, 2004.
- Ashley, A *A Handbook Of Commercial Correspondence*, OUP 1992.
3. Aswalthapa, K *Organisational Behaviour*, Himalayan Publication 1991
- Balan, K.R. and Rayudu C.S. *Effective Communication*, Beacon 1996
4. Bangh, LSue, Fryar, Maridell and Thomas David A. *How to Write First Class Business Correspondence*, N.T.C. Publishing Group 1998
5. Banerjee, Bani P *Foundation of Ethics in Management* Excel Books 2005
- Barkar, Alan *Making Meetings Work*, Sterling Publications Pvt. Ltd 1993
6. Basu, C.R. *Business Organisation and Management*, T.M.H. 1998
- Benjamin, James *Business and Professional Communication Concepts and Practices*, Harper Collins College Publishers 1993
7. Bovee, Courtland L, John V. Thill & Barbara E. Schatzman. *Business Communication Today*: Tenth Edition Prentice Hall, 2010.
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- Ecouse Barry, *Competitive Communication: A Rhetoric for Modern Business*, OUP 1999.
- Fisher Dalmar, *Communication in Organisation*, Jaico 1999
10. Fritzsche, David J *Business Ethics: A Global and Managerial Perspective* McGraw Hill 2005
11. Ghanekar, A *Communication Skills for Effective Management*. Everest Publishing House 1996
12. Guffey, Mary Ellen. *Essentials of Business Writing*. South Western College Publishing., 2000
13. Gupta, Anand Das *Ethics, Business and Society: Managing Responsibly* Response Books 2010
14. Gupta, Dipankar *Ethics Incorporated: Top Priority and Bottom Line* Response Books 2006
15. Kratz, Abby Robinson. *Effective Listening Skills*. Irwin Professional Publishing, 1995
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16. M. Ashraf, Rizvi *Effective Technical Communication* Tata McGraw Hill 2006
- Majumdar, P.K *Commentary on the Consumer Protection Act*, Prentice,
17. Mishra Rajiv K *Code of Conduct for Managers* Rupa Company 2006
- Monippalli, M.M. (1997), *The Craft of Business Letter Writing*, T.M.H. 1997 .
18. Monippally, Matthukutty, M. *Business Communication Strategies*. Tata McGraw-Hill Publishing Company Ltd., 2001.
19. Murphy, Raymond *Essential English Grammar* Second Edition CUP 2018.
20. Prasad, H. M. *How to Prepare for Group Discussion and Interview*. Tata McGraw-Hill Publishing Company Limited, 2001.
21. Peterson, Robert A and Ferrell, O.C *Business Ethics: New Challenges for Business Schools and Corporate Leaders* Prentice Hall 2005

22. Raman, Meenakshi & Sangeeta Sharma. *Technical Communication: Principles and Practice. Second Edition*. Oxford University Press, 2011.
23. Rutherford, Andrea J. *Basic Communication Skills for Technology: Second Edition*. Pearson Education, 2007.
24. Sadri Sorab, Sinha Arun and Bonnerjee Peter *Business Ethics: Concepts and Cases* TataMcGraw Hill 1998
25. Seely, John. *Writing Reports*. Oxford University Press, 2002.
26. Sharma, R. C. & Krishna Mohan. *Business Correspondence and Report Writing: Third Edition*. Tata McGraw-Hill 2007

Webliography:

<https://owl.purdue.edu/>

<https://www.englishgrammar.org/>

<https://www.usingenglish.com/>

<https://www.ef.com/wwen/english-resources/>

<https://resources.saylor.org/wwwresources/archived/site/textbooks/Business%20Communication%20for%20Success.pdf>

[https://saylordotorg.github.io/text\\_organizational-behavior-v1.1/](https://saylordotorg.github.io/text_organizational-behavior-v1.1/)

<https://learn.saylor.org/course/view.php?id=22>

<https://openstax.org/>





# **Semester II**

**SEMESTER - II**  
**FYBCOM**

**Name of the Paper: Accountancy and Financial Management**

**Title of the Paper: Accountancy and Financial Management II**

**Paper Code: SIUCAFM21**

**Number of Credits: 3**

**Total No. of Lectures: 60**

**Objective:**

To enable the students:

- ✧ To understand the impact of specific transactions – consignment sales and hire purchase on books of accounts.
- ✧ To prepare Partnership Final Accounts considering the accounting implications of changes in the partners composition during the year.
- ✧ To learn the accounting process for amalgamation of partnership firms.

**Course Outcome:**

Successful completion of the course will enable a student to :

1. Record Hire purchase transactions by Asset purchase method, in the books of hirer and vendor
2. Represent consignment transactions in the books of accounts of consignor and consignee.
3. To prepare Partnership Final Accounts along with adjustments to give effect to admission/retirement/death of a partner during the financial year.
4. To account for Amalgamation of firms in the books of the vendor firms and in the Amalgamated Firm.

## SYLLABUS

| Module  | Topics  | No of lectures |
|---|---|----------------|
| <b>I</b><br><b>i</b><br><b>ii</b><br><b>iii</b><br><b>iv</b><br><b>v</b><br><b>vi</b> | <b>Accounting for Hire Purchase</b><br>Concept of Time Value of Money (only theory)<br>Meaning of Hire Purchase<br>Calculation of interest<br>Accounting for hire purchase transactions by asset purchase method based on full cash price.<br>Calculation of cash price<br>Recording transactions and drafting accounts in the books of Hirer and Vendor. (excluding default and repossession)<br>(Theory and Problems) | <b>15</b>      |
| <b>II</b><br><b>i</b><br><b>ii</b><br><b>iii</b><br><b>iv</b>                         | <b>Consignment Accounts</b><br>Meaning of consignment, its features<br>Accounting for consignment transactions in the books of consignor and consignee<br>Treatment of goods invoiced at higher price (excluding overriding commission, normal/abnormal losses)<br>Valuation of inventory<br>(Theory and Problems)  | <b>15</b>      |
| <b>III</b><br><br><b>i</b><br><b>ii</b>   | <b>Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the year</b><br>Preparation of final accounts giving effect to changes during the year :<br>when a new partner is admitted<br>when a partner retires / dies<br>(Theory and Problems)   | <b>15</b>      |
| <b>IV</b><br><b>i</b><br><b>ii</b><br><b>iii</b><br><b>iv</b><br><b>v</b>             | <b>Amalgamation of Firms</b><br>Calculation of Purchase Consideration<br>Journal / ledger accounts of the old firms by Realisation method<br>Preparing Balance Sheet of the new firm<br>Adjustment of goodwill in the new firm<br>Realignment of capitals in the new firm by current accounts / cash or a combination thereof excluding interfirm transactions.<br>(Theory and Problems)                                | <b>15</b>      |

## Reference Books

1. Anthony, R.N. and Reece, J.S. (1994). *Accounting Principles*: Richard Irwin Inc.
2. Chadwick, L. (2001). *Financial Accounting*. Pentice Hall of India Adin Bakley (P) Ltd.
3. Grewal, T.S. (2009). *Introduction to Accountancy*. S. Chand and Company (P) Ltd.
4. Gupta, R.L. Radhaswamy, M. (2010). *Advanced Accountancy*. S.Chand and Company (P) Ltd.
5. Horngren. (1981). *Introduction to Financial Accounting*. Pearson Publications.
6. Mukherjee, M. Hanif, M. (2011). *Financial Accounting*. Tata McGraw Hill Education Private Ltd.
7. Rajasekaran, V. (2011). *Financial Accounting*. Pearson Publications.
8. Shukla. Grewal (2013). *Advance Accounts*. S. Chand and Company (P) Ltd.
9. Tulsian, P.C. (2002). *Financial Accounting*. Pearson Publications.

**EVALUATION PATTERN**  
**Semester end Exam– 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**FYBCOM**  
**Accountancy and Financial Management II – Semester II**

**Time: 2 Hours**

**Marks: 60**

**All question are compulsory subject to internal choice**

Q1. Full length Practical Question (15)

Q2. Full length Practical Question (15)

**OR**

Q2. Full length Practical Question (15)

Q3. Full length Practical Question (15)

**OR**

Q3. Theory Question (15)

Q4. Full length Practical Question (15)

**OR**

Q4.

A. **Objective Type Questions** (05)

(Fill in the blanks/Multiple choice/True or False/Match the columns carrying one mark each)

B. Short Notes (Attempt any 2 out of 3) (10)

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

**Internal assessment - 40 marks**

❖ Class Test (20)

❖ Project/Assignment given by the subject teacher  
with the approval of the Head of Department (20)

**SEMESTER - II  
FYBCOM**

**Name of the Paper: Commerce II**

**Title of the Paper: Introduction to Service Sector**

**Paper Code: SIUCCOM21**

**Number of Credits: 3**

**Total No. of Lectures: 45**

**Objectives:**

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

**Course Outcome:**

The successful completion of the course will enable the students to:

1. Describe the basic nature of services and its significance and understand the marketing mix and strategies for service marketers.
2. Understand and explain various aspects of retail sector in India like retail formats, store planning, recent trends, opportunities, challenges and strategies.
3. Understand and describe the recent trends in ITES (Information Technology Enabled Services).
4. Explain various aspects of E-Commerce like its features, types, opportunities and challenges.

## SYLLABUS

| Module | Topics  | No of lectures |
|--------|---|----------------|
| I      | <b>SERVICES</b> <ul style="list-style-type: none"> <li>• Services: Concept &amp; Features.</li> <li>• Scope of Services.</li> <li>• Importance of Service Sector in India.</li> <li>• Consumer service expectations: Concept and Factors influencing.</li> <li>• Marketing mix for services: concept and 8 'P's.</li> <li>• Stages of service development cycle.</li> <li>• Strategies for managing demand and capacity.</li> <li>• Indian service sector: Opportunities and challenges.</li> <li>• Case studies.</li> </ul>  | 12             |
| II     | <b>RETAILING</b> <ul style="list-style-type: none"> <li>• Retailing Concept, Organized vs. Unorganized.</li> <li>• Recent trends in retailing in India.</li> <li>• Growth of organized retailing in India and factors responsible.</li> <li>• Survival strategies for unorganized retailing.</li> <li>• Retail format: Store &amp; Non-store.</li> <li>• Store Planning: Factors to be considered.</li> <li>• Retail Franchising.</li> <li>• FDI in Retailing.</li> <li>• Case studies</li> </ul>   | 11             |
| III    | <b>RECENT TRENDS IN SERVICE SECTOR</b> <ul style="list-style-type: none"> <li>• BPO: Concept, Advantages and Disadvantages.</li> <li>• KPO: Concept, Advantages and Disadvantages.</li> <li>• Enterprise Resource Planning (ERP): Concept, Advantages and Disadvantages</li> <li>• ATM: Features and benefits.</li> <li>• Debit Cards and Credit Cards.</li> <li>• Internet Banking: Advantages and Disadvantages.</li> <li>• FDI and impact on banking and insurance sectors in India.</li> <li>• Logistics: Concept, Elements, Importance.</li> <li>• Case studies</li> </ul> | 11             |
| IV     | <b>E-COMMERCE</b> <ul style="list-style-type: none"> <li>• E-Commerce: Concept &amp; Features • Functions of E-Commerce.</li> <li>• Importance of E-Commerce including during Contingencies and Limitations including E-fraud.</li> <li>• Types of E-commerce: B2B and benefits, B2C and C2C.</li> <li>• Transition to E-Commerce in India: Factors responsible, opportunities, challenges.</li> <li>• Case studies.</li> </ul>   | 11             |



## Reference Books

1. Bhattacharjee, C. (2005). *Service Sector Management: An Indian Perspective*. Jaico Publishing House.
2. Datta, B. Rose, K. (2011). *Service Management*. IK International Pvt. Ltd.
3. Dhawan, N. (2010). *Introduction to E-Commerce*, International Book House.
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6. Madaan K.V. (2009). *Fundamentals of Retailing*, Tata McGraw Hill.
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**EVALUATION PATTERN**  
**Semester end Exam– 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**FYBCOM**  
**Commerce II (Service Sector) – Semester II**

**Time: 2 Hours**

**Marks: 60**

- Q1. Write Short Notes on any four out of six (20)
- Q2. Module I (Answer any one out of two) (10)
- Q3. Module II(Answer any one out of two) (10)
- Q4.Module III(Answer any one out of two) (10)
- Q5. Module IV (Answer any one out of two) (10)

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**Internal assessment - 40 marks**

- ❖ Class Test (20)
- ❖ Assignment / Assignment Test / Case Studies / Viva / etc. given by the subject teacher with the approval of the Head of Department (20)

**SEMESTER - II  
FYBCOM**

**Name of the Paper: Environmental Studies**

**Title of the Paper: Environmental Studies II**

**Paper Code: SIUCEVS21**

**Number of Credits: 3**

**Total No. of Lectures: 60**

**Objectives:**

- ✧ To sensitize students about various environmental issues.
- ✧ To make students aware about the relationship between environment, agriculture, industry and tourism and the need for maintaining a clean and healthy society.
- ✧ To acquire an insight into environmental movements and managing the environment to move towards a sustainable society.

**Course Outcome:**

After successful completion of the course a student will be able:

1. To examine the environmental problems associated with agriculture, industry and solid waste generation and to choose sustainable practices to manage these sectors.
2. To explain the typology and impact of tourism and discover sustainable forms of tourism which will produce harmony in nature.
3. To describe various environmental movements and issues and decide on environment protection laws and their application.
4. To identify and locate environmentally significant features on the map of Mumbai and Konkan and guide them in recognizing places.

## SYLLABUS

| Module     | Topics   | No. of lectures |
|------------|--|-----------------|
| <b>I</b>   | <b>Solid Waste Management for Sustainable Society</b>  |                 |
| <b>i</b>   | Solid waste: meaning. Classification of solid waste – Types and sources.   |                 |
| <b>ii</b>  | Impact of solid waste on environment and health.   |                 |
| <b>iii</b> | Solid Waste Management-Methods, Solid Waste management in Mumbai.  |                 |
| <b>iv</b>  | Role of government and citizens in solid waste management in urban and rural Areas.  | <b>13</b>       |
| <b>II</b>  | <b>Agriculture and Industrial Development</b>  |                 |
| <b>i</b>   | Environmental problems associated with agriculture; Loss of productivity, Land Degradation, desertification. Hunger and malnutrition.          |                 |
| <b>ii</b>  | Solutions: Sustainable Agricultural practices.   |                 |
| <b>iii</b> | Environmental problems associated with Industries: pollution, Global Warming, Ozone layer depletion, Acid rain.                                |                 |
| <b>iv</b>  | Solutions: Sustainable industrial practices.   | <b>13</b>       |
| <b>III</b> | <b>Tourism and Environment</b>   |                 |
| <b>i</b>   | Tourism: Meaning, classification, scope and importance. Typology Of Tourism,   |                 |
| <b>ii</b>  | Consequences of tourism: Positive and Negative impact.   |                 |
| <b>iii</b> | New forms of Tourism- Ecotourism, Vaccine tourism, Tourism potentials in India. Tourism Policy of India.                                       |                 |
| <b>iv</b>  | Current challenges faced by the tourism industry in India and the World. Case Studies  | <b>13</b>       |
| <b>IV</b>  | <b>Environmental Movements and Management</b>  |                 |
| <b>i</b>   | Environmental movements in India – Significance and some important movements   |                 |
| <b>ii</b>  | Environmental Management - Concept, need and relevance.  |                 |
| <b>iii</b> | Constitutional and Legal Provisions in India for the Environment. Geographical Indications in India. Concept of Carbon Credit and Carbon Bank. |                 |
| <b>iv</b>  | Role of Information Technology in Environment and Human Health. Case Studies   | <b>13</b>       |
| <b>V</b>   | <b>Map Filling</b>   |                 |
| <b>i</b>   | Map filling: Environmentally significant features on Map of Greater Mumbai.  |                 |
| <b>ii</b>  | Map filling: Environmentally significant features on Map of Konkan.  | <b>8</b>        |

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1. Alka, G. (2009). *Environmental Geography*. Sharda Pustak Bhavan.
2. Allaby, M. (2002). *Basics of Environmental Sciences*. Routledge.
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3. <https://zerowastememoirs.com/10-easy-ways-to-live-a-more-ecofriendly-life/>

**EVALUATION PATTERN**  
**Semester end Exam– 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**FYBCOM**  
**Environmental Studies II – Semester II**

Time: 2 Hours

Marks: 60

**All question are compulsory**

|  |      |
|--|------|
| Q1A. World Map Questions               | (06) |
| B. Thematic Map Questions on the world | (06) |
| Q2. Module 1                           | (12) |
| OR                                     |      |
| Q2. Module 1                           | (12) |
| Q3. Module 2                           | (12) |
| OR                                     |      |
| Q3. Module 2                           | (12) |
| Q4. Module 3                           | (12) |
| OR                                     |      |
| Q4. Module 3                           | (12) |
| Q5. Module 4                           | (12) |
| OR                                     |      |
| Q5. Module 4                           | (12) |

**Note:** Q. 2 to Q. 5 can be given fully for 12 marks or can be divided into 6 marks each.

**Internal assessment - 40 marks**

- |  |      |
|--|------|
| ❖ Class Test   | (20) |
| ❖ Project / Assignment Test / Viva given by the subject teacher<br>with the approval of the Head of Department | (20) |

**SEMESTER - II**  
**FY BCOM / FYBA / FYBSc**

**Name of the Paper: Foundation Course**

**Title of the Paper: Foundation Course II**

**Paper Code: SIUCFOC21 / SIUAFOC21 / SIUSFOC21**

**Number of Credits: 2**

**Total No. of Lectures: 45**

**Objectives:**

- ✧ To create awareness about the basic concepts of liberalization, privatization and globalization and its impact on Indian economy.
- ✧ Develop a basic understanding about issues related to human rights.
- ✧ To understand the importance of environmental issues and how to bring about sustainable development.
- ✧ To increase self-understanding and help to deal with stress and conflicts.

**Course Outcome:**

After successful completion of the course a student will be able:

1. To describe the concepts of liberalization, privatization and globalization and assess their impact on the different sectors of the economy.
2. To outline the evolution of human rights and fundamental rights and recognize its role in leading a dignified life.
3. To examine the causes and effects of environmental degradation and measures to resolve them which will assist in sustainable development.
4. To realize the role of values and ethics in the development of an individual and the management of stress and conflicts in everyday life and society.



## SYLLABUS

### MODULE 1: Globalization and Indian Society

(10 lectures)

|     |  |   |
|-----|--|---|
| 1.1 | Liberalization / Privatization / Globalization | Basic Concepts and Features   |
| 1.2 | Globalization and Indian Industry              | Emergence of new industries and growth of service sector; Concept and Need of Corporate Social Responsibility (CSR) |
| 1.3 | Globalization and Indian Agriculture           | Impact of Globalization on Indian agriculture, Corporate Farming, Agrarian crises and Farmer suicides               |

### MODULE 2: Human Rights

(10 lectures)

|     |   |  |
|-----|---|--|
| 2.1 | Origin and Evolution of Human Rights          | Definitions, Basic Concepts and Characteristics; Evolution of HR through the Emergence of Magna Carta, Bill of Rights to American Declaration of Independence and the Rights of Man and Citizens |
| 2.2 | Universal Declaration of Human Rights         | Origin and Impact on World Constitutions   |
| 2.3 | Fundamental Rights in the Indian Constitution | Understanding Articles 14 to 32  |

### MODULE 3: Ecology and Environmental Issues

(9 lectures)

|     |                           |   |
|-----|---------------------------|---|
| 3.1 | Ecology and Environment   | Definitions, Basic Concepts; Components & Functions   |
| 3.2 | Environmental Degradation | Causes, Effects and Remedial Measures/ Solutions; Significance of National Green Tribunal (NGT) |
| 3.3 | Sustainable Development   | Concept and need, Measures for Sustainable Development, Ways to lead Eco-friendly lifestyle     |

### MODULE 4: Understanding and Managing Stress

(8 lectures)

|     |                      |  |
|-----|----------------------|--|
| 4.1 | Understanding Stress | Stress: Definition, Concept, Causes and Effects    |
| 4.2 | Stress Management    | Ways of Stress Management; Agents of socialization |

|     |            |   |
|-----|------------|---|
| 4.3 | Motivation | Concept & Features; Maslow's Hierarchy of Needs |
|-----|------------|---|

## MODULE 5: Aggression, Violence and Conflict Resolution

(8 lectures)

|     |                                    |   |
|-----|------------------------------------|---|
| 5.1 | Values, Ethics and Prejudice       | Prejudice and Stereotype as a causative factors of violence |
| 5.2 | Aggression and Violence in society | Concept, Causes and Effects of Aggression and Violence      |
| 5.3 | Conflict and Conflict Resolution   | Types of Conflicts, Conflict Resolution Techniques          |

### Reference Books:

1. Atkinson E & Hilgard, R.C. Introduction to Psychology. 14<sup>th</sup> edition. Bangalore: Wadsworth.2003.
2. Bhuleshkar, V. Ashok and Suresh R. Desai (eds), *Indian Economy under Liberalised System: Issues and Problems*, Himalaya Publishing House,
3. Cornia, Giovanni Andrea. *Inequality, growth, and poverty in an era of liberalization and globalization*. No. 4. Oxford University Press on Demand, 2004.
4. Delwyler, T.R., *Man's Impact on Environment*, Tata McGraw-Hill, New York
5. Gupta, A., *Ecology and Development of Third World*, Routledge, London
6. Khoshoo, T. N. "Environmental priorities in India and sustainable development." New Delhi (India) Indian Science Congress Association, 1986.
7. Lauren, Paul Gordon. *The evolution of international human rights: Visions seen*. University of Pennsylvania Press, 2011.
8. Verma, R.M & Verma S. Foundations in Psychology. New Delhi: Commonwealth. 2003.
9. Uvin, Peter. *Human rights and development*. Vol. 37. Sterling: Kumarian Press, 2004.

**EVALUATION PATTERN**  
**Semester end Exam– 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**FYBCOM / FYBA / FYBSc**  
**Foundation Course II - Semester II**

**Time: 2 hrs**

**Marks: 60**

**All questions are compulsory**

Q.1 A ..... (12)

**OR**

Q.1 B..... (12)

Q.2 A..... (12)

**OR**

Q.2 B..... (12)

Q.3 A..... (12)

**OR**

Q.3 B..... (12)

Q.4 A..... (12)

**OR**

Q.4 B..... (12)

Q.5 A..... (12)

**OR**

Q.5 B..... (12)

**Internal assessment - 40 marks**

- ❖ Class Test / Current Affairs Questions (20)
- ❖ Project / Assignment Test / Viva given by the subject teacher  
with the approval of the Head of Department (20)

**SEMESTER – II**  
**FYBCOM**

**MATHEMATICAL AND STATISTICAL TECHNIQUES**

**Preamble:**

In recent decades, the extent of application of Mathematics to real world problems has increased by leaps and bounds. It is imperative that the content of undergraduate syllabi of Mathematics for the commerce students should support other branches of commerce such as Financial Accounting and Economics.

The course on **Mathematical and Statistical Techniques** spread over two semesters develops mathematical reasoning and logical thinking and has applications in industry.

**Pre-Requisites:**

There is a Rapid expansion of knowledge in subject matter areas and improved instructional methods during the 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, the syllabus is in accordance with the growth of subjects at the high school level and emerging needs of industry and its application.

**Learning Objectives:**

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 real life problems.

**Distribution of topics and lectures**

**Theory:** 5 lectures per week of which 2 are of Mathematics and 3 of Statistics.

**Tutorial:** 1 lecture per week per batch

| SEMESTER II |      |  |         |                             |
|-------------|------|--|---------|-----------------------------|
| Course Code | UNIT | TOPICS   | Credits | L/Week                      |
| SIUCMAS21   | I    | <b>Functions, Derivatives and Their Applications</b> | 3       | 5<br>+1(Tutorial per batch) |
|             | II   | <b>Interest and Annuity</b>                          |         |                             |
|             | III  | <b>Bivariate Linear Correlation and Regression</b>   |         |                             |
|             | IV   | <b>Time series and Index Numbers</b>                 |         |                             |

**Course outcome:**

After completion of the course student will be able to

**CO1:** understand concepts in commission, brokerage, LPP, Measures of central tendency such as Mean, Median, Mode, Quartiles, Deciles, Percentiles, Measures of Dispersion such as Quartile deviation, Mean deviation, Standard deviation and state the relevant definitions.

**CO2:** solve problems of commission, brokerage, LPP, shares and mutual funds, Measures of central tendency, Measures of Dispersion, Probability, Decision theory.

## Semester II

### Mathematical and Statistical Techniques-II

#### Course outcome:

After completion of the course student will be able to

**CO1:** understand concepts in differentiation, simple and compound interest, annuity, bivariate linear correlation and regression, time series, index numbers, binomial, poisson, normal distribution and state the relevant definitions.

**CO2:** solve problems of applications of derivatives, simple and compound interest, annuity, bivariate linear correlation and regression, time series, index numbers, binomial, poisson, normal distribution.

#### [A] MATHEMATICS :

##### 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.

##### Unit II: Interest and Annuity:

a) **Interest:** Simple Interest, Compound Interest (Nominal & Effective Rate of Interest), Calculations involving up to 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 & Effective Annual Rate Perpetuity and its present value. Simple problems involving up to 4 time periods.

#### [B] STATISTICS:

##### 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.

#### **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)

**Scheme of Evaluation:**

**40% weightage for Mathematics and 60% weightage for Statistics in each Evaluation.**

**(1) Internal Assessment (40 marks) :**

| Sr. no. | Evaluation type                            | Marks |
|---------|--|-------|
| 1.      | Class Test                                 | 20    |
| 2.      | Tutorials/ Assignments/Class participation | 20.   |

**(2) Semester End Examination (60 marks)**

At the end of each semester, there will be a Semester End Examination of 60 marks, 2 hours duration and question paper pattern as shown below.

**Question Paper Pattern :**

| Quest no | Unit              | Marks |
|----------|-------------------|-------|
| Q1       | Based on unit I   | 12    |
| Q2       | Based on unit II  | 12    |
| Q3       | Based on unit III | 12    |
| Q4       | Based on unit IV  | 12    |
| Q5       | Based on unit V   | 12    |
| Total    |                   | 60    |

**Reference Books:**

- 1) Business Mathematics by D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons.
- 2) STATISTICS by Schaum Series.
- 3) Operations Research by Gupta and Kapoor.
- 4) Fundamentals of Statistics - D. N. Elhance.
- 5) Statistical Methods - S.G. Gupta (S. Chand & Co.
- 6) Business Mathematics & Statistics : B Aggarwal, Ane Book Pvt. Limited.
- 7) Business Mathematics : D C Sancheti & V K Kapoor, Sultan Chand & Sons.
- 8) Business Mathematics : A P Verma, Asian Books Pvt. :Limited.

**SEMESTER – II**  
**FYBCOM**

**Name of the subject: Business Economics Paper I**

**Title of the paper: Microeconomics – Markets & Pricing**

**Paper Code: SIUCBEC21**

**Number of Credits: 3**

**Total No. of Lectures: 45**

Objective - This paper provides an overall introduction to economics by taking the discussions in the first semester further ahead. It aims to build a familiarity with the various types of markets and the equilibrium price-output determination in each of them. The paper also attempts to familiarize the student with the various pricing methods and introduces the concept of capital budgeting.

Unit I - Market Structure: Perfect Competition and Monopoly (10 lectures)

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

Unit II - Pricing and Output Decisions under Imperfect Competition (15 lectures)

Monopolistic competition: Competitive and Monopolistic elements of monopolistic competition- equilibrium of firm under monopolistic competitions, monopolistic verses perfect competition, excess capacity and inefficiency, debate over role of advertising, (topics to be taught using case studies from real life examples)

Oligopolistic Market: Key attributes of oligopoly- Collusive and non-collusive oligopoly market, Price rigidity, Cartels and price leadership models (with practical examples)

### Unit III - Pricing practices

(10 lectures)

Cost oriented pricing methods: cost –plus (full cost)/mark-up 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)

### Unit IV - Evaluating capital project

(10 lectures)

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)

### References:

1. Ahuja, H. L. (2007). *Business Economics*. New Delhi: S. Chand & Company Ltd.
2. Ahuja, H. L. (2016). *Principles of Microeconomics*. New Delhi: S.Chand&Company Ltd.
3. M.Hirchey. (2003). *Managerial Economics*. New Delhi: Thomson South Western.
4. Mehta, P. (2000). *Managerial Economics - Analysis, Problem and Cases*. NewDelhi: S.Chand & Sons.
5. Salvatore, D. (2001). *Managerial Economics in a Global Economy*. Singapore:Thomson South Western.
6. Puri, V. K. (2017). *Business Economics*. Mumbai: Himalaya Publishing House

## **SCHEME OF EXAMINATION**

Examination will consist of internal and semester end divided as 40 marks for internal and 60 marks for Semester end.

### **Internal Assessment**

Internal assessment of 40 marks will be divided as 20 marks for class test, 20 marks for assignment.

### **Semester End Examination**

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

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

| Questions | Modules  | Marks |
|-----------|----------|-------|
| Q N 1     | Unit I   | 15    |
| Q N 2     | Unit II  | 15    |
| Q N 3     | Unit III | 15    |
| Q N 4     | Unit IV  | 15    |

**Semester II**  
**FYBCOM**

**Name of Subject:** English

**Title of Paper:** Business Communication II

**Paper Code:** SIUCBUC21

**Number of Credits:** 3

**Total No. of Lectures:** 45 Lectures + 15 Tutorials

**Objectives of the course:**

1. To develop awareness of the complexity of the corporate communication process.
2. To develop effective listening skills in students so as to enable them to comprehend instructions and become a critical thinker and sensitive to society.
3. To develop effective oral skills and soft skills to enable students to speak confidently.
4. To develop effective writing skills to enable students to write in clear, concise, persuasive and an audience-centered manner.

**Course Outcomes:**

**Upon completion of this course the learners will be able to:**

1. Develop awareness of the complexity of the corporate communication process.
2. Adapt communication to the needs of communication using technology.
3. Organize facts and ideas in a systematic and lucid manner in a conscious manner with a specific focus on summarization skills
4. Interpret, describe and express views in a cogent fashion specifically with regard to group communication.



## **Syllabus: Total:45 Lectures+15 Tutorials**

### **Unit 1: (15 Lectures)**

- a. Group Discussion and Interviews, Meetings: Interviews: Group Discussion, Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit, Online. b. Meetings: Need and Importance of Meetings, Conduct of Meeting and Group Dynamics, Role of the Chairperson, Role of the Participants, Drafting of Notice, Agenda and Resolutions, Types of Secretaries – Company Secretary/Private Secretary, Functions of secretaries.

### **Unit 2: (15 Lectures)**

- a. Committees, Conferences, and Public Relations: Importance & Types of Committees, Meaning and Importance of Conference, Organizing a Conference, Modern Methods:Skype & Webinar.
- b. Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR, Crisis Management, Press Release.

### **Unit 3: (5 Lectures + 8 Tutorials)**

- a. Reports and Business Proposals: Parts, Types, Feasibility Reports, Investigative Reports, Drafting of Business Proposals
- b. Summarisation

### **Unit 4: Writing Skills (10 Lectures + 7 Tutorials)**

Theory of correspondence: Classification of inquiries, distinctive features of sales letters and promotional leaflets, basic consumer rights and consumer guidance agencies, understanding Right to Information Act and its salient features.

Consumer Grievance letter , Inquiry Letter, Sales letter , RTI

### Paper Pattern

**Internal Assessment: Marks:40** Online Class Test: 20 marks Assignment/

Project/ Presentation: 20 marks

### Semester End Question Paper Pattern Marks: 60 Semester I

| Sr. No. | Question   | Module | Marks                                       |
|---------|--|--------|---|
| 1       | Short note : 1 out of 2<br>Descriptive answer: 1 out of 2          | Unit 1 | 15 ( Short note 5<br>Descriptive answer 10) |
| 2       | Short note : 1 out of 2<br>Descriptive answer: 1 out of 2          | Unit 2 | 15 ( Short note 5<br>Descriptive answer 10) |
| 3       | Language Skills<br>Summarisation                                   | Unit 3 | 15 (Report/Proposal 10<br>Summarisation 5)  |
| 4       | Writing Skills: Consumer<br>Grievance Letter<br>Letters 1 out of 3 | Unit 4 | 15 ( Consumer Grievance<br>10 Letter 5)     |

### Recommended Reading:

1. Agarwal, Anju D *A Practical Handbook for Consumers*, IBH 1989  
Adair, John. *Effective Communication* Pan Macmillan Ltd., 2003.
2. Amos, Julie-Ann. *Handling Tough Job Interviews* Jaico Publishing, 2004.  
Ashley, A *A Handbook Of Commercial Correspondence*, OUP 1992.
3. Aswalthapa, K *Organisational Behaviour*, Himalayan Publication 1991  
Balan, K.R. and Rayudu C.S. *Effective Communication*, Beacon 1996
4. Bangh, LSue, Fryar, Maridell and Thomas David A. *How to Write First Class Business Correspondence*, N.T.C. Publishing Group 1998
5. Banerjee, Bani P *Foundation of Ethics in Management* Excel Books 2005  
Barkar, Alan *Making Meetings Work*, Sterling Publications Pvt. Ltd 1993
6. Basu, C.R. *Business Organisation and Management*, T.M.H. 1998 Benjamin, James *Business and Professional Communication Concepts and Practices*, Harper Collins College Publishers 1993
7. Bovee, Courtland L, John V. Thill & Barbara E. Schatzman. *Business Communication Today*: Tenth Edition Prentice Hall, 2010.
8. Brown, Ralph: *Making Business Writing Happen: A Simple and Effective Guide to Writing Well*. Allen and Unwin, 2004.
9. Burton, G and Thakur *Management Today- Principles and Practices*. T.M.H., 1995 •  
Ecouse Barry, *Competitive Communication: A Rhetoric for Modern Business*, OUP 1999. Fisher Dalmar, *Communication in Organisation*, Jaico 1999
10. Fritzsche, David J *Business Ethics: A Global and Managerial Perspective* McGraw Hill 2005
11. Ghanekar, A *Communication Skills for Effective Management*. Everest Publishing House 1996
12. Guffey, Mary Ellen. *Essentials of Business Writing*. South Western College Publishing., 2000
13. Gupta, Anand Das *Ethics, Business and Society: Managing Responsibly* Response Books 2010
14. Gupta, Dipankar *Ethics Incorporated: Top Priority and Bottom Line* Response Books 2006
15. Kratz, Abby Robinson. *Effective Listening Skills*. Irwin Professional Publishing, 1995  
Lesikar, Raymond V and Petit, John D. *Business Communication: Theory and Application*, Richard D. Irwin Inc. 1994  
M. Ashraf, Rizvi *Effective Technical Communication* Tata McGraw Hill 2006  
Majumdar, P.
16. K *Commentary on the Consumer Protection Act*, Prentice, 1992

17. Mishra Rajiv K *Code of Conduct for Managers* Rupa Company 2006
- Monippalli, M.M. (1997), *The Craft of Business Letter Writing*, T.M.H.1997
18. Monippally, Matthukutty, M. *Business Communication Strategies*. Tata McGraw-HillPublishing Company Ltd., 2001.
19. Murphy, Raymond *Essential English Grammar* Second Edition CUP 2018
20. Prasad, H. M. *How to Prepare for Group Discussion and Interview*.Tata McGraw-HillPublishing Company Limited, 2001.
21. Peterson, Robert A and Ferrell, O.C *Business Ethics: New Challenges for BusinessSchools and Corporate Leaders* Prentice Hall 2005
22. Raman, Meenakshi & Sangeeta Sharma. *Technical Communication: Principles andPractice. Second Edition*. Oxford University Press, 2011.
23. Rutherford, Andrea J. *Basic Communication Skills for Technology: Second Edition*. Pearson Education, 2007.
24. Sadri Sorab, Sinha Arun and Bonnerjee Peter *Business Ethics: Concepts and Cases* Tata McGraw Hill 1998
25. Seely, John. *Writing Reports*. Oxford University Press, 2002.
26. Sharma, R. C. & Krishna Mohan. *Business Correspondence and Report Writing: ThirdEdition*.Tata McGraw-Hill 2007.

#### **Webliography:**

<https://owl.purdue.edu/>

<https://www.englishgrammar.org/>

<https://www.usingenglish.com/>

<https://www.ef.com/wwen/english-resources/>

<https://resources.saylor.org/wwwresources/archived/site/textbooks/Business%20Communication%20for%20Success.pdf>

[https://saylordotorg.github.io/text\\_organizational-behavior-v1.1/](https://saylordotorg.github.io/text_organizational-behavior-v1.1/)

<https://learn.saylor.org/course/view.php?id=22>

<https://openstax.org/>



**S.Y.B.COM**



# **Semester III**



**Semester – III**  
**SYBCOM**

**Name of the Paper: Accountancy and Financial Management**

**Title of the paper: Accountancy and Financial Management III**

**Paper Code: SIUCAFM31**

**Number of Credits: 3**

**Total No. of Lectures: 60**

**Objectives:**

- To introduce students to Limited Liability Partnership form of organisation and its books of accounts
- To enable students to account for sale or conversion transaction of a firm into a company
- To give students a practical understanding of methods of goodwill valuation
- To introduce students to basic terms with respect to company accounting and the various methods of issue of shares and debentures.

**Course Outcomes:**

On successful completion of the course, a student will be able:

- To draft final accounts of LLP form of organisation.
- To calculate purchase consideration of the Vendor firm and account for the closure.
- To evaluate and calculate goodwill by different methods given specific conditions.
- To describe and discuss various terms related to capital base of a company and account for issue of shares and debentures.

## SYLLABUS

| Module  | Topics  | No. of lectures |
|---|---|-----------------|
| <b>I</b><br><b>i</b><br><br><b>ii</b><br><b>iii</b><br><b>iv</b>          | <b>Introduction to Limited Liability Partnership (LLP)</b><br>Definition, Meaning and Statutory Provisions<br>Difference between traditional partnership and LLP<br>Features, Benefits and Drawbacks of LLP<br>Conversion of Partnership Firm into LLP<br>Final Accounts<br>(Theory and Problems)   | <b>15</b>       |
| <b>II</b><br><b>i</b><br><b>ii</b><br><b>iii</b><br><b>iv</b><br><b>v</b> | <b>Conversion / Sale of a Partnership Firm into a Limited Company</b><br>Realisation Method only<br>Calculation of Purchase Consideration<br>Closing the books of old firms<br>Preparing Balance Sheet of new company<br>(Theory and Problems)  | <b>15</b>       |
| <b>III</b><br><b>i</b><br><b>ii</b><br><b>iii</b>                         | <b>Valuation of Goodwill</b><br>Maintainable Profit method.<br>Super Profit Method.<br>Capitalization method.<br>(Theory and Problems)  | <b>15</b>       |
| <b>IV</b><br><b>i</b><br><br><b>ii</b><br><br><br><b>iii</b>              | <b>Introduction to Company Accounts</b><br>Introduction of basic terms: Types of companies, nature and formation of companies, Shares, Debentures, Share Capital, Reserves and surplus, types of assets and liabilities, dividend, format of Balance Sheet (Only theory)<br>Issue of shares: Different modes IPO, Private Placements, Preferential, Rights, ESOP, 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.<br>(Theory and Problems)<br>Issue of Debentures: types of Debentures, Issue of debentures at par, premium and discount, Issue of Debentures with consideration of Redemption, Issue of debentures for cash receivable in instalments or at a time Issue of debentures for consideration other than cash. (Only theory) | <b>15</b>       |

### **Reference Books:**

1. M. Mukherjee.M. Hanif, Financial Accounting, Tata McGraw Hill Education Private Ltd, New Delhi, 2011.
  2. Monga, J.R. Ahuja, Girish AhujaandShehgal Ashok, Financial Accounting, Mayur Paper Back.
  3. Mukherjee and Hanif, Modern Accountancy, Tata Mc. Grow Hill & Co. Ltd., Mumbai, 2001.
  4. P. C. Tulsian, Financial Accounting, Pearson Publications, New Delhi, 2002.
  5. R. L Gupta and M Radhaswamy, Advanced Accountancy, S. Chand and Company (P) Ltd., New Delhi, 2010.
  6. Shukla & Grewal, Advance Accounts, S. Chand and Company (P) Ltd., New Delhi, 2013.
  7. T. S. Grewal, Introduction to Accountancy, S. Chand and Company (P) Ltd., New Delhi, 2009.
  8. Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.
  9. Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers.
  10. R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi
  11. Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers
- Faculty of Commerce, University of Mumbai 7

**EVALUATION PATTERN**  
**Semester end Exam – 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**SYBCOM**  
**Accountancy and Financial Management – Semester III**

**Time: 2 Hours**

**Marks: 60**

**All question are compulsory subject to internal choice**

- |   |      |
|---|------|
| Q1. Full length Practical Question  | (15) |
| Q2. Full length Practical Question  | (15) |
| <b>OR</b>   |      |
| Q2. Full length Practical Question  | (15) |
| Q3. Full length Practical Question  | (15) |
| <b>OR</b>   |      |
| Q3. Theory Question   | (15) |
| Q4. Full length Practical Question  | (15) |
| <b>OR</b>   |      |
| Q4.   |      |
| A. <b>Objective Type Questions</b>  | (05) |
| (Fill in the blanks/Multiple choice/True or False/Match the columns carrying one mark each) |      |
| B. Short Notes (Attempt any 2 out of 3)   | (10) |
| -----   |      |

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

**Internal assessment - 40 marks**

- |   |      |
|---|------|
| ❖ Class Test                              | (20) |
| ❖ Assignment given by the subject teacher | (20) |

**Semester – III**

**SYBCOM**

**Name of the Paper: Financial Accounting and Auditing- V**

**Title of the paper: Introduction to Management Accounting**

**Paper Code: SIUCFAA31**

**Number of Credits: 3**

**Total No. of Lectures: 45**

**Objectives:**

- To introduce the branch of Management Accounting.
- To familiarize students with the forms of financial statements suitable for analysis.
- To make students gain knowledge about some tools of analysis.
- To enable students to estimate working capital for manufacturing organizations.
- To familiarize students with the need and preparation of cash flow statements.

**Course Outcomes:**

On successful completion of the course, the student will be :

1. Able to describe the need, benefits, limitations of management accounting and distinguish it from other branches of accounting.
2. Able to convert and present financial statements in vertical format.
3. Able to draft Commonsize statements, Comparative statements and Trend statements and compute ratios for basic analysis of financial statements, with brief comments.
4. Able to express the working capital requirement for a given period and given activity level in a statement form.
5. Able to draft the cash flow statement in AS 3 format given relevant details of assets and liabilities balances and activities during the year.

## SYLLABUS

| Modules  | Topics   | No. of lectures |
|--|--|-----------------|
| <b>I</b><br><b>i</b><br><b>ii</b><br><b>iii</b>  | <b>Introduction to Management Accounting</b><br>Meaning, Nature, Scope, Functions, Decision Making Process,<br>Financial Accounting V/s Management Accounting<br>Analysis and Interpretation of Financial Statements<br>Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis<br>Relationship between items in Balance Sheet and Revenue statement<br>Tools of analysis of Financial Statements<br>(i) Trend analysis<br>(ii) Comparative Statement<br>(iii) Common Size Statement<br><b>Note :</b> (i) Problems based on trend analysis (ii) Short Problems on Comparative and Common sized statements  | <b>10</b>       |
| <b>II</b><br><b>i</b><br><b>ii</b><br><b>iii</b> | <b>Ratio Analysis and Interpretation</b><br>(Based on Vertical Form of Financial statements) – Meaning, classification, Du Point Chart, advantages and Limitations)<br>Balance Sheet Ratios :<br><ul style="list-style-type: none"> <li>• Current Ratio</li> <li>• Liquid Ratio</li> <li>• Stock Working Capital Ratio</li> <li>• Proprietary Ratio</li> <li>• Debt Equity Ratio</li> </ul> Capital Gearing Ratio<br>Revenue Statement Ratio:<br><ul style="list-style-type: none"> <li>• Gross Profit Ratio</li> <li>• Expenses Ratio</li> <li>• Operating Ratio</li> <li>• Net Profit Ratio</li> </ul> Net Operating Profit Ratio<br>Stock Turnover Ratio<br>Combined Ratio :<br><ul style="list-style-type: none"> <li>• Return on capital employed (Including Long Term Borrowings)</li> <li>• Return on proprietor's Fund (Shareholders Fund and Preference Capital)</li> <li>• Return on Equity Capital</li> <li>• Return on Investments</li> <li>• Return on Assets</li> <li>• Earnings per share</li> <li>• Price Earnings Ratio</li> <li>• Dividend Payout Ratio</li> </ul> | <b>10</b>       |



|   |  |           |
|---|--|-----------|
|   | <ul style="list-style-type: none"> <li>• Debt Service Ratio</li> <li>• Debtors Turnover</li> <li>• Creditors Turnover</li> </ul> (Practical Question on Ratio Analysis)  |           |
| <b>III</b><br><b>i</b><br><br><b>ii</b>                           | <b>Working Capital Management</b><br>Concept of Operating Cycle and Working Capital, Types and Nature of Working Capital, Planning of Working Capital Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization | <b>10</b> |
| <b>IV</b><br><b>i</b><br><br><b>ii</b><br><b>iii</b><br><b>iv</b> | <b>Preparation of Cash Flow Statement</b><br>Preparation of Cash Flow Statement with reference to Accounting Standard 3 (Indirect Method only)<br>Cash from Operating activities<br>Cash from Investing activities<br>Cash from Financing activities           | <b>15</b> |

#### Reference Books:

1. Bhattacharyya, D (2013). *Cost and Management Accounting*. Pearson.
2. Bhimani, A. Horngren, C.T. Datar, S.M. (2015). *Management and Cost Accounting*. Pearson Education.
3. Drury & Colin. (1985). *Management and Cost Accounting*. Wiley and Sons Inc. Ltd.
4. Gupta, S.P. (2015). *Management Accounting*. Sahitya Bhavan Publications.
5. Hansen, D.R. Mowen, M.M. (2007). *Cost Management: Accounting and Control*. South Western College Publishers.
6. Inamdar, S.M. (1991). *Cost and Management Accounting*. Everest Publishing House.
7. Khan, M.Y. Jain, P.K. (2013). *Management Accounting: Text, Problems and Cases*. McGraw Hill Education.
8. Pandey, I.M. (2010). *Management Accounting*. Vikas Publishing.

**EVALUATION PATTERN**  
**Semester end Exam – 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**SYBCOM**  
**Financial Accounting and Auditing- V**  
**Management Accounting – Semester III**

**Time: 2 Hours**

**Marks: 60**

**All question are compulsory subject to internal choice**

- |   |      |
|---|------|
| Q1. Full length Practical Question  | (15) |
| Q2. Full length Practical Question  | (15) |
| <b>OR</b>   |      |
| Q2. Full length Practical Question  | (15) |
| Q3. Full length Practical Question  | (15) |
| <b>OR</b>   |      |
| Q3. Theory Question   | (15) |
| Q4. Full length Practical Question  | (15) |
| <b>OR</b>   |      |
| Q4.   |      |
| A. <b>Objective Type Questions</b>  | (05) |
| (Fill in the blanks/Multiple choice/True or False/Match the columns carrying one mark each) |      |
| B. Short Notes (Attempt any 2 out of 3)   | (10) |
| -----   |      |

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

**Internal assessment - 40 marks**

- |   |      |
|---|------|
| ❖ Class Test  | (20) |
| ❖ Project/Assignment, etc. given by the subject teacher with the approval of the Head of Department | (20) |

**Semester – III**  
**SYBCOM**

**Name of the Paper: Commerce III**

**Title of the paper: Management: Functions and Challenges**

**Paper Code: SIUCCOM31**

**Number of Credits: 3**

**Total No. of Lectures: 45**

**Objectives:**

1. To familiarize the students with basic concepts and principles of management.
2. To develop knowledge and understanding of management function and challenges.

**Course Outcome:**

The successful completion of the course will enable the students to:

1. Understand and explain the concept, functions, principles, skills and evolution of management.
2. Describe the concept and components of planning and the principles and techniques of decision making.
3. Explain the process of organising, types of organisation structure and various aspects of delegation and departmentation.
4. Understand and explain various aspects of directing like motivation, communication and leadership and discuss various techniques of controlling.

## SYLLABUS

| Module     | Topics  | No of lectures |
|------------|---|----------------|
| <b>I</b>   | <b>Introduction to Management</b> <ul style="list-style-type: none"> <li>• Management: Concept - Definition – Features</li> <li>• Functions of Management</li> <li>• Managerial Skills</li> <li>• Principles of Management</li> <li>• Scientific Management: Contributions of F.W. Taylor</li> <li>• Human Relations Approach to Management: Conclusion of Hawthorne Experiments</li> <li>• Modern Management Approach: Peter Drucker's Dimensions of Management</li> <li>• Significance of Indian Ethos to Management</li> <li>• Case Studies</li> </ul>   | <b>11</b>      |
| <b>II</b>  | <b>Planning &amp; Decision Making</b> <ul style="list-style-type: none"> <li>• Planning: Concept - Definition - Steps</li> <li>• Components of Planning</li> <li>• Coordination: Concept – Importance</li> <li>• MBO: Concept – Process</li> <li>• MBE: Concept – Benefits</li> <li>• MIS: Concept – Features</li> <li>• Decision Making: Concept – Essentials</li> <li>• Techniques of Decision Making</li> <li>• Case Studies</li> </ul>  | <b>10</b>      |
| <b>III</b> | <b>Organising</b> <ul style="list-style-type: none"> <li>• Organizing: Concept – Process</li> <li>• Organization Structures and their Features: Line &amp; Staff Matrix – Virtual</li> <li>• Informal Organization – Meaning &amp; Significance.</li> <li>• Departmentation: Meaning &amp; Bases.</li> <li>• Span of Control: Concept &amp; Influencing Factors</li> <li>• Tall and Flat Organizations.</li> <li>• Delegation: Concept - Process - Principles - Barriers.</li> <li>• Centralization Vs Decentralization- Factors Influencing Decentralization.</li> <li>• Case Studies</li> </ul> | <b>12</b>      |
| <b>IV</b>  | <b>Directing and Controlling</b> <ul style="list-style-type: none"> <li>• Motivation: Concept -Features- Importance -Influencing Factors.</li> <li>• Communication – Importance</li> <li>• Leadership: Concept – Definition- Nature – Functions– Styles.</li> <li>• Controlling: Concept – Steps.</li> <li>• Case Studies</li> </ul>  | <b>12</b>      |

### **Reference Books:**

1. Burton, G. Thakur, M. (1995). *Management Today Principles & Practice*. Tata McGraw Hill Publishing Co.Ltd.
2. Drucker, P.F. (1993). *Management –Task, Responsibility and Practices*. Heinemann Ltd.
3. Leon, A. Leon, M. (2005). *Essential of Database Management Systems*. Vijay Nicole Imprints Pvt. Ltd.
4. Stoner, A.F. (1978). *Management*. Prentice Hall, Inc.
5. Weihrich, H. Koontz. H. (2007). *Management : Global Prospective*. Tata McGraw Hill, Publishing Co. Ltd.



**EVALUATION PATTERN**  
**Semester end Exam– 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**SYBCOM**  
**Commerce III (Management: Functions and Challenges) – Semester III**

**Time: 2 Hours**

**Marks: 60**

- |  |      |
|--|------|
| Q1. Write Short Notes on any four out of six | (20) |
| Q2. Module I (Answer any one out of two)     | (10) |
| Q3. Module II (Answer any one out of two)    | (10) |
| Q4. Module III (Answer any one out of two)   | (10) |
| Q5. Module IV (Answer any one out of two)    | (10) |

**Internal assessment - 40 marks**

- |  |      |
|--|------|
| ❖ Class Test   | (20) |
| ❖ Project/Assignment given by the subject teacher<br>with the approval of the Head of Department | (20) |



**Semester – III**  
**SYBCOM**

**Name of the Paper: Business Law**

**Title of the paper: Business Law I**

**Paper Code: SIUCBLW31**

**Number of Credits: 3**

**Total No. of Lectures: 60**

**Objectives:**

1. To make the students capable to conceptualise various terms of business law.
2. To develop knowledge and understanding in the various Acts governing business.
3. To make students frame various strategies and improve the practical knowledge of business law.

**SYLLABUS**

| <b>Module</b>          | <b>Topic</b>  | <b>No of lectures</b> |
|------------------------|---|-----------------------|
| <b>I</b>               | <b>Indian Contract Act - 1872 Part –I</b><br>Contract - Definition of Contract and Agreement, Essentials of Valid Contract, Classification of Contracts.<br>Offer and Acceptance - Rules of valid offer and acceptance, Counteroffer, standing or open offer, distinguish between offer and invitation to offer. Concept of Communication and Revocation of offer and acceptance (sec. 3,5)<br>Capacity to Contract (S. 10-12) - Minor, Unsound Mind, Disqualified Persons.<br>Consideration (S. 2 & 25) - Concept and Importance of consideration, Legal rules of Consideration, Exceptions to the Rule, 'No Consideration No Contract' (Ss. 25) Unlawful Consideration (S 23) | <b>15</b>             |
| <b>II</b>              | <b>Indian Contract Act - 1872 Part –II</b><br>Consent (Ss.13, 14-18, 39, 53, 55, 66)-Agreements in which consent is not free - Coercion, Undue Influence, Misrepresentation, Fraud, Mistake.<br>Void Agreements (S. 24-30) - Concept, Void Agreements under Indian Contract Act.<br>Contingent Contract (S. 31), Quasi Contract (S.68-72), Concept of E- Contract & Legal Issues in formation and discharge of E-Contract. Concept of Performance of Contract (S. 37)<br>Modes of Discharge of Contract, Remedies on breach of Contract. (73-75)  | <b>15</b>             |
| <b>III</b><br><b>i</b> | <b>Special Contracts and Sale of Goods Act, 1930</b><br><b>Special Contracts</b>  | <b>15</b>             |

|    |  |    |
|----|--|----|
| ii | <p>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.</p> <p>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</p> <p>Law of Pledge - Concept, Essentials of valid Pledge, Lien - concept, Difference between Pledge and Lien, Rights of Pawnor &amp; Pawnee (Ss. 173, 174, 177)</p> <p><b>Sale of Goods Act, 1930</b></p> <p>Contract of Sale (S.2) – Concept and Essentials elements of contract of sale, Distinction between Sale and Agreement to sell (S.4)</p> <p>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.</p> <p>Unpaid Seller (Ss. 45-54, 55 &amp; 56)- Concept, Rights of an unpaid seller.</p> |    |
| IV | <p><b>The Negotiable Instruments (Amended) Act 2015</b></p> <p>Negotiable Instruments - Concept (S13), Characteristics, Classification of Negotiable Instruments (Ss. 11, 12, 17-20, 42, 43, 104, 134, 135) Maturity of Instruments.</p> <p>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 of 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)</p> <p>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)</p>   | 15 |

## Reference Books:

1. Aiyar, P.R. (1990). *The Sale of Goods Act*. University Book Agency.
2. Bhashyam & Adiga. (1995). *The Negotiable Instruments Act*. Bharat Law House.
3. Chandiramani, (1997). N. *The Law of Contract: An Outline*. Avinash Publications.
4. Chandiramani, N. (2000). *Law of Sale of Goods and Partnership: A Concise Study* Shroff Publishers.
5. Kapoor, (1998). N.D. *Business Law*. Sultan Chand and Sons.
6. Khergamvala. (2015). *Negotiable Instruments (Amendment) Act*. Lexis Nexis.
7. Kucchal, M.C. Kucchal, V. (2013). *Merchantile Law*. Vikas Publishing House.
8. Singh, A. (1980). *Law of Contract*. Eastern Book Company.
9. Singh, A. (2016). *The Negotiable Instruments Act*. Eastern Book Company.

**EVALUATION PATTERN**  
**Semester end Exam– 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**SYBCOM**  
**Business Law – Semester III**

**Time: 2 Hours**

**Marks: 60**

- |  |      |
|--|------|
| Q1. Write Short Notes on any four out of six | (20) |
| Q2. Module I (Answer any one out of two)     | (10) |
| Q3. Module II (Answer any one out of two)    | (10) |
| Q4. Module III (Answer any one out of two)   | (10) |
| Q5. Module IV (Answer any one out of two)    | (10) |

**Internal assessment**

**40 marks**

- |  |      |
|--|------|
| ❖ Class Test   | (20) |
| ❖ Project/Assignment given by the subject teacher<br>with the approval of the Head of Department | (20) |

**Semester – III**  
**SYBCOM/ SYBA/ SYBSC**

**Name of the Paper: Foundation Course III**

**Title of the paper: Foundation Course**

**Paper Code: SIUCFOC31**

**Number of Credits: 2**

**Total No. of Lectures: 45**

**Course Objectives:**

- Develop a basic understanding about issues related to Human Rights of weaker sections, ecology, and science and technology.
- Gain an overview of significant skills required to address competition in career choices
- Appreciate the importance of developing a scientific temper towards technology and its use in everyday life

**Course Outcomes:**

On successful completion of the course, a student will be able:

1. To recognize the different forms of violations of human rights and list out the redressal mechanism.
2. To evaluate various disasters and their impact on human life and to get acquainted with disaster management.
3. To explain the development of science through cultures and how to apply science to everyday life.
4. To evaluate different soft skills required for interpersonal communication.



# SYLLABUS

**Module 1      Human Rights Provisions, Violations and Redressal      (12 lectures)**

- A. Scheduled Castes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)**
- B. Scheduled tribes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)**
- C. Women- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)**
- D. Children- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)**
- E. People with Disabilities, Minorities, and the Elderly population- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (4 Lectures)**

**Module 2 Dealing With Environmental Concerns (11 lectures)**

- A. Concept of Disaster and general effects of Disasters on human life - physical, psychological, economic and social effects. (3 Lectures)**
- B. Some locally relevant case studies of environmental disasters. (2 Lectures)**
- C. Dealing with Disasters - Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness. (3 Lectures)**
- 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)**

**Module 3      Science and Technology I      (11 lectures)**

- A. Development of Science-** the ancient cultures, the Classical era, the Middle Ages, the Renaissance, the Age of Reason and Enlightenment. **(3 Lectures)**
- B. Nature of science-** its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge. **(2 Lectures)**
- 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)**
- D. Science in everyday life-** technology, its meaning and role in development; Interrelation and distinction between science and technology. **(3 Lectures)**

**Module 4 Soft Skills for Effective Interpersonal Communication (11 lectures)**

## Part A (4 Lectures)

- I) Effective Listening - Importance and Features.
- II) Verbal and Non-Verbal Communication; Public-Speaking and Presentation Skills.
- III) Barriers to Effective Communication; Importance of Self-Awareness and Body



Language.

**Part B**

**(4 Lectures)**

- I) Formal and Informal Communication - Purpose and Types.
- II) Writing Formal Applications, Statement of Purpose (SOP) and Resume.
- III) Preparing for Group Discussions, Interviews and Presentations.

**Part C**

**(3 Lectures)**

- I) Leadership Skills and Self-Improvement - Characteristics of Effective Leadership.
- II) Styles of Leadership and Team-Building.

**Reference Books:**

1. Asthana, D. K., and Asthana, M. (2012). *Environmental Problems and Solutions*. S. Chand.
2. Bajpai, A. (2010). *Child Rights in India*. Oxford University Press.
3. Bhatnagar, M and Bhatnagar, N. (2011). *Effective Communication and Soft Skills*. Pearson India.
4. Kaushal, R. (2000). *Women and Human Rights in India*. Kaveri Books.
5. Mohapatra, Gaur, K. (2008). *Environmental Ecology*. Vikas.
6. Motilal, S. and Bijoy, N.L. (2007). *Human Rights: Gender and Environment*, Allied Publishers.
7. Murthy, D. B. (2013). *Disaster Management: Text and Case Studies*. Deep and Deep Publications.
8. Parsuraman, S. and Unnikrishnan. (2013). *India Disasters Report II*, Oxford.
9. Reza, B. K. (2010). *Disaster Management*, Global Publications.
10. Sathe, S. P. (2003). *Judicial Activism in India*, Oxford University Press.
11. Singh, A. (2012). *Science and Technology for Civil Service Examination*, Tata McGraw Hill.
12. SubbaRao, G. (2014). *Writing Skills for Civil Services Examination*. Access Publishing.
13. Thorpe, E. (2017). *General Studies Paper I Volume V*. Pearson.

**EVALUATION PATTERN**  
**Semester end Exam– 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**SYBCOM / SYBA / SYBSC**  
**Foundation Course – Semester III**

**Time: 2 hrs**

**Marks: 60**

**All questions are compulsory**

Q.1 A ..... (12)

**OR**

Q.1 B..... (12)

Q.2 A..... (12)

**OR**

Q.2 B..... (12)

Q.3 A..... (12)

**OR**

Q.3 B..... (12)

Q.4 A..... (12)

**OR**

Q.4 B..... (12)

Q.5 A..... (12)

**OR**

Q.5 B..... (12)

**Internal assessment - 40 marks**

- ❖ Class Test (20)
- ❖ Project/Assignment given by the subject teacher  
with the approval of the Head of Department (20)

## **SEMESTER – III**

### **SYBCOM**

**Name of the subject: Business Economics Paper I**

**Title of the paper: Elements of Macroeconomics**

**Paper Code: SIUCBEC31**

**Number of Credits: 3**

**Total No. of Lectures: 45**

#### **Objective:**

This course is an introduction to the basic analytical tools of macroeconomics to evaluate macroeconomic 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.

#### **Unit I –Overview of Macroeconomics**

**(10 Lectures)**

Macroeconomics: Meaning, Scope and Importance, Circular flow of aggregate income and expenditure and its Importance- closed and open economy models- The Measurement of National Product - Trade Cycles: Features and Phases

#### **Unit II - Basic Concepts of Keynesian Economics**

**(10 Lectures)**

The Principle of Effective Demand: Aggregate Demand and Aggregate Supply ,Consumption Function: Properties, Assumptions and Implications ,Investment function and Marginal Efficiency of capital Investment Multiplier effect on Income and Output.

#### **Unit III - Post Keynesian Developments in Macro Economics**

**(10 Lectures)**

The IS-LM model of integration of commodity and money markets , Philips curve ,Stagflation, Supply side economics

#### **Unit IV - Money, Prices and Inflation**

**(15 Lectures)**

Money Supply: Determinants of Money Supply - Velocity of Circulation of Money ,Demand for Money: Keynesian approach- Friedman's restatement of Demand for money, Inflation : Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- policy measures to curb inflation- monetary policy and inflation targeting

## References:

1. Ahuja, H. L. (2016). Macroeconomics: Theory & Policy. New Delhi: S. Chand & Company Ltd.
2. D'Souza, E. (2012). Macroeconomics. New Delhi: Pearson Education India.
3. Dwivedi, D. (2001). Macroeconomics: Theory and Policy. New Delhi: Tata Mc GrawHill.
4. Froyen, R. (2013). Macroeconomics: Theories and Policies. New Delhi: Pearson Education India.
5. Mankiw, G. (2002). Macroeconomics. New York: Worth Publishers.
6. Dornbursch, Rudiger S. F. (2004). Macroeconomics Ninth Edition. New Delhi: Tata McGraw Hill.



## **SCHEME OF EXAMINATION**

Examination will consist of internal and semester end divided as 40 marks for internal and 60 marks for Semester end.

### **Internal Assessment**

Internal assessment of 40 marks will be divided as 20 marks for class test, 20 marks for assignment.

### **Semester End Examination**

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

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

| Questions | Modules  | Marks |
|-----------|----------|-------|
| Q N 1     | Unit I   | 15    |
| Q N 2     | Unit II  | 15    |
| Q N 3     | Unit III | 15    |
| Q N 4     | Unit IV  | 15    |

**Semester – III**  
**SYBCOM**

**Name of the Paper: Applied Component**

**Title of the paper: Advertising I**

**Paper Code: SIUCADV31**

**Number of Credits: 3**

**Total No. of Lectures: 45**

**Objectives:**

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

**Course Outcomes:**

The successful completion of the course will enable the students to:

1. Understand and explain the concept of advertising, role of marketing communication and classify advertisements on the basis of area, media nature and people.
2. Understand the existence and working of Ad Agencies and career options associated to advertising.
3. Sensitize about morality in advertisements along with understanding its impact on the economy as a whole.
4. Understand the significance of brand building and its relationship with advertising along special purpose advertising.



## SYLLABUS

| Module  | Topics   | No of lectures |
|---|--|----------------|
| <b>I</b><br><b>i.</b><br><br><b>ii.</b><br><br><b>iii.</b>      | <b>Introduction to Advertising</b><br><b>Advertising</b><br>Concept - Features - Evolution - Active Participants Involved - Benefits of Advertising for firms, consumers, salesperson and society.<br><b>Integrated Marketing Communication</b><br>Concept - Features - Elements - Role of IMC in advertising<br><b>Bases of Classification of Advertising</b><br>Geographic - Media - Target Audience – Functions   | <b>12</b>      |
| <b>II</b><br><b>i.</b><br><br><b>ii.</b><br><br><b>iii.</b>     | <b>Advertising Agency</b><br><b>Ad Agency</b><br>Meaning - Features - Structure and services offered - Types - Agency selection criteria - Work culture of Ad Agencies<br><b>Agency and Client</b><br>Maintaining Agency-Client Relationship - Techniques to avoid Client Turnover - Creative Pitch - Agency Compensation<br><b>Careers in Advertising and Ad Agency</b><br>Skills required for career in advertising - Career Options in an Ad Agency- Freelancing in Advertising (Graphics, Creatives, Modelling, Dubbing, Voice-over, VFX)                    | <b>11</b>      |
| <b>III</b><br><b>i.</b><br><br><b>ii.</b><br><br><b>iii.</b>    | <b>Economic and Social Aspects of Advertising</b><br><b>Economic Aspects</b><br>Effect of Advertising on Consumer Demand, Advertising and Economy - Relationship<br><b>Social Aspects</b><br>Ethical and Social Issues in Advertising - Positive and Negative influence of advertising on Indian youth.<br><b>Types of Advertisements</b><br>Pro Bono / Social Advertising - Social Advertisements by Indian Govt - ASCI   | <b>11</b>      |
| <b>IV</b><br><b>i.</b><br><br><b>ii.</b><br><br><br><b>iii.</b> | <b>Brand Building and Special Purpose Advertising</b><br><b>Brand Building</b><br>Process - AIDA Model - Role of advertising in developing Brand Image and Brand Equity - Managing Brand Crisis<br><b>Special Purpose Advertising</b><br>Rural Advertising - Political Advertising - Advocacy Advertising - Corporate Image Advertising - Green Advertising - Concept of Guerilla Advertising – Old School Advertising<br><b>Trends in Advertising</b><br>Media - Ad Spends - Ad Agencies - Execution of Advertisements – Ethos, Pathos and Logos in Advertising | <b>11</b>      |

## Reference Books:

1. Arens, W. Weigold, M. Arens, C. (2017). *Contemporary Advertising*, Hill Higher Education.
2. Batra, Myers and Aaker. (2002). *Advertising Management*. Pearson Education.
3. Belch, G. and Belch, M. (2015). *Advertising and Promotion : An Integrated Marketing Communications Perspective*. McGraw Hill Education
4. Bullmore, J.J. Waterson, M.J. (1983). *The Advertising Association Handbook*. Holt Rinehart & Winston.
5. Clow, K.E. Baack, D.E. (2012). *Integrated Advertising, Promotion, and Marketing Communications*. Pearson Education Limited.
6. David, A. Biel, A. (2013). *Brand Equity & Advertising- Advertising's role in building strong brands*. Psychology Press.
7. Gupta, R. (2012). *Advertising Principles and Practice*. S. Chand Publishing.
8. Keller, K.L. (2013). *Strategic Brand Management*. Pearson Education Limited.
9. Kotler, P. Roberto, E. (1989). *Social Marketing, Strategies for Changing Public Behaviour*, The Free Press.
10. Lane, R and King, K. Singh, R. Sharma, S. (2006). *Advertising: Planning and Implementation*. Prentice Hall.
11. Moriarty, S. Mitchell, N.D. Wells, W.D. (2010). *Advertising*. Pearson.
12. Ogilvy, D. (2012). *Confessions of an Advertising*. Southbank Publishing.
13. Sengupta, S. (2005). *Brand Positioning – Strategies for Competitive Advantage*. Tata McGraw Hill Publication.

**EVALUATION PATTERN**  
**Semester end Exam– 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**SYBCOM**  
**Advertising – Semester III**

**Time: 2 Hours**

**Marks: 60**

- Q1. Write Short Notes on any four out of six (20)
- Q2. Module I (Answer any one out of two) (10)
- Q3. Module II (Answer any one out of two) (10)
- Q4. Module III (Answer any one out of two) (10)
- Q5. Module IV (Answer any one out of two) (10)

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**Internal assessment - 40 marks**

- ❖ Class Test (20)
- ❖ Project/Assignment given by the subject teacher  
with the approval of the Head of Department (20)

**SEMESTER – III**  
**SYCOM**

**Name of the subject: Applied Component Paper I**

**Title of the paper: Economic Systems**

**Paper Code: SIUCECS31**

**Number of Credits: 3**

**Total No. of Lectures: 45**

Objective –The paper intends to introduce students to various kinds of economic systems and their functioning. It traces the evolution of economic systems towards capitalism. It also introduces students to Marxian economic thought.

**Unit I (10 Lectures)**

Introduction- Meaning, Features and Functions of economic Systems, Importance of the study of Economic systems, Forces influencing Economic Systems, Classification of economic Systems, Multidimensional Approach.

**Unit II (15 Lectures)**

Criteria for Evaluating performance of Economic Systems: Efficiency criteria- Allocative

– Productive and Distributive efficiency under different economic systems, Role of freedoms under different systems, Incentives and Disincentives under different Economic Systems: Economic and Non-economic.

**Unit III (10 Lectures)**

Capitalism: Transition from Mercantilism to Capitalism, Features, Emergence of welfare state

**Unit IV (10 Lectures)**

Marxian Economic Thought, Materialistic interpretation of History, Theory of Profit, Theory of capitalist crisis and breakdown.

## References-

1. Ebenstein, A. E. (1999). Today's ISMS: Socialism, Capitalism, Fascism, Communism, and Libertarianism. New Delhi: Pearson.
2. Gardner, S. (1998). Comparative Economic Systems. London: Dryden Press.
3. Immanuel, H. (1995). The Rise of Modern China. London: Oxford University Press.
4. Leslie, S. (2002). Globalization: Capitalism and its Alternative. London: Oxford University Press.
5. North, D. (1990). Institutions, Institutional Changes and Economic Performance. London: Cambridge University Press.
6. Rosefield, S. (2004). Comparative Economic Systems: Culture, Wealth & Power in the 21st Century. London: Blackwell Publishers.

**SEMESTER – III**  
**SYBCOM**

**Name of the subject: Applied Component Paper I**

**Title of the paper: Economic Systems**

**Paper Code: SIUCECS41**

**Number of Credits: 3 Total**

**No. of Lectures: 45**

**Objective** – The paper intends to introduce students to the different economic systems prevalent in the major economies of the world. It also introduces students to globalization and its challenges.

Unit I (10 Lectures)

USA- Critique of American Capitalism, Former USSR – Failure and Downfall, China- Economic Revolution

Unit II (10 Lectures)

Mixed Economy, Features, Mixed Economy in India, Changing role of public sector, Gandhian Economic Thought- Relevance

Unit III (15 Lectures)

Globalization – Factors and forces, Transnational Corporations and capitalist globalization, Impact of globalization on economic growth, Reverse Globalization, efficiency and distribution of income.

Unit IV (10 Lectures)

Challenges of Capitalist globalization, Class polarization crisis, Crisis of ecological sustainability, Environmental degradation.



## References-

1. Amable, B. (2003). *The Diversity of Modern Capitalism*. London: Oxford University Press.
2. Black Barnard, A. T. (2003). *Institutional Reforms in Transition: A Case Study of Russia*. Mimeo: Stanford Law School.
3. Immanuel, C. Y. (1995). *The Rise of Modern China*. London: Oxford University Press.
4. Maxim Boycko, A. S. (1997). *Privatizing Russia*. Cambridge: MIT Press.
5. Sklair, L. (2002). *Globalisation: Capitalism and its Alternative*. London: Oxford University Press.
6. Srinivasan, B. (2017). *Americana: A 400-Year History of American Capitalism*. New York: Penguin Press.

## **SCHEME OF EXAMINATION**

Examination will consist of internal and semester end divided as 40 marks for internal and 60 marks for Semester end.

### **Internal Assessment**

Internal assessment of 40 marks will be divided as 20 marks for class test, 20 marks for assignment.

### **Semester End Examination**

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

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

| Questions | Modules  | Marks |
|-----------|----------|-------|
| Q N 1     | Unit I   | 15    |
| Q N 2     | Unit II  | 15    |
| Q N 3     | Unit III | 15    |
| Q N 4     | Unit IV  | 15    |

### **SEMETER III SYBCOM**

Proposed syllabus of S.Y.B.Com Computer Applications and Database Management Systems to be implemented from the academic year 2022-23.

#### **Program Specific Outcome:**

PSO1. To learn fundamentals of Database and Database management system, Computer Hardware, Software, MS-Excel, Internet and its Protocol.

PSO2. To apply the different controls of MS-Access to Database.

PSO3. To learn the relation between MS-Access with other application software's such as MS-Excel, HTML, MS-ACCESS.

PSO4. Apply and verify theoretical concepts (Data, forms, queries and reports) through software.

PSO5. To understand the logic of programming languages using algorithms and flowcharts. PSO6. To apply the different formulae to MS-Excel worksheet.

PSO7. To enrich knowledge through application-oriented data in MS-Access, MS-Excel and handling internet applications.

Eligibility: Passed Semester I and Semester II as per rules of passing.

| <b>Course code</b>         | <b>Title</b>  | <b>Credits</b> |
|----------------------------|---|----------------|
| <b><i>Semester III</i></b> |   |                |
| SIUCCPO31                  | Computer Applications and Database Management Systems | 2              |

| Course Code | Title   | Credits |
|-------------|---|---------|
| SIUCCPO31   | Computer Applications and Database Management Systems | 2       |

**Course Outcome:**

**CO1.** To study the foundation of Database Management System.

**CO2.** To understand basic concepts of Database, DBMS, MS-Access.

**Unit I**

**( 15 Lectures )**

**Database:** What is a database, principles and types of Database, Features of Database management system, Advantages and Limitations. Relational Database, (Relation, Entities, Attribute, Instance, Relationship, Join), Features of Relational Database management system, Types of data languages (DDL, DML, DCL), Access as an RDBMS. Introduction to Java and its applications.

**Unit II**

**( 15 Lectures )**

**Case Study of DBMS using MS-Access**

MS-Office work space basics, Exploring the Office menu, Working with ribbon, Opening an access database, Exploring data base objects, Creating data base, Changing views, Printing data base objects, Saving and closing database file, Working with the tables: Creating fields in the table using data types, Moving among records, Updating records, adding records to a table, appending the tables, 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.

**Unit III**

**( 15 Lectures )**

**MS-Access Queries and Reports:**

Importing data (From Excel). What is a Form, Different types of forms, using the form tools creating a form with form wizard, Working in design view, Changing the form layout, Use calculation controls, Working with records on a Form. What is a Query, Creating a query, working with queries, saving and running a query, creating calculated fields, using aggregate functions, Understanding query properties, Relationships between the tables (One to one, One to Many, and Many to Many). What is a report tool, printing report, saving a report, designing a report, changing report layout, creating mailing labels.

### **Laboratory Training:**

Lab1: MS-Office2007basics: Office menu, ribbon, quick access toolbar.

Lab2: Opening an access database, creating blank database, using featured online templates, familiarizing all Access objects in navigation pane, opening an existing database and closing database.

Lab3: Creating tables and adding details (design view) (Learners should be made to enter at least 10 meaningful records to the table. These tables should be common to all the learners so that continuity is maintained)

Lab4: Adding and saving records to an existing table, adding fields, deleting fields, modifying fields.

Lab5: Creating different types of forms, using a form as object for data entry

Lab6: Use of calculation controls in the form.

Lab7: 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.

Lab8: Importing data from Excel sheet

Lab9: Sorting & Filtering the records in the tables,

Lab10: creating a query, running a query, and saving a query.

Lab9: Importing data from Excel sheet.

Lab10: Designing a report.

Lab11: Creating a relationship between the tables.

### **Reference Books:**

1. Access2007 Inside Out- JohnL. Viescas, JeffConrad(PHI)
2. Microsoft Office Access 2007 –Introductory–LindaO’Leary(TMh)
3. Microsoft Office Access 2007 – QuickSteps - JohnCronan(TMh)
4. Data Analysis is with Access2007–LarryRockoff-CourseTechnologyPTR
5. Access 2007 for Dummies–JohnWiley & Son

**Notes / Instructions applicable to both the Semesters: WORKLOAD DISTRIBUTION:**

**3 lectures of theory per week per division and 1 practical of 3 periods per week per batch as per the batch size prescribed.**

**Laboratory Practice Sessions:**

All the programs listed in the syllabus are to be conducted hands on by the students during the practical sessions conducted in the college. The hard copy of the assignments / programs carried out during the practical sessions must be maintained and attached in the journal to be maintained by the student. The Journal must be certified by the teacher concerned and the Head of the Department.

**Scheme of examination:**

**(i) Theory:**

**(A) Internal Examination: 40 marks**

| Sr. No | Particulars                                  | Marks |
|--------|--|-------|
| 1.     | One assignment/Class Test                    | 15    |
| 2.     | Practical Exam of 1 hour 30 minutes duration | 20    |
| 3      | Journal                                      | 05    |

**Note:**

Journal marks will be given to the candidates during the practical examination only if the candidate is physically appearing for the exam and submits a certified journal from the Head of the Department to the effect that the candidate has completed the practical course SYBCOM Computer Programming as per the minimum requirements.

**(B) Semester End Examination: 60 marks**

Each theory paper shall be of two and half hour duration. Each paper shall consist of FOUR questions. All questions are compulsory and will have internal option.

Q – I is from Unit - 1

Q – II is from Unit - 2

Q – III is from Unit - 3





# **Semester IV**

**Semester – IV**  
**SYBCOM**

**Name of the Paper: Accountancy and Financial Management**

**Title of the paper: Accountancy and Financial Management IV**

**Paper Code: SIUCAFM41**

**Number of Credits: 3**

**Total No. of Lectures: 60**

**Objectives:**

- To introduce students to the concept of underwriting of shares and implication on accounting records.
- To familiarize students with the revised schedule VI Balance Sheet format for preparing final accounts as per companies Act
- To enable students to understand accounting requirements when an ongoing business is converted into a new company without winding up the existing accounting records.
- To give students a practical understanding of different methods of valuation of shares during change in ownership of business.
- To guide students in the usage of Excel sheets to prepare Ledger accounts and Trial balance.

**Course Outcomes:**

On successful completion of the course, a student will be able:

- To account for underwriting transactions
- To draft the Profit and loss a/c and Balance sheet as per revised schedule VI of - Companies Act along with disclosures
- To calculate profits prior to and post incorporation of a Company.
- To value shares by different methods, given relevant terms and conditions.
- To use Excel spreadsheet formulae to organize accounting data to produce the Trial balance.

## SYLLABUS

| Module   | Topics  | No. of lectures |
|--|---|-----------------|
| <b>I</b><br><b>i</b><br><b>ii</b><br><b>iii</b><br><b>iv</b><br><b>v</b> | <b>Underwriting of Shares</b><br>Introduction to Underwriting<br>Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission<br>Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause<br>Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract (Theory and Problems) | <b>15</b>       |
| <b>II</b><br><b>i</b><br><b>ii</b><br><b>iii</b>                         | <b>Preparation of Final Accounts of Companies</b><br>Relevant provisions of Companies Act related Final Account (excluding Cash Flow Statement)<br>Preparation of profit and loss a/c and balance sheet as per revised schedule VI of - Companies Act<br>AS 1 in relation to final accounts of companies (disclosure of accounting policies)<br>(Theory and Problems)   | <b>15</b>       |
| <b>III</b><br><b>I</b><br><b>ii</b><br><b>iii</b>                        | <b>Ascertainment and Treatment of Profit Prior to Incorporation</b><br>Meaning of Pre Incorporation and Post Incorporation periods<br>Principles for allocation of expenses and incomes<br>Calculation of ratios for allocation<br>Ascertainment of Profit/Loss for Pre and Post Incorporation periods<br>(Theory and Problems)   | <b>15</b>       |
| <b>IV</b><br><b>i</b><br><b>ii</b><br><b>iii</b>                         | <b>Valuation of shares</b><br>Intrinsic value method<br>Yield Method<br>Fair Value Method   | <b>10</b>       |
| <b>V</b>   | <b>Organizing Accounting data in spreadsheets</b><br>- Using Excel to draft a Trial Balance   | <b>5</b>        |

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

### Reference Books:

1. M. Mukherjee.M. Hanif, *Financial Accounting*, Tata McGraw Hill Education Private Ltd, New Delhi, 2011.
  2. Monga, J.R. Ahuja, Girish AhujaandShehgal Ashok, *Financial Accounting*, Mayur Paper Back.
  3. Mukherjee and Hanif, *Modern Accountancy*, Tata Mc. Grow Hill & Co. Ltd., Mumbai, 2001.
  4. P. C. Tulsian, *Financial Accounting*, Pearson Publications, New Delhi, 2002.
  5. R. L Gupta and M Radhaswamy, *Advanced Accountancy*, S. Chand and Company (P) Ltd., New Delhi, 2010.
  6. Shukla & Grewal, *Advance Accounts*, S. Chand and Company (P) Ltd., New Delhi, 2013.
  7. T. S. Grewal, *Introduction to Accountancy*, S. Chand and Company (P) Ltd., New Delhi, 2009.
  8. Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.
  9. Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers.
  10. R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi
  11. Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers
- Faculty of Commerce, University of Mumbai 7

**EVALUATION PATTERN**  
**Semester end Exam – 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**SYBCOM**  
**Accountancy and Financial Management – Semester IV**

**Time: 2 Hours**

**Marks: 60**

**All question are compulsory subject to internal choice**

- |   |      |
|---|------|
| Q1. Full length Practical Question  | (15) |
| Q2. Full length Practical Question  | (15) |
| <b>OR</b>   |      |
| Q2. Full length Practical Question  | (15) |
| Q3. Full length Practical Question  | (15) |
| <b>OR</b>   |      |
| Q3. Theory Question   | (15) |
| Q4. Full length Practical Question  | (15) |
| <b>OR</b>   |      |
| Q4.   |      |
| A. <b>Objective Type Questions</b>  | (05) |
| (Fill in the blanks/Multiple choice/True or False/Match the columns carrying one mark each) |      |
| B. Short Notes (Attempt any 2 out of 3)   | (10) |
| -----   |      |

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

**Internal assessment - 40 marks**

- |   |      |
|---|------|
| ❖ Class Test                              | (20) |
| ❖ Assignment given by the subject teacher | (20) |

**Semester – IV**

**SYBCOM**

**Name of the Paper: Financial Accounting and Auditing - VI**

**Title of the paper: Auditing**

**Paper Code: SIUCFAA41**

**Number of Credits: 3**

**Total No. of Lectures: 45**

**Objectives:**

To provide knowledge to the students about

- i. Auditing concept and principles.
- ii. Audit Programme, Procedure, Documentation and Techniques.
- iii. Vouching of incomes and expenses and Verification and Valuation of assets and liabilities.

**Course Outcomes:**

The successful completion of the course will enable students to:

1. Understand the concept of auditing, determine errors and frauds and duties and responsibilities of an auditor.
2. Perform the process of audit planning, procedure and diligently source documentation for evidence.
3. Explain the concept of test check, internal control and application of internal audit.
4. Vouch and verify transactions with evidencing documents while performing audit.



## SYLLABUS

| Module  | Topics  | No. of lectures |
|---|---|-----------------|
| <b>I</b><br><b>i</b><br><br><b>ii</b><br><br><b>iii</b><br><br><b>iv</b>  | <b>Introduction to Auditing</b><br>Basics – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing, Introduction to Standards of Audit (SA), Inherent limitations of Audit, Difference between Accounting and Auditing, Investigation and Auditing.<br>Errors & Frauds – Definitions, Reasons and Circumstances, Types of Error, Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud.<br>Principles of Audit, Materiality (SA320), Going Concern (SA 570), True and Fair view Types of Audit – Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audit  | <b>10</b>       |
| <b>II</b><br><b>i</b><br><br><b>ii</b><br><br><b>iii</b><br><br><b>iv</b> | <b>Audit Planning, Procedures and Documentation</b><br>Audit Planning – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach.<br>Audit Programme – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before commencing Work, Overall Audit Approach.<br>Audit Evidence (SA 500) – Essentials of good audit evidence, evidence about internal control, transactions during the year and Year-end balances of assets and liabilities, Internal and external evidence, sufficient audit evidence and appropriate audit evidence.<br>Audit Working Papers – Meaning, importance, Factors determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books. | <b>10</b>       |
| <b>III</b><br><b>i</b><br><br><b>ii</b><br><br><br><br><br><br><b>iii</b> | <b>Auditing Techniques and Internal Audit Introduction</b><br>Test Check – Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages, disadvantages, precautions.<br>Audit Sampling – Audit Sampling, meaning, purpose, factors in determining sample size – Sampling Risk, Tolerable Error and expected error, methods of selecting Sample Items Evaluation of Sample Results auditors Liability in conducting audit based on Sample<br>Internal Control – Meaning and purpose, review of internal control, advantages, auditors duties, review of internal control, Inherent Limitations of Internal control, internal control samples for sales and debtors, purchases and creditors, wages and salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks.   | <b>15</b>       |

|            |   |           |
|------------|---|-----------|
| <b>iv</b>  | Internal Audit: Meaning, basic principles of establishing Internal audit, objectives, evaluation of internal Audit by statutory auditor, usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audit. |           |
| <b>IV</b>  | <b>Auditing Techniques : Vouching &amp; Verification</b>  |           |
| <b>i</b>   | Audit of Income : Cash Sales, Consignment Sales, Sales Returns, Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received, Royalties Received.  |           |
| <b>ii</b>  | Audit of Expenditure : Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium,, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense  |           |
| <b>iii</b> | Audit of Assets: Book Debts / Debtors, Stocks, Intellectual Property Rights, Plant and Machinery, Land and Buildings, Furniture and Fixtures  |           |
|            | Audit of Liabilities : Outstanding Expenses, Bills Payable Secured loans Unsecured Loans, Contingent Liabilities  |           |
| <b>iv</b>  | <b>Note:</b> The Law and Standards in force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations.   | <b>10</b> |

### Reference Books:

1. Bhatia. R.C. (2004). *Auditing*. Ane Books Pvt. Ltd.
2. ICAI. (2008). Auditing Assurance Standards. ICAI.
3. Rawat, D.S. (2011). *Guide to Indian Accounting Standards*. Taxmann.
4. Sachdeva, B. Singh, S. Kumar, P. (2014). *Principles and Practices of Auditing*. Kalyani Publishers.
5. Spicer, E.E. Pegler, E.C. (2011). *Practical Auditing*. Butterworth & Co Publishers Ltd.
6. Tandon, B.N. (2007). *A handbook of practical Auditing*. S Chand & Company.
7. Whittington, R. Pany, K. (2006). Principles of Auditing and other Assurance Services. McGraw Hill Higher Education.

**EVALUATION PATTERN**  
**Semester end Exam – 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**SYBCOM**  
**Auditing – Semester IV**

**Time: 2 Hours**

**Marks: 60**

- Q1. Write Short Notes on any four out of six (20)
- Q2. Module I (Answer any one out of two) (10)
- Q3. Module II (Answer any one out of two) (10)
- Q4. Module III (Answer any one out of two) (10)
- Q5. Module IV (Answer any one out of two) (10)

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**Internal assessment - 40 marks**

- ❖ Class Test (20)
- ❖ Project/Assignment, etc. given by the subject teacher with the approval of the Head of Department (20)

**Semester – IV**  
**SYBCOM**

**Name of the Paper: Commerce IV**

**Title of the paper: Management: Production & Finance**

**Paper Code: SIUCCOM41**

**Number of Credits: 3**

**Total No. of Lectures: 45**

**Objectives:**

1. To familiarize the students with the basic concepts of production management and Indian Financial System.
2. To develop knowledge and understanding of quality management challenges and recent trends in Indian Financial System.

**Course Outcomes:**

The successful completion of the course will enable the students to:

1. Understand and explain various aspects of production management like production systems, productivity and inventory control techniques.
2. Explain the concept and dimensions of quality and discuss the significance of various tools of quality management.
3. Describe the structure of Indian Financial System and understand the significance of its various components.
4. Discuss the recent trends in Indian Financial market like mutual funds, start ups and micro finance.

## SYLLABUS

| Module     | Topics  | No of lectures |
|------------|---|----------------|
| <b>I</b>   | <b>Production &amp; Inventory Management</b> <ul style="list-style-type: none"> <li>• Production Management: Objectives – Functions</li> <li>• Steps in Production Planning &amp; Control</li> <li>• Production Systems: Concept – Types</li> <li>• Productivity: Concept – Influencing Factors</li> <li>• Inventory Management: Objectives</li> <li>• Inventory Control: Techniques</li> <li>• Case Studies</li> </ul>   | <b>11</b>      |
| <b>II</b>  | <b>Quality Management</b> <ul style="list-style-type: none"> <li>• Quality: Concept – Dimensions</li> <li>• Cost of Quality: Types</li> <li>• Quality Circle: Features</li> <li>• TQM: Concept – Features</li> <li>• Six Sigma: Concept – Features</li> <li>• Kaizen: Concept – Process</li> <li>• ISO Certificate: Procedure</li> <li>• Service Quality Management: SERVQUAL Model</li> <li>• Measures to improve Service Quality</li> <li>• Case Studies</li> </ul> | <b>10</b>      |
| <b>III</b> | <b>Indian Financial System</b> <ul style="list-style-type: none"> <li>• Indian Financial Market: Structure – Primary &amp; Secondary Market</li> <li>• Dematerialization – Depositories – DPs – Role of Depositories</li> <li>• Role of SEBI</li> <li>• Stock Exchange: Functions</li> <li>• Types of Speculators</li> <li>• Credit Rating: Concept – Agencies - Advantages.</li> <li>• Case Studies</li> </ul>   | <b>12</b>      |
| <b>IV</b>  | <b>Recent Trends in Finance</b> <ul style="list-style-type: none"> <li>• Mutual Funds: Concept – Advantages &amp; Limitations – Types.</li> <li>• SIP: Concept – Advantages</li> <li>• Commodity Market &amp; Derivatives Market</li> <li>• Start -up ventures: Concept &amp; Sources of Funding.</li> <li>• Micro Finance: Concept – Significance</li> <li>• Case Studies</li> </ul>   | <b>12</b>      |



## Reference Books:

1. Allen. K.R. (2011). *Launching New Ventues: An Entrepreneurial Approach*. Cengage Learning.
2. Ashwathappa. K. Reddy, K.G. (2010). *Production & Operation Management (Text & Cases)* Himalaya Publication.
3. Bhambwani, V.L. (2011). *A Trades Guide to Indian Commodities Market*. Network 18 Publication Ltd.
4. Bhole, L.M. Mahakad, J. (1999). *Financial Institutions and Markets: Structure Growth & Innovations* Tata McGraw Hill.
5. Desai, V. (2017). *The Indian Financial System and Financial Market Operator*. Himalaya Publishing.
6. Jhamb, L.C. (2003). *Production Planning & Control*. Everest Publishing House
7. Jhamb, L.C. (2009). *Production and Operations Management*. Everest Publishing House.
8. Khan , M.Y. (2009). *Indian Financial System*. Tata McGraw Hill.
9. Muller, M. (2011). *Essentials of Inventory Management*, Amacon Publishes.
10. Pathiak, B. (2014). *Indian Financial System*. Pearson Publication
11. Sharma, A. (2014). *Production and Operations Management*. Anmol Publication.
12. Tripathy, N. (2007). *Mutual Funds in India: Emerging Issues*. Excel Books.
13. Vaidyanathan, N. (2016). *Start-up Stand up: A step by stepguide to Growing your Business*. Jaico Publishing House.



**EVALUATION PATTERN**  
**Semester end Exam– 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**SYBCOM**  
**Commerce IV (Management: Production and Finance) – Semester IV**

**Time: 2 Hours**

**Marks: 60**

- |  |      |
|--|------|
| Q1. Write Short Notes on any four out of six | (20) |
| Q2. Module I (Answer any one out of two)     | (10) |
| Q3. Module II (Answer any one out of two)    | (10) |
| Q4. Module III (Answer any one out of two)   | (10) |
| Q5. Module IV (Answer any one out of two)    | (10) |

**Internal assessment - 40 marks**

- |  |      |
|--|------|
| ❖ Class Test   | (20) |
| ❖ Project/Assignment given by the subject teacher<br>with the approval of the Head of Department | (20) |

**Semester – IV**  
**SYBCOM**

**Name of the Paper: Business Law**

**Title of the paper: Business Law II**

**Paper Code: SIUCBLW41**

**Number of Credits: 3**

**Total No. of Lectures: 60**

**Objectives:**

1. To make the students capable to conceptualize various terms of business law.
2. To develop knowledge and understanding in the various Acts governing business.
3. To make students frame various strategies and improve the practical knowledge of business law.

**SYLLABUS**

| <b>Module</b> | <b>Topic</b>   | <b>No of lectures</b> |
|---------------|--|-----------------------|
| <b>I</b>      | <b>Indian Companies Act - 2013 Part –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> | <b>15</b>             |
| <b>II</b>     | <b>Indian Companies Act - 2013, Part –II and Intellectual Property Rights</b><br><b>Indian Companies Act - 2013, Part –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><br><b>Intellectual Property Rights</b>   | <b>15</b>             |

|            |  |           |
|------------|--|-----------|
|            | <ul style="list-style-type: none"> <li>• Intellectual Property Right (IPR) - Concept, Nature, Introduction.</li> <li>• IPR relating to Patents - Concepts of Invention and discovery, Concept of Patents, Infringement of Patent Rights &amp; Remedies. (Ss. 104-115)</li> <li>• IPR relating to Copyrights- Concept of Copyright and rights of copy right holder, infringement of copy right and remedies (S.51 &amp; 52)</li> <li>• IPR relating to Trademarks -Concept, Functions of Trade Mark, Procedure for Registration of Trade Marks, Infringement of Trademarks &amp; Remedies.</li> </ul>   |           |
| <b>III</b> | <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> | <b>15</b> |
| <b>IV</b>  | <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>               | <b>15</b> |

### **Reference Books:**

1. Agarwal, V.K. (2016). *Consumer Protection Law and Practice*. Bharat Law House.
2. Kapoor, G.K. Majumdar, A.K. (2010). *Company Law*. Taxmann Publication Pvt. Ltd.
3. Kapoor, N.D. (1998). *Company Law*. Sultan Chand and Sons.
4. Ramaiya, A. (2013). *Guide to the Companies Act, 2013*. Lexis Nexis.
5. Ramappa, T. (2013). *Competition Law in India*. Oxford University Press.
6. Singh, A (2012). *Law of Partnership along with Limited Liability Partnership*. Eastern Book Company.
7. Singh, A. (2012). *Competition Law*. Eastern Book Company.
8. Tulsian, P.C. (2008). *Company Law*. Tata McGraw Hill Publishing Co. Ltd.
9. Vashishth, V. (1999). *Law and practice of Intellectual Property in India*, Bharat Law House.
10. Wadhera, B.L. (2016). *Laws Relating to Intellectual Property*. Universal Law Publishing Co.

**EVALUATION PATTERN**  
**Semester end Exam– 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**SYBCOM**  
**Business Law – Semester IV**

**Time: 2 Hours**

**Marks: 60**

- |  |      |
|--|------|
| Q1. Write Short Notes on any four out of six | (20) |
| Q2. Module I (Answer any one out of two)     | (10) |
| Q3. Module II (Answer any one out of two)    | (10) |
| Q4. Module III (Answer any one out of two)   | (10) |
| Q5. Module IV (Answer any one out of two)    | (10) |

**Internal assessment**

**40 marks**

- |  |      |
|--|------|
| ❖ Class Test   | (20) |
| ❖ Project/Assignment given by the subject teacher<br>with the approval of the Head of Department | (20) |

**Semester – IV**  
**SYBCOM/ SYBA/ SYBSC**

**Name of the Paper: Foundation Course IV**

**Title of the paper: Foundation Course**

**Paper Code:SIUCFOC41**

**Number of Credits: 2**

**Total No. of Lectures: 45**

**Course Objectives:**

- To enable the students to understand protection of human rights.
- To sensitize the importance of the environment and ecology and extending steps towards sustainable development.
- To extend knowledge and understanding about latest technologies and its impact and benefits to the society.
- To throw light on various competitive exams and skills required thereby.

**Course Outcomes:**

On successful completion of the course, a student will be able:

1. To explain significant rights of citizens and specific acts to protect their rights.
2. To discuss the approaches to ecology and assess the role of environmental principles in achieving sustainable development.
3. To recall modern technologies and apply these for overall benefit of man and society.
4. To list out and compare different competitive exams and examine the soft skills required for these exams.

**SYLLABUS**

**Module 1      Significant, contemporary Rights of Citizens      (12 lectures)**

- A. Rights of Consumers-**Violations of consumer rights and important provisions of the Consumer Protection Act, 2016; Other important laws to protect consumers; Consumer courts and consumer movements. **(3 Lectures)**
- B. Right to Information-** Genesis and relation with transparency and accountability; important provisions of the Right to Information Act, 2005; some success stories. **(3 Lectures)**
- C. Protection of Citizens'/Public Interest-**Public Interest Litigation, need and procedure to file a PIL; some landmark cases. **(3 Lectures)**
- D. Citizens' Charters, Public Service Guarantee Acts.** **(3 Lectures)**

**Module 2      Approaches to understanding Ecology      (11 lectures)**



**A. Understanding approaches to ecology-** Anthropocentrism, Biocentrism and Eco centrism, Ecofeminism and Deep Ecology. **(3 Lectures)**

**B. Environmental Principles-1:** the sustainability principle; the polluter pays principle; the precautionary principle. **(4 Lectures)**

**C. Environmental Principles-2:** the equity principle; human rights principles; the participation principle. **(4 Lectures)**

**Module 3      Science and Technology II      (11 lectures)**

**Part A: Some Significant Modern Technologies, Features and Applications:**

**(7 Lectures)**

- i. **Laser Technology-** Light Amplification by Stimulated Emission of Radiation; use of laser in remote sensing, GIS/GPS mapping, medical use.
- ii. **Satellite Technology-** various uses in satellite navigation systems, GPS, and imprecise climate and weather analyses.
- iii. **Information and Communication Technology-** convergence of various technologies like satellite, computer and digital in the information revolution of today's society.
- iv. **Biotechnology and Genetic engineering-** applied biology and uses in medicine, pharmaceuticals and agriculture; genetically modified plant, animal and human life.
- v. **Nanotechnology-** definition: the study, control and application of phenomena and materials at length scales below 100 nm; uses in medicine, military intelligence and consumer products.

**Part B:      Issues of Control, Access and Misuse of Technology.      (4 Lectures)**

**Module 4      Introduction to Competitive Examinations      (11 lectures)**

**Part A.      Basic information on Competitive Examinations- the pattern, eligibility criteria and local centres: (4 Lectures)**

- i. Examinations conducted for entry into professional courses - Graduate Record Examinations (GRE), Graduate Management Admission Test (GMAT), Common Admission Test (CAT) and Scholastic Aptitude Test (SAT).
- ii. Examinations conducted for entry into jobs by Union Public Service Commission, Staff Selection Commission (SSC), State Public Service Commissions, Banking and Insurance sectors, and the National and State Eligibility Tests (NET / SET) for entry into teaching profession.

**Part B.      Soft skills required for competitive examinations-      (7 Lectures)**

- i. Information on areas tested: Quantitative Ability, Data Interpretation, Verbal Ability and Logical Reasoning, Creativity and Lateral Thinking
- ii. Motivation: Concept, Theories and Types of Motivation

- iii. Goal-Setting: Types of Goals, SMART Goals, Stephen Covey's concept of human endowment
- iv. Time Management: Effective Strategies for Time Management
- v. Writing Skills: Paragraph Writing, Report Writing, Filing an application under the RTI Act, Consumer Grievance Letter.

**Reference Books:**

1. Asthana, D. K., and Asthana, M. (2012). *Environmental Problems and Solutions*. S. Chand.
2. Bajpai, A. (2010). *Child Rights in India*. Oxford University Press.
3. Bhatnagar, M and Bhatnagar, N. (2011). *Effective Communication and Soft Skills*. Pearson India.
4. Kaushal, R. (2000). *Women and Human Rights in India*. Kaveri Books.
5. Mohapatra, Gaur, K. (2008). *Environmental Ecology*. Vikas.
6. Motilal, S. and Bijoy, N.L. (2007). *Human Rights: Gender and Environment*, Allied Publishers.
7. Murthy, D. B. (2013). *Disaster Management: Text and Case Studies*. Deep and Deep Publications.
8. Parsuraman, S. and Unnikrishnan. (2013). *India Disasters Report II*, Oxford.
9. Reza, B. K. (2010). *Disaster Management*, Global Publications.
10. Sathe, S. P. (2003). *Judicial Activism in India*, Oxford University Press.
11. Singh, A. (2012). *Science and Technology for Civil Service Examination*, Tata McGraw Hill.
12. SubbaRao, G. (2014). *Writing Skills for Civil Services Examination*. Access Publishing.
13. Thorpe, E. (2017). *General Studies Paper I Volume V*. Pearson.

**EVALUATION PATTERN**  
**Semester end Exam– 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**SYBCOM / SYBA / SYBSC**  
**Foundation Course – Semester IV**

**Time: 2 hrs**

**Marks: 60**

**All questions are compulsory**

Q.1 A ..... (12)

**OR**

Q.1 B..... (12)

Q.2 A..... (12)

**OR**

Q.2 B..... (12)

Q.3 A..... (12)

**OR**

Q.3 B..... (12)

Q.4 A..... (12)

**OR**

Q.4 B..... (12)

Q.5 A..... (12)

**OR**

Q.5 B..... (12)

**Internal assessment - 40 marks**

- ❖ Class Test (20)
- ❖ Project/Assignment given by the subject teacher  
with the approval of the Head of Department (20)

## SEMESTER – IV

### SYBCOM

Name of the subject: Business Economics Paper I

Title of the paper: Foundation of Public Finance

Paper Code: SIUCBEC41

Number of Credits: 3

Total No. of Lectures: 45

**Objective-**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.

#### Unit I - The Role of Government in an Economy (10 Lectures)

Meaning and Scope of Public finance. Major fiscal functions: allocation function, distribution function & stabilization function, Principle of Maximum Social Advantage: Dalton and Musgrave Views - the Principle in Practice, Limitations. Relation between Efficiency, Markets and Governments, The concept of Public Goods and the role of Government

#### Unit II - Public Revenue (10 Lectures)

Sources of Public Revenue: tax and non-tax revenues, Objectives of taxation - Canons of taxation - Types of taxes : direct and indirect - Tax Base, and Rates of taxation : proportional, progressive and regressive taxation, Shifting of tax burden: Impact and incidence of taxation - Processes- factors influencing, incidence of taxation, Economic Effects of taxation: on Income and Wealth, Consumption, Savings, Investments and Production, Redistributive and Anti – Inflationary nature of taxation and their implications

#### Unit III - Public Expenditure and Public Debt (10 Lectures)

Public Expenditure, concepts and significance, 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, Public Debt :Classification

- Burden of Debt Finance : Internal and External- Public Debt and Fiscal Solvency

#### Unit IV - Fiscal Management and Financial Administration (15 Lectures)

Fiscal Policy: Meaning, Objectives, constituents and Limitation, Contra cyclical Fiscal Policy and Discretionary Fiscal Policy, Structure of Union budget - Deficit concepts-Fiscal Responsibility and Budget Management Act, Intergovernmental Fiscal Relations: fiscal federalism and fiscal decentralization - central-state financial relations - 14th Finance Commission recommendations

#### References:

1. Bhatia, H. (2018). Public Finance. New Delhi: Vikas Publishing House.
2. Kennedy, J. M. (2012). Public Finance. New Delhi: Prentice Hall India Learning Private Limited.
3. Mithani, D. (1998). Modern Public Finance. Mumbai: Himalaya Publishing House.
4. R.A Musgrave, P. M. (1976). Public Finance in Theory and Practice. Tokyo: Tata McGraw Hill.
5. Rosen, H. S. (2007). Public Finance. New Delhi: McGraw-Hill Higher Education.
6. Singh, S. K. (2010). Public Finance in Theory & Practice. New Delhi: S Chand & Company.

## **SCHEME OF EXAMINATION**

Examination will consist of internal and semester end divided as 40 marks for internal and 60 marks for Semester end.

### **Internal Assessment**

Internal assessment of 40 marks will be divided as 20 marks for class test, 20 marks for assignment.

### **Semester End Examination**

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

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

| Questions | Modules  | Marks |
|-----------|----------|-------|
| Q N 1     | Unit I   | 15    |
| Q N 2     | Unit II  | 15    |
| Q N 3     | Unit III | 15    |
| Q N 4     | Unit IV  | 15    |



**Semester – IV**  
**SYBCOM**

**Name of the Paper: Applied Component**

**Title of the paper: Advertising II**

**Paper Code: SIUCADV41**

**Number of Credits: 3**

**Total No. of Lectures: 45**

**Objectives:**

- To make students understand the technical aspects of advertising in terms of media.
- To familiarize students with the planning, budgeting and implementation of ad campaigns.
- To develop media and creativity knowledge among students and enable them to create effective ads.

**Course Outcome:**

On successful completion of the course, a student will be able to:

1. Understand, create, run and analyze digital advertising campaigns on social media platforms.
2. Understand the types of media, process of media research, planning, budgeting, production and direction of advertisements keeping in view the industrial standards.
3. Get greater insights about creativity by applying visualizing and juxta-positioning techniques.

## SYLLABUS

| Module      | Topics  | No of Lectures |
|-------------|---|----------------|
| <b>I</b>    | <b>Media in Advertising</b>   |                |
| <b>i.</b>   | <b>Traditional Media</b><br>Print, Broadcasting, Out-Of-Home advertising and films - advantages and limitations of all the above traditional media              |                |
| <b>ii.</b>  | <b>New Age Media</b><br>Digital Advertising – Evolution and growth dynamics, Components, Social Media Advertising (Facebook and Instagram)                      | <b>11</b>      |
| <b>iii.</b> | <b>Media Research</b><br>Concept, Importance, Tool for regulation - ABC and Doordarshan Code  |                |
| <b>II</b>   | <b>Planning Advertising Campaign</b>  |                |
| <b>i</b>    | <b>Advertising Campaign</b><br>Concept, Advertising Campaign Planning -Steps Determining advertising objectives - DAGMAR model                                  |                |
| <b>ii</b>   | <b>Advertising Budgets</b><br>Factors determining advertising budgets, methods of setting advertising budgets, Media Objectives - Reach, Frequency and GRPs     | <b>11</b>      |
| <b>iii</b>  | <b>Media Planning</b><br>Concept, Process, Factors considered while selecting media, Media Scheduling Strategies  |                |
| <b>III</b>  | <b>Fundamentals of Creativity in Advertising</b>  |                |
| <b>i.</b>   | <b>Creativity</b><br>Concept and Importance, Creative Process, Concept of Creative Brief, Techniques of Visualization   |                |
| <b>ii.</b>  | <b>Creative aspects</b><br>Buying Motives - Types, Selling Points- Features, Appeals – Types, Concept of Unique Selling Proposition (USP)                       | <b>11</b>      |
| <b>iii.</b> | <b>Creativity through Endorsements</b><br>Endorsers – Types, Celebrity Endorsements – Advantages and Limitations, High Involvement and Low Involvement Products |                |
| <b>IV</b>   | <b>Execution and Evaluation of Advertising</b>  |                |
| <b>i.</b>   | <b>Publication of Print Ads</b><br>Copywriting, Concept of Copy – Elements and Types, Layout - Principles, Illustration – Importance, Standards and Cost.       |                |
| <b>ii.</b>  | <b>Direction and Production of Motion Ads</b><br>Ad Execution Styles, Theme, Jingles and Music, Concept of Storyboard, Standards and Cost.                      | <b>12</b>      |
| <b>iii.</b> | <b>Ad Evaluation</b><br>Pre-testing and Post-testing of Television Advertisements – Need and Methods<br>Analysing Digital Advertising (Google Analytics)        |                |
| <b>iv.</b>  | <b>Ad Review</b><br>Practical reviewing and critical analysis of advertising.   |                |

### **Reference Books:**

1. Arens, W. Weigold, M. Arens, C. (2017). *Contemporary Advertising*, Hill Higher Education.
2. Batra, Myers and Aaker. (2002). *Advertising Management*. Pearson Education.
3. Belch, G. and Belch, M. (2015). *Advertising and Promotion: An Integrated Marketing Communications Perspective*. McGraw Hill Education.
4. Bullmore, J.J. Waterson, M.J. (1983). *The Advertising Association Handbook*. Holt Rinehart & Winston.
5. Clow, K.E. Baack, D.E. (2012). *Integrated Advertising, Promotion, and Marketing Communications*. Pearson Education Limited.
6. David, A. Biel, A. (2013). *Brand Equity & Advertising- Advertising's role in building strong brands*. Psychology Press.
7. Gupta, R. (2012). *Advertising Principles and Practice*. S. Chand Publishing.
8. Keller, K.L. (2013). *Strategic Brand Management*. Pearson Education Limited.
9. Kotler, P. Roberto, E. (1989). *Social Marketing, Strategies for Changing Public Behaviour*, The Free Press.
10. Lane, R and King, K. Singh, R. Sharma, S. (2006). *Advertising: Planning and Implementation*. Prentice Hall.
11. Moriarty, S. Mitchell, N.D. Wells, W.D. (2010). *Advertising*. Pearson.
12. Ogilvy, D. (2012). *Confessions of an Advertising*. Southbank Publishing.
13. Sengupta, S. (2005). *Brand Positioning – Strategies for Competitive Advantage*. Tata McGraw Hill Publication.

**EVALUATION PATTERN**  
**Semester end Exam– 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**SYBCOM**  
**Advertising – Semester IV**

**Time: 2 Hours**

**Marks: 60**

- |  |      |
|--|------|
| Q1. Write Short Notes on any four out of six | (20) |
| Q2. Module I (Answer any one out of two)     | (10) |
| Q3. Module II (Answer any one out of two)    | (10) |
| Q4. Module III (Answer any one out of two)   | (10) |
| Q5. Module IV (Answer any one out of two)    | (10) |

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**Internal assessment - 40 marks**

- |  |      |
|--|------|
| ❖ Class Test   | (20) |
| ❖ Project/Assignment given by the subject teacher<br>with the approval of the Head of Department | (20) |

## SEMESTER - IV

| Course code        | Title                                     | Credits |
|--------------------|---|---------|
| <i>Semester IV</i> |   |         |
| SIUCCPO41          | Communication, Internet, and Spreadsheets | 2       |

### Course Outcome:

**CO1.** To learn basic concepts of Computer Hardware, Software, MS-Excel and the languages of computer.

**CO2.** To learn the Internet Protocols and applications of Internet.

### **Unit I: Computer Hardware And Software:**

**( 15 Lectures )**

**Hardware:** Evolution of Computers, generations of computers, 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, Octal number, Hexadecimal number system, Word length of a computer, processing speed of a computer.

**Software:** Software and its Need, Types of Software-System software, Application software System, Software-Operating System, Utility Program, Programing language Translators:, Assemblers, Compilers and Interpreter, Algorithm and flowcharts, Computer Applications in Business.

### **Unit II**

**( 15 Lectures )**

#### **MS Excel: An Overview**

#### **Creating and navigating worksheets and adding information to worksheets**

Types of data, entering different types of data such as texts, numbers, dates, functions. Quick way to add data Auto complete, Autocorrect, Auto fill, Auto fit. Undo and Redo. Moving data, contiguous and non-contiguous selections, Selecting with keyboard. Cut-Copy, Paste. Adding and moving columns or rows. Inserting columns and rows. Find and replace values. Spell check.

#### **Microsoft Excel -Multiple Spreadsheets.**

Adding, removing, hiding, and renaming worksheets. Add headers/Footers to a Workbook. Page breaks, preview. Creating formulas, inserting functions, cell references, Absolute, Relative (within a worksheet, other worksheets, and other workbooks).

#### **Microsoft Excel -Functions**

Financial functions: FV, PV, PMT, PPMT, IPMT, NPER, RATE

Mathematical and statistical functions. ROUND, ROUNDDOWN, ROUNDUP, CEILING, FLOOR, INT, MAX, MIN, MOD, SQRT, ABS, SUM, COUNT, AVERAGE.



### **Unit III**

( 15 Lectures )

**Computer Communication Systems:** The Internet, internet connections, ISO's Open system inter connection reference model, The TCP/IP stack, E-Mail, Internet addresses, Internet Protocol, SMTP, MIMEPOP, IMAP, Domain Name system, Telnet, FTP, WWW, Browsers, HTML, HTTP, Intranet, Intranet Services, and their advantages. Extranets. Search Engine and Web Crawlers. Introduction to Google drive and various Apps: Creating and Uploading files and folders, creating and sharing google docs, spreadsheets, slides, forms, Google meet, Class room, Jamboard and google sites.

### **Laboratory Training:**

- Lab1: Writing algorithms and drawing flowcharts (Input-process-output and Input-decision-process-output)
- Lab2: Writing algorithms and drawing flowcharts (simple LOOPS)
- Lab3: Calculate Simple Interest and Compound Interest
- Lab4: Spreadsheets based on Mathematical Functions
- Lab5: Spreadsheets based on Statistical Function.
- Lab6: Spreadsheets based on Income tax calculations.
- Lab7: Computing income tax based on given criterion
- Lab8: Calculating interest and depreciation table
- Lab9: Pivot Table
- Lab10: Working on Google drives (Creating and Uploading files and folders, creating and sharing google docs, spreadsheets, slides, forms)
- Lab11: Creating google sites.

### **Reference Books:**

1. Data Communication and Networking -Behrouz A Forouzan
2. Introduction to Computers – Peter Norton, Tata McGraw Hill
3. Excel-Missing Manual, Mathew McDonald, O Reilly Press
4. Excel 2010 All-In-One for Dummies – Greg Harvey
5. Excel 2010 For Dummies Quick Reference – John Walkenbach
6. Microsoft Excel 2010 Complete – Gary B. Shelly



**Notes / Instructions applicable to both the Semesters: WORKLOAD DISTRIBUTION:**

**3 lectures of theory per week per division and 1 practical of 3 periods per week per batch as per the batch size prescribed.**

**Laboratory Practice Sessions:**

All the programs listed in the syllabus are to be conducted hands on by the students during the practical sessions conducted in the college. The hard copy of the assignments / programs carried out during the practical sessions must be maintained and attached in the journal to be maintained by the student. The Journal must be certified by the teacher concerned and the Head of the Department.

**Scheme of examination:**

**(i) Theory:**

**(C) Internal Examination: 40 marks**

| Sr. No | Particulars                                  | Marks |
|--------|--|-------|
| 1.     | One assignment/Class Test                    | 15    |
| 2.     | Practical Exam of 1 hour 30 minutes duration | 20    |
| 3      | Journal                                      | 05    |

**Note:**

Journal marks will be given to the candidates during the practical examination only if the candidate is physically appearing for the exam and submits a certified journal from the Head of the Department to the effect that the candidate has completed the practical course SYBCOM Computer Programming as per the minimum requirements.

**(D) Semester End Examination: 60 marks**

Each theory paper shall be of two and half hour duration. Each paper shall consist of FOUR questions. All questions are compulsory and will have internal option.

Q – I is from Unit - 1

Q – II is from Unit - 2

Q – III is from Unit - 3



**T.Y.B.COM**



# **SEMESTER V**

**Semester – V**  
**TYBCOM**

**Name of the Paper: Financial Accounting and Auditing VII**

**Title of the paper: Financial Accounting**

**Paper Code: SIUCFAA51**

**Number of Credits: 4**

**Total No. of Lectures: 60**

**Objectives:**

To enable students to:

- prepare financial statements of Companies in accordance with the relevant provisions of Companies Act
- understand internal reconstruction with necessary accounting treatment as laid by Accounting Standards.
- Get an overview of IFRS.

**Course Outcomes:**

Successful completion of the course will enable a student to :

1. Record entries for converting a partnership firm into a Private Limited Company as per Ministry of Corporate Affairs Guidelines.
2. Draw Financial Statements for a Private Limited Company as per Schedule III of the Companies Act, 2013.
3. Record entries for Buyback of Equity Shares in the books of a Private Limited Company as per provisions of Section of The Companies Act, 2013.
4. Reconstruct Financial Statements of a Private Limited Company post Capital Reduction

## SYLLABUS

| Module   | Topic   | No. of Lectures |
|--|---|-----------------|
| <b>I</b><br><b>i</b><br><b>ii</b><br><b>iii</b><br><b>iv</b><br><b>v</b> | <b>Conversion / Sale of a Partnership Firm into a Limited Company</b><br>Realisation Method only<br>Calculation of Purchase Consideration<br>Closing the books of old firms<br>Preparing Balance Sheet of new company<br>(Theory and Problems)  | <b>10</b>       |
| <b>II</b><br><b>i</b><br><b>ii</b><br><b>iii</b>                         | <b>Preparation of Final Accounts of Companies</b><br>Relevant provisions of Companies Act related Final Account (excluding Cash Flow Statement)<br>Preparation of profit and loss a/c and balance sheet as per revised schedule VI of - Companies Act<br>AS 1 in relation to final accounts of companies (disclosure of accounting policies)<br>(Theory and Problems)   | <b>15</b>       |
| <b>III</b><br><b>i</b><br><b>ii</b>                                      | <b>Buy Back of Equity Shares</b><br>Company Law / Legal Provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions)<br>Compliance of conditions including sources, maximum limits and debt equity ratio<br>(Theory and Problems)  | <b>15</b>       |
| <b>IV</b><br><b>i</b><br><b>ii</b><br><b>iii</b>                         | <b>Capital Reduction and Internal Reconstruction</b><br>Need for reconstruction and Company Law provisions.<br>Distinction between internal and external reconstructions.<br>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 treatments for same.<br>(Theory and Problems) | <b>15</b>       |
| <b>V</b><br><b>i</b><br><b>ii</b>  | <b>Introduction to IFRS (only theory)</b><br>Purpose and objectives of Financial statements – Its framework – Its Assumptions, characteristics, elements, recognition and measurement.<br>Convergence and first time adoption of IFRS [IFRS – 1]<br>(Theory only)   | <b>05</b>       |

### **Reference Books:**

1. Anthony, R.N. Reece, J.S. (1989). *Accounting Principles*. Richard Irwin, Inc.
2. Bhattacharya, A. (2006). *Indian Accounting Standards*. Tata McGraw Hill & Co. Ltd.
3. Ghosh, T.P. (2011). *Accounting Standards and Corporate Accounting Practice 9th Revised Edition*. Taxmann.
4. Gupta, A. (2008). *Financial Accounting for Management*. Pearson Education.
5. Gupta, N. (2016). *Corporate Accounting: Theory and Practice*. Ane Books Pvt. Ltd.
6. James M. R. (2014). *Financial Accounting*. Warren Carl.
7. Jhamb H. V. (2011). *Fundamentals of Corporate Accounting*. Ane Books Pvt. Ltd.
8. Maheshwari S. N. & Maheshwari, S. K. (2010). *Advanced Accountancy Vol-2 - 10th Edn*. Vikas Publishing house Pvt. Ltd.
9. Maheshwari, S. N. & Maheshwari, S. K. (2009). *Corporate Accounting - 7th Edition*. Vikas Publishing house Pvt. Ltd.
10. Maheshwari, S.N. (2013). *Financial Accounts*. Vikas Publishing House Pvt. Ltd.
11. Mukherjee and Hanif. (2015). *Modern Accountancy*. Tata Mc. Graw Hill and Co. Ltd.
12. Paul. (2016). *Advanced Financial Accounting*. New Central Book Agency.
13. Sehgal, A. (2008). *Advanced Accounting & Financial Accounting*. Taxmann.
14. Shukla and Grewal. (2014). *Advance Accounts*. S. Chand and Company (P) Ltd.
15. Tulsian, P.C. (2002). *Financial Accounting*. Pearson Publications.



**EVALUATION PATTERN**  
**Semester end Exam – 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**TYBCOM**  
**Financial Accounting and Auditing – Semester V**

**Time: 2 Hours**

**Marks: 60**

**All question are compulsory subject to internal choice**

- |   |      |
|---|------|
| Q1. Full length Practical Question  | (15) |
| Q2. Full length Practical Question  | (15) |
| <b>OR</b>   |      |
| Q2. Full length Practical Question  | (15) |
| Q3. Full length Practical Question  | (15) |
| <b>OR</b>   |      |
| Q3. Theory Question   | (15) |
| Q4. Full length Practical Question  | (15) |
| <b>OR</b>   |      |
| Q4.   |      |
| A. <b>Objective Type Questions</b>  | (05) |
| (Fill in the blanks/Multiple choice/True or False/Match the columns carrying one mark each) |      |
| B. Short Notes (Attempt any 2 out of 3)   | (10) |

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

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**Internal assessment - 40 marks**

- |   |      |
|---|------|
| ❖ Class Test  | (20) |
| ❖ Project/Assignment, etc. given by the subject teacher with the approval of the Head of Department | (20) |

**Semester – V**  
**TYBCOM**

**Name of the Paper: Financial Accounting and Auditing VIII**

**Title of the paper: Cost Accounting**

**Paper Code:SIUCFAA52**

**Number of Credits: 4**

**Total No. of Lectures: 60**

**Objectives:**

To enable the students to:

- Understand the concept of cost accounting, its scope and utility
- Get an overview of material cost, labour cost and overheads
- Prepare cost sheets and reconcile the cost results with financial results

**Course Outcomes:**

After successful completion of the course a student will be able to :

1. Associate with the concepts of Cost and Costing so as to differentiate between Cost accounting and other branches of accounting in its scope and utility.
2. Establish the cost of materials, labour and overheads to be allocated to a cost unit by classifying cost data.
3. Compile a detailed Cost sheet for homogenously produced goods indicating total cost and unit cost.
4. Reconcile the results generated from cost accounting records and financial accounting records wherever there are differences.

## SYLLABUS

| Module   | Topics  | No. of lectures |
|--|---|-----------------|
| <b>I</b><br><b>i</b><br><br><b>ii</b><br><b>iii</b><br><b>iv</b><br><b>v</b>       | <b>Introduction to Cost Accounting</b><br>Meaning, objectives and scope of Cost Accounting<br>Advantages of cost accounting<br>Cost concepts and terms<br>Cost classification<br>Coding system in cost accounting<br>Cost Accounting Standards – CAS 1, 6, 7 and 10<br>(Theory only)  | <b>06</b>       |
| <b>II</b><br><b>i</b><br><br><b>ii</b><br><br><br><b>iii</b>                       | <b>Material Cost</b><br>Procurement procedures—Store procedures and documentation in respect of receipts and issue of stock, Stock verification.<br>Inventory control —Techniques of fixing of minimum, maximum and reorder levels,Economic Order Quantity, ABC classification; Stocktaking and perpetual inventory, Raw Material Turnover ratio.<br>Inventory accounting<br>Theory and Simple practical problems based on calculation of EOQ, preparation of stock ledger and valuation of inventory based on FIFO and Weighted average cost method.   | <b>12</b>       |
| <b>III</b><br><b>i</b><br><br><b>ii</b><br><b>iii</b><br><br><b>iv</b><br><b>v</b> | <b>Labour Cost</b><br>Attendance and payroll procedures, Overview of statutory requirements,Overtime, Idle time and Incentives.<br>Labour turnover<br>Utilisation of labour, Direct and indirect labour, Charging of labour cost,<br>Identifying labour hours with work orders or batches or capital jobs.<br>Efficiency rating procedures<br>Remuneration systems and incentive schemes.<br>Theory and Simple practical problems based on Preparation of labour cost statement, Remuneration and incentive systems based on Piece work plan, HalseyPremium Plan, Rowan system, Gantt's Task. | <b>10</b>       |
| <b>IV</b><br><b>I</b><br><br><b>ii</b>   | <b>Overheads</b><br>Functional analysis — Factory, Administration, Selling, Distribution<br>Behavioural analysis — Fixed, Variable, Semi variable cost<br>Theory and Simple practical problems onDepartmentalization and apportionment of primary overheads,Computation of overhead rates including Machine overhead ratesBasic concepts of treatment of over/under absorption of overheads- Direct Labour method and Prime Cost method.  | <b>10</b>       |
| <b>V</b><br><b>i</b><br><b>ii</b><br><b>iii</b><br><b>iv</b>                       | <b>Classification of costs and cost sheet</b><br>Cost elements in a cost sheet<br>Total Costs and Unit Costs<br>Allocation of joint costs<br>Estimated cost sheets<br>Theory and Simple practical problems on preparation of cost sheet.  | <b>15</b>       |
| <b>VI</b><br><b>i</b>  | <b>Reconciliation of cost and financial accounts</b><br>Reasons for difference between cost and financial records.<br>Theory and practical problems based on reconciliation of cost and Financial accounts.   | <b>7</b>        |

## Reference Books

1. Bhar, B.K. (1980). *Cost Accounting*. Academic Publishers.
2. Gosh, R.K. (2015). *Cost Accounting*. LAP Lambert Academic Publishing.
3. Iyengar, S.I. (2005). *Cost Accounting*. Sultan Chand and Sons.
4. Jain, S. P. Narang, K.L. (2014). *Advanced Cost Accounting*. Kalyani Publishers.
5. Khanna, B.S. Pandey I.M. Aherjia, G.K. Arora, M.N. (2011). *Practical Costing*
6. Maheshwari, S.N. (2015). *Cost Accounting*. Mahavir Publishers.
7. Prasad, N.K. Prasad, A.K. (1996). *Cost and Management Accounting*. Book Syndicate Pvt. Ltd.
8. Ratnam, P.V. (2013). *Cost Accounting*. Kitab Mahal.
9. Saxena. Vasistha. (2000). *Advanced cost Accounting*. Sultan Chand and Sons.

**EVALUATION PATTERN**  
**Semester end Exam – 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**TYBCOM**  
**Financial Accounting and Auditing**  
**Cost Accounting – Semester V**

**Time: 2 Hours**

**Marks: 60**

**All question are compulsory subject to internal choice**

Q1. Full length Practical Question (15)

Q2. Full length Practical Question (15)

**OR**

Q2. Full length Practical Question (15)

Q3. Full length Practical Question (15)

**OR**

Q3. Theory Question (15)

Q4. Full length Practical Question (15)

**OR**

Q4.

A. **Objective Type Questions** (05)

(Fill in the blanks/Multiple choice/True or False/Match the columns carrying one mark each)

B. Short Notes (Attempt any 2 out of 3) (10)

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

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**Internal assessment - 40 marks**

❖ Class Test (20)

❖ Project/Assignment, etc. given by the subject teacher  
with the approval of the Head of Department (20)

**Semester – V**  
**TYBCOM**

**Name of the Paper: Commerce V**

**Title of the paper: Marketing**

**Paper Code:SIUCCOM51**

**Number of Credits: 3**

**Total No. of Lectures: 45**

**Objectives:**

1. To familiarize the students with basic concepts of marketing and consumer behavior.
2. To develop knowledge and understanding of marketing functions and challenges.

**Course Outcomes:**

The successful completion of the course will enable the students to:

1. Understand and explain various aspects of marketing like features, evolution, functions, strategic marketing, consumer behavior, market segmentation and market targeting.
2. Understand the concept of marketing mix and explain various products decisions and pricing techniques.
3. Discuss and evaluate various distribution and promotion mix strategies.
4. Describe ethical issues, emerging trends and challenges in modern marketing.



## SYLLABUS

| Unit | Topics  | No. of Lectures |
|------|---|-----------------|
| I    | <b>INTRODUCTION TO MARKETING</b><br>Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing<br>Marketing Research - Concept, Features, Process Marketing Information System-Concept, Components Data Mining- Concept, Importance<br>Consumer Behaviour- Concept, ,Factors influencing Consumer Behaviour<br>Market Segmentation- Concept, Benefits, Bases of market segmentation<br>Customer Relationship Management- Concept , Techniques<br>Market Targeting- Concept, Five patterns of Target market Selection   | 11              |
| II   | <b>MARKETING DECISIONS I</b><br>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.<br>Packaging- Concept, Essentials of a good package Product Positioning- Concept, Strategies of Product Positioning Service Positioning- Importance & Challenges.<br>Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies   | 11              |
| III  | <b>MARKETING DECISIONS II</b><br>Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional & Contemporary Channels) Supply Chain Management-Concept, Components of SCM.<br>Promotion- Concept, Importance, Elements of Promotion mix Integrated Marketing Communication (IMC) - Concept, Scope, Importance.<br>Sales Management- Concept, Components, Emerging trends in selling<br>Personal Selling- Concept, Process of personal selling, Skill Sets required for Effective Selling.   | 11              |
| IV   | <b>KEY MARKETING DIMENSIONS</b><br>Marketing Ethics: Concept, Unethical practices in marketing, General role of consumer organizations Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Niche Marketing Ethics.<br>Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing, Digital Marketing-Concept, trends in Digital Marketing, Green Marketing- concept, importance.<br>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. | 12              |

### **Reference Books:**

1. Gupta, C.B. Nair, N. (2016). *Marketing Management*. Sultan Chand and Sons.
2. Kotler, P. Leong, S.M. Chin. Tiong (1999). *Marketing Management - An Asian Perspective*. Prentice Hall.
3. Mamoria, C.B. Suri, R.K. Manjunatha, K. (2012). *Marketing Management*. Kitab Mahal.
4. Ramaswamy, V. Namakumar, S. (2013). *Marketing management*. McGraw Hill Publishers.
5. Ravishankar, P.K. (2009). *Marketing Management in MNCs*. Pacific Publication.
6. Rudani, R.B. (2009). *Basics Marketing Management: Theory and Practice*. Sultan Chand & Sons.
7. Saxena, R. (2013). *Marketing Management*. Tata McGraw- Hill Publishing Company Limited.
8. Shelekar, S.A. (1996). *Modern Marketing: A Manual of Marketing, Salesmanship and Advertising*. Himalya Publishers.

**EVALUATION PATTERN**  
**Semester end Exam– 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**TYBCOM**  
**Commerce V (Marketing) – Semester V**

**Time: 2 Hours**

**Marks: 60**

- |  |      |
|--|------|
| Q1. Write Short Notes on any four out of six | (20) |
| Q2. Module I (Answer any one out of two)     | (10) |
| Q3. Module II (Answer any one out of two)    | (10) |
| Q4. Module III (Answer any one out of two)   | (10) |
| Q5. Module IV (Answer any one out of two)    | (10) |

**Internal assessment - 40 marks**

- |  |      |
|--|------|
| ❖ Class Test   | (20) |
| ❖ Project/Assignment given by the subject teacher<br>with the approval of the Head of Department | (20) |

## **T.Y.B.Com – Semester V**

**Title of the paper: Business Economics III**

**Paper Code: SIUCBE53**

**Number of Credits: 3**

**Total No. of Lectures: 45**

Objective- This course is designed to present an overview of recent issues of Indian Economy. It provides a comprehensive and descriptive analysis of developments in various sectors of the Indian economy, since the reforms period. It particularly focuses on recent reform measures and its impact on national income growth, human development, agriculture, industry, services, banking and monetary policy.

### **Unit 1 - Macro-Economic Overview of India**

(13 Lectures)

New Economic Policy 1991: Rationale and Key Policy Changes – Role of social infrastructure in relation to health and Education, Gender Related Development, Government Policy-Make in India, Invest in India, and Skill Development and Training Programmes, Foreign Investment Policy Measures in India , Foreign Investment Promotion Board, FDI- MNCs and their role.

### **Unit 2 - Agriculture and Related Issues**

(10 Lectures)

Trends in Agricultural Production and Productivity, National Agricultural Policy 2000: Objectives, Features and Implications, Agricultural pricing and agricultural finance, Agricultural Marketing Development, Public Distribution System and Food Security

### **Unit 3- Industry and Service Sectors**

(10 Lectures)

Industrial Development since 1991: Growth and Diversification Policy, Measures- Competition Act 2003, Disinvestment Policy, Micro, Small and Medium Enterprises [MSME sector] since 2007. Industrial Pollution in India: Meaning, Types, Effects and Control. Service Sector: Recent trends, role and growth in Healthcare and Tourism Industry

Banking Sector- Recent trends, issues and challenges in Banking and Insurance Industry, Money Market – Structure, Limitations and Reforms, Capital Market –Structure, Growth and Reforms.

**References-**

1. A N Agrawal, M. K. (2015). *Indian Economy: Problems of Development and Planning*. New Delhi: New Age International Private Limited.
2. Kapila, U. (2018). *Indian Economy: Performance and Policies*. New Delhi: Academic Foundation.
3. Mahajan, G. D. (2016). *Indian Economy*. New Delhi: S.Chand & Company Ltd.
4. Ruddar Dutt, K. S. (2008). *Indian Economy*. New Delhi: S.Chand Publication.
5. S.K Misra, V. P. (2011). *Indian Economy*. New Delhi: Himalaya Publishing House.
6. Shukla, M. (2012). *Indian Economy*. New Delhi: Taxman Publisher.

## **SCHEME OF EXAMINATION**

**Examination will consist of internal and semester end divided as 40 marks for internal and 60 marks for Semester end.**

**Internal of 40 marks will be divided as 20 marks for online objective class test, 20 marks for assignment.**

### **Semester End Examination**

**The pattern for Semester end paper of 60 marks will be as follow;**

- Duration – 2 hours for each paper.
- There shall be five questions each of 15 marks.
- Students can attempt any four.
- Questions may be subdivided into sub-questions a, b, c and students are expected to answer two out of three.

| <b>Questions</b> | <b>Modules</b>  | <b>Marks</b> |
|------------------|-----------------|--------------|
| <b>Q N 1</b>     | <b>Unit I</b>   | <b>15</b>    |
| <b>Q N 2</b>     | <b>Unit II</b>  | <b>15</b>    |
| <b>Q N 3</b>     | <b>Unit III</b> | <b>15</b>    |
| <b>Q N 4</b>     | <b>Unit IV</b>  | <b>15</b>    |



**Semester – V**  
**TYBCOM**

**Name of the Paper: Applied Component**

**Title of the paper: Direct Tax**

**Paper Code: SIUCDIT51**

**Number of Credits: 3**

**Total No. of Lectures: 45**

**Objectives:**

- To understand the basic concepts and definitions under the Income Tax Act, 1961.
- To study the scope of Total Income and the Residential Status of an individual.
- To acquire knowledge about Computation of Income under different heads of Income of Income Tax Act, 1961 for Individuals.

**Course Outcomes:**

After successful completion of the course a student will be able:

1. To define the basic terms and describe relevant concepts under the Income Tax Act, 1961.
2. To examine the Residential Status of an individual and determine the taxable Income.
3. To compute the Gross Total Income of an Individual applying the relevant provisions of the Income Tax Act 1961 under different heads of income.
4. To report the Net Taxable Income of an individual assessee after applying the various deductions under Chap VI-A of the Income tax act, 1961

## SYLLABUS

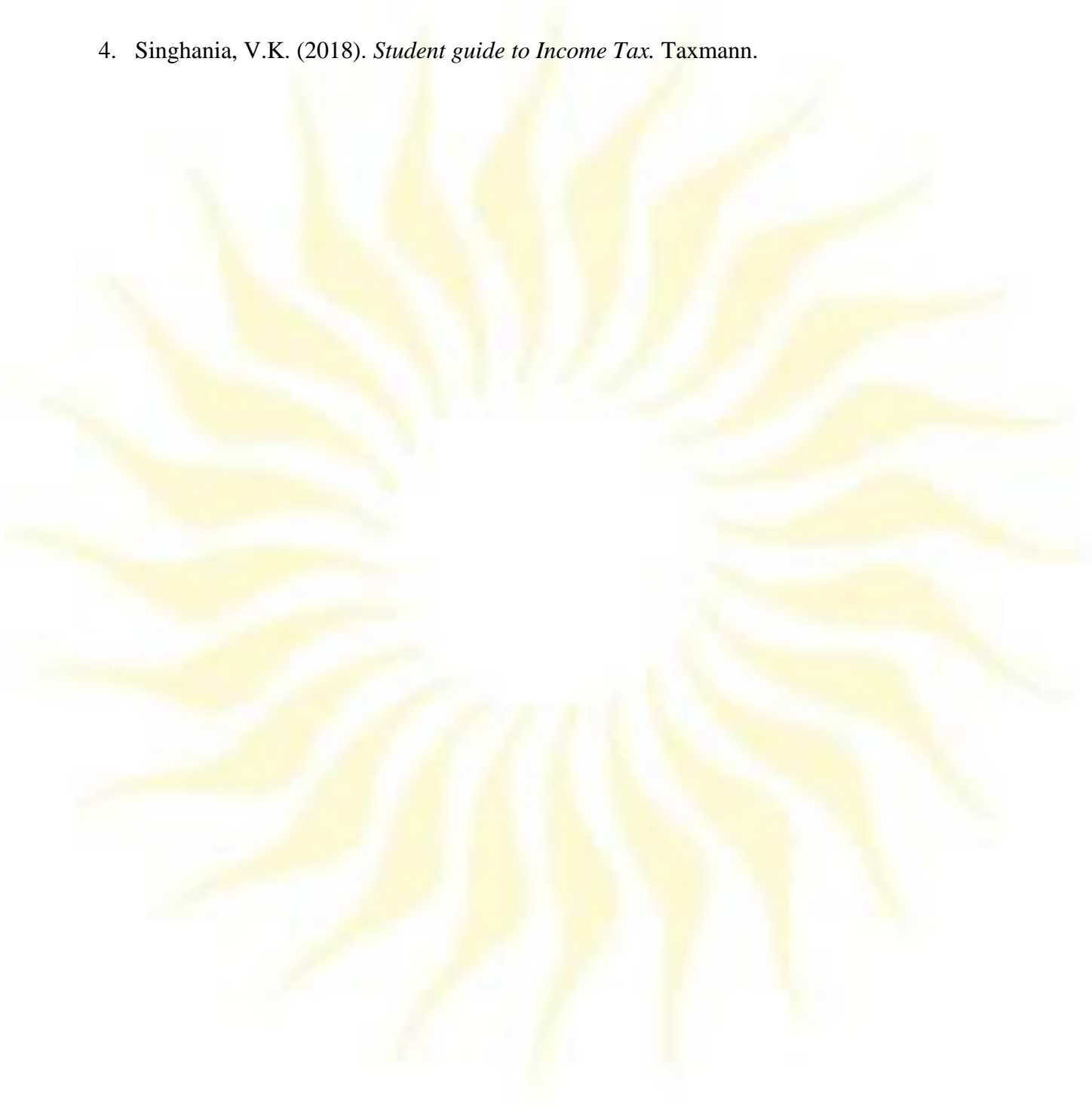
| Module     | Topics   | No of Lectures   |
|------------|--|--|
|            | <b>Income Tax</b>  |  |
| <b>I</b>   | <b>Basic Terms (S: 2, 3, and 4)</b><br>Assesse<br>Assessment<br>Assessment Year<br>Annual value<br>Business<br>Capital Assets<br>Income<br>Person<br>Previous Year<br>Transfer   | <b>4</b>   |
| <b>II</b>  | <b>Scope of Total Income &amp; Residential Status</b><br>Scope of Total Income (S: 5)<br>Residential Status(S: 6)  | <b>4</b>   |
| <b>III</b> | <b>Heads of Income</b><br>Heads of Income(S: 14; 14A)<br>(i) Salary (S: 15 to 17)<br>(ii) Income from House Properties(S: 22 to 27)<br>(iii) Profit and Gain From Business(S: 28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A and 43B)<br>(iv) Capital Gain (S: 45, 48, 49, 50, 54)<br>(v) Income from Other Sources (S: 56 to S: 59)<br>Exclusions From Total Income (S: 10)<br>Exclusion related to specified heads to be covered with relevant head. | <b>5</b><br><b>5</b><br><b>5</b><br><b>5</b><br><b>4</b> |
| <b>IV</b>  | <b>Deduction from Total Income</b><br>S 80C, 80CCC, 80D, 80DD, 80E, 80TTA, 80U   | <b>4</b>   |
| <b>V</b>   | <b>Computation of Total Income and Tax Liability for Individual</b>  | <b>9</b>   |

### 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.

**Reference Books:**

1. Manoharan, T.N. (2018). *Students Handbook on Taxation*. Snowwhite Publications Pvt.Ltd.
2. Mehrotra, H.C. Goyal, S.P. (2018). *Income Tax Law and Practice*. Sahitya Bhawan Publications.
3. Singhania, V.K. (2018). *Indian Income Tax*. Taxmann.
4. Singhania, V.K. (2018). *Student guide to Income Tax*. Taxmann.



**EVALUATION PATTERN**  
**Semester end Exam – 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**TYBCOM**  
**Direct Tax – Semester V**

**Time: 2 Hours**

**Marks: 60**

**All question are compulsory subject to internal choice**

- Q1. Full length Practical Question (15)
- Q2. Full length Practical Question (15)
- OR**
- Q2. Full length Practical Question (15)
- Q3. Full length Practical Question (15)
- OR**
- Q3. Theory Question (15)
- Q4. Full length Practical Question (15)
- OR**
- Q4. A. **Objective Type Questions** (05)  
(Fill in the blanks/Multiple choice/True or False/Match the columns carrying one mark each)
- B. Short Notes (Attempt any 2 out of 3) (10)
- 

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

**Internal assessment - 40 marks**

- ❖ Class Test (20)
- ❖ Project/Assignment, etc. given by the subject teacher with the approval of the Head of Department (20)

**Semester – V**  
**TYBCOM**

**Name of the Paper: Applied Component**

**Title of the paper: Export Marketing I**

**Paper Code: SIUCEXP51**

**Number of Credits: 3**

**Total No. of Lectures: 45**

**Objectives:**

1. To make students aware about Indian export sector.
2. To develop student's knowledge pertaining to international trade agreements and current Indian Trade Policy.
3. To throw light on product and marketing related strategies undertaken by exporters.

**Course Outcomes:**

Successful completion of the course will enable a student to :

- Examine the concept of international trade with special focus on export marketing and discover Indian trade history, culture and facts.
- Recognize various international trade blocs and discuss its impact on global trade with special reference to ongoing agreements by the World Trade Organization.
- Interpret the current Foreign Trade Policy of India contrasting on various schemes and opportunities offered by the Ministry for potential Indian exporters.
- Understand and articulate various export financing schemes and benefits offered by the Government of India to Indian exporters.

## SYLLABUS

| Unit | Topic  | No. of Lectures |
|------|--|-----------------|
| I    | <b>Introduction to Export Marketing</b><br>Concept and features of Export Marketing;<br>Importance of Exports for a Nation and a Firm;<br>Distinction between Domestic Marketing and Export Marketing;<br>Factors influencing Export Marketing;<br>Risks involved in Export Marketing; Problems of India's Export Sector<br>Major merchandise/commodities exports of India (since 2015);<br>Services exports of India (since 2015);<br>Region-wise India's Export Trade (since 2015)   | 12              |
| II   | <b>Global Framework for Export Marketing</b><br>Trade barriers; Types of Tariff Barriers and Non-Tariff barriers;<br>Distinction between Tariff and Non-Tariff barriers;<br>Major Economic Groupings of the World;<br>Positive and Negative Impact of Regional Economic Groupings;<br>Agreements of World Trade Organisation (WTO);<br>Need for Overseas Market Research; Market Selection Process;<br>Determinants of Foreign Market Selection.   | 11              |
| III  | <b>India's Foreign Trade Policy</b><br>Foreign Trade Policy (FTP) 2015-20 - Highlights and Implications;<br>Export Trade facilitations and ease of doing business as per the new FTP<br>Role of Directorate General of Foreign Trade (DGFT); Negative list of Exports, Deemed Exports; Benefits to Status Holders & Towns of Excellence; Common benefits for EHTP, BTP and STP; Benefits enjoyed by (IIAs) Integrated Industrial Areas (SEZ), EOU, AEZ   | 11              |
| IV   | <b>Export Incentives and Assistance</b><br>Financial Incentives available to Indian Exporters - Marketing Development Assistance (MDA), Market Access Initiative (MAI), Assistance to States for Infrastructure Development for Exports (ASIDE), Industrial Raw Material Assistance Centre (IRMAC); Institutional Assistance to Indian Exporters - Federation of Indian Export Organisations (FIEO); India Trade Promotion Organisation (ITPO); The Federation of Indian Chambers of Commerce and Industry (FICCI); Export Promotion Councils (EPCs) & Commodity Boards (CBs); Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP) Schemes - Export Promotion Capital Goods (EPCG) Scheme; Duty Exemption and Remission Schemes; Export Advance Authorization Scheme; Duty Drawback (DBK); IGST Refund for Exporters | 11              |



### **Reference Books:**

1. Balagopal, T.A. (2014). *Export Management*. Himalaya Publishing House.
2. Cherunilam, F. (2017). *International Marketing*. Himalaya Publishing House.
3. Jain, R.K. (2016). *EXIM Policy & Handbook of EXIM Procedure*. Centax.
4. Kapoor, D.C. (2002). *Export Management*. Vikas Publishing House Pvt. Ltd.
5. Khurana, P.K. (2017). *Export Management*. Galgotia Publishing Company.
6. Lascu, N. (2009). *International Marketing*. Nicoleta.
7. Onkvist, S. Shaw, J.J. (2004). *International Marketing: Analysis & Strategy*. Prentice Hall.
8. Varshney, R.L. (2015). Bhattacharya, B. *International Marketing Management - An Indian Perspective*. Sultan Chand and Sons.
9. Vasudeva, P.K. (2010). *International Marketing*. Excel Books.

**EVALUATION PATTERN**  
**Semester end Exam– 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**TYBCOM**  
**Export Marketing – Semester V**

**Time: 2 Hours**

**Marks: 60**

- |  |      |
|--|------|
| Q1. Write Short Notes on any four out of six | (20) |
| Q2. Module I (Answer any one out of two)     | (10) |
| Q3. Module II (Answer any one out of two)    | (10) |
| Q4. Module III (Answer any one out of two)   | (10) |
| Q5. Module IV (Answer any one out of two)    | (10) |

**Internal assessment - 40 marks**

- |  |      |
|--|------|
| ❖ Class Test   | (20) |
| ❖ Project/Assignment given by the subject teacher<br>with the approval of the Head of Department | (20) |

**Semester V**  
**COMPUTER SYSTEMS & APPLICATIONS**

Proposed syllabus of T.Y.B.Com Computer Programming Sem-5 to be implemented from the academic year 2018-19.

Course Name: Computer Systems & Applications.

COURSE Code: SIUCCSA51

Total Credits : 3

Preamble:

The systematic and planned curricula from this course shall motivate and encourage learners to understand basic concepts computer network, and use of different packages like Excel and Visual Basic.

Course objective: To introduce students to the foundations of networking& internet, E-Commerce, MS-Excel, R-DBMS MySql, Visual Basic-6.0 and their applications to solve the problems in commerce.

Prerequisites: No pre-requisites required, suitable also for those with school level computer education.

**Course contents**

**SEMESTER –V : SIUCCSA51**

**UNIT-1 : DATA COMMUNICATION, NETWORKING AND INTERNET (15 L)**

**Chapter 1: Principles of Data Communications**

Data Communication Component, Data representation, distributed processing. (Concepts only)

**Chapter 2: Network Basics and Infrastructure**

- 1) Definition, Types (LAN, MAN, WAN) Advantages.
- 2) Network Structures – Server Based, Client server, Peer to Peer.
- 3) Topologies – Star, Bus, Ring.
- 4) Network Media, Wired-Twisted Pair, Co-axial, Fiber Optic and Wireless–Radio and Infrared.
- 5) Network Hardware: Hubs, Bridges, Switches, and Routers.
- 6) Network Protocols – TCP/IP, OSI Model.

**Chapter 3: Internet**

- 1) Definition, Types of connections, sharing internet connection, Hot Spots.
- 2) Services on net- WWW, Email-Blogs.
- 3) IP addresses, Domain names, URLs, Hyperlinks, Web Browsers

- 4) Searching Directories, Search engines, Boolean search (AND, OR, NOT), Advanced search, Meta Search Engines.
- 5) Email – POP/SMTP accounts in Email, Different parts of an Email address. Receiving and sending emails with attachments by scanning attachments for viruses.
- 6) Cyber Crime, Hacking, Sniffing, Spoofing

## UNIT-2: DATABASE AND MySQL

(15 L)

### Chapter 4: Database & SQL

Introduction to Databases, Relational and Non-relational database system MySQL as a Non-procedural Language. View of data.

### Chapter 5: Introduction to MySQL

Statements (Schema Statements, Data statements, Transaction statements), names (table & column names), data types (Char, Varchar, Text, Mediumtext, Longtext, Smallint, Bigint, Boolean, Decimal, Float, Double, Date, Date Time, Timestamp, Year, Time)

### Chapter 6: Creating Databases and Tables

Creating Database, inserting data, Updating data, Deleting data, expressions,

### Chapter 7: Built in Functions in MySQL

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.

### Chapter 8: Retrieving Data from MySQL Table.

The SELECT statement (From, Where, Group By, Having, Order By, Distinct), Filtering Data by using conditions. Simple and complex conditions using logical, arithmetic and relational operators (=, !=, <, >, <=, >=, AND, OR, NOT, LIKE) Aggregate Functions- count, sum, avg, max, min. Multi-table queries: Simple joins (INNER JOIN), SQL considerations for multi table queries (table aliases, qualified column names, all column selections self joins).

### Chapter 9: Sub Queries

Nested Queries (Only upto two levels) : Using sub queries, sub query search conditions, sub queries & joins, nested sub queries, correlated sub queries, sub queries in the HAVING clause.

Simple Transaction illustrating START, COMMIT, and ROLLBACK.

### UNIT- 3: MS-EXCEL

(15 L)

#### Chapter 10: Microsoft Excel 2010- An Overview.

Creating and navigating worksheets and adding information to worksheets

- 1) Types of data, entering different types of data such as texts, numbers, dates, functions.
- 2) Quick way to add data Auto complete, Autocorrect, Auto fill, Auto fit. Undo and Redo.
- 3) Moving data, contiguous and non-contiguous selections, Selecting with keyboard. Cut-Copy, Paste. Adding and moving columns or rows. Inserting columns and rows.
- 4) Find and replace values. Spell check.

#### Chapter 11: Microsoft Excel -Multiple Spreadsheets.

- 1) Adding, removing, hiding and renaming worksheets.
- 2) Add headers/Footers to a Workbook. Page breaks, preview.
- 3) Creating formulas, inserting functions, cell references, Absolute, Relative (within a worksheet, other worksheets and other workbooks).

#### Chapter 12: Microsoft Excel -Functions

- 1) Financial functions: FV, PV, PMT, PPMT, IPMT, NPER, RATE
- 2) Mathematical and statistical functions. ROUND, ROUNDDOWN, ROUNDUP, CEILING, FLOOR, INT, MAX, MIN, MOD, SQRT, ABS, SUM, COUNT, AVERAGE

#### Chapter 13: Microsoft Excel -Data Analysis

- 1) Sorting, Subtotal.
- 2) Pivot Tables- Building Pivot Tables, Pivot Table regions, Rearranging Pivot Table.

## **REFERENCES:**

### **UNIT 1: DATA COMMUNICATION, NETWORKING AND INTERNET**

1. Data Communication and Networking -Behrouz A Forouzan
2. Introduction to Computers – Peter Norton, Tata McGraw Hill

### **UNIT 2: DATABASE AND SQL**

3. Fundamentals of Database Systems –Elmasri Navathe, Somayajulu, Gupta
4. Database Systems and Concepts - Henry F. Korth, Silberschatz, Sudarshan McGraw Hill
5. DBMS - Date
6. The complete reference SQL –Vikram Vaswani TMH
7. The complete reference SQL - James R. Groff & Paul N. Weinberg TMG
8. Learning SQL - Alan Beaulieu O'REILLY.
9. Learning MySQL -Seyed M. M. and Hugh Williams, O'REILLY.
10. SQL a complete reference - Alexis Leon & Mathews Leon TMG.

### **UNIT 3: MS-EXCEL**

11. Excel-Missing Manual, Mathew McDonald, O Reilly Press
12. Excel 2010 All-In-One for Dummies – Greg Harvey
13. Excel 2010 For Dummies Quick Reference – John Walkenbach
14. Microsoft Excel 2010 Complete – Gary B. Shelly



## **Laboratory Practical Sessions:**

The college must make available all the hardware and software (licensed copy) for the coverage of the syllabus. Additional Computer Practical Fees, Laboratory Fees and Laboratory Deposits may be collected from the student as done by University of Mumbai.

All the programs listed in the syllabus are to be conducted hands on by the students during the practical sessions conducted in the college. The hardcopy of the assignments / programs carried out during the practical sessions must be maintained and attached in the journal to be maintained by the student. The Journal must be certified by the teacher concerned and the Head of the Department.

### **SIUC CSA 51 : PRACTICAL SESSIONS**

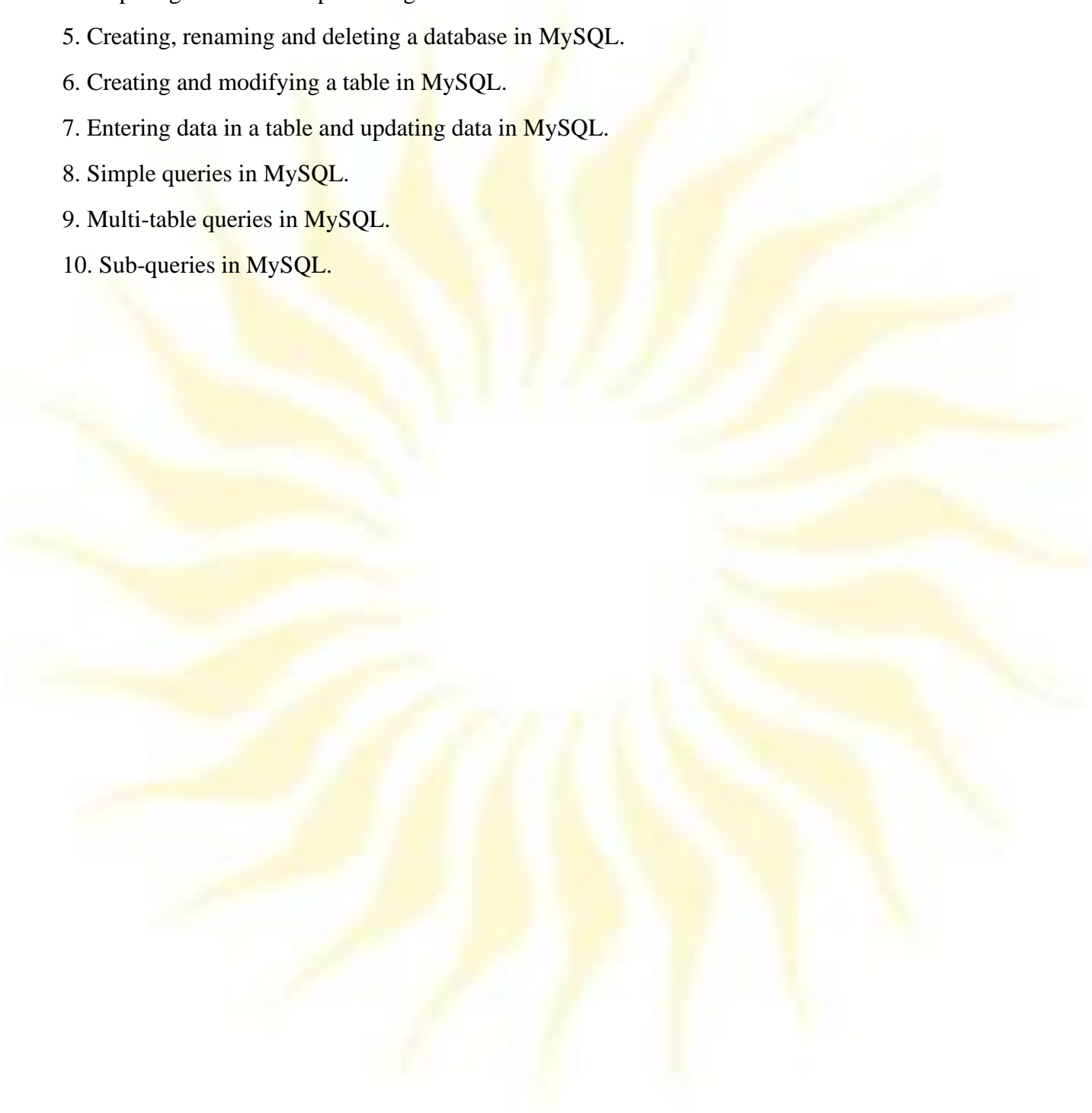
#### **Note :**

- a) Theory 3 lectures per week.
- b) Practical batch size 20 , 1 practical = 3 theory lectures per week.
- c) 10 Practical's are to be completed in each semester.

| <b>SIUC CSA 51 Topic</b> | <b>Number of Practical's</b> |
|--------------------------|------------------------------|
| Word processing          | 1                            |
| MS-Excel                 | 3                            |
| MySQL                    | 6                            |

Minimum 6 practical's are to be recorded in the journal for completion of practical course in SIUCCSA51.  
[Minimum 4 on MySQL, 2 on MS-Excel ]

### **Suggested list of Practical's for SIUC CSA 51**

1. Creating and formatting a word document.
  2. Simple and Compound Interest/Depreciation calculations using MS-Excel.
  3. Sorting and Subtotals using MS-Excel.
  4. Preparing Pivot table report using MS-Excel.
  5. Creating, renaming and deleting a database in MySQL.
  6. Creating and modifying a table in MySQL.
  7. Entering data in a table and updating data in MySQL.
  8. Simple queries in MySQL.
  9. Multi-table queries in MySQL.
  10. Sub-queries in MySQL.
- 

## **SCHEME OF EXAMINATION:**

### **(i) Theory:**

#### **(A) Internal Examination: 40 marks**

| Sr. No | Particulars   | Marks |
|--------|---|-------|
| 1.     | One Class Test/online examination to be conducted in the given semester | 20    |
| 2.     | Practical Exam of 1 hour duration                                       | 20    |

A candidate will be allowed to appear for the practical examination only if the candidate submits a certified journal or a certificate from the Head of the Department to the effect that the candidate has completed the practical course TYBCOM Computer Systems & Applications as per the minimum requirements.

#### **(B) Semester End Examination: 60 marks**

Each theory paper shall be of two and half hour duration. Each paper shall consist of FOUR questions. All questions are compulsory and will have internal option.

Q – I is from Unit - 1

Q – II is from Unit - 2

Q - III is from Unit -3

Q - IV will consist of questions from all the THREE units with equal weightage of marks allotted to each unit.

#### **(C) Total number of credits : 3**



# **SEMESTER VI**

**Semester – VI  
TYBCOM**

**Name of the Paper: Financial Accounting and Auditing IX**

**Title of the paper: Financial Accounting**

**Paper Code: SIUCFAA61**

**Number of Credits: 4**

**Total No. of Lectures: 60**

**Objectives:**

To enable students to:

- understand the accounting treatment of amalgamation of companies
- grasp the accounting for Investments and Foreign Exchange transactions
- understand the preparation of final accounts of Co-operative housing societies
- appreciate the relevance of ethical behaviour for accountants

**Course Outcomes:**

Successful completion of the course will enable a student to :

1. Record entries and ascertain business consideration for amalgamation of companies as per AS 14.
2. Record personal investment transactions and evaluate profits and losses.
3. Translate and record foreign currency transactions into Indian currency and report profits and losses.
4. Draw financial statements for a Cooperative Housing Society integrating the T format.

## SYLLABUS

| Module      | Topic   | No. of Lectures |
|-------------|---|-----------------|
| <b>I</b>    | <b>Amalgamation of Companies (w.r.t. AS 14) (Excluding Intercompany Holdings)</b>   |                 |
| <b>i</b>    | In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase methods respectively   |                 |
| <b>ii</b>   | Computation and meaning of purchase consideration<br>(Theory and Problems based on purchase method of accounting only)  | <b>15</b>       |
| <b>II</b>   | <b>Investment Accounting w.r.t. AS - 13</b>   |                 |
| <b>i</b>    | For Shares (Variable income bearing securities)   |                 |
| <b>ii</b>   | For Debentures, bonds etc. (Fixed Income bearing securities)  |                 |
| <b>iii</b>  | 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<br>(Theory and Problems) | <b>10</b>       |
| <b>III</b>  | <b>Accounting for Translation of Foreign Currency Transactions vide AS 11 (excluding foreign branches and forward exchange contracts and hedging contracts)</b>   |                 |
| <b>i</b>    | <b>Important terms in foreign currency transactions</b>   |                 |
| <b>ii</b>   | <b>Accounting for purchase and sale of goods, services and assets, loan and credit transactions in foreign currency</b>   |                 |
| <b>iii</b>  | Computation and treatment of exchange differences<br>(Theory and Problems)  | <b>12</b>       |
| <b>IV</b>   | <b>Final Accounts of Co-operative Housing Society</b>   |                 |
| <b>i</b>    | Provisions of Maharashtra State Co-operative Societies Act & Rules. Accounting provisions including appropriations to various funds.  |                 |
| <b>ii</b>   | Format of final accounts – Form N   |                 |
| <b>iii</b>  | Preparation of final accounts of Co-operative Housing Society   |                 |
| <b>iv</b>   | (Theory and Problems)   | <b>15</b>       |
| <b>V</b>    | <b>Ethical Behaviour and Implications for Accountants</b>   |                 |
| <b>i</b>    | Introduction, Meaning of ethical behavior   |                 |
| <b>ii</b>   | Relevance of knowledge of ethics in Accounting Profession.  |                 |
| <b>iii</b>  | Financial Reports –link between law, corporate governance, corporate social responsibility and ethics.  |                 |
| <b>iv</b>   | Implications of ethical values for the principles versus rule based approaches to accounting standards.   |                 |
| <b>v</b>    | The IFAC Code of Ethics for Professional Accountants.   |                 |
| <b>vi</b>   | Ethics in the accounting work environment.  |                 |
| <b>vii</b>  | Implications of unethical behavior for financial reports.   |                 |
| <b>viii</b> | Company Codes of Ethics.  |                 |
|             | The increasing role of Whistle – Blowing<br>(Only theory)   | <b>08</b>       |



### **Reference Books:**

1. Anthony, R.N. Reece, J.S. (1989). *Accounting Principles*. Richard Irwin, Inc.
2. Bhattacharya, A. (2006). *Indian Accounting Standards*. Tata McGraw Hill & Co. Ltd.
3. Ghosh, T.P. (2011). *Accounting Standards and Corporate Accounting Practice 9th Revised Edition*. Taxmann.
4. Gupta, A. (2008). *Financial Accounting for Management*. Pearson Education.
5. Gupta, N. (2016). *Corporate Accounting: Theory and Practice*. Ane Books Pvt. Ltd.
6. James M. R. (2014). *Financial Accounting*. Warren Carl.
7. Jhamb H. V. (2011). *Fundamentals of Corporate Accounting*. Ane Books Pvt. Ltd.
8. Maheshwari S. N. & Maheshwari, S. K. (2010). *Advanced Accountancy Vol-2 - 10th Edn*. Vikas Publishing house Pvt. Ltd.
9. Maheshwari, S. N. & Maheshwari, S. K. (2009). *Corporate Accounting - 7th Edition*. Vikas Publishing house Pvt. Ltd.
10. Maheshwari, S.N. (2013). *Financial Accounts*. Vikas Publishing House Pvt. Ltd.
11. Mukherjee and Hanif. (2015). *Modern Accountancy*. Tata Mc. Graw Hill and Co. Ltd.
12. Paul. (2016). *Advanced Financial Accounting*. New Central Book Agency.
13. Sehgal, A. (2008). *Advanced Accounting & Financial Accounting*. Taxmann.
14. Shukla and Grewal. (2014). *Advance Accounts*. S. Chand and Company (P) Ltd.
15. Tulsian, P.C. (2002). *Financial Accounting*. Pearson Publications.
16. Cattel, P.G. Perlin, T.M. (1993). *Accounting Ethics*. ABC-CLIO

**EVALUATION PATTERN**  
**Semester end Exam – 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**TYBCOM**  
**Financial Accounting and Auditing IX**  
**Financial Accounting – Semester VI**

**Time: 2 Hours**

**Marks: 60**

**All question are compulsory subject to internal choice**

- |   |      |
|---|------|
| Q1. Full length Practical Question  | (15) |
| Q2. Full length Practical Question  | (15) |
| <b>OR</b>   |      |
| Q2. Full length Practical Question  | (15) |
| Q3. Full length Practical Question  | (15) |
| <b>OR</b>   |      |
| Q3. Theory Question   | (15) |
| Q4. Full length Practical Question  | (15) |
| <b>OR</b>   |      |
| Q4.   |      |
| A. <b>Objective Type Questions</b>  | (05) |
| (Fill in the blanks/Multiple choice/True or False/Match the columns carrying one mark each) |      |
| B. Short Notes (Attempt any 2 out of 3)   | (10) |
| -----   |      |

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

**Internal assessment - 40 marks**

- |   |      |
|---|------|
| ❖ Class Test  | (20) |
| ❖ Project/Assignment, etc. given by the subject teacher with the approval of the Head of Department | (20) |

**Semester – VI**  
**TYBCOM**

**Name of the Paper: Financial Accounting and Auditing X**

**Title of the paper: Cost Accounting**

**Paper Code:SIUCFAA62**

**Number of Credits: 4**

**Total No. of Lectures: 60**

**Objectives:**

To enable students to:

1. Understand and calculate cost of products passing through different process
2. Learn accounting for contracts
3. Understand cost control techniques for planning and control – Budgeting, Marginal costing, Standard costing
4. Introduction to new cost concepts.

**Course Outcomes:**

Successful completion of the course will enable a student to :

1. Determine the total and per unit cost at different stages, of homogenous/ Joint/ By products that pass through different processes,
2. Record the values of transactions on a contract in the books of the contractor differentiating between notional profit on incomplete contracts and actual results of completed contracts.
3. Give a basic interpretation after applying various techniques of planning and control – Marginal costing, Standard costing and Budgeting to costs.
4. Discuss the features, benefits and limitations of new cost concepts - Lifecycle costing, Target costing, Benchmarking and ABC Costing.

## SYLLABUS

| Module  | Topics  | No. of lectures |
|---|---|-----------------|
| <b>I</b><br><b>i</b><br><b>ii</b>                             | <b>Budgeting</b><br>Meaning & objectives, Advantages and limitations of budgets.<br>Functional budgets, fixed and flexible budgets, Cash budgets<br>Zero based budgeting,<br>(Theory and Simple practical problems of preparing flexible budgets, functional budgets - Sales, Production, Material and cash budgets)  | <b>15</b>       |
| <b>II</b><br><b>i</b><br><b>ii</b>                            | <b>Contract Costing</b><br>Meaning and Applicability of Contract costing<br>Concepts and terms in contract costing<br>Accounting for contract expenses in the books of contractor<br>Treatment of profit on incomplete contracts and Balance sheet entries.<br>Excluding Escalation clause<br>(Theory and Simple practical problems)  | <b>15</b>       |
| <b>III</b><br><b>i</b><br><b>ii</b>                           | <b>Process Costing</b><br>Meaning and applicability of Process Costing, Concepts and terms in process costing, Preparation of process accounts, Calculation of process cost per unit, Abnormal gains and losses, Valuation of process stock.<br>Joint products and by products. Excluding Equivalent units, Inter-process profit.<br>(Theory and Simple practical problems including joint and by products) | <b>15</b>       |
| <b>IV</b><br><b>I</b><br><b>ii</b>                            | <b>Introduction to Marginal Costing</b><br>Meaning, applications, advantages, limitations<br>Contribution, Breakeven analysis and profit volume graph.<br>(Theory and Simple practical problems)  | <b>06</b>       |
| <b>V</b><br><b>I</b><br><b>ii</b><br><b>iii</b><br><b>iv</b>  | <b>Introduction to Standard Costing</b><br>Meaning, applications, advantages, limitations<br>Various types of standards, Setting of standards<br>Basic concepts of material and Labour variance analysis<br>Calculation of Variances<br>(Theory and Simple Practical problems based on Material and labour variances excluding sub variances and overhead variances.)                                       | <b>05</b>       |
| <b>VI</b><br><b>i</b><br><b>ii</b><br><b>iii</b><br><b>iv</b> | <b>Some Emerging concepts of cost accounting</b><br>Target Costing<br>Life cycle Costing<br>Benchmarking<br>ABC Costing<br>(Theory only)  | <b>04</b>       |

## Reference Books

1. Bhar, B.K. (1980). *Cost Accounting*. Academic Publishers.
2. Gosh, R.K. (2015). *Cost Accounting*. LAP Lambert Academic Publishing.
3. Iyengar, S.I. (2005). *Cost Accounting*. Sultan Chand and Sons.
4. Jain, S. P. Narang, K.L. (2014). *Advanced Cost Accounting*. Kalyani Publishers.
5. Khanna, B.S. Pandey I.M. Aherjia, G.K. Arora, M.N. (2011). *Practical Costing*
6. Maheshwari, S.N. (2015). *Cost Accounting*. Mahavir Publishers.
7. Prasad, N.K. Prasad, A.K. (1996). *Cost and Management Accounting*. Book Syndicate Pvt. Ltd.
8. Ratnam, P.V. (2013). *Cost Accounting*. Kitab Mahal.
9. Saxena. Vasistha. (2000). *Advanced cost Accounting*. Sultan Chand and Sons.

**EVALUATION PATTERN**  
**Semester end Exam – 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**TYBCOM**  
**Financial Accounting and Auditing X**  
**Cost Accounting – Semester VI**

**Time: 2 Hours**

**Marks: 60**

**All question are compulsory subject to internal choice**

- |   |      |
|---|------|
| Q1. Full length Practical Question  | (15) |
| Q2. Full length Practical Question  | (15) |
| <b>OR</b>   |      |
| Q2. Full length Practical Question  | (15) |
| Q3. Full length Practical Question  | (15) |
| <b>OR</b>   |      |
| Q3. Theory Question   | (15) |
| Q4. Full length Practical Question  | (15) |
| <b>OR</b>   |      |
| Q4.   |      |
| A. <b>Objective Type Questions</b>  | (05) |
| (Fill in the blanks/Multiple choice/True or False/Match the columns carrying one mark each) |      |
| B. Short Notes (Attempt any 2 out of 3)   | (10) |
| -----   |      |

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

**Internal assessment - 40 marks**

- |   |      |
|---|------|
| ❖ Class Test  | (20) |
| ❖ Project/Assignment, etc. given by the subject teacher with the approval of the Head of Department | (20) |



**Semester – VI**  
**TYBCOM**

**Name of the Paper: Commerce VI**

**Title of the paper: Human Resource Management**

**Paper Code: SIUCCOM61**

**Number of Credits: 3**

**Total No. of Lectures: 45**

**Objectives:**

1. To familiarize the students with basic concept of Human Resource Management.
2. To develop knowledge and understanding of the functions and challenges of HRM.

**Course Outcomes:**

The successful completion of the course will enable the students to:

1. Understand and explain basic concepts of HRM and its function like job analysis, recruitment and selection.
2. Explain the concept of HRD and its various functions like performance appraisal and training and development.
3. Describe various aspects of human relations (HR) like motivation, leadership, employee morale, grievances and welfare.
4. Discuss the emerging concepts in HRM like learning organization, innovative organization, competencies and trends and challenges in HRM.

## SYLLABUS

| Unit | Topics   | No. of Lectures |
|------|--|-----------------|
| I    | <b>HUMAN RESOURCE MANAGEMENT (HRM )</b><br>Human Resource Management - Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management.<br>Human Resource Planning- Concept Steps in Human Resource Planning<br>Job Analysis-Concept, Components, Job design- Concept, Techniques<br>Recruitment- Concept, Sources of Recruitment, Selection - Concept, process, Techniques of selection.  | 11              |
| II   | <b>HUMAN RESOURCE DEVELOPMENT</b><br>Human Resource Development- Concept, functions, Training- Concept, Process of identifying training and development needs, Methods of Training & Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In, basket, management games), Evaluating training effectiveness- Concept, Methods.<br>Performance Appraisal- Concept, Benefits, Limitations, Methods, Potential Appraisal-Concept, Importance.<br>Career Planning- Concept, Importance, Succession Planning- Concept, Need, Mentoring- Concept, Importance, Counseling- Concept, Techniques.  | 11              |
| III  | <b>HUMAN RELATIONS</b><br>Human Relations- Concept, Significance, Leadership -Concept, Transactional & Transformational Leadership, Motivation- Concept, Theories of Motivation,(Maslow's Need Hierarchy, Theory, Vroom's Expectancy Theory, McGregor's Theory X and Theory Y, Pink's Theory of Motivation)<br>Employees Morale- Concept, Factors affecting Morale, Measurement of Employees Morale Emotional Quotient and Spiritual Quotient- Concept, Factors affecting EQ & SQ.<br>Employee Grievance- Causes, Procedure for Grievance redressal, Employee welfare measures and Health& Safety Measures.  | 11              |
| IV   | <b>RECENT TRENDS IN HUMAN RESOURCE MANAGEMENT</b><br>HR in changing environment: Competencies- concept, classification<br>Learning organizations- Concept, Creating an innovative organization, Innovation culture- Concept, Need, Managerial role.<br>Trends in Human Resource Management, Employee Engagement- Concept, Types, Human resource Information System (HRIS) - Concept, Importance, Changing patterns of employment.<br>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. | 12              |

### **Reference Books:**

1. Ashwathappa, K. (2013). *Human Resource And Personnel Management-Text & Cases*. Tata McGraw-Hill's.
2. Beardwell, I. Holden, L. (1994). *Human Resource Management-(Contemporary Perspective)*
3. Davis. K. Newstrom. J. (1989). *Organisational Behaviour*. Tata McGraw-Hill's.
4. Dessler, G. Varkkey, B. (2009). *Human Resource Management*. Pearson.
5. Durai, P. (2010). *Human Resource Management*. Pearson.
6. Mahapatra, B.B. (2010). *Strategic HRM*. New Age Publishing.
7. Mellow, J.A. (2014). *Strategic Human Resource Management*. Thomson South Western.
8. Peter, G. (2016). *Leadership (Theory & Practice)*. North house.
9. Sharma, A. Khandekar, A. (2006). *Strategic HRM: An Indian Perspective*. Response Books.
10. SubbaRao, P. (2010). *Personnel And Human Resource Management*. Himalaya.

**EVALUATION PATTERN**  
**Semester end Exam– 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**TYBCOM**  
**Commerce VI (Human Resource Management) – Semester VI**

**Time: 2 Hours**

**Marks: 60**

- |  |      |
|--|------|
| Q1. Write Short Notes on any four out of six | (20) |
| Q2. Module I (Answer any one out of two)     | (10) |
| Q3. Module II (Answer any one out of two)    | (10) |
| Q4. Module III (Answer any one out of two)   | (10) |
| Q5. Module IV (Answer any one out of two)    | (10) |

**Internal assessment - 40 marks**

- |  |      |
|--|------|
| ❖ Class Test   | (20) |
| ❖ Project/Assignment given by the subject teacher<br>with the approval of the Head of Department | (20) |

## **T.Y.B.Com – Semester VI**

**Title of the paper: Business Economics III**

**Paper Code: SIUCBE63**

**Number of Credits: 3**

**Total No. of Lectures: 45**

Objective- The course is designed to help understand working of the economy in an open framework. The objective is to familiarize the students regarding the basis of international trade, foreign market and the role of international institution in facilitating multilateral trade.

### **Unit I -International Trade**

**(13 Lectures)**

Theories of International Trade: Comparative Cost Theory, Heckscher Ohlin Theory, Terms of Trade: Meaning & Types – Gains from Trade (with Offer Curves)

### **Unit II – Commercial Trade Policy**

**(10 Lectures)**

Commercial Trade Policy –Free Trade and Protection – Pros and Cons, Tariff and Non-Tariff Barriers: Meaning, Types and Effects, International Economic Integration – Types and Objectives:-EU and Brexit, ASEAN

### **Unit III -Balance of Payments and Global Trade**

**(10 Lectures)**

Concept & Structure of BOP, Causes of Disequilibrium, Measures to Correct Disequilibrium in BOP- India's BOP Position since 1991- Regional Trade Blocks and Agreements.

### **Module IV-Foreign Exchange Market**

**(12 Lectures)**

Foreign Exchange Market: Meaning, Functions, Determination of Equilibrium Rate of Exchange, Purchasing Power Parity Theory, Spot and Forward Exchange Rates, Arbitrage, Role of Central Bank in foreign exchange rate management, Managed flexible exchange rate system of India.

### **References-**

1. Cherunilam, F. (2017). *International Economics*. New Delhi: McGraw Hill Education.
2. Dwivedi, D. N. (2013). *International Economics: Theory and Policy*. New Delhi: Vikas Publishing House.
3. M.L.Jhingan. (2016). *International Economics*. New Delhi: Vrinda Publications Private Limited.
4. Mannur, H. (1999). *International Economics*. New Delhi: Vikas Publishing House.
5. Paul Krugman, M. O. (2012). *International Economics: Theory and Policy*. New Delhi: Pearson Education Indian Edition.
6. Salvatore, D. (2011). *International Economics: Trade and Finance*. New Delhi: John Wiley International Student Edition.



## **SCHEME OF EXAMINATION**

**Examination will consist of internal and semester end divided as 40 marks for internal and 60 marks for Semester end.**

**Internal of 40 marks will be divided as 20 marks for online objective class test, 20 marks for assignment.**

### **Semester End Examination**

**The pattern for Semester end paper of 60 marks will be as follow;**

- Duration – 2 hours for each paper.
- There shall be five questions each of 15 marks.
- Students can attempt any four.
- Questions may be subdivided into sub-questions a, b, c and students are expected to answer two out of three.

| <b>Questions</b> | <b>Modules</b>  | <b>Marks</b> |
|------------------|-----------------|--------------|
| <b>Q N 1</b>     | <b>Unit I</b>   | <b>15</b>    |
| <b>Q N 2</b>     | <b>Unit II</b>  | <b>15</b>    |
| <b>Q N 3</b>     | <b>Unit III</b> | <b>15</b>    |
| <b>Q N 4</b>     | <b>Unit IV</b>  | <b>15</b>    |

**Semester – VI**  
**TYBCOM**

**Name of the Paper: Applied Component**

**Title of the paper: Indirect Taxes**

**Paper Code: SIUCDIT61**

**Number of Credits: 3**

**Total No. of Lectures: 45**

**Objectives:**

1. To introduce the concept of GST.
2. To familiarize the students with rules pertaining to GST.
3. To understand the application of GST in business situations.

**Course Outcomes:**

Successful completion of the course will enable a student to :

1. Understand and explain the mechanism, charge and levy of Goods and Services Tax in India.
2. Classify and explain taxable and nontaxable supply of goods and services and various schemes under GST.
3. Understand the concept of time, nature, place and value of supply under GST and prepare tax invoice.
4. Register and file returns for an organization under GST

## SYLLABUS

| Module     | Topics   | No. of lectures |
|------------|--|-----------------|
| <b>I</b>   | <b>Introduction</b><br>What is GST<br>Need for GST<br>Dual GST Model<br>Definitions<br>Section 2(17) Business<br>Section 2(13) Consideration<br>Section 2(45) Electronic Commerce Operator<br>Section 2(52) Goods<br>Section 2(56) India<br>Section 2(78) Non taxable Supply<br>Section 2(84) Person<br>Section 2(90) Principal Supply<br>Section 2(93) Recipient<br>Section 2(98) Reverse charge<br>Section 2(102) Services<br>Section 2(105) Supplier<br>Section 2(107) Taxable Person<br>Section 2(108) Taxable Supply<br>Goods & Services Tax Network (GSTN) | <b>9</b>        |
| <b>II</b>  | <b>Levy and Collection of Tax</b><br>Scope of Supply<br>Non taxable Supplies<br>Composite and Mixed Supplies<br>Composition Levy<br>Levy and Collection of tax<br>Exemption from tax   | <b>9</b>        |
| <b>III</b> | <b>Time, Place and Value of Supply</b><br>Time of Supply<br>Place of Supply<br>Value of Supply   | <b>9</b>        |
| <b>IV</b>  | <b>Input Tax Credit &amp; Payment of Tax</b><br>Eligibility for taking Input Tax Credit<br>Input Tax Credit in Special Circumstances<br>Computation of Tax Liability and payment of tax  | <b>9</b>        |
| <b>V</b>   | <b>Registration under GST Law</b><br>Persons not liable registration<br>Compulsory registration<br>Procedure for registration<br>Deemed registration<br>Cancellation of registration   | <b>9</b>        |

**Reference Books:**

1. Gupta, S.S. (2018). *GST-How to Meet Your Obligations*. Taxmann.
2. ICAI. (2018). *E-Handbook on GST Amendments*. ICAI.
3. Mishra, S.K. (2017). *Systematic Approach to Goods & Services Tax (GST)*. Notion Press.
4. Singh, A. (2018). *GST Made Simple: A Complete Guide to Goods and Services Tax in India*. Centax Publications.
5. Taxmann. (2018). *GST Acts with Rules & Forms*. Taxmann.

**EVALUATION PATTERN**  
**Semester end Exam – 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**TYBCOM**  
**Indirect Tax – Semester VI**

**Time: 2 Hours**

**Marks: 60**

**All question are compulsory subject to internal choice**

- |   |      |
|---|------|
| Q1. Full length Practical Question  | (15) |
| Q2. Full length Practical Question  | (15) |
| <b>OR</b>   |      |
| Q2. Full length Practical Question  | (15) |
| Q3. Full length Practical Question  | (15) |
| <b>OR</b>   |      |
| Q3. Theory Question   | (15) |
| Q4. Full length Practical Question  | (15) |
| <b>OR</b>   |      |
| Q4. Objective Type Questions  | (15) |
| (Fill in the blanks/Multiple choice/True or False/Match the columns, etc. carrying one mark each) |      |

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

**Internal assessment - 40 marks**

- |   |      |
|---|------|
| ❖ Class Test  | (20) |
| ❖ Project/Assignment, etc. given by the subject teacher with the approval of the Head of Department | (20) |

**Semester – VI**  
**TYBCOM**

**Name of the Paper: Applied Component**

**Title of the paper: Export Marketing II**

**Paper Code: SIUCEXP61**

**Number of Credits: 3**

**Total No. of Lectures: 45**

**Objectives:**

1. To make students aware about export promotion organisations in India.
2. To develop student's knowledge pertaining to export finance, export risk and export procedure
3. To throw light on export documents and incentives available for Indian exporters.

**Course Outcomes:**

Successful completion of the course will enable a student to :

1. Interpret marketing components with reference to product, promotion, pricing and quotation.
2. Understand and examine the concept of logistics, supply chain and risk management in export business.
3. Analyze and compare various financial schemes extended by the Government of India for promoting Indian exports.
4. Create and file various export related documents and administer the lawful process of export.



## SYLLABUS

| Module | Topic  | No. of Lectures |
|--------|--|-----------------|
| I      | <b>Product Planning and Pricing Decisions for Export Marketing</b><br>Planning for Export Marketing with regards to Product, Branding, Packaging;<br>Need for Labelling and Marking in Exports, Factors determining Export Price;<br>Objectives of Export Pricing;<br>International Commercial (INCO) Terms;<br>Export Pricing Quotations - Free on Board (FOB), Cost Insurance and Freight (CIF) and Cost and Freight (C&F);<br>Problems on FOB quotation   | 12              |
| II     | <b>Export Distribution and Promotion</b><br>Factors influencing Distribution Channels;<br>Direct and Indirect Exporting Channels;<br>Distinction between Direct and Indirect Exporting Channels;<br>Components of Logistics in Export marketing;<br>Selection criteria of Modes of Transport; Need for Insurance in Export Marketing;<br>Sales Promotion Techniques used in Export Marketing;<br>Importance of Trade Fairs and Exhibitions;<br>Benefits of Personal Selling;<br>Essentials of Advertising in Export Marketing.   | 11              |
| III    | <b>Export Finance</b><br>Methods of Payment In export marketing;<br>Procedure to open Letter of Credit;<br>Types and Benefits of Countertrade;<br>Features of Pre-Shipment and Post-shipment finance;<br>Procedure to obtain Export Finance;<br>Distinction between Pre-shipment Finance and Post Shipment Finance.<br>Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters;<br>Role of ECGC.   | 11              |
| IV     | <b>Export Procedure and Documentation</b><br>Registration with different authorities;<br>Pre-shipment Procedure involved in Exports;<br>Procedure of Quality Control and Pre-shipment Inspection;<br>Shipping and Custom Stage Formalities;<br>Role of Clearing & Forwarding Agent;<br>Post-shipment Procedure for Realisation of Export Proceeds;<br>Procedure of Export under Bond and Letter of Undertaking. (LUT);<br>Importance of - Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/Bill of Export, Consular Invoice, Certificate of Origin. | 11              |

### **Reference Books:**

1. Bagchi, J. (2000). *WTO and Indian perspective*. Eastern Law House.
2. Cateora, Graham and Salwan. (2017). *International Marketing*. Tata McGraw-Hill Publishing Co. Ltd.
3. Charles, W.L. (2009). *International Business*. McGraw Hill Company.
4. Danoes, J.D. Radebaugh, L.H. Sullivan, D.P. (2009). *International Business: Environment and Operations*. Prentice Hall.
5. Griffin, R.W. Pustay, M.W. (2014). *International Business: A Managerial Perspective*. Prentice Hall.
6. Mahajan, M.I. (2000). *A Guide on Export Policy Procedure & Documentation*. Snow White.
7. Mittal, J.K. Raju, D. (2005). *WTO and India: A critical study of its first decade*. New Era Law Publication.
8. Nabhi's Board of Directors. (2018). *How to Export*. Nabhi Publications.
9. Rama Gopal, C. (2011). *Export Import procedure- documentation and logistics*. New Age Publication
10. Soundaian, S. (2011). *EXIM Management*. MJP Publishers.

**EVALUATION PATTERN**  
**Semester end Exam– 60 Marks**  
**Internal Assessment – 40 Marks**

**QUESTION PAPER PATTERN**  
**TYBCOM**  
**Export Marketing – Semester VI**

**Time: 2 Hours**

**Marks: 60**

- |  |      |
|--|------|
| Q1. Write Short Notes on any four out of six | (20) |
| Q2. Module I (Answer any one out of two)     | (10) |
| Q3. Module II (Answer any one out of two)    | (10) |
| Q4. Module III (Answer any one out of two)   | (10) |
| Q5. Module IV (Answer any one out of two)    | (10) |

**Internal assessment - 40 marks**

- |  |      |
|--|------|
| ❖ Class Test   | (20) |
| ❖ Project/Assignment given by the subject teacher<br>with the approval of the Head of Department | (20) |

## **SEMESTER –VI: SIUCCSA61 (Computer System and Applications)**

Proposed syllabus of T.Y.B.Com Computer Programming SIUC CSA61 to be implemented from the academic year 2018-19.

Course Name: Computer Systems & Applications. COURSE Code: SIUCCSA61

Total Credit : 3

UNIT-1 : E-COMMERCE (15 L)

### Chapter 1: E-Commerce

- 1) Definition of E-commerce
- 2) Features of E-commerce
- 3) Types of E-commerce (B2C, B2B, C2C, P2P)

### Chapter 2: Types of E-Commerce & Business Models

- 1) Business Models in E-commerce (Advertising, Subscription, Transaction Fee, Sales Revenue, Affiliate Revenue)
- 2) Major B2C models (Portal, Etailer, Content Provider, Transaction Broker, Market Creator, Service Provider, and Community Provider).

### Chapter 3: E-Commerce Security

- 1) E-Commerce Security: Integrity, Non repudiation, Authenticity, Confidentiality, Privacy Availability.
- 2) Encryption: Definition, Digital Signatures, SSL.
- 3) Payment Systems: Digital Cash, Online stored value, Digital accumulating balance payment, Digital credit accounts, digital checking.
- 4) How an Online credit card transaction works. SET protocol.
- 5) Limitation of E-commerce.
- 6) M-commerce (Definition and Features).

UNIT-2 : ADVANCED MS-Excel (15 L)

### Chapter 4: Microsoft Excel - Multiple Spreadsheets

- 1) Creating and using templates, using predefined templates, Adding protection option.
- 2) Creating and Linking Multiple Spreadsheets.
- 3) Using formulas and logical operators.
- 4) Creating and using named ranges.
- 5) Creating Formulas that use reference to cells in different worksheets.

### Chapter-5: Microsoft Excel - Functions

- 1) Database Functions LOOKUP, VLOOKUP, HLOOKUP
- 2) Conditional Logic functions IF, Nested IF, COUNTIF, SUMIF, AVERAGEIF
- 3) String functions LEFT, RIGHT, MID, LEN, UPPER, LOWER, PROPER, TRIM, FIXED

### Chapter-6: Advanced Microsoft Excel - Functions

- 1) Date functions TODAY, NOW, DATE, TIME, DAY, MONTH, YEAR, WEEKDAY, DAYS360
- 2) Statistical Functions COUNTA, COUNTBLANK, CORREL, LARGE, SMALL

### Chapter 7: Microsoft Excel Data Analysis

- 1) Filter with customized condition
- 2) The Graphical representation of data Column, Line, Pie and Bar charts.
- 3) Using Scenarios, creating and managing a scenario.
- 4) Using Goal Seek
- 5) Using Solver
- 6) Understanding Macros, Creating, Recording and Running Simple Macros. Editing a Macro (concept only)

## UNIT-3: VISUAL BASIC

(15 L)

### Chapter 8: Introduction to Visual Basic

Introduction to Visual Basic, Introduction Graphical User Interface (GUI). Programming Language (Procedural, Object Oriented, Event Driven), Writing VB Projects. The Visual Basic Environment.

### Chapter 9: Introduction to VB Controls

Text boxes, Frames, Check boxes, Option button, Designing the User Interface, Default & Cancel property, tab order, Coding for controls using Text, Caption, Value property and Set Focus method

### Chapter 10 : Variables, Constants, and Calculations

Variable and Constant, Data Type (String, Integer, Currency, Single, Double, Date), Naming rules/conventions, Constants (Named & Intrinsic), Declaring variables, Val Function, Arithmetic Operations, Formatting Data.

## Chapter 11 : 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 & Check Boxes. MsgBox (Message box) statement Input Validation: Is Numeric function.

## Chapter-12 : Sub-procedures and Sub-functions

Sub-procedures and Sub-functions using common dialog box, creating a new sub-procedure, writing a Function procedure.

## Chapter 13 : Visual Basic Loops

Simple loops using For Next statements and Do while statement and display output using MsgBox Statement.



## References:

### UNIT I E – COMMERCE

1. E- Commerce - Kenneth Laudon, Carol Traver , Pearson Education
2. Frontiers of Electronic Commerce -Kalakota&Whinston
3. E- Commerce - Rajaraman
4. E- Commerce - Whitley
5. E- Commerce concepts and cases - Rao and Deshpande.

### UNIT 2 ADVANCED MS-EXCEL

6. Excel-Missing Manual, Mathew McDonald, O Reilly Press
7. Excel in Depth 2010 – Bill Jelen
8. Excel 2010 Formulas and Functions – Paul McFedries
9. Microsoft Excel 2010: Data Analysis and Business Modeling – Wayne L Winston
10. Excel 2010 Bible – John Walkenbach
11. Microsoft Excel 2010 Comprehensive – Shelly, Quasney, Jones

### UNIT III VISUAL BASIC

12. Programming in VB 6.0 - Julia case Bradley, Anita C. Milspaugh, TMH
13. Visual Basic 6.0 Programming - Content Development Group, TMH
14. The Complete Reference to Visual Basic 6 - Noel Jerke, TMH
15. Visual Basic 6 Programming Black Book - Steven Holzner, Dreamtech Press.

### SIUC CSA 61 : PRACTICAL SESSIONS

#### SIUC CSA 61 Topic Number of Practical's

Presentation skills 1

Advanced MS-Excel 6

Introduction to Visual Basic 3

Minimum 6 practical's are to be recorded in the journal for completion of practical course in SIUC CSA 61.

[Minimum 2 on VB, 4 on Advanced MS-Excel ]

### Suggested list of Practical's for SIUC CSA 61

1. Preparing a PowerPoint presentation on an E-Commerce website.
2. Calculation of DA, HRA, PF, Gross Salary and Net Salary using MS-Excel.
3. Calculation of Income Tax using MS-Excel.
4. Filtering data and Graphical representation of data using MS-Excel.
5. Using VLOOKUP and HLOOKUP using MS-Excel.
6. Creating and managing a scenario using MS-Excel.
7. Use of Goal Seek and Solver using MS-Excel.
8. Write a project in VB to design a suitable form to add two numbers and display their sum.
9. Write a project in VB to design a suitable form to enter sales and calculate and display the bonus which is 10% of sales.
10. Write a project in VB to design a suitable form to enter salary and calculate and display the DA which is 90% of salary.

## **SCHEME OF EXAMINATION:**

### **(i) Theory:**

#### **(A) Internal Examination: 40 marks**

| Sr. No | Particulars   | Marks |
|--------|---|-------|
| 1.     | One Class Test/online examination to be conducted in the given semester | 20    |
| 2.     | Practical Exam of 1 hour duration                                       | 20    |

A candidate will be allowed to appear for the practical examination only if the candidate submits a certified journal or a certificate from the Head of the Department to the effect that the candidate has completed the practical course TYBCOM Computer Systems & Applications as per the minimum requirements.

#### **(B) Semester End Examination: 60 marks**

Each theory paper shall be of two and half hour duration. Each paper shall consist of FOUR questions. All questions are compulsory and will have internal option.

Q – I is from Unit - 1

Q – II is from Unit - 2

Q - III is from Unit -3

Q - IV will consist of questions from all the THREE units with equal weightage of marks allotted to each unit.

#### **( C) Total number of credits : 3**