



College of Arts,
Science &
Commerce (Autonomous)

RISE WITH EDUCATION

NAAC REACCREDITED - 'A' GRADE

Sion (West), Mumbai – 400022

Syllabus and Evaluation Pattern of

Second Year B.COM Programme

**w.e.f June 2024
as per
New Education Policy 2020**

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: 4
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 the capital base of a company and account for issue of shares and debentures.

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	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	Valuation of Goodwill Maintainable Profit method.	15

ii	Super Profit Method.	
iii	Capitalization method. (Theory and Problems)	
IV	Introduction to Company Accounts	
i	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)	15
ii	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)	
iii	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)	

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. (05)
- 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

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

Semester – III
SYBCOM

Name of the Paper: Commerce III

Title of the paper: Management: Functions and Challenges

Paper Code: SIUCCOM31

Number of Credits: 4

Total No. of Lectures: 60

Objectives:

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

Module	Topics	No of lectures
I	Introduction to Management <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 Hawthorne Experiments● Modern Management Approach: Peter Drucker’s Dimensions of Management● Significance of Indian Ethos to Management● Case Studies	15
II	Planning & Decision Making <ul style="list-style-type: none">● Planning: Concept - Definition - Steps● Components of Planning● Coordination: Concept – Importance● MBO: Concept – Process● MBE: Concept – Benefits	15

	<ul style="list-style-type: none"> ● MIS: Concept – Features ● Decision Making: Concept – Essentials ● Techniques of Decision Making ● Case Studies 	
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 	15
IV	<p>Directing and Controlling</p> <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 	15

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

- 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 – III
SYBCOM

Name of the Paper: Business Law

Title of the paper: Business Law I

Paper Code: SIUCBLW31

Number of Credits: 4

Total No. of Lectures: 60

Objectives:

1. To orient students towards basic concepts of Business law and give understanding of Indian contract Act 1872.
2. To develop knowledge and understanding in Acts governing business viz : Special Contracts, Sale of Goods Act 1930, The Negotiable Instruments Act,(Amended) 2015
3. To familiarize students with various strategies and improve their practical knowledge of the aforesaid Acts.

Course Outcome:

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

1. To define and explain the concept of Contract Act and its applicability along with the specific case laws.
2. To define and explain the concept of Sale of Goods Act and its applicability to sale agreement, sale deed, conditions, warranty along with rights of the buyer.
3. To describe the concept and characteristics of The Negotiable Instruments Act and the practical applicability of financial instruments such as Cheques, Bills of exchange and Promissory notes.

Module	Topic	No of lectures
I	Indian Contract Act - 1872 Part –I <ul style="list-style-type: none">• 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

IV	<p>The Negotiable Instruments (Amended) Act 2015</p> <ul style="list-style-type: none"> • Negotiable Instruments - Concept (S13), Characteristics, Classification of Negotiable Instruments (Ss. 11, 12, 17-20, 42, 43, 104,134,135) Maturity of Instruments. • 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) • 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) 	15
-----------	--	-----------

Reference Books:

1. Aiyar, P.R. (1990). *The Sale of Goods Act*. University Book Agency.
2. Bhashyam & Adiga. (1995). *The Negotiable Instruments Act*. Bharat Law House.
3. Chandiramani, (1997). N. *The Law of Contract: An Outline*. Avinash Publications.
4. Chandiramani, N. (2000). *Law of Sale of Goods and Partnership: A Concise Study* Shroff Publishers.
5. Kapoor, (1998). N.D. *Business Law*. Sultan Chand and Sons.
6. Khergamwala. (2015). *Negotiable Instruments (Amendment) Act*. LexisNexis.
7. Kuchhal, M.C. Kuchhal, V. (2013). *Mercantile 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. 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 –III

SYBCOM

Name of the Paper: Vocational Skill Course

Title of the paper: Travel and Tourism

Paper Code:

Number of Credits: 2

Total No. of Lectures: 30

Objectives :

1. To familiarize the students with basic concepts of Tourism.. .
2. To make students aware of new trends in tourism.

Course outcomes :

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

1. Describe the concepts related to tourism and importance of the components of tourism.
2. Explain the challenges and strategies to promote tourism.

Module	Topics	No. of lectures
I	Introduction to Tourism	15
i	Origin, Concept, meaning and nature of tourism	
ii	Factors influencing tourism- physical and cultural	
iii	Consequences of tourism-positive and negative.	
II	New Trends and Development in Tourism.	15
i	New forms of tourism-Ecotourism, medical tourism	
ii	Challenges and opportunities for tourism	
iii	Strategies for tourism development, New tourism policy.	

Reference Books

1. Singh, L.K. (2008). Fundamentals of tourism and travel. Gyan Publishing House.
2. Bhatia A.K. Tourism Development-Principles and Practices, Sterling Publishers Pvt. Ltd. New Delhi.
3. Batra K.L. Problems and Prospects of Tourism, Printwell Publisher, Jaipur.
4. MarwahJyoti, GangulyManjushri, Shetty Sushma, Travel and Tourism , Vipul Publication

EVALUATION PATTERN

Internal Assessment – 50 Marks

(online test, project, viva, assignment)