

AC/27.04.2023/RSI



Sion (West), Mumbai – 400022

Course Outcomes,

Syllabus and Evaluation

Pattern of

SYBCOM

w.e.f 2022-23

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
I i ii iii iv	Introduction to Limited Liability Partnership (LLP) Definition, Meaning and Statutory Provisions Difference between traditional partnership and LLP Features, Benefits and Drawbacks of LLP Conversion of Partnership Firm into LLP Final Accounts (Theory and Problems)	15
II i ii iii iv v	Conversion / Sale of a Partnership Firm into a Limited Company Realisation Method only Calculation of Purchase Consideration Closing the books of old firms Preparing Balance Sheet of new company (Theory and Problems)	15
III i ii iii	Valuation of Goodwill Maintainable Profit method. Super Profit Method. Capitalization method. (Theory and Problems)	15
IV i ii iii	Introduction to Company Accounts Introduction of basic terms: Types of companies, nature and formation of companies, Shares, Debentures, Share Capital, Reserves and surplus, types of assets and liabilities, dividend, format of Balance Sheet (Only theory) Issue of shares: Different modes IPO, Private Placements, Preferential, Rights, 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. (Theory and Problems) 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)	15

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)
- 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)
- ❖ 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
I i ii iii	Introduction to Management Accounting Meaning, Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting Analysis and Interpretation of Financial Statements Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis Relationship between items in Balance Sheet and Revenue statement Tools of analysis of Financial Statements (i) Trend analysis (ii) Comparative Statement (iii) Common Size Statement Note : (i) Problems based on trend analysis (ii) Short Problems on Comparative and Common sized statements	10

<p>II</p> <p>i</p> <p>ii</p> <p>iii</p>	<p>Ratio Analysis and Interpretation (Based on Vertical Form of Financial statements) – Meaning, classification, Du Point Chart, advantages and Limitations)</p> <p>Balance Sheet Ratios :</p> <ul style="list-style-type: none"> ● Current Ratio ● Liquid Ratio ● Stock Working Capital Ratio ● Proprietary Ratio ● Debt Equity Ratio ● Capital Gearing Ratio <p>Revenue Statement Ratio:</p> <ul style="list-style-type: none"> ● Gross Profit Ratio ● Expenses Ratio ● Operating Ratio ● Net Profit Ratio ● Net Operating Profit Ratio ● Stock Turnover Ratio <p>Combined Ratio :</p> <ul style="list-style-type: none"> ● Return on capital employed (Including Long Term Borrowings) ● Return on proprietor's Fund (Shareholders Fund and Preference Capital) ● Return on Equity Capital ● Return on Investments ● Return on Assets ● Earnings per share ● Price Earnings Ratio ● Dividend Payout Ratio 	<p style="text-align: center;">10</p>
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	<ul style="list-style-type: none"> ● Debt Service Ratio ● Debtors Turnover ● Creditors Turnover (Practical Question on Ratio Analysis)	
III	Working Capital Management	
i	Concept of Operating Cycle and Working Capital, Types and Nature of Working Capital, Planning of Working Capital	10
ii	Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization	
IV	Preparation of Cash Flow Statement	
i	Preparation of Cash Flow Statement with reference to Accounting Standard 3 (Indirect Method only)	15
ii	Cash from Operating activities	
iii	Cash from Investing activities	
iv	Cash from Financing activities	

Reference Books:

Bhattacharyya, D (2013). *Cost and Management Accounting*. Pearson.

Bhimani, A. Horngren, C.T. Datar, S.M. (2015). *Management and Cost Accounting*. Pearson Education.

Drury & Colin. (1985). *Management and Cost Accounting*. Wiley and Sons Inc. Ltd.

Gupta, S.P. (2015). *Management Accounting*. Sahitya Bhavan Publications.

Hansen, D.R. Mowen, M.M. (2007). *Cost Management: Accounting and Control*. South Western College Publishers.

Inamdar, S.M. (1991). *Cost and Management Accounting*. Everest Publishing House.

Khan, M.Y. Jain, P.K. (2013). *Management Accounting: Text, Problems and Cases*. McGraw Hill Education.

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) |
| 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 – 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
I	<p>Introduction to Management</p> <ul style="list-style-type: none"> ● Management: Concept - Definition – Features ● Functions of Management ● Managerial Skills ● Principles of Management ● Scientific Management: Contributions of F.W. Taylor ● Human Relations Approach to Management: Conclusion of Hawthome Experiments ● Modern Management Approach: Peter Drucker’s Dimensions of Management ● Significance of Indian Ethos to Management ● Case Studies 	11
II	<p>Planning & Decision Making</p> <ul style="list-style-type: none"> ● Planning: Concept - Definition - Steps ● Components of Planning ● Coordination: Concept – Importance ● MBO: Concept – Process ● MBE: Concept – Benefits ● MIS: Concept – Features ● Decision Making: Concept – Essentials ● Techniques of Decision Making ● Case Studies 	10
III	<p>Organising</p> <ul style="list-style-type: none"> ● Organizing: Concept – Process ● Organization Structures and their Features: Line & Staff Matrix – Virtual ● Informal Organization – Meaning& Significance. ● Departmentation: Meaning & Bases. ● Span of Control: Concept & Influencing Factors ● Tall and Flat Organizations. ● Delegation: Concept - Process - Principles - Barriers. ● Centralization Vs Decentralization- Factors Influencing Decentralization. ● Case Studies 	12

IV	Directing and Controlling <ul style="list-style-type: none"> ● Motivation: Concept -Features- Importance -Influencing Factors. ● Communication – Importance ● Leadership: Concept – Definition- Nature – Functions– Styles. ● Controlling: Concept – Steps. ● Case Studies 	12
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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. Wehrich, 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

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|--|------|
| 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 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

Module	Topic	No of lectures
I	Indian Contract Act - 1872 Part –I Contract - Definition of Contract and Agreement, Essentials of Valid Contract, Classification of Contracts. 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) Capacity to Contract (S. 10-12) - Minor, Unsound Mind, Disqualified Persons. 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)	15
II	Indian Contract Act - 1872 Part –II Consent (Ss.13, 14-18, 39.53, 55, 66)-Agreements in which consent is not free - Coercion, Undue Influence, Misrepresentation Fraud, Mistake. Void Agreements (S. 24-30) - Concept, Void Agreements under Indian Contract Act. 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) Modes of Discharge of Contract, Remedies on breach of Contract. (73-75)	15
III i	Special Contracts and Sale of Goods Act, 1930 Special Contracts	15

<p>ii</p>	<p>Law of Indemnity & 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 & Pawnee (Ss.173, 174, 177)</p> <p>Sale of Goods Act, 1930</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 & Warranties (Ss. 11-25 & 62, 63) - Concept, Distinguish between Conditions and Warranties, Implied Conditions & Warranties, Concept of Doctrine of Caveat Emptor - Exceptions.</p> <p>Unpaid Seller (Ss. 45-54, 55 & 56)- Concept, Rights of an unpaid seller.</p>	
<p>IV</p>	<p>The Negotiable Instruments (Amended) Act 2015</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 Promissory note and Bill of exchange, Cheque (S.6)- Concept, Types & Crossing of Cheque, Distinguish between Bill of Exchange & Cheque, Dishonour of Cheque - Concept & 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 & Privileges of Holder in due course, Payment in due course, Noting & Protest (99-104A)</p>	<p>15</p>

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 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)

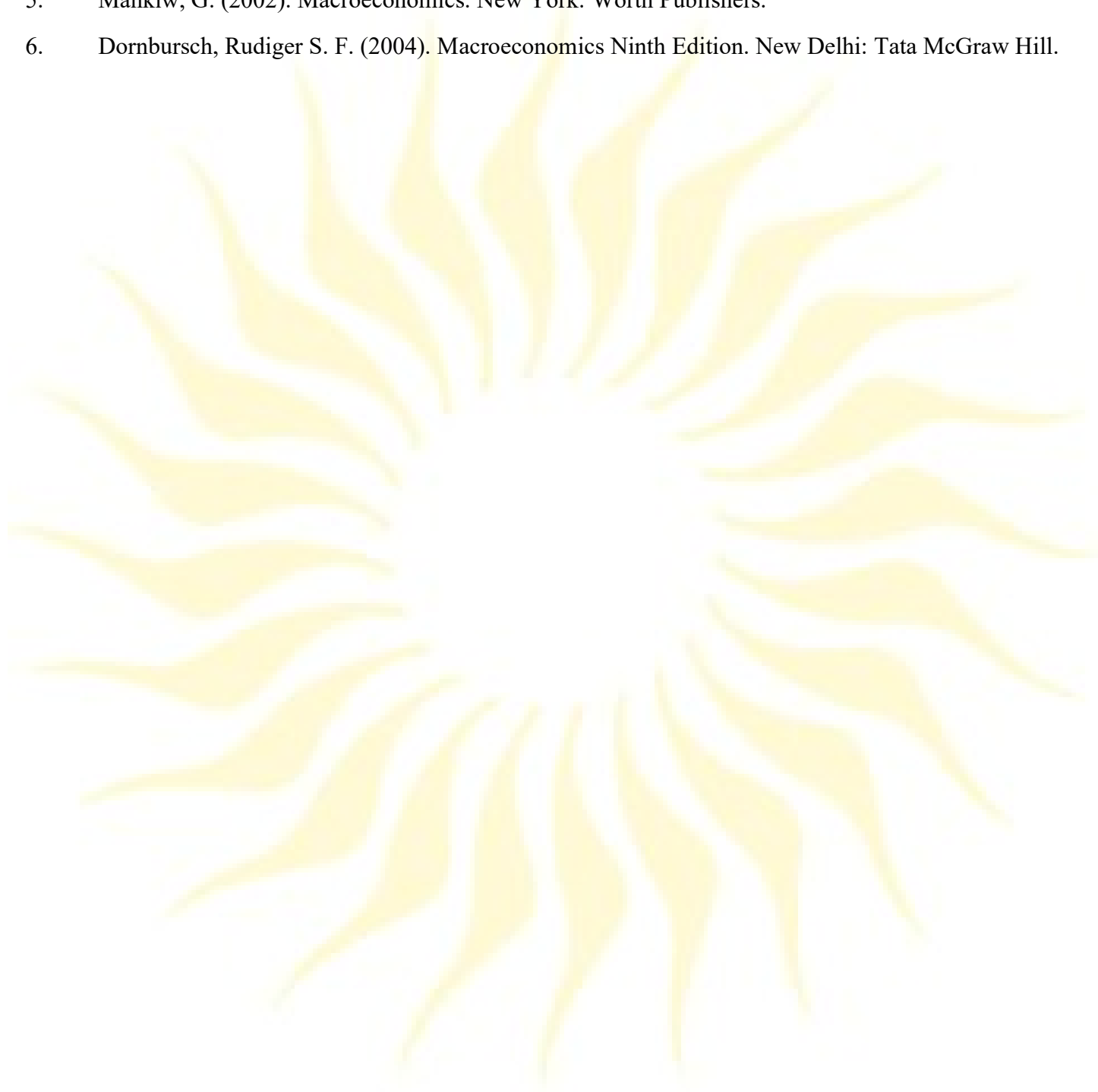
The IS-LM model of integration of commodity and money markets , Philips curve ,Stagflation, Supply side economics

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
I i. ii. iii.	Introduction to Advertising Advertising Concept - Features - Evolution - Active Participants Involved - Benefits of Advertising for firms, consumers, salesperson and society. Integrated Marketing Communication Concept - Features - Elements - Role of IMC in advertising Bases of Classification of Advertising Geographic - Media - Target Audience – Functions	12
II i. ii. iii.	Advertising Agency Ad Agency Meaning - Features - Structure and services offered - Types - Agency selection criteria - Work culture of Ad Agencies Agency and Client Maintaining Agency-Client Relationship - Techniques to avoid Client Turnover - Creative Pitch - Agency Compensation Careers in Advertising and Ad Agency Skills required for career in advertising - Career Options in an Ad Agency- Freelancing in Advertising (Graphics, Creatives, Modelling, Dubbing, Voice-over, VFX)	11
III i. ii. iii.	Economic and Social Aspects of Advertising Economic Aspects Effect of Advertising on Consumer Demand, Advertising and Economy - Relationship Social Aspects Ethical and Social Issues in Advertising - Positive and Negative influence of advertising on Indian youth. Types of Advertisements Pro Bono / Social Advertising - Social Advertisements by Indian Govt - ASCI	11
IV i. ii. iii.	Brand Building and Special Purpose Advertising Brand Building Process - AIDA Model - Role of advertising in developing Brand Image and Brand Equity - Managing Brand Crisis Special Purpose Advertising Rural Advertising - Political Advertising - Advocacy Advertising - Corporate Image Advertising - Green Advertising - Concept of Guerilla Advertising – Old School Advertising Trends in Advertising Media - Ad Spends - Ad Agencies - Execution of Advertisements – Ethos, Pathos and Logos in Advertising	11

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)

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.

Course code	Title	Credits
<i>Semester III</i>		
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(TM)
3. Microsoft Office Access 2007 – QuickSteps - JohnCronan(TM)
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:

1. To introduce students to the concept of underwriting of shares and implication on accounting records.
2. To familiarize students with the revised schedule VI Balance Sheet format for preparing final accounts as per companies Act
3. To enable students to understand accounting requirements when an ongoing business is converted into a new company without winding up the existing accounting records.
4. To give students a practical understanding of different methods of valuation of shares during change in ownership of business.
5. 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:

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

SYLLABUS

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

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)
- 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)
- ❖ 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
I i ii iii iv	Introduction to Auditing 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. 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. 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	10
II i ii iii iv	Audit Planning, Procedures and Documentation Audit Planning – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach. Audit Programme – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before commencing Work, Overall Audit Approach. 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. 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.	10

<p>III</p> <p>i</p> <p>ii</p> <p>iii</p>	<p>Auditing Techniques and Internal Audit Introduction</p> <p>Test Check – Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages, disadvantages, precautions.</p> <p>Audit Sampling – Audit Sampling, meaning, purpose, factors in determining sample size – Sampling Risk, Tolerable Error and expected error, methods of selecting Sample Items Evaluation of Sample Results auditors Liability in conducting audit based on Sample</p> <p>Internal Control – Meaning and purpose, review of internal control, advantages, auditors duties, review of internal control, Inherent Limitations of Internal control, internal control samples for sales and debtors, purchases and creditors, wages and salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks.</p>	<p>15</p>
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iv	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.	
IV i ii iii iv	Auditing Techniques : Vouching & Verification Audit of Income : Cash Sales, Consignment Sales, Sales Returns, Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received, Royalties Received. Audit of Expenditure : Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium,, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense 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 Note: The Law and Standards in force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations.	10

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) |

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
I	<p>Production & Inventory Management</p> <ul style="list-style-type: none"> □ Production Management: Objectives – Functions □ Steps in Production Planning & Control □ Production Systems: Concept – Types □ Productivity: Concept – Influencing Factors □ Inventory Management: Objectives □ Inventory Control: Techniques □ Case Studies 	11
II	<p>Quality Management</p> <ul style="list-style-type: none"> ● Quality: Concept – Dimensions ● Cost of Quality: Types ● Quality Circle: Features ● TQM: Concept – Features ● Six Sigma: Concept – Features ● Kaizen: Concept – Process ● ISO Certificate: Procedure ● Service Quality Management: SERVQUAL Model ● Measures to improve Service Quality ● Case Studies 	10
III	<p>Indian Financial System</p> <ul style="list-style-type: none"> ● Indian Financial Market: Structure – Primary & Secondary Market ● Dematerialization – Depositories – DPs – Role of Depositories ● Role of SEBI ● Stock Exchange: Functions ● Types of Speculators ● Credit Rating: Concept – Agencies - Advantages. ● Case Studies 	12

IV	Recent Trends in Finance <ul style="list-style-type: none"> ● Mutual Funds: Concept – Advantages & Limitations – Types. ● SIP: Concept – Advantages ● Commodity Market & Derivatives Market ● Start -up ventures: Concept & Sources of Funding. ● Micro Finance: Concept – Significance ● Case Studies 	12
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Reference Books:

1. Allen. K.R. (2011). *Launching New Ventues: An Enterpreneurial 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 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

Module	Topic	No of lectures
I	Indian Companies Act - 2013 Part –I <ul style="list-style-type: none">• 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.• 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,• Memorandum of Association (MOA) & Article of Association(AOA) - Concept ,Clauses of MOA, AOA- Contents, Doctrine of constructive notice, Doctrine of Ultra Vires, Doctrine of Indoor Management.• Prospectus - Concept, Kinds, Contents, Private Placement	15

II	<p>Indian Companies Act - 2013, Part –II and Intellectual Property Rights</p> <p>Indian Companies Act - 2013, Part –II</p> <ul style="list-style-type: none"> • Member of a Company -Concept, Who can become a member, Modes of acquiring membership, Cessation of membership, Right & Liabilities of Members. • Director - Qualifications& Disqualification, Classification, Director Identification Number (DIN), Legal Position of Directors. • Meetings - Types, Legal Provisions of Statutory Meeting, Annual General Meeting, Extra-Ordinary Meeting, Board Meeting. <p>Intellectual Property Rights</p>	<p style="text-align: center;">15</p>
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	<ul style="list-style-type: none"> • Intellectual Property Right (IPR) - Concept, Nature, Introduction. • IPR relating to Patents - Concepts of Invention and discovery, Concept of Patents, Infringement of Patent Rights & Remedies. (Ss. 104-115) • IPR relating to Copyrights- Concept of Copyright and rights of copy right holder, infringement of copy right and remedies (S.51 & 52) • IPR relating to Trademarks -Concept, Functions of Trade Mark, Procedure for Registration of Trade Marks, Infringement of Trademarks & Remedies. 	
III	<p>Indian Partnership Act – 1932</p> <ul style="list-style-type: none"> • Partnership - Concept, Essentials, True Test of Partnership, Partnership Deed, Types of Partnership, Rights and Duties of Partners, Distinguish between Partnership & Hindu Undivided Family (HUF). • Dissolution - Concept, Modes of Dissolution, Consequences of Dissolution. • Limited Liability Partnership (LLP) 2008 - Concept, Characteristics, Advantages & Disadvantages, Procedure for Incorporation. • Extent of L.L.P.- Conversion of LLP, Mutual rights & duties of partners, Winding up of LLP, Distinction between LLP and Partnership. 	15
IV	<p>Consumer Protection Act, 1986 & Competition Act 2002</p> <ul style="list-style-type: none"> • 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. • Consumer Protection Councils & Redressal Agencies - District, State & National. • Competition Act 2002 - Concept, Salient Features, Objectives & Advantages. • Abuse of Dominant Position, Competition Commission of India, Anti-Competition Agreements. 	15

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 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
I i. ii. iii.	Media in Advertising Traditional Media Print, Broadcasting, Out-Of-Home advertising and films - advantages and limitations of all the above traditional media New Age Media Digital Advertising – Evolution and growth dynamics, Components, Social Media Advertising (Facebook and Instagram) Media Research Concept, Importance, Tool for regulation - ABC and Doordarshan Code	11
II i ii iii	Planning Advertising Campaign Advertising Campaign Concept, Advertising Campaign Planning -Steps Determining advertising objectives - DAGMAR model Advertising Budgets Factors determining advertising budgets, methods of setting advertising budgets, Media Objectives - Reach, Frequency and GRPs Media Planning Concept, Process, Factors considered while selecting media, Media Scheduling Strategies	11
III i. ii. iii.	Fundamentals of Creativity in Advertising Creativity Concept and Importance, Creative Process, Concept of Creative Brief, Techniques of Visualization Creative aspects Buying Motives - Types, Selling Points- Features, Appeals – Types, Concept of Unique Selling Proposition (USP) Creativity through Endorsements Endorsers – Types, Celebrity Endorsements – Advantages and Limitations, High Involvement and Low Involvement Products	11
IV i. ii. iii. iv.	Execution and Evaluation of Advertising Publication of Print Ads Copywriting, Concept of Copy – Elements and Types, Layout - Principles, Illustration – Importance, Standards and Cost. Direction and Production of Motion Ads Ad Execution Styles, Theme, Jingles and Music, Concept of Storyboard, Standards and Cost. Ad Evaluation Pre-testing and Post-testing of Television Advertisements – Need and Methods Analysing Digital Advertising (Google Analytics) Ad Review Practical reviewing and critical analysis of advertising.	12

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) |

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

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