



SIES

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 2018

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 enable the students to:

- prepare Partnership Final Accounts
- understand the accounting implications of changes in the partnership firm.
- introduce Limited Liability Partnership form of organisation

Module	Topics	No. of lectures
I	Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the year	15
i	Simple final accounts questions to demonstrate the effect on final accounts when a partner is admitted during the year or when partner retires / dies during the year.	
ii	Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / sales / other given basis.	
iii	Ascertainment of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is given and apportionment of other expenses based on time / sales / other given basis, excluding questions where admission / retirement / death takes place in the same year. (Theory and Problems)	
II	Piecemeal Distribution of Cash	15
i	Meaning of Dissolution of firm and realisation of assets	
ii	Settlement of dues to partners by Excess Capital method	
iii	Assets taken over by a partner	
iv	Treatment of past profits or past losses in the Balance Sheet.	
v	Contingent Liabilities / Realization Expenses / amount kept aside for expenses	
vi	Treatment of Secured Liabilities and preferential liabilities Excluding: Insolvency of partner and Maximum Loss Method (Theory and Problems)	
III	Amalgamation of Firms	15
i	Realization method only	
ii	Calculation of Purchase Consideration	
iii	Journal / ledger accounts of the old firms	
iv	Preparing Balance Sheet of the new firm	

v vi	Adjustment of goodwill in the new firm Realignment of capitals in the new firm by current accounts / cash or a combination thereof excluding interfirm transactions. (Theory and Problems)	
IV i ii iii iv v	Accounting for 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

Reference Books:

1. Bhattacharyya, A.K. (2003). *Financial Accounting for Business Managers*. New Delhi: Prentice Hall of India Pvt. Ltd.
2. Grewal, T.S. (2009). *Introduction to Accountancy*. (New Delhi) S. Chand and Company (P) Ltd.
3. Gupta, R.L. Radhaswamy, M. (2010). *Advanced Accountancy*. New Delhi: S. Chand and Company (P) Ltd.
4. Mukherjee, M. Hanif, M. (2001). *Modern Accountancy*. Mumbai, MH: Tata McGraw Hill & Co. Ltd.
5. Mukherjee, M. Hanif, M. (2011). *Financial Accounting*. New Delhi: Tata McGraw Hill Education Private Ltd.
6. Shukla, Grewal. (2013). *Advance Accounts*. New Delhi: S. Chand and Company (P) Ltd.
7. Tulsian, P.C. (2001). *Financial Accounting*. New Delhi: Pearson Publications.

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)
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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 – 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:

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

Modules	Topics	No. of lectures
I	Introduction to Management Accounting	
i	Introduction to Management Accounting – Meaning, Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting	
	Analysis and Interpretation of Financial Statements	
ii	Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis	
	Relationship between items in Balance Sheet and Revenue statement	
iii	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</p> <p>(Based on Vertical Form of Financial statements) – Meaning, classification, Du Point Chart, advantages and Limitations)</p> <p>Balance Sheet Ratios :</p> <p>i) Current Ratio</p> <p>ii) Liquid Ratio</p> <p>iii) Stock Working Capital Ratio</p> <p>iv) Proprietary Ratio</p> <p>v) Debt Equity Ratio</p> <p>vi) Capital Gearing Ratio</p> <p>Revenue Statement Ratio:</p> <p>i) Gross Profit Ratio</p> <p>ii) Expenses Ratio</p> <p>iii) Operating Ratio</p> <p>iv) Net Profit Ratio</p> <p>v) Net Operating Profit Ratio</p> <p>vi) Stock Turnover Ratio</p> <p>Combined Ratio :</p> <p>i) Return on capital employed (Including Long Term Borrowings)</p> <p>ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital)</p> <p>iii) Return on Equity Capital</p> <p>iv) Return on Investments</p> <p>v) Return on Assets</p> <p>vi) Earnings per share</p>	<p>10</p>
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	vii) Price Earnings Ratio viii) Dividend Payout Ratio ix) Debt Service Ratio x) Debtors Turnover xi) Creditors Turnover (Practical Question on Ratio Analysis)	
III	Working Capital Management	
i	Concept, Nature of Working Capital , Planning of Working Capital	
ii	Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization	10
iii	Operating Cycle	
IV	Preparation of Cash Flow Statement	
i	Preparation of Cash Flow Statement with reference to Accounting Standard 3 (Indirect Method only)	
ii	Cash from Operating activities	15
iii	Cash from Investing activities	
iv	Cash from Financing activities	

Reference Books:

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

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

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

Time: 2 Hours

Marks: 60

All question are compulsory subject to internal choice

- | | |
|---|------|
| Q1. Full length Practical Question | (15) |
| Q2. Full length Practical Question | (15) |
| 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

- | | |
|---|------|
| ❖ Online 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.

Module	Topics	No of lectures
I	Introduction To Management	
i	Management- Concept, Nature, Functions, Managerial Skills & Competencies	
ii	Evolution of Management Thoughts Classical Approach: Scientific Management – F.W.Taylor’s Contribution Classical Organisation Theory: HenriFayol’s Principles Neo Classical: Human Relations Approach – EltonMayo’s Hawthorne experiments	11
iii	Modern Management Approach-PeterDrucker’s Dimensions of Management, Indian Management Thoughts: Origin & Significance of Indian Ethos to Management.	
II	Planning & Decision Making	
i	Planning - Steps, Importance, Components, Coordination – Importance	
ii	M.B.O -Process, Advantages, Management By Exception- Advantages; Management Information System- Concept, Components	10
iii	Decision Making - Techniques, Essentials of a Sound Decision Making, Impact of Technology on Decision Making.	

<p>III</p> <p>i</p> <p>ii</p> <p>iii</p>	<p>Organising</p> <p>Organising-Steps, Organisation Structures – Features of Line & Staff Organisation, Matrix Organisation , Virtual Organisation, Formal v/s Informal Organisation.</p> <p>Departmentation -Meaning -Bases, Span of Management- Factors Influencing Span of Management, Tall and Flat Organisation.</p> <p>Delegation of Authority- Process, Barriers to Delegation, Principles of Effective Delegation. Decentralisation: Factors Influencing Decentralisation, Centralization v/s Decentralisation.</p>	<p>12</p>
<p>IV</p> <p>i</p> <p>ii</p> <p>iii</p>	<p>Directing And Controlling</p> <p>Motivation – Concept, Importance, Influencing factors. Importance of Communication, Barriers to effective Communication</p> <p>Leadership- Concept, Functions, Styles, Qualities of a good leader.</p> <p>Controlling – Concept, Steps, Essentials of good control system, Techniques of Controlling -PERT, CPM, Budgetary Control, Management Audit.</p>	<p>12</p>

Reference Books:

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

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

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

Time: 2 Hours

Marks: 60

- Q1. 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: 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.

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, Counter offer, standing or open offer, distinguish between offer and invitation to offer. Concept of Communication and Revocation of offer and acceptance (sec. 3,5)• 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 NoContract’(Ss. 25) Unlawful Consideration (S 23)	15
II	Indian Contract Act - 1872 Part –II <ul style="list-style-type: none">• 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

<p>III i</p> <p>ii</p>	<p>Special Contracts and Sale of Goods Act, 1930 Special Contracts</p> <ul style="list-style-type: none"> • 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. • 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 • Law of Pledge - Concept, Essentials of valid Pledge, Lien - concept, Difference between Pledge and Lien, Rights of Pawnor & Pawnee. (Ss.173, 174, 177) <p>Sale of Goods Act, 1930</p> <ul style="list-style-type: none"> • Contract of Sale (S.2) – Concept and Essentials elements of contract of sale, Distinction between Sale and Agreement to sell (S.4) • Conditions & Warranties (Ss. 11-25 & 62, 63) - Concept, Distinguish between Conditions and Warranties, Implied Conditions & Warranties, Concept of Doctrine of Caveat Emptor -Exceptions. • Unpaid Seller (Ss. 45-54, 55 & 56)- Concept, Rights of an unpaid seller. 	<p>15</p>
<p>IV</p>	<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) 	<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. 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)

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

❖ Online Test (20)

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

Semester - III
SYBCOM

Title of the paper: Business Economics II

Paper Code: SIUCBE32

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

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. Rudiger Dornbursch, 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 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 – 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.

Module	Topics	No of lectures
I	<p>Introduction to Advertising</p> <p>i. Advertising Concept - Features - Evolution - Active Participants Involved - Benefits of Advertising for firms and consumers</p> <p>ii. Integrated Marketing Communication Concept - Features - Elements - Role of IMC in advertising</p> <p>iii. Bases of Classification of Advertising Geographic - Media - Target Audience - Functions</p>	12
II	<p>Advertising Agency</p> <p>i. Ad Agency Meaning - Features - Structure and services offered - Types - Agency selection criteria - Work culture of Ad Agencies.</p> <p>ii. Agency and Client Maintaining Agency-Client Relationship - Techniques to avoid Client Turnover - Creative Pitch - Agency Compensation</p> <p>iii. Careers in Advertising Skills required for career in advertising - Career Options - Freelancing in Advertising (Graphics, Animation, Modeling, Dubbing, Digital Marketing)</p>	11

<p>III</p> <p>i.</p> <p>ii.</p> <p>iii.</p>	<p>Economic and Social Aspects of Advertising</p> <p>Economic Aspects</p> <p>Effect of Advertising on Consumer Demand - Monopoly and Competition - Price</p> <p>Social Aspects</p> <p>Ethical and Social Issues in Advertising - Positive and Negative influence of advertising on Indian values and culture</p> <p>Types of Advertisements</p> <p>Pro Bono/Social Advertising - Social Advertisements by Indian Govt - ASCI</p>	<p>11</p>
<p>IV</p> <p>i.</p> <p>ii.</p> <p>iii.</p>	<p>Brand Building and Special Purpose Advertising</p> <p>Brand Building</p> <p>Process - AIDA Model - Role of advertising in developing Brand Image and Brand Equity - Managing Brand Crisis</p> <p>Special Purpose Advertising</p> <p>Rural Advertising - Political Advertising - Advocacy Advertising - Corporate Image Advertising - Green Advertising - Concept of Guerilla Advertising</p> <p>Trends in Advertising</p> <p>Media - Ad Spends - Ad Agencies - Execution of Advertisements</p>	<p>11</p>

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. 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

COMPUTER PROGRAMMING

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

Course Name: Computer Programming. SIUCCPO31

Preamble:

The systematic and planned curricula from this course shall motivate and encourage learners to understand basic concepts of hardware, software and the languages of computer.

Course objective:

To introduce students to the foundation of computing, programing, problem-solving and basic programming skills.

Prerequisites:

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

Course contents:

SEMESTER III

Unit I: COMPUTER HARDWARE AND SOFTWARE

Hardware: Evolution of Computers - Generations, Types of computers, Computer system, characteristics, Basic components of a Digital Computer - Control Unit, ALU, Input / Output, functions and memory, Memory addressing capability of a CPU, Binary number system, 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, Algorithms, Flow Charts - Symbols, Rules for making Flow chart, Programming languages, Assemblers, Compilers and Interpreter, Computer Applications in Business

UNIT II

Introduction to C Programming: Structure of C program, keywords, identifiers, constants, variables, data types, type modifiers, type conversion, Types of operators and expressions, Input and output functions in C (printf(), scanf(), getchar(), putchar(), gets(), puts()). Storage class specifiers, Header files (stdio.h, math.h, conio.h)

UNIT III

C-decision /loop statements: Decision Statement – if-else statement, break, continue, goto, switch() case and nested if statement. Loop Control Statements – for(), while() , do-while loop() and nested loops.

Laboratory Training:

Lab 1: Writing algorithms and drawing flowcharts (Input-process-output)

Lab 2: Writing algorithms and drawing flowcharts (Input-decision-process-output)

Lab 3: Writing algorithms and drawing flowcharts (simple LOOPS)

Lab 4: Loading a C editor program-Entering and compiling a simple C-program.

Lab 5: C-program to input name and sales & then print name and commission.

Lab 6: C program to compute commission, discount etc using if() condition.

Lab 7: Computing income tax based on given criterion

Lab 8: Printing numbers and summing number using loops.

Lab 9: Printing interest and depreciation table.

Reference Books:

1. Programming In C –Ashok Kamthane –Pearson Education
2. Programming in C –Ajay Mittal- Pearson Education
3. C-pocket reference- By Peter Prinz, Ulla Kirch-Prinz – O'Reilly
4. C-programming Language –Brian w.Kernighan,Dennis M.Ritchie –Prenticehall
5. C-The complete Reference -Herbert Schildt –Osborne/McGraw-Hill
6. Practical C Programming – Steve Oualline –O'Reilly

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 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

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

S.Y.B.Com Semester III

Title of the paper: Economic Systems I- Applied Component

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.

Module 1

(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.

Module 2

(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.

Module 3

(10 Lectures)

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

Module 4

(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.

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 IV

Semester – IV
SYBCOM

Name of the Paper: Accountancy and Financial Management
Title of the paper: Accountancy and Financial Management IV
Paper Code: SIUCAFM41
Number of Credits: 3
Total No. of Lectures: 60

Objectives:

To enable students to:

- introduce the revised schedule VI Balance Sheet format to the students.
- understand of the accounting for issue and redemption of shares and debentures.
- calculate profits prior to and post incorporation of a Company.

Module	Topics	No. of lectures
I	Introduction to Company Accounts	15
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)	
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)	
II	Redemption of Preference Shares	15
i	Provisions of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules.	
ii	Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013: The proceeds of a fresh issue of shares/ the capitalisation of undistributed profits/ a combination of both.	
iii	Calculation of minimum fresh issue of shares to provide the fund for redemption	

	(Theory and Problems) Note: Companies governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards prescribed for them. Hence, the balance in security premium account not to be utilised for premium payable on redemption of preference shares.	
III	Redemption of Debentures	
i	Introduction : Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures	15
ii	Methods of redemption of debentures: By payment in lumpsum and by payment in instalments/ Conversion excluding purchase in open market. (Theory and Problems)	
IV	Ascertainment and Treatment of Profit Prior to Incorporation	
i	Meaning of Pre Incorporation and Post Incorporation periods	15
ii	Principles for allocation of expenses and incomes	
iii	Calculation of ratios for allocation	
iv	Ascertainment of Profit/Loss for Pre and Post Incorporation periods (Theory and Problems)	

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. Bhattacharyya, A.K. (2003). *Financial Accounting for Business Managers*. New Delhi: Prentice Hall of India Pvt. Ltd.
2. Grewal, T.S. (2009). *Introduction to Accountancy*. (New Delhi) S. Chand and Company (P) Ltd.
3. Gupta, R.L. Radhaswamy, M. (2010). *Advanced Accountancy*. New Delhi: S. Chand and Company (P) Ltd.
4. Mukherjee, M. Hanif, M. (2001). *Modern Accountancy*. Mumbai, MH: Tata McGraw Hill & Co. Ltd.
5. Mukherjee, M. Hanif, M. (2011). *Financial Accounting*. New Delhi: Tata McGraw Hill Education Private Ltd.
6. Shukla, Grewal. (2013). *Advance Accounts*. New Delhi: S. Chand and Company (P) Ltd.
7. Tulsian, P.C. (2001). *Financial Accounting*. New Delhi: Pearson Publications.

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

- ❖ Online 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: 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.

Module	Topics	No. of lectures
I	Introduction to Auditing	
i	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.	
ii	Errors & Frauds – Definitions, Reasons and Circumstances, Types of Error,	10
iii	Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud.	
iv	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	
II	Audit Planning, Procedures and Documentation	
i	Audit Planning – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach.	
ii	Audit Programme – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before commencing Work, Overall Audit Approach.	10
iii	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	

<p>iv</p>	<p>evidence, sufficient audit evidence and appropriate audit evidence.</p> <p>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.</p>	
<p>III i ii iii iv</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>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.</p>	<p>15</p>
<p>IV i ii</p>	<p>Auditing Techniques : Vouching & Verification</p> <p>Audit of Income : Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received Royalties Received</p> <p>Audit of Expenditure : Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense</p> <p>Audit of Assets Book Debts / Debtors, Stocks – Auditors General</p>	<p>10</p>

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. 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, 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.

Module	Topics	No of lectures
I	Production & Inventory Management	
i	Production Management: Objectives, Scope Production Planning & Control: Steps, Importance.	
ii	Production Systems: Concept, Types - Continuous and Intermittent. Productivity: Concept, Factors Influencing Productivity, Measures for improving Productivity.	11
iii	Inventory Management- Objectives, Inventory Control- Techniques. Scientific Inventory Control System – Importance.	
II	Quality Management	
i	Introduction to Quality: Dimensions of Quality, Cost of Quality: Types – Internal Failure Cost, External Failure Cost, Appraisal Cost, Prevention Cost, Quality Circle: Features.	
ii	Quality Management Tools: TQM – Importance, Six Sigma – Process, ISO 9000 – Certification Procedure, Kaizen – Process.	10
iii	Service Quality Management: Importance, SERVQUAL Model, Measures to improve service quality.	

<p>III</p> <p>i</p> <p>ii</p> <p>iii</p>	<p>Indian Financial System</p> <p>Indian Financial Market: Structure, Primary Market – IPO Procedure Dematerialisation: Process, Role of Depositories : NSDL and CDSL</p> <p>SEBI: Functions of SEBI, Investors protection measures of SEBI. Stock Exchange – Functions, Speculators.</p> <p>Credit Rating: Advantages, Credit Rating Agencies in India - CRISIL, CARE, and ICRA</p>	<p>12</p>
<p>IV</p> <p>i</p> <p>ii</p> <p>iii</p>	<p>Recent Trends In Finance</p> <p>Mutual Funds- Advantages and Limitations, Types, Factors responsible for growth of mutual funds – Systematic Investment Plan.</p> <p>Commodity Market: Categories, Derivatives Market: Types, Participants, Types of Derivative Instruments.</p> <p>Start-up Ventures – Concept, Sources of Funding, Micro Finance – Importance, Role of Self Help Groups.</p>	<p>12</p>

Reference Books:

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

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

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

Time: 2 Hours

Marks: 60

- Q1. 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 – 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 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.

Module	Topic	No of lectures
I	<p>Indian Companies Act - 2013 Part –I</p> <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. 	15

	<p>Intellectual Property Rights</p> <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. 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)

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

❖ Online Test (20)

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

S.Y.B.Com Semester IV

Title of the paper: Business Economics II

Paper Code: SIUCBE42

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 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 – 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:

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

Module	Topics	No of Lectures
I	Media in Advertising	12
i.	Traditional Media Print, Broadcasting, Out-Of-Home advertising and films - advantages and limitations of all the above traditional media	
ii.	New Age Media Digital Media / Internet Advertising – Forms, Significance and Limitations	
iii.	Media Research Concept, Importance, Tool for regulation - ABC and Doordarshan Code	
II	Planning Advertising Campaign	11
i	Advertising Campaign Concept, Advertising Campaign Planning -Steps Determining advertising objectives - DAGMAR model	
ii	Advertising Budgets Factors determining advertising budgets, methods of setting advertising budgets, Media Objectives - Reach, Frequency and GRPs	
iii	Media Planning Concept, Process, Factors considered while selecting media, Media Scheduling	

	Strategies	
III	Fundamentals of Creativity in Advertising	
i.	Creativity Concept and Importance, Creative Process, Concept of Creative Brief, Techniques of Visualization	
ii.	Creative aspects Buying Motives - Types, Selling Points- Features, Appeals – Types, Concept of Unique Selling Proposition (USP)	11
iii.	Creativity through Endorsements Endorsers – Types, Celebrity Endorsements – Advantages and Limitations, High Involvement and Low Involvement Products	
IV	Execution and Evaluation of Advertising	
i.	Preparing print ads Essentials of Copywriting, Copy – Elements, Types, Layout- Principles, Illustration - Importance	
ii.	Creating broadcast ads Execution Styles, Jingles and Music – Importance, Concept of Storyboard	11
iii.	Evaluation Advertising copy, Pre-testing and Post-testing of Advertisements – Methods and Objectives	

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. 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 IV
COMPUTER PROGRAMMING

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

Course Name: Computer Programming. SIUCCPO41

Preamble:

The systematic and planned curricula from this course shall motivate and encourage learners to understand basic concepts of hardware, software and the languages of computer.

Course objective:

To introduce students to the foundation of computing, programming, problem-solving and basic programming skills.

Prerequisites:

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

Semester IV

Unit I

COMPUTER COMMUNICATION SYSTEMS AND PRINCIPLES OF DBMS: The Internet, internet connections, ISO's Open system interconnection reference model, The TCP/IP stack, E-Mail, Internet addresses, Internet Protocol, SMTP, MIME POP, IMAP, Domain Name system, Telnet,

FTP, WWW, Browsers, HTML, HTTP, JAVA. Intranet, Intranet Services and their advantages. Extranet. Search Engine and Web Crawlers

PRINCIPLES OF DBMS. What is a database, Relational databases (Relation, Attribute, Instance, Relationship, Join), Database capabilities (Data definition, data manipulation, Access as an RDBMS)

Unit II

Case Study of DBMS using MS-Access

MS-Office workspace basics, Exploring the Office menu, Working with ribbon, Opening an access database, Exploring database objects, Creating database, Changing views, Printing database objects, Saving and closing database file, Working with datasheets, Moving among records, Updating records, adding records to a table, Finding records, sorting records, Filtering records, Using the PIVOT chart View, Saving and closing tables.

Adding a table to a database, Adding fields to a table, adding a Lookup field, setting a Primary Key, Using the input mask wizard, saving design changes, Importing data (From Excel).

Unit III

MS-Access Queries:

What is a Query, Creating a query, working with queries, saving and running a query, creating calculated fields, using aggregate functions, Understanding query properties, Joining Tables, What is a Form, Using the form tool, Creating a form with form wizard, Working in design view, Changing the form layout, Using calculated controls, Working with records on a Form.

What is a report tool, printing report, saving a report, designing a report, changing report layout, creating mailing labels.

Laboratory Training:

Lab 1: MS-Access 2007 basics: Office menu, ribbon, and quick access tool bar.

Lab 2: 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.

Lab 3: Creating tables and adding details (design view) (Learners should be made to enter at least 10 meaning full records to the table. These tables should be common to all the learners so that continuity is maintained)

Lab 4: Using a form as object for data entry.

Lab 5: 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.

Lab 6: Understanding different views.

Lab 7: Adding and saving records to an existing table, adding fields, deleting fields, modifying fields.

Lab 8: Sorting & Filtering tables, creating a query, running a query and saving a query.

Lab 9: Importing data from Excel sheet.

Lab 10: Designing, changing report.

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:

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.

Reference Books:

1. Access 2007 Inside Out-John L. Viescas, Jeff Conrad (PHI)
2. Microsoft Office Access 2007 –Introductory –Linda O’Leary (TMH)
3. Microsoft Office Access 2007 QuickSteps-John Cronan (TMH)
4. Data Analysis with Access 2007 –Larry Rockoff-Course Technology PTR
5. Access 2007 for Dummies –John Wiley & Son

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 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

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

S.Y.B.Com Semester IV

Title of the paper: Economic Systems II- Applied Component

Paper Code: SIUCECS42

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.

Module 1

(10 Lectures)

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

Module 2

(10 Lectures)

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

Module 3

(15 Lectures)

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

Module 4

(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.

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Q N 3	Unit III	15
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