

AC/04.08.2018/RS1



**SIES**

College of Arts,  
Science &  
Commerce (Autonomous)

RISE WITH EDUCATION

NAAC REACCREDITED - 'A' GRADE

Sion (West), Mumbai – 400022

# **Course Outcome, Syllabus and Evaluation Pattern**

**for**

## **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.

<b>Module</b>	<b>Topic</b>	<b>No. of Lectures</b>
<b>I</b> <b>i</b> <b>ii</b> <b>iii</b> <b>iv</b> <b>v</b>	<b>Conversion / Sale of a Partnership Firm into a Limited Company</b> Realisation Method only Calculation of Purchase Consideration Closing the books of old firms Preparing Balance Sheet of new company (Theory and Problems)	<b>10</b>
<b>II</b> <b>i</b> <b>ii</b> <b>iii</b>	<b>Preparation of Final Accounts of Companies</b> 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)	<b>15</b>
<b>III</b> <b>i</b> <b>ii</b>	<b>Buy Back of Equity Shares</b> Company Law / Legal Provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions) Compliance of conditions including sources, maximum limits and debt equity ratio (Theory and Problems)	<b>15</b>

<b>IV</b>	<b>Capital Reduction and Internal Reconstruction</b>	
<b>i</b>	Need for reconstruction and Company Law provisions.	
<b>ii</b>	Distinction between internal and external reconstructions.	
<b>iii</b>	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. (Theory and Problems)	<b>15</b>
<b>V</b>	<b>Introduction to IFRS (only theory)</b>	
<b>i</b>	Purpose and objectives of Financial statements – Its framework – Its Assumptions, characteristics, elements, recognition and measurement.	<b>05</b>
<b>ii</b>	Convergence and first time adoption of IFRS [IFRS – 1] (Theory only)	

### 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)
- 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**

- ❖ Online 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.

<b>Module</b>	<b>Topics</b>	<b>No. of lectures</b>
<b>I</b> <b>i</b> <b>ii</b> <b>iii</b> <b>iv</b> <b>v</b>	<b>Introduction to Cost Accounting</b> Meaning, objectives and scope of Cost Accounting  Advantages of cost accounting Cost concepts and terms Cost classification Coding system in cost accounting Cost Accounting Standards – CAS 1, 6, 7 and 10 (Theory only)	<b>06</b>
<b>II</b> <b>i</b>  <b>ii</b>   <b>iii</b>	<b>Material Cost</b> Procurement procedures—Store procedures and documentation in respect of receipts and issue of stock, Stock verification.  Inventory control —Techniques of fixing of minimum, maximum and reorder levels,Economic Order Quantity, ABC classification;  Stocktaking and perpetual inventory, Raw Material Turnover ratio.  Inventory accounting	<b>12</b>

	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>III</b> <b>i</b> <b>ii</b> <b>iii</b> <b>iv</b> <b>v</b>	<b>Labour Cost</b> Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and Incentives. Labour turnover Utilisation of labour, Direct and indirect labour, Charging of labour cost, Identifying labour hours with work orders or batches or capital jobs. Efficiency rating procedures Remuneration systems and incentive schemes. Theory and Simple practical problems based on Preparation of labour cost statement, Remuneration and incentive systems based on Piece work plan, Halsey Premium Plan, Rowan system, Gantt's Task.	<b>10</b>
<b>IV</b> <b>I</b> <b>ii</b>	<b>Overheads</b> Functional analysis — Factory, Administration, Selling, Distribution Behavioural analysis — Fixed, Variable, Semi variable cost Theory and Simple practical problems on Departmentalization and apportionment of primary overheads, Computation of overhead rates including Machine overhead rates Basic concepts of treatment of over/under absorption of overheads- Direct Labour method and Prime Cost method.	<b>10</b>
<b>V</b> <b>I</b> <b>ii</b> <b>iii</b> <b>iv</b>	<b>Classification of costs and cost sheet</b> Cost elements in a cost sheet Total Costs and Unit Costs Allocation of joint costs Estimated cost sheets Theory and Simple practical problems on preparation of cost sheet.	<b>15</b>
<b>VI</b> <b>i</b>	<b>Reconciliation of cost and financial accounts</b> Reasons for difference between cost and financial records. 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) |
| <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. <b>A. Objective Type Questions</b>  | (05) |
| (Fill in the blanks/Multiple choice/True or False/Match the columns carrying one mark each) |      |
| <b>B. Short Notes (Attempt any 2 out of 3)</b>  | (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**

- |   |      |
|---|------|
| ❖ Online 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.

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

trends in Digital Marketing, Green Marketing- concept, importance.	
Challenges faced by Marketing Managers in 21st Century, Careers in Marketing - Skill sets required for effective marketing, Factors contributing to Success of brands in India with suitable examples, Reasons for failure of brands in India with suitable examples.	

### 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. Objective type questions (covering all modules) (20)  
[Fill in the blanks/true or false/match the columns]

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**

- ❖ Online Test (20)
- ❖ Project/Assignment given by the subject teacher 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

Module 4- Banking and Financial Sector

(12 Lectures)

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.

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 – 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.

<b>Module</b>	<b>Topics</b>	<b>No of Lectures</b>
	<b>Income Tax</b>	
<b>I</b>	<b>Basic Terms (S: 2, 3, and 4)</b> Assesse Assessment Assessment Year Annual value Business Capital Assets Income Person Previous Year Transfer	<b>4</b>
<b>II</b>	<b>Scope of Total Income &amp; Residential Status</b> Scope of Total Income (S: 5) Residential Status(S: 6)	<b>4</b>

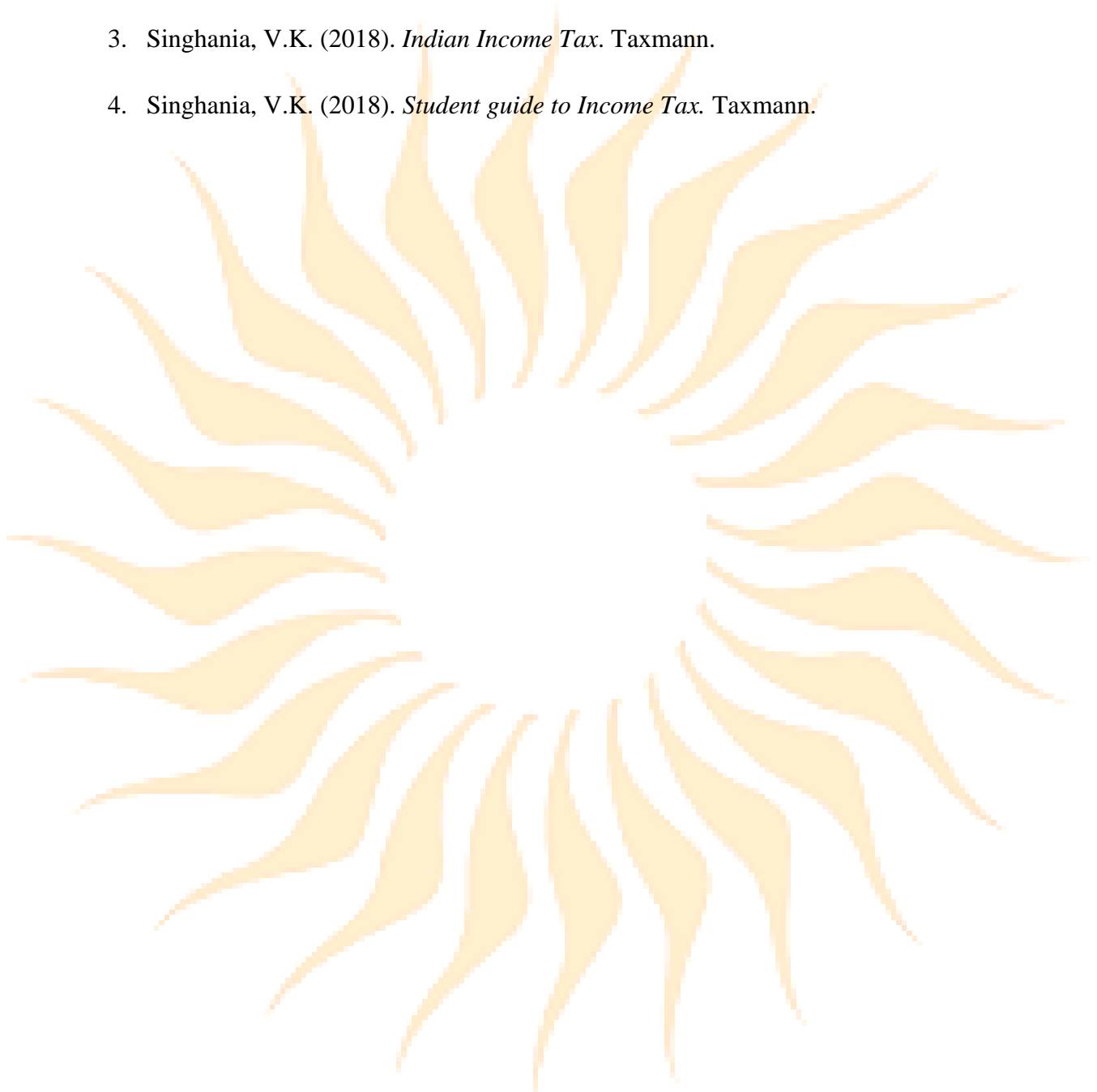
<b>III</b>	<b>Heads of Income</b> Heads of Income(S: 14; 14A) (i) Salary (S: 15 to 17) (ii)Income from House Properties(S: 22 to 27) (iii)ProfitandGain From Business(S:28,30,31,32,35,35D, 36,37,40,40Aand43B) (iv)Capital Gain (S: 45, 48, 49, 50, 54) (v)Income from Other Sources (S: 56 to S: 59) Exclusions From Total Income (S: 10) Exclusion related to specified heads to becovered with relevant head.	<b>5</b> <b>5</b> <b>5</b> <b>5</b> <b>4</b>
<b>IV</b>	<b>Deduction from Total Income</b> S 80C, 80CCC, 80D, 80DD, 80E, 80TTA,80 U	<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. Singhanian, V.K. (2018). *Indian Income Tax*. Taxmann.
4. Singhanian, 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) |
| <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**

- |   |      |
|---|------|
| ❖ Online 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 it's 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.

<b>Unit</b>	<b>Topic</b>	<b>No. of Lectures</b>
<b>I</b>	<b>Introduction to Export Marketing</b> Concept and features of Export Marketing; Importance of Exports for a Nation and a Firm; Distinction between Domestic Marketing and Export Marketing; Factors influencing Export Marketing; Risks involved in Export Marketing; Problems of India's Export Sector Major merchandise/commodities exports of India (since 2015); Services exports of India (since 2015); Region-wise India's Export Trade (since 2015)	<b>12</b>
<b>II</b>	<b>Global Framework for Export Marketing</b> Trade barriers; Types of Tariff Barriers and Non-Tariff barriers; Distinction between Tariff and Non-Tariff barriers; Major Economic Groupings of the World; Positive and Negative Impact of Regional Economic Groupings; Agreements of World Trade Organisation (WTO); Need for Overseas Market Research; Market Selection Process; Determinants of Foreign Market Selection.	<b>11</b>
<b>III</b>	<b>India's Foreign Trade Policy</b> Foreign Trade Policy (FTP) 2015-20 - Highlights and Implications; Export Trade facilitations and ease of doing business as per the new FTP Role of Directorate General of Foreign Trade (DGFT); Negative list of	<b>11</b>

	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	
<b>IV</b>	<p><b>Export Incentives and Assistance</b></p> <p>Financial Incentives available to Indian Exporters - Marketing Development Assistance (MDA), Market Access Initiative (MAI), Assistance to States for Infrastructure Development for Exports (ASIDE), Industrial Raw Material Assistance Centre (IRMAC); Institutional Assistance to Indian Exporters - Federation of Indian Export Organisations (FIEO); India Trade Promotion Organisation (ITPO); The Federation of Indian Chambers of Commerce and Industry (FICCI); Export Promotion Councils (EPCs) &amp; Commodity Boards (CBs); Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP) Schemes - Export Promotion Capital Goods (EPCG) Scheme; Duty Exemption and Remission Schemes; Export Advance Authorization Scheme; Duty Drawback (DBK); IGST Refund for Exporters</p>	<b>11</b>

**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. Objective type questions (covering all modules) (20)  
[Fill in the blanks/true or false/match the columns]

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**

- ❖ Online Test (20)
- ❖ Project/Assignment given by the subject teacher 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 SIUC CSA 51.

[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.

<b>Module</b>	<b>Topic</b>	<b>No. of Lectures</b>
<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 (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 (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>	Important terms in foreign currency transactions	
<b>ii</b>	Accounting for purchase and sale of goods, services and assets, loan and credit transactions in foreign currency	
<b>iii</b>	Computation and treatment of exchange differences (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.	
<b>ii</b>	Accounting provisions including appropriations to various funds.	<b>15</b>
<b>iii</b>	Format of final accounts – Form N	
<b>iv</b>	Preparation of final accounts of Co-operative Housing Society (Theory and Problems)	
<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>08</b>
<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.	
	Company Codes of Ethics.	
<b>viii</b>	The increasing role of Whistle – Blowing (Only theory)	

### **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**

- |   |      |
|---|------|
| ❖ Online 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.

<b>Module</b>	<b>Topics</b>	<b>No. of lectures</b>
<b>I</b> <b>i</b> <b>ii</b>	<b>Budgeting</b> Meaning & objectives, Advantages and limitations of budgets.  Functional budgets, fixed and flexible budgets, Cash budgets  Zero based budgeting,  (Theory and Simple practical problems of preparing flexible budgets, functional budgets - Sales, Production, Material and cash budgets)	<b>15</b>
<b>II</b> <b>i</b> <b>ii</b>	<b>Contract Costing</b> Meaning and Applicability of Contract costing Concepts and terms in contract costing  Accounting for contract expenses in the books of contractor  Treatment of profit on incomplete contracts and Balance sheet entries.  Excluding Escalation clause	<b>15</b>

	(Theory and Simple practical problems)	
<b>III</b> <b>i</b>  <b>ii</b>	<b>Process Costing</b> 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.  Joint products and by products. Excluding Equivalent units, Inter-process profit.  (Theory and Simple practical problems including joint and by products)	<b>15</b>
<b>IV</b> <b>I</b>  <b>ii</b>	<b>Introduction to Marginal Costing</b> Meaning, applications, advantages, limitations Contribution, Breakeven analysis and profit volume graph. (Theory and Simple practical problems)	<b>06</b>
<b>V</b> <b>I</b>  <b>ii</b> <b>iii</b> <b>iv</b>	<b>Introduction to Standard Costing</b> Meaning, applications, advantages, limitations Various types of standards, Setting of standards Basic concepts of material and Labour variance analysis Calculation of Variances (Theory and Simple Practical problems based on Material and labour variances excluding sub variances and overhead variances.)	<b>05</b>
<b>VI</b> <b>i</b> <b>ii</b> <b>iii</b> <b>iv</b>	<b>Some Emerging concepts of cost accounting</b> Target Costing Life cycle Costing Benchmarking ABC Costing (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**

- |   |      |
|---|------|
| ❖ Online 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.

<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>I</b>	<b>HUMAN RESOURCE MANAGEMENT (HRM )</b>  Human Resource Management - Concept, Functions, Importance, Traditionalv/s Strategic Human Resource Management.  Human Resource Planning- Concept Steps in Human Resource Planning Job Analysis-Concept, Components, Job design- Concept, Techniques  Recruitment- Concept, Sources of Recruitment, Selection - Concept, process, Techniques of selection.	<b>11</b>
<b>II</b>	<b>HUMAN RESOURCE DEVELOPMENT</b>  Human Resource Development- Concept, functions, Training- Concept, Process of identifying training and development needs, Methods of Training & Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In, basket, management games), Evaluating training effectiveness- Concept, Methods. Performance Appraisal- Concept, Benefits, Limitations, Methods, Potential Appraisal-Concept, Importance. Career Planning- Concept, Importance, Succession Planning- Concept, Need, Mentoring- Concept, Importance, Counseling-	<b>11</b>

	Concept, Techniques.	
<b>III</b>	<p><b>HUMAN RELATIONS</b></p> <p>Human Relations- Concept, Significance, Leadership -Concept, Transactional &amp; Transformational Leadership, Motivation- Concept, Theories of Motivation,(Maslow's Need Hierarchy, Theory, Vroom's Expectancy Theory, McGregor's Theory X and Theory Y, Pink's Theory of Motivation)</p> <p>Employees Morale- Concept, Factors affecting Morale, Measurement of Employees Morale Emotional Quotient and Spiritual Quotient- Concept, Factors affecting EQ &amp; SQ.</p> <p>Employee Grievance- Causes, Procedure for Grievance redressal, Employee welfare measures and Health&amp; Safety Measures.</p>	<b>11</b>
<b>IV</b>	<p><b>RECENT TRENDS IN HUMAN RESOURCE MANAGEMENT</b></p> <p>HR in changing environment: Competencies- concept, classification Learning organizations- Concept, Creating an innovative organization, Innovation culture- Concept, Need, Managerial role.</p> <p>Trends in Human Resource Management, Employee Engagement- Concept, Types, Human resource Information System (HRIS) - Concept, Importance, Changing patterns of employment.</p> <p>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.</p>	<b>12</b>

### 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. Objective type questions (covering all modules) (20)  
[Fill in the blanks/true or false/match the columns]

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**

- ❖ Online Test (20)
- ❖ Project/Assignment given by the subject teacher 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.

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 – 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.

<b>Module</b>	<b>Topics</b>	<b>No. of lectures</b>
<b>I</b>	<b>Introduction</b> What is GST Need for GST Dual GST Model Definitions Section 2(17) Business Section 2(13) Consideration Section 2(45) Electronic Commerce Operator Section 2(52) Goods Section 2(56) India Section 2(78) Non taxable Supply Section 2(84) Person Section 2(90) Principal Supply Section 2(93) Recipient Section 2(98) Reverse charge Section 2(102) Services Section 2(105) Supplier Section 2(107) Taxable Person Section 2(108) Taxable Supply Goods & Services Tax Network (GSTN)	<b>9</b>
<b>II</b>	<b>Levy and Collection of Tax</b> Scope of Supply Non taxable Supplies	<b>9</b>

	Composite and Mixed Supplies Composition Levy Levy and Collection of tax Exemption from tax	
<b>III</b>	<b>Time, Place and Value of Supply</b> Time of Supply Place of Supply Value of Supply	<b>9</b>
<b>IV</b>	<b>Input Tax Credit &amp; Payment of Tax</b> Eligibility for taking Input Tax Credit Input Tax Credit in Special Circumstances Computation of Tax Liability and payment of tax	<b>9</b>
<b>V</b>	<b>Registration under GST Law</b> Persons not liable registration Compulsory registration Procedure for registration Deemed registration 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 (Fill in the blanks/Multiple choice/True or False/Match the columns, etc. carrying one mark each)	(15)

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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**

- ❖ Online 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.

Module	Topic	No. of Lectures
I	<p><b>Product Planning and Pricing Decisions for Export Marketing</b>            Planning for Export Marketing with regards to Product, Branding, Packaging;            Need for Labelling and Marking in Exports, Factors determining Export Price;            Objectives of Export Pricing;            International Commercial (INCO) Terms;            Export Pricing Quotations - Free on Board (FOB), Cost Insurance and Freight (CIF) and Cost and Freight (C&amp;F);            Problems on FOB quotation</p>	12
II	<p><b>Export Distribution and Promotion</b>            Factors influencing Distribution Channels;            Direct and Indirect Exporting Channels;            Distinction between Direct and Indirect Exporting Channels;            Components of Logistics in Export marketing;            Selection criteria of Modes of Transport;            Need for Insurance in Export Marketing;            Sales Promotion Techniques used in Export Marketing;            Importance of Trade Fairs and Exhibitions;            Benefits of Personal Selling;            Essentials of Advertising in Export Marketing.</p>	11
III	<p><b>Export Finance</b>            Methods of Payment In export marketing;            Procedure to open Letter of Credit;            Types and Benefits of Countertrade;            Features of Pre-shipment and Post-shipment finance;            Procedure to obtain Export Finance;            Distinction between Pre-shipment Finance and Post Shipment Finance.            Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters; Role of ECGC.</p>	11
IV	<p><b>Export Procedure and Documentation</b>            Registration with different authorities;            Pre-shipment Procedure involved in Exports;            Procedure of Quality Control and Pre-shipment Inspection;            Shipping and Custom Stage Formalities;            Role of Clearing &amp; Forwarding Agent;            Post-shipment Procedure for Realisation of Export Proceeds;            Procedure of Export under Bond and Letter of Undertaking. (LUT);            Importance of - Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/Bill of Export, Consular Invoice, Certificate of Origin.</p>	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. Objective type questions (covering all modules) (20)  
[Fill in the blanks/true or false/match the columns]

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**

- ❖ Online Test (20)
- ❖ Project/Assignment given by the subject teacher 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: SIUCCSA 61

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, E-tailer, 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**

<b>SIUC CSA 61 Topic</b>	<b>Number of Practical's</b>
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**