

AC: 29/06/2024  
Item No. : 1.1.2



**SIES (Nerul) College of Arts, Science and Commerce  
(Autonomous) Syllabus for Approval**

**B.COM (DEPARTMENT OF COMMERCE)**

Sr. No.	Heading	Particulars
1	Title of the Programme	B.Com. (Bachelor of Commerce)
2	Year	Second Year
3	Semesters	III and IV
4	Level	UG
5	Pattern	3-4 years & 6-8 semesters Choice Based Grading System
6	Status	New
7	To be implemented from	From Academic year 2024-25 in a progressive manner

\* Students who have passed first year in CBCS Non-NEP, need to complete and clear 2 credit course examination per semester as per the equivalence committee guidelines.

**Date: 29<sup>th</sup> June, 2024**

**Signature:**

**Dr. Koel Roychoudhury  
AC Chairperson**

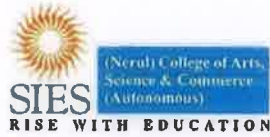


**Ms. Sugandha Jha  
Head of the Dept.**

Sri Chandrasekarendra Saraswati Vidyapuram, Plot I-C, Sector V,  
Nerul, Navi Mumbai – 400706 India

**Tel No:** 61196409, 61196410, 61196402, 61196413, 61196414, 61196415, 27708371

**Fax No:** 022-27713356, **Email:** ascnsies@sies.edu.in / [siesascn@yahoo.in](mailto:siesascn@yahoo.in) **Website:** [www.siesascn.edu.in](http://www.siesascn.edu.in)



**SIES (Nerul) College of Arts, Science and Commerce (Autonomous)**  
(Affiliated to University of Mumbai)  
RE-ACCREDITED GRADE "A" BY NAAC (3<sup>rd</sup> CYCLE)

**BOARD OF  
STUDIES  
SYLLABUS FOR  
DEPARTMENT OF COMMERCE**

**(WITH EFFECT FROM THE ACADEMIC YEAR 2023-2024)**

**OBJECTIVES OF THE PROGRAMME:**

- To facilitate creative thinking for the students.
- To pursue research and investigation in the field of commerce.
- To develop professional competence in the students to face global challenges.
- To inculcate moral values & commitment to society among students.

**Programme Outcomes:**

On Completion of the programme:

- Learners will gain knowledge of the fundamentals of commerce and a deep understanding of all the courses undertaken.
- Learners will be equipped to join the industry or setup own entities, pursue further professional and other courses



## SIES(Nerul) College of Arts, Science and Commerce (Autonomous)

### DEPARTMENT OF COMMERCE

Sr. No.	Heading	Particulars
1	Title of the course	B. Com (Bachelor of Commerce)
2	Eligibility for admission	HSC or Equivalent
3	Minimum percentage	45%
4	Semesters	III
5	Level	UG
6	Pattern	03 years & 06 semesters CBGS
7	To be implemented from	From Academic year 2023-24 in a progressive manner



## SCHEME OF MODULES

No. of Courses	Course Code	Semester III	Credits
<b>1</b>	<b><i>Major :Department Specific Course (DSC)</i></b>		
1	U24COM3MJ01	Accountancy & Financial Management -III	4
2	U24COM3MJ02	Management Accounting	2
3	U24COM3MI03 (Rev. 25)	Commerce III (Principles of Management)	2
<b>2</b>	<b><i>Minor: Department Specific Course (DSC)</i></b>		
4	U24COM3MI04	Business Economics III	4
<b>3</b>	<b><i>Open Electives(OE/ Generic Electives) (Any One)</i></b>		
4	U24MMC3OE01	Social Media Marketing	2
5	U24MS3OE01	Personality Development-II	2
6	U24CS3MI01	Multimedia and Designing	2
7	U24BI3OE01	Basics of Insurance	2
8	U24CC3SM01	Basics of Stock market Investment and trading	2
<b>4</b>	<b><i>VSC/SEC(Vocational Course/Skill Enhancement Course)</i></b>		
9	U24COM3VSC01	Business Law	2
<b>5</b>	<b><i>AEC/VEC/IKS(Ability Enhancement Course/Value Education Course/Indian Knowledge System) (Any One)</i></b>		
10	U24COM3AEC01	Understanding Basic form of English Literature	2
11	U25HIN3AEC01	Hindi	2
<b>6</b>	<b><i>OJT, FP, RP, CEP, CC (Any one from the following)</i></b>		
12	U25CC3LS03	Life Skills III	4
13	U23NSS2CC01	National services scheme	4
14	U24CC3DLLE02	Department of Lifelong learning	4
15	U24CC3SP02	Sports	4
16	U25CC3LMD01	Life Management through Dhyanyog	4
<b>Total Credits</b>			<b>22</b>



## Subject Name: Accountancy & Financial Management -III

Course Code: U24COM3MJ01

Course Credit: 04

1 credit - 15 lectures

1 lecture - 60 minutes

### Course Objective:

- 1) To acquaint the students with the allocation and ascertainment of gross profit prior to and after admission/retirement/death.
- 2) To comprehend the realignment of capital in the new firm by current accounts/cash or a combination thereof excluding common transactions between the amalgamating firms by realization method.
- 3) To ascertain and evaluate the Concept of Conversion/ Sale of a Partnership Firm into a Ltd. company
- 4) To acquire the knowledge of Working Capital Management through estimation and projection of Working Capital Requirement in Case of Trading and Manufacturing Organization

### Learning Outcomes:

- 1) Students will be able to calculate and acquaint themselves with the allocation and ascertainment of gross profit before and after admission/retirement/death
- 2) Learners will be able to comprehend the various concepts of the Amalgamation of firms.
- 3) Students will able to evaluate the Concept of Conversion/ Sale of a Partnership Firm into a Ltd. company.
- 4) They will be able to ascertain the Working Capital Management.

Dr. No.	Modules / Units	No of Lectures
1	<b>Partnership Final Accounts based on Adjustment of Admission or Retirement/Death of a Partner during the year</b>	15
	i) Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when the 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.	
2	<b>Amalgamation of Firms</b>	15
	i) Realization method only	



	ii) Calculation of purchase consideration	
	iii) Journal/ledger accounts of old firms	
	iv) Preparing the Balance sheet of the new firm	
	v) Adjustment of goodwill in the new firm	
	vi) Realignment of capital in the new firm by current accounts/cash or a combination thereof Excluding Common transactions between the amalgamating firms	
<b>3</b>	<b>Conversion / Sale of a Partnership Firm into a Ltd. Company</b>	<b>15</b>
	(i) Concept of Conversion/ Sale of a Partnership Firm into a Ltd. company	
	(ii) Practical Problems on Conversion/ Sale of a Partnership Firm into a ltd. company (Realization method only)	
	(iii) Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms.	
	(iv) Preparing the Balance sheet of the new company	
<b>4</b>	<b>Working Capital Management</b>	<b>15</b>
	i) Concept, Nature of Working Capital & Planning of Working Capital	
	ii) Estimation / Projection of Working Capital Requirement in Case of Trading and Manufacturing Organization.	
	iii) Concept of Operating Cycle.	

**Reference Text:**

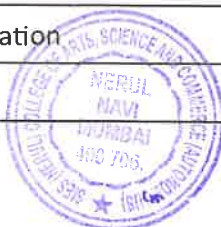
1. Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.
2. Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers.
3. R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi
4. Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers
5. Cost and Management Accounting- Dbarshi Bhattacharyya pearson Publications 2013 edition
6. Management Accounting - M.Y.Khan
7. Management Accounting - I.M.pandey

**The scheme of examination shall be divided into two parts:**

- a) **Internal assessment 40% i.e. 40 marks**
- b) Semester end examination 60% i.e. 60 marks

**(A) Internal Assessment (40 marks)**

Description	Marks
Internal tests of 20 marks each (Online/ Offline)	20
Q.1 Multiple Choice Questions/True or False - 10 Marks	
Q.2. Attempt 2 questions out of 3 questions (5 marks each)- 10 Marks	
One Project and Viva-voce/Presentation/Case studies/Assignments	15
Attendance and Class Participation	05
<b>Total</b>	<b>40</b>



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

**QUESTION PAPER PATTERN**

<b>Duration: 2 hours</b>	<b>Total Marks: 60</b>
Q.1. Practical Problem (Attempt 1 question out of 2 questions)	15 / 8 & 7 Marks
Q.2. Practical Problem (Attempt 1 question out of 2 questions)	15 / 8 & 7 Marks
Q.3. Practical Problem (Attempt 1 question out of 2 questions)	15 / 8 & 7 Marks
Q.4. Practical Problem (Attempt 1 question out of 2 questions) OR Q.4. Short Notes (Attempt 3 questions out of 5 questions)	15 / 8 & 7 Marks  5 Marks * 3 = 15 Marks
<b>Total</b>	<b>60</b>

**Passing criteria: Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in Semester End Examination.**



## Financial Accounting & Auditing - Introduction to Management Accounting

COURSE CODE : U24COM3MJ01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture - 60 minutes

### Course Objective:

- 1) To acquaint the students with the basics of management accounting and preparing financial statements in vertical format.
- 2) To comprehend and to develop the capability to do Ratio Analysis.

### Learning Outcomes:

- 1) Students will be able to use the management accounting system to record and prepare the accounts
- 2) Students will be able to evaluate the revenue statement ratio and balance sheet ratios.

Sr. No	Syllabus	No. of lectures
01	<b>Module 1 - Introduction to management Accounting</b> <ul style="list-style-type: none"><li>• Meaning, Nature, Scope , Functions, Decision Making Process, Financial Accounting v/s Management Accounting.</li><li>• Study of Balance sheet and Revenue statement in vertical form for suitable analysis.</li><li>• Financial statement analysis - Trend analysis, Common- size statement &amp; Comparative analysis</li></ul>	15
02	<b>Module-2 -Ratio Analysis</b> <ul style="list-style-type: none"><li>• Balance sheet ratios ( Current ratio, liquid ratio, stock to working capital ratio, Proprietary ratio, Debt equity ratio, Capital gearing ratio).</li><li>• Revenue statement ratio (Gross Profit ratio, Expenses ratio, Operating Ratio, Net Profit Ratio, Net operating profit ratio, stock turnover ratio).</li><li>• Combined ratio ( Return on capital employed, Return on proprietors fund, Return on equity capital, Dividend payout ratio, Debt service ratio, Debtors turnover, creditors turnover).</li></ul>	15

### References:

- Sharma, R K Gupta, "Management Accounting"
- Reddy & Appanniah, "Management Accounting"
- I M Pandey, "Financial Management"
- Cost and Management Accounting - Colinn Dury 7th Edition
- Cost and Management Accounting- Dbarshi Bhattacharyya Pearson Publications 2013 edition

- Management Accounting - M. Y. Khan

### SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

#### (A) Internal Assessment 20 marks

Descripti on	Mar ks
Internal tests - • Multiple choice Questions/True or False -	10
One Project /Presentation/Case studies/Assignments	05
Attendance and Class behavior	05
<b>Total</b>	<b>20</b>

#### B) Semester end examination 30 marks

#### PAPER PATTERN

Duration : 1 hours	
Total Marks: 30	
Q.1. Practical Problem / Descriptive question	15 / 8 & 7 Marks
Q.2. Practical Problem / Descriptive question OR Q.2. Short notes (any 3 out of 5)	15 / 8 & 7 Marks
<b>Total</b>	<b>30</b>

**Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in semester end examination.**



# PRINCIPLES OF MANAGEMENT

## Commerce III

COURSE CODE: U25COM3MJ03

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minute

BOS	Commerce
Class	S.Y.B Com
Semester	III
Course Name	Principles of Management
Course Code	U25COM3MJ03
Course Type	Major
Course Credit	02

### Course Objectives:

- To study in depth about the management principles.
- To understand the roles and functions of managerial level.
- To acquire knowledge about planning, organizing, decision making, Management control.

### Course Outcome

After studying the course, students will be able to:

1. Understand the concepts related to Business, demonstrate the roles, skills and functions of management.
2. Analyze various plans, strategies, policies and develop ability to make optimal managerial decisions.
3. Develop leadership qualities and effective organization of resources.
4. Evaluate the complexities associated with management of human resources in the organization and apply various controlling techniques.

Sr. No	Syllabus	No. of lectures
01	<b>Unit I : Introduction to Management :</b> Concept, Nature, Functions, Managerial Skills & Competencies · Evolution of Management Thoughts- Classical Approach: Scientific Management – F.W. Taylor’s Contribution Classical Organisation Theory: Henri Fayol’s Principles Neo Classical: Human Relations Approach – Elton Mayo’s Hawthorne experiments · Modern Management Approach-Peter Drucker’s Dimensions of Management, Indian Management Thoughts: Significance of Indian Ethos to Management.	10
02	Unit II : Planning, Decision Making & Organising <ul style="list-style-type: none"><li>• Planning - Steps, Importance, Components,</li><li>• Coordination – Importance</li><li>• M.B.O -Process, Advantages,</li><li>• Management By Exception Advantages</li><li>• Decision Making - Techniques, Essentials of a Sound Decision Making, Impact of Technology on Decision Making.</li><li>• Organising -Steps- Organisation Structures</li><li>• Span of Management- Factors Influencing Span of Management</li><li>• Centralization v/s Decentralisation</li></ul>	10
03	<b>Unit III: Directing, Controlling &amp; Contemporary issues in Management:</b> · Motivation – Concept, Influencing factors · Leadership- Concept, Styles, Qualities of a good leader. · Controlling – Concept, Steps, Essentials of good control system, Techniques of Controlling -PERT, CPM, Budgetary Control, <b>Contemporary issues in Management:</b>	10



<p>·Green and Sustainable Management Practices: ESG Framework-Integration of sustainable and environmentally conscious practices in modern business management.</p> <p>·AI in Management: Function of Artificial Intelligence (AI) in management practices</p>	
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### Reference Books:

- Essentials of Management - Wehrich and Koontz.
- Principles of Management - L.M. Prasad
- Principles of Management - DinkarPagare
- Business Management - C.B. Gupta
- Business Management - N. Premavathy
- Principles of Management - J. Jayasankar
- Principles of Management - P.C. Tripathi& P.N. Reddy.

### Reference Links:

1. <https://byjus.com/commerce/henri-fayol-14-principles-of-management/>
2. <https://www.simplilearn.com/principles-of-management-by-henri-fayol-article>
3. <https://ncert.nic.in/textbook/pdf/lebs102.pdf>
4. <https://mu.ac.in/wp-content/uploads/2021/11/Commerce-III-English-Version.pdf>

## SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

Internal assessment 40% i.e. 20 marks

Semester end examination 60% i.e. 30 marks

### (A) Internal Assessment 20 marks

Description	Marks
Internal tests of 10 marks	10
Assignment/Case Study/One Project/ Presentation	05
Attendance and Class behavior	05
Total	20

Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in the semester-end examination.



**Business Economics- III**

**COURSE CODE:**

**COURSE CREDIT: 04**

**1 credit - 15 lectures**

**1 lecture is 60 minutes**

**Course Objectives:**

- To analyze the different market structures in the economy.
- To orient students with the different pricing practices and applications of capital budgeting.
- To introduce learners to the study of macroeconomics and the application of its principles.
- To orient learners with the basic concepts of Keynesian Economics.

**Course Outcomes:**

- Learners will be able to analyze the different market structures in the economy.
- Learners will be able to examine the different pricing practices and apply the principles of capital budgeting in making investment decisions.
- Learners will be able to describe and demonstrate the principles of macroeconomics.
- Learners will be able to discuss the basic concepts of Keynesian Economics

Sr. No	Syllabus	No. of lectures
01	<p><b>MODULE I: Market structures: Pricing and Output Decisions under Perfect and Imperfect Competition</b></p> <ul style="list-style-type: none"> <li>· Market structure: Meaning of Markets, Types of Market Structures</li> <li>· Perfect Competition: Meaning, Features, Equilibrium conditions- short run and long run equilibrium of a firm and industry.</li> <li>· Monopoly: Meaning, Features, Sources of Monopoly Power, Equilibrium conditions- short run and long run equilibrium of a firm and industry, Perfect competition vs Monopoly.</li> <li>· Monopolistic Competition: Meaning, Features, Equilibrium conditions- short run and long run equilibrium of a firm, Selling costs- Role of Advertisements</li> <li>· Oligopoly: Meaning, Features, Collusive Oligopoly- Cartel Formation, Non-Collusive Oligopoly- Kinked demand curve.</li> </ul> <p>Related case studies.</p>	15
02	<p><b>MODULE II: Pricing Practices and Capital Budgeting</b></p> <ul style="list-style-type: none"> <li>• Price leadership under Oligopoly- Meaning and Types</li> <li>• Price discrimination- Meaning, Degrees, Conditions, Equilibrium of Price Discriminating Monopolist, Dumping.</li> <li>• Types of Pricing Practices: Marginal Cost Pricing, Cost Plus Pricing, Multiple-Product Pricing, Transfer Pricing.</li> <li>• Capital Budgeting: Meaning, Importance, Steps in Capital Budgeting, Techniques of Investment Appraisal- Pay-back period, Net Present Value and Internal Rate of Return, related case studies and numerical</li> </ul>	15



	<p>sums.</p> <p>Related case studies</p>	
03	<p><b>MODULE III: Introduction to Macroeconomics</b></p> <ul style="list-style-type: none"> <li>· <b>Macroeconomics: Meaning, Scope and Importance.</b></li> <li>· <b>Circular flow of aggregate income and expenditure and its Importance- closed and open economy models</b></li> <li>· <b>National Income: Meaning and Importance of National Income Accounting- conventional and Green GNP and NNP concepts –National Income and Economic Welfare.</b></li> <li>· <b>Trade Cycles: Features and Phases</b></li> </ul> <p>Related case studies.</p>	15
04	<p><b>MODULE IV: Basic Concepts of Keynesian Economics</b></p> <ul style="list-style-type: none"> <li>· <b>The Principle of Effective Demand: Aggregate Demand and Aggregate Supply</b></li> <li>· <b>Consumption Function: Properties, Assumptions and Implications</b></li> <li>· <b>Investment function and Marginal Efficiency of capital</b></li> <li>· <b>Investment Multiplier- effect on Income and Output: Assumptions, Working, Importance, Leakages and Criticisms.</b></li> </ul>	15

#### References:

- 1) Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
- 2) Hirschey. M., Managerial Economics, Thomson Southwestern (2003)
- 3) Salvatore, D.: Managerial Economics in a global economy (Thomson Southwestern Singapore, 2001)
- 4) Frank Robert. H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
- 5) Gregory Mankiw., Principles of Economics, Thomson Southwestern (2002 reprint)
- 6) Samuelson & Nordhaus.: Economics (Tata McGraw Hills, New Delhi, 2002)
- 7) Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi, 2004)
- 8) H.L Ahuja, Principles of Microeconomics (S. Chand Publishing, 2019)
- 9) Ackley.G (1976), Macro Economic Theory and Policy, Macmillan Publishing Co. New York
- 10) Ahuja. H.L., Modern Economics — S.Chand Company Ltd. New Delhi.
- 11) Blanchard Olivier (2000), Macro Economics, Englewood Elitt, Prentice Hall
- 12) Dornbush , Rudiger, Fisher Stanley and Startz, Richards Macroeconomics, Ninth edition 2004 Tata-Mac Graw Hill, New Delhi.
- 13) Dwivedi, D.N. (2001), Macro Economics: Theory and Policy, Tata-Mac Graw Hill, New Delhi.
- 14) Gregory .N. Mankiw, Macroeconomics, Fifth Edition (2002) New York:Worth Publishers
- 15) Jhingan, M.L., Principles of Economics — Vrinda Publications (P) Ltd.
- 16) Shapiro, E (1996), Macro-Economic Analysis , Galgotia Publication, New Delhi.
- 17) Vaish .M.C. (2010) Macro Economic Theory 14th edition, Vikas Publishing House(P)Ltd



### SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

§ Internal assessment 40% i.e. 40 marks

§ Semester end examination 60% i.e. 60 marks

#### (A) Internal Assessment 40 marks

Description	Marks
<b>Internal tests</b>	<b>20</b>
<b>Q.1. Multiple choice Questions/True or False - 20 Marks</b>	
<b>OR</b>	
<b>Q.1. Multiple choice Questions/True or False - 10 Marks</b>	
<b>Q.2. Attempt 2 question out of 3 questions (5 marks each)- 10 Marks</b>	
<b>One Project and Viva voce/Presentation/Case studies/Assignments/Class activity</b>	<b>15</b>
<b>Attendance and Class behavior</b>	<b>5</b>
<b>Total</b>	<b>40</b>

#### B) Semester end examination 60 marks

#### PAPER PATTERN

<b>Duration : 2 hours</b>	
<b>Total Marks: 60</b>	
<b>Q.1 12 marks OR 12 marks</b>	<b>12</b>
<b>Q.2 12 marks OR 12 marks</b>	<b>12</b>
<b>Q.3 12 marks OR 12 marks</b>	<b>12</b>
<b>Q.4 12 marks OR 12 marks</b>	<b>12</b>
<b>Q.5 12 marks</b>	<b>12</b>
<b>Two short notes out of four for 6 marks each or numerical or case study</b>	
<b>Total</b>	<b>60</b>
<b>Note:</b>	
<b>Q.1, 2,3,4 - 12 marks question may be divided into sub questions if required.</b>	

**Passing criteria: Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in semester-end examination.**



**COURSE NAME: BUSINESS LAW(VSC)**

**COURSE CODE:U24COMVSC01**

**COURSE CREDIT: 02**

**1 credit - 15 lectures**

**1 lecture is 60 minutes.**

**Course Objectives:**

1. To familiarize students with the fundamental principles of business law.
2. To provide an understanding of the legal environment in which businesses operate

**Course Outcomes:**

1. Students will get equip students with a comprehensive understanding of business law.
2. Learners will be able to effectively manage local issues in their professional careers.

Sr. No.	Syllabus	No of Lectures
1	<b>Module - I: Indian Contract Act 1872</b>	15
	Definitions (S.2) Agreement, Kinds of Agreement, Contracts. Kinds of contract, Essentials of Valid contract, Capacity to contract, Consent & Free consent & Agreement against public policy. Distinguish between agreement and contract. Special contracts : law of indemnity, and guarantee, law of bailment & pledge.	
2	<b>Module – 2: The sale of Goods Act 1930 &amp; Introduction to Intellectual Property Rights.</b>	15
	Introduction, Definitions, formalities of the contract of sale(Ss.4-10), Distguish between sale and agreement of sell, Distinguish between sale and hire purchase agreement, who is an unpaid seller, Rights of unpaid seller. Introduction to Intellectual Property Rights – Concept, Nature, Introduction & background of IPR. Introduction to Patents, Copyrights & Trademark. Procedure for obtaining patents, copyrights & trademarks. Types of trademarks & functions of trademark.	
<b>Total Lectures</b>		<b>30</b>

- Reference Books:** 1. "Business and Corporate Laws" by N.D. Kapoor  
2. "Mercantile Law" by S.S. Gulshan  
3. Elements of Mercantile Law" by N.D. Kapoor



## SCHEME OF EXAMINATION

The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component by conducting the Semester End Examinations with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below: -

**(A) Internal Assessment : 40%**

**20 Marks**

Sr. No.	Particulars	20 Marks
01	One periodical class test / online examination to be conducted in the given semester	10 Marks
02	One case study / project with presentation based on curriculum to be assessed by the teacher concerned/ Write up on selected topics of the subject/ test based on practical's/Open Book test	05 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05Marks

### Periodical class test Question paper pattern

Sr. No.	Particulars	10 Marks
Q.1.	Match the column/ Fill in the blanks/ MCQ's/ Answer in one or two lines concept based question (1 Mark / 2 Mark each)	05 Marks
Q.2.	Answer in Brief / Practical question (Attempt any two out of four 5 marks each)	05 Marks

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

**30 Marks**

Duration: The examination shall be of 1 hour duration.

### Question Paper Pattern

Duration : 1 hour	Total Marks: 30
Q.1 10 marks OR 05/05 marks	10
Q.2 10 marks OR 05/05 marks	10
Q.3. 10 Marks OR 05/05 marks Two short notes of 05 marks each or Case study	10
<b>Total</b>	<b>30</b>
Note: 1. Q.1, 2, 3 10 marks question may be divided into sub questions if required. 2. Q.3 May include theory (short notes) /Case Study in one of the options.	

### Passing criteria:

Minimum 40% in Internal (08 out of 20) and 40% (12 out of 30) in semester end examination.



AC No. 29/06/2024

Item No. : 1.1.2



**SIES (Nerul) College of Arts, Science and Commerce  
(Autonomous) Syllabus for Approval**

**B.COM (DEPARTMENT OF COMMERCE)**

Sr. No.	Heading	Particulars
1	Title of the Programme	B.Com. (Bachelor of Commerce)
2	Year	Second Year
3	Semesters	IV
4	Level	UG
5	Pattern	3-4 years & 6-8 semesters Choice Based Grading System
6	Status	New
7	To be implemented from	From Academic year 2024-25 in a progressive manner

\* Students who have passed first year in CBGS Non-NEP, need to complete and clear 2 credit course

examination per semester as per the equivalence committee guidelines.

**Date: 29<sup>th</sup> June, 2024**

**Signature:**

**Dr. Koel Roychoudhury  
AC Chairperson**

**Ms. Sugandha Jha  
Head of the Dept.**

Sri Chandrasekarendra Saraswati Vidyapuram, Plot I-C, Sector V,  
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**Tel No:** 61196409, 61196410, 61196402, 61196413, 61196414, 61196415, 27708371

**Fax No:** 022-27713356, **Email:** ascnsies@sies.edu.in / [siesascn@yahoo.in](mailto:siesascn@yahoo.in) **Website:**



## SCHEME OF MODULES

No. of Courses	Course Code	Semester IV	Credits
<b>1</b>	<b>Major :Department Specific Course (DSC)</b>		
1	U24COM4MJ01	Accountancy & Financial Management – IV	4
2	U24COM4MJ02	Production Management	2
3	U24COM4MJ03	Financial Accounting & Auditing – Auditing	2
<b>2</b>	<b>Minor: Department Specific Course (DSC)</b>		
4	U24BE4MI01	Business Economics IV	4
<b>3</b>	<b>Open Electives(OE/ Generic Electives) (Any One)</b>		
5	U24MMC4E01	Introduction to Photography	2
6	U24CS4E01	Advanced Multimedia and Designing	2
7	U24PT4E01	Packaging Design and Development	2
8	U24BI4E01	Financial Literacy	2
<b>4</b>	<b>VSC/SEC(Vocational Course/Skill Enhancement Course)</b>		
9	U24COM4SEC01	Industrial Law	2
<b>5</b>	<b>AEC/VEC/IKS(Ability Enhancement Course/Value Education Course/Indian Knowledge System)</b>		
10	U24COM4AEC01	Understanding basic form of English Literature	2
11	U25HIN4AEC01	Hindi	2
<b>6</b>	<b>OJT, FP, RP, CEP, CC</b>		
12	U25COMCEP01	Community Engagement Programme	4
<b>Total Credits</b>			<b>22</b>

\* OE Advertising and Branding II provided by Department of Commerce to other department



**Accountancy and Financial Management-IV****Modules at a Glance**

<b>Sr.No.</b>	<b>Module</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Introduction to Company Accounts</b>	<b>15</b>
<b>2</b>	<b>Redemption of Preference Shares</b>	<b>10</b>
<b>3</b>	<b>Redemption of Debentures</b>	<b>10</b>
<b>4</b>	<b>Ascertainment and Treatment of Profit Prior to Incorporation</b>	<b>10</b>
<b>5</b>	<b>Cash Flow Statement</b>	<b>15</b>
	<b>Total</b>	<b>60</b>



**Subject Name: Accountancy & Financial Management -IV**

**Course Code: U24COM4MJ01**

**Course Credit: 04**

**1 credit - 15 lectures**

**1 lecture - 60 minutes**

**Course Objective:**

- 1) To acquaint the students with knowledge of companies' final accounts, issues of shares, and issues of debentures.
- 2) To comprehend the knowledge of the Redemption of Preference Shares and to evaluate the Methods of Redemption of fully paid-up Preference Shares as per the Companies Act, 2013
- 3) To ascertain and evaluate the Methods of redemption of debentures by payment in lump-sum and by payment in installments.
- 4) To acquire the knowledge of the Concept of Profit prior to Incorporation, Principles for ascertainment & to prepare the separate combined, columnar Profit and Loss A/c including different basis of allocation of expenses and income.
- 5) To illustrate the Cash flow statement by Preparation of cash flow statements with reference to Accounting Standard No 3 – Indirect Method Only

**Learning Outcomes:**

- 1) Students will be able to acquaint the students with knowledge of companies' final accounts, issues of shares, and issues of debentures.
- 2) Learners will be able to comprehend the knowledge of the Redemption of Preference Shares and to evaluate the Methods of Redemption of fully paid-up Preference Shares as per the Companies Act, 2013.
- 3) Students will able to ascertain and evaluate the Methods of redemption of debentures by payment in lump-sum and by payment in installments.
- 4) They will be able to acquire the knowledge of the Concept of Profit prior to Incorporation, Principles for ascertainment & to prepare the separate combined, columnar Profit and Loss A/c including different basis of allocation of expenses and income.
- 5) Students will illustrate the Cash flow statement by Preparation of cash flow statements with reference to Accounting Standard No 3 – Indirect Method Only



Sr. No.	Modules / Units	No. of Lectures
1	Introduction to Company Accounts	15
	<p>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 , Practical Problems for Companies Final accounts.</p> <p>Issue of shares: Different modes IPO, Private Placements, Preferential, Rights, ESO, 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. (Only theory)</p> <p>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)</p>	
2	Redemption of Preference Shares	10
	<p>Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules.</p> <p>Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalization of undistributed profits, and a combination of both, calculation of minimum fresh issue to provide the fund for redemption,(Question on entries and/or Balance Sheet)</p> <p>Note: Companies are governed by Section 133 of the Companies Act, 2013, and comply with the accounting standards prescribed for them. Hence, the balance in the security premium account not to be utilized for the premium payable on the redemption of preference shares.</p>	



3	<b>Redemption of Debentures</b>	10
	<b>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</b>	
	<b>Methods of redemption of debentures: By payment in lumpsum and by payment in installments (excluding from by purchase in open market), Conversion.</b>	
	<b>(Question on entries. ledgers and/or Balance Sheet and /or redemption of preference shares)</b>	
4	<b>Ascertainment and Treatment of Profit Prior to Incorporation</b>	10
	<b>Concept of Profit prior to Incorporation, Principles for ascertainment, Preparation of separate combined, columnar Profit and Loss A/c including different basis of allocation of expenses and income.</b>	
5	<b>Cash Flow Statement</b>	15
	<b>Concept of Cash flow statement, Objective of Cash flow statement, An Overview of Financial statements, Preparation of cash flow statements with reference to Accounting Standard No. 3 – Indirect Method Only</b>	
<b>Total</b>		<b>60</b>

**Reference Text:**

1. Introduction to Accountancy T.S. Grewal S. Chand and Co. (P) Ltd., New Delhi
2. Advanced Accounts Shukla and Grewal S. Chand and Co. (P) Ltd., New Delhi
3. Advanced accountancy R.L. Gupta and M. Radhaswamy S. Chand and Co. (P) Ltd., New Delhi
4. Modern Accountancy Mukerjee and Hamif Tata Mc. Grow Hill and Co. Ltd., Mumbai



5. Financial Accountancy LesileChandWichkPretice Hall of India AdinBakley (P) Ltd.
6. Cost and Management Accounting- Dbarshi Bhattacharyya pearson Publications 2013 edition
7. Management Accounting - M.Y.Khan
8. Management Accounting - I.M.pandey

### SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- a) Internal assessment 40% i.e. 40 marks
- b) Semester end examination 60% i.e. 60 marks

#### (A) Internal Assessment (40 marks)

Description	Marks
Internal tests of 20 marks each (Online/ Offline) Q.1 Multiple Choice Questions/True or False - 10 Marks Q.2. Attempt 2 questions out of 3 questions (5 marks each)- 10 Marks	20
One Project and Viva-voce/Presentation/Case studies/Assignments	15
Attendance and Class Participation	05
<b>Total</b>	<b>40</b>

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

### QUESTION PAPER PATTERN

Duration: 2 hours Marks: 60	Total
Q.1. Practical Problem (Attempt 1 question out of 2 questions)	15 / 8 & 7 Marks
Q.2. Practical Problem (Attempt 1 question out of 2 questions)	15 / 8 & 7 Marks
Q.3. Practical Problem (Attempt 1 question out of 2 questions)	15 / 8 & 7



questions)	Marks
Q.4. Practical Problem (Attempt 1 question out of 2 questions)  OR	15 / 8 & 7 Marks
Q.4. Short Notes (Attempt 3 questions out of 5 questions)	5 Marks * 3 = 15 Marks
Total	60

- Passing criteria: Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in
- Semester End Examination.



# PRODUCTION AND INVENTORY MANAGEMENT

## Commerce IV

COURSE CODE: U24COM4MJ02

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

### Course Objectives:

1. To acquaint the learners with the basic concepts of Production Management, Inventory Management & Quality Management.
2. To acquaint the learner with the recent trends in Inventory management and quality management.

### Course Outcome

After studying the course, students will be able to:

1. Understand the concepts related to the Production Management, Inventory Management & Quality Management.
2. Evaluate the opportunities associated with recent trends in Inventory management and quality management.

Sr. No	Syllabus	No. of lectures
01	<b>Unit 1: Production Management: Meaning,</b> <ul style="list-style-type: none"><li>• Objectives, Scope.</li><li>• Production Systems: Concept, Types - Continuous and Intermittent.</li><li>• PPC: Concept and steps in PPC.</li><li>• Productivity: Concept, Factors Influencing Productivity, Measures for improving Productivity, Productivity in different economies.</li><li>• Inventory Management: Concept and Objectives.</li><li>• Inventory Control: Techniques.</li><li>• Inventory Management Trends</li></ul>	15
02	<b>Unit 2: Quality Management</b> <ul style="list-style-type: none"><li>• Introduction to Quality: Dimensions of Quality.</li><li>• Cost of Quality: Types – Internal Failure Cost, External Failure Cost, Appraisal Cost, Prevention Cost.</li><li>• Quality Circle: Features.</li><li>• Quality Management Tools: TQM – Importance, Six Sigma – Process, ISO 9000 Kaizen – Process.</li><li>• Service Quality Management: Concept and Importance.</li><li>• SERVQUAL Model: Measures to improve service quality.</li></ul>	15

	<ul style="list-style-type: none"><li>• Trends in Quality management</li></ul>	
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### Reference Books:

1. Production and Operations Management – Prof. C. Jhamb, Event Publishing House.



2. Production Planning & Control- Prof.L.C.Jhamb, Event Publishing House
3. Production & Operation Management (Text & Cases)- K.Ashwathappa&G.Sudeshana Reddy, Himalaya Publication.
4. Launching New Ventues : An EnterpreneurialApproach-KathleenR.Allen, Cengage Learning
5. Essentials of Inventory Management-MaxMuller,Amacon Publishes

### **SCHEME OF EXAMINATION**

The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component by conducting the Semester End Examinations with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below: -

**(A) Internal Assessment : 40% 20 Marks**

Sr. No.	Particulars	20 Marks
01	One periodical class test / online examination to be conducted in the given semester	10 Marks
02	One case study / project with presentation based on curriculum to be assessed by the teacher concerned/ Write up on selected topics of the subject/ test based on practical's/Open Book test	05 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05Marks

#### **Periodical class test Question paper pattern**

Sr. No.	Particulars	10 Marks
Q.1.	Match the column/ Fill in the blanks/ MCQ's/ Answer in one or two lines concept based question (1 Mark / 2 Mark each)	05 Marks
Q.2.	Answer in Brief / Practical question (Attempt any two out of four 5 marks each)	05 Marks

**(B) Semester End Examination : 60% 30 Marks**

Duration: The examination shall be of 1 hour duration.

#### **Question Paper Pattern**

<b>Duration : 1 hour</b>	<b>Total Marks: 30</b>
Q.1 10 marks OR 05/05 marks	10
Q.2 10 marks OR 05/05 marks	10



Q.3. 10 Marks OR 05/05 marks Two short notes of 05 marks each or Case study	10
<b>Total</b>	<b>30</b>
Note: 1. Q.1, 2, 3 10 marks question may be divided into sub questions if required. 2. Q.3 May include theory (short notes) /Case Study in one of the options.	

Passing criteria:

Minimum 40% in Internal (08 out of 20) and 40% (12 out of 30) in semester end examination.

## Financial Accounting & Auditing - Auditing

COURSE CODE : U24COM4MJ03  
1 credit - 15 lectures

COURSE CREDIT: 02  
1 lecture - 60 minutes

### Course Objective:

- 1) To acquire the knowledge of basics of Auditing, Errors and Frauds.
- 2) To acquaint the students with the Audit Planning, Procedure and Documentation
- 3) To comprehend and to develop the knowledge among the learners on techniques of Auditing and Internal Auditing.

### Learning Outcomes:

- 1) They will be able to understand auditing and detection of errors and frauds.
- 2) Students will be able to prepare audit plan, program and maintain the required documentation
- 3) Learners will be able to comprehend the various concepts in relation to techniques of Auditing and Internal Auditing.

Sr. No	Syllabus	No. of lectures
01	<b>Module 1 - Introduction to Auditing</b> <ul style="list-style-type: none"><li>• Basics - Auditing definition, objectives, users of information, Difference between Accounting &amp; Auditing.</li><li>• Errors &amp; Frauds - meaning, reasons and circumstances, auditors duties and responsibilities.</li><li>• Principles of Audit, Materiality, True &amp; Fair View</li><li>• Types of Audit - Interim , Continuous , Annual audit</li></ul>	10



02	<b>Module-2 - Audit Planning, Procedures and documentation.</b> <ul style="list-style-type: none"> <li>● Audit Planning - meaning, objectives, factors to be considered, discussion with client, overall audit approach</li> <li>● Audit Program - Meaning, factors, advantages &amp; disadvantages, instructions before commencing work.</li> <li>● Audit Working Papers - meaning, importance, factors determining form, contents of Temporary file and Permanent file.</li> </ul>	10
03	<b>Module -3 - Auditing techniques &amp; Internal auditing</b> <ul style="list-style-type: none"> <li>● Test checking &amp; Routine checking - meaning, features, Precautions, advantages and disadvantages.</li> <li>● Audit Sampling &amp; Sampling Risk - Tolerable error &amp; expected error.</li> <li>● Internal control and Internal Check- Meaning and purpose, auditors roles and responsibility, internal control samples.</li> <li>● Internal Audit</li> <li>● Vouching &amp; Verification</li> </ul>	10

**References:**

- S. K. Basu – Fundamentals of Auditing 2009
- Pankaj Kumar Roy – Auditing
- Tondon B. N. – Handbook on Practical Auditing
- S. K. Basu – Auditing: Principles and Techniques
- Kamal Gupta – Contemporary Auditing

**SCHEME OF EXAMINATION**

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

(A) Internal Assessment 20 marks

Description	Marks
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Internal tests - • Multiple choice Questions/True or False -	10
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One Project /Presentation/Case studies/Assignments	05
Attendance and Class behavior	05
<b>Total</b>	<b>20</b>

**B) Semester end examination 30 marks**

**PAPER PATTERN**

Duration : 1 hours	
Total Marks: 30	
Q.1. Descriptive question	10 / 5 & 5 Marks
Q.2. Descriptive question	10 / 5 & 5 Marks
Q.3.Descriptive question	10 / 5 & 5 Marks
<b>Total</b>	<b>30</b>

Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in semester end examination.



## Business Economics- IV

COURSE CODE: U24BE4MI01

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

### Course Objectives:

- To introduce learners to the relationship between money and prices and their macroeconomic implications.
- To orient learners with the nature of inflation in India and the role of Central Bank in inflation targeting
- To acquaint learners with the concept of Public Finance and Market failures.
- To highlight the role of Government in the economy.

### Course Outcomes:

- Learners will be able to evaluate the relationship between money, prices and inflation.
- Learners will be able to appraise inflation in India and deduce the monetary policy measures required to curb inflation.
- Learners will be able to describe the meaning of Public Finance and evaluate different causes of market failures.
- Learners will be able to assess the role of the Government in the economy.

Sr. No	Syllabus	No. of lectures
01	<b>Module -1: Money And Prices</b> <ul style="list-style-type: none"><li>● Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money</li><li>● Demand for Money : Classical and Keynesian approaches and Keynes' liquidity preference theory of interest - Friedman's restatement of Demand for money</li><li>● Money and prices : Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach</li><li>● Inflation : Demand Pull Inflation and Cost Push Inflation - Effects of Inflation</li></ul>	15
02	<b>Module-2: Inflation And Monetary Policy</b> <ul style="list-style-type: none"><li>● Introduction to Central Banking and Monetary Policy</li><li>● Monetary policy and inflation targeting- Monetary Policy measures to curb inflation.</li><li>● Nature of inflation in a developing economy- Understanding Inflation in India.</li></ul>	15
03	<b>Module-3: Introduction to Public Finance</b> <ul style="list-style-type: none"><li>● Meaning and Scope of Public finance.</li></ul>	15



	<ul style="list-style-type: none"> <li>● Principle of Maximum Social Advantage: Dalton and Musgrave Views - the Principle</li> </ul>	
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	<p>in Practice, Limitations.</p> <ul style="list-style-type: none"> <li>● Relation between Efficiency, Markets and Governments- Market Failure</li> <li>● The concept of Public Goods and the role of Government in providing Public goods</li> </ul>	
04	<p><b>Module-4: Role of the Government in the Economy- Fiscal Policy</b></p> <ul style="list-style-type: none"> <li>● Public Revenue: Sources of Public Revenue, Objectives of taxation, Types of taxes : direct and indirect - Tax Base and Tax rates</li> <li>● Public Expenditure: classification - economic effects of public spending - Causes for Public Expenditure Growth.</li> <li>● Public Debt: Classification - Burden of Debt Finance: Internal and External</li> <li>● Union Budget- Structure, Importance and Tool for implementation of Fiscal Policy, Fiscal Policy measures to curb inflation.</li> </ul>	15

### References:

- 1) Ackley.G (1976), Macro Economic Theory and Policy, Macmillan Publishing Co. New York
- 2) Ahuja. H.L., Modern Economics — S.Chand Company Ltd. New Delhi.
- 3) Blanchard Olivier (2000), Macro Economics, Englewood Elitt, Prentice Hall
- 4) Dornbush , Rudiger, Fisher Stanley and Startz, Richards Macroeconomics, Nineth edition 2004 Tata-Mac Graw Hill, New Delhi.
- 5) Dwivedi, D.N. (2001), Macro Economics: Theory and Policy, Tata-Mac Graw Hill, New Delhi.
- 6) Gregory .N. Mankiw, Macroeconomics, Fifth Edition (2002) New York:Worth Publishers
- 7) Jhingan, M.L., Principles of Economics — Vrinda Publications (P) Ltd.
- 8) Musgrave, R.A and P.B. Musgrave (1976) : Public Finance in Theory and Practice, Tata McGraw Hill, Kogakusha, Tokyo
- 9) Mithani, D.M (1998) : Modern Public Finance, Himalaya Publishing House, Mumbai
- 10) Shapiro, E (1996); Macro-Economic Analysis , Galgotia Publication, New Delhi.
- 11) Singh.S.K. (2014): Public finance in Theory and Practice, S.Chand &co Pvt Ltd, New Delhi
- 12) Vaish .M.C. (2010) Macro Economic Theory 14th edition, Vikas Publishing House(P)Ltd

### SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 40 marks
- Semester end examination 60% i.e. 60 marks

(A) Internal Assessment 40 marks

Description	Marks
Internal tests	20
Q.1. Multiple choice Questions/True or False - OR	20 Marks

Q.1. Multiple choice Questions/True or False - Q.2. Attempt 2 question out of 3 questions (5 marks each)-	10 Marks 10 Marks
One Project and Viva voce/Presentation/Case studies/Assignments/Class activity	15
Attendance and Class behavior	5
Total	40

**B) Semester end examination 60 marks**

**PAPER PATTERN**

Duration : 2 hours	
Total Marks: 60	
Q.1 12 marks OR 12 marks	12
Q.2 12 marks OR 12 marks	12
Q.3 12 marks OR 12 marks	12
Q.4 12 marks OR 12 marks	12
Q.5 12 marks Two short notes out of four for 6 marks each or numerical or case study	12
Total	60
Note: Q.1, 2,3,4 - 12 marks question may be divided into sub questions if required.	

Passing criteria: Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in semester end examination

**COURSE NAME: ADVERTISING & BRANDING -II**

**COURSE CODE: U24COM4E01**

**COURSE CREDIT: 02**

**1 credit - 15 lectures**

**1 lecture is 60 minutes.**

**Course Objectives:**

1. To understand the fundamentals of advertising and branding.
1. To learn and explore the creative processes in advertising.

**Course Outcomes:**

1. Students will learn the basic fundamentals of advertising and branding.
2. Learners will be able to explore the creative processes in advertising & branding in the real scenario.

<b>Sr. No.</b>	<b>Syllabus</b>	<b>No of Lectures</b>
1	<b>Module - I: Advertising</b>	15
	Advertising agencies and their functions, Roles and responsibilities within an agency, The relationship between advertisers and agencies, Understanding target audiences, Developing a unique selling proposition (USP), Creating an advertising strategy, Ethical issues in advertising. Emerging technologies and their impact.	
2	<b>Module – II: Branding</b>	15
	Global Branding, challenges in global branding, Cultural considerations in branding, role of IMC in branding, Impact of digital media on branding, role of social media in branding, strategies for social branding, Design principles for brand logos and symbols, crafting brand taglines and slogans. Careers in Branding.	
<b>Total Lectures</b>		<b>30</b>

**Reference Books:**

1. Advertising and Promotion: An Integrated Marketing Communications perspective" by George E. Belch and Michael A. Belch
2. "Building Strong Brands" by David A. Aaker

**SCHEME OF EXAMINATION**

The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component by conducting the Semester End Examinations with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below: -

**(C) Internal Assessment : 40%**

**20 Marks**



<b>Sr.</b>	<b>Particulars</b>	<b>20 Marks</b>
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<b>No.</b>		
01	One periodical class test / online examination to be conducted in the given semester	10 Marks
02	One case study / project with presentation based on curriculum to be assessed by the teacher concerned/ Write up on selected topics of the subject/ test based on practical's/Open Book test	05 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05Marks

**Periodical class test Question paper pattern**

<b>Sr. No.</b>	<b>Particulars</b>	<b>10 Marks</b>
Q.1.	Match the column/ Fill in the blanks/ MCQ's/ Answer in one or two lines concept based question (1 Mark / 2 Mark each)	05 Marks
Q.2.	Answer in Brief / Practical question (Attempt any two out of four 5 marks each)	05 Marks

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

**30 Marks**

Duration: The examination shall be of 1 hour duration.

**Question Paper Pattern**

<b>Duration : 1 hour</b>	<b>Total Marks: 30</b>
Q.1 10 marks OR 05/05 marks	10
Q.2 10 marks OR 05/05 marks	10
Q.3. 10 Marks OR 05/05 marks Two short notes of 05 marks each or Case study	10
<b>Total</b>	<b>30</b>
Note: 3. Q.1, 2, 3 10 marks question may be divided into sub questions if required. 4. Q.3 May include theory (short notes) /Case Study in one of the options.	

Passing criteria:

Minimum 40% in Internal (08 out of 20) and 40% (12 out of 30) insemester end examination.

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**COURSE NAME: INDUSTRIAL LAW (SEC)**

**COURSE CODE:**

**COURSE CREDIT: 02**

**1 credit - 15 lectures**

**1 lecture is 60 minutes.**

**Course Objectives:**

1. To understand the legal framework governing industrial relations and labour laws in India.
2. To understand the mechanisms for resolving industrial disputes and gain knowledge of workplace health and safety regulations.

**Course Outcomes:**

1. Students will gain the understanding of the laws and regulations governing industrial relations in India.
2. Learners will be able to handle practically the mechanism for resolving industrial disputes.

Sr. No.	Syllabus	No of Lectures
1	<b>Module - I: Laws related to Industrial relations and Industrial disputes.</b>	15
	Industrial dispute Act 1947: Definition, authorities, awards, settlements, strikes, lockouts, retrenchment and closure. The Trade Union Act, 1926: Registration of trade unions, modes of registration, membership of trade union, rules of trade union, amalgamation and dissolution of trade union,	
2	<b>Module – 2: Laws related to Health, Safety and Welfare</b>	15
	The factories Act 1948: Definitions, objectives of act, Inspectors, powers of Inspectors, general duties of manufacturers. Health measures, safety measures, welfare measures in the factory & Employment of young children.	
<b>Total Lectures</b>		<b>30</b>

- Reference Books:**
1. "Industrial law by N.D. Kapoor
  2. Industrial Relations and Labour Laws" by S.C. Srivastava
  3. "Labour Law in India" by S.N. Mishra

**SCHEME OF EXAMINATION**

The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component by conducting the Semester End Examinations with 60% marks in the second component. The



allocation of marks for the Internal Assessment and Semester End Examinations are as shown below: -

**(E) Internal Assessment : 40%**

**20 Marks**

Sr. No.	Particulars	20 Marks
01	One periodical class test / online examination to be conducted in the given semester	10 Marks
02	One case study / project with presentation based on curriculum to be assessed by the teacher concerned/ Write up on selected topics of the subject/ test based on practical's/Open Book test	05 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05Marks

**Periodical class test Question paper pattern**

Sr. No.	Particulars	10 Marks
Q.1.	Match the column/ Fill in the blanks/ MCQ's/ Answer in one or two lines concept based question (1 Mark / 2 Mark each)	05 Marks
Q.2.	Answer in Brief / Practical question (Attempt any two out of four 5 marks each)	05 Marks

**(F) Semester End Examination : 60%**

**30 Marks**

Duration: The examination shall be of 1 hour duration.

**Question Paper Pattern**

Duration : 1 hour	Total Marks: 30
Q.1 10 marks OR 05/05 marks	10
Q.2 10 marks OR 05/05 marks	10
Q.3. 10 Marks OR 05/05 marks Two short notes of 05 marks each or Case study	10
<b>Total</b>	<b>30</b>
Note: 5. Q.1, 2, 3 10 marks question may be divided into sub questions if required. 6. Q.3 May include theory (short notes) /Case Study in one of the options.	

Passing criteria:

Minimum 40% in Internal (08 out of 20) and 40% (12 out of 30) in semester end examination.



## COURSE NAME: COMMUNITY ENGAGEMENT & SOCIAL RESPONSIBILITY

**COURSE CODE: U25COM5CEP01**

**Course Credits:02**

**1credit :15 lectures**

**1 lecture:60 minutes**

### Course Objectives:

The Syllabus Is Aimed to achieve the following objectives:

1. To foster community involvement and holistic development of the student.
2. Teach Students the importance and role of active citizenship in promoting productive, harmonious and developed society/world
3. Educate students about the importance of concepts, skills and philosophy of community linkages in developing a sustainable society
4. Inculcate the importance of community involvement for ensuring an improve tolerant and generative society/world
5. Provide an opportunity to the students to develop their relationship with the community.

### Learning Outcome:

The learners will be able to:

- Analyze Community Needs & Issues–Assess Societal Challenges And Problems.
- Investigate Implement Solutions–Research and apply practical solutions to community problems.
- Raise Awareness –Educate and inform the public about important social issues.
- Understand Society & Citizenship–Recognize Societal structure, human rights, and the role of active citizenship
- Evaluate & Act on Social Issues–Critically assesses social problems and take community-based action.

**Name of MOOC:** Community Engagement and Social Responsibility (10weeks)

**Host:** Dayalbagh Educational Institute, Agra, Uttar Pradesh (UGC)

**Coordinator:** University Grants Commission

**Platform:** SWAYAM

**Course lay out:** As given by-SWAYAM NPTEL

Unit No.	Topic	No. of Lectures
Unit-I	Module 1 - Concept, Ethics and Spectrum of Community engagement Module 2 - Local community, Rural culture and Practice of community engagement Module 3 - Stages, Components and Principles of community development, Utility of public resources. Module 4 - Contributions of self-help groups	10



Unit-II	Module 5 - Rural Development Programs and Rural institutions Module 6 - Local Administration and Community Involvement	10
Unit -III	Module 8 - Programmes of community engagement and their evaluation. Module 9 - Community Engaged Research and Ethics in Community Engaged Research Module 10 - Rural Distress, Rural Poverty, Impact of COVID-19 on Migrant Laborers, Mitigation of Disaster	10
	TOTAL HOURS	60

**Course Type: Co-curricular**

**Course Credits: 02**

**1 credit :15 hours**

**1 hour : 60 minutes of community activity**

**Learners will have to choose one among the following projects for CEP field work:**

Sr. No	List of Projects
1.	OIOP( One India One People Organization)- A initiative by SIES Trust a. Environment Conservation Upcycling old to new clothes- for bag making etc. Empowering Women b. Value Education Teaching Life skills to generate handicrafts and sell. Undertaking informative and pressing issues campaigns/seminars c. Change Brigade Encouraging students towards development of sustainable ideas for societal benefit
2.	Projects with Kotak Education Foundation a. Child Education b. Support for under-privileged sections in society c. Support for content creation and delivery
3.	Stree Mukti Sangathan a. Plastic Waste Management b. Tree Plantation c. Women Empowerment through skill-based projects d. Arranging workshops and seminars for children and women
4.	Unnat Bharat a. Upliftment of Student basic education in villages b. Providing regular health checkup and follow-up in villages. c. Introducing Agricultural information/ Activities for better representation d. Adding the senior age group projects

5.	Mulund Cluster - School beautification projects, notes generation for kids, contribution to empowerment
6.	Adhata Project Fostering inter-generational bonding and participation Evening engagement programmes for senior citizens
7.	Connect For Offline/ Online CEP projects like- Volunteering programs for education, health care and community welfare
8.	I Nature: Focus on environmental conservation and biodiversity initiatives
9.	Akansha Foundations: School Projects near Chembur and related areas.
10.	Multiple Opportunities obtained via nearby college
11.	Tamil Sangham Project Handle environment, senior citizens help group, School Connect
12.	Student chosen NGO for project completion Subject to prior preference submitted and a letter successfully completed with

**CEP mentors:** To enhance the learning experience and ensure the quality of the program, each student participating in the CEP will be assigned two mentors: a faculty mentor from the institution and a NGO -Contact person mentor from the organization where the student is interning.

**Organizations Mentor Role:** The NGO -Contact person mentor plays a crucial role in guiding the student during the internship. They ensure that the internee fulfills the requirements of the organization and successfully meets the demands of the assigned project. Through their expertise and experience, NGO -Contact person mentors provide valuable insights into real-world practices and NGO -Contact person expectations.

**Faculty Mentor Role:** The faculty mentor serves as the overall coordinator of the CEP program. They oversee the entire internship process and evaluate the quality of the CEP in a consistent manner across all students. The faculty mentor ensures that the CEP aligns with the program's objectives and provides valuable learning opportunities. They also facilitate communication between the institution, NGO -Contact person mentor, and student to ensure a fruitful CEP experience. By having both an NGO -Contact person mentor and a faculty mentor, students benefit from a comprehensive guidance system that combines NGO -Contact person expertise and academic support.



## Submission of documentation for CEP

The student will make two documents as part of the CEP

1. Online diary: This ensures that the student updates daily activity, which could be accessed by both the mentors. Weekly entry can be of 3- 4 sentences giving a very brief account of the learning/activities/interaction taken place.
2. CEP report: A student is expected to make a report based on the CEP he or she has done in an organization. It should contain the following:

### Title Page (includes)

- Project Title
- Student Name(s) & Roll Number(s)
- Course Name & Semester
- Organizations Name
- Supervisor/Guide Name
  
- Date of Submission **Declaration**
- A statement by the student(s) confirming the originality of the report and adherence to ethical guidelines.

### Acknowledgment

- Expression of gratitude to mentors, community members, and supporting organizations.

### Table of Contents

- List of chapters with page numbers. **Chapter 1: Introduction**
- Background of the Project
- Objectives of the Community Engagement Project
- Significance and Expected Impact

### Chapter 2: Literature Review

- Overview of community engagement concepts and best practices
- Relevant policies, case studies, or previous research **Chapter 3:**

### Methodology

- Selection of Community/Target Group
- Activities Undertaken
- Timeline and Work Plan

### Chapter 4: Implementation & Execution

- Description of Activities Conducted
- Role of Students in the Project
- Challenges Faced and Solutions Adopted **Chapter 5: Outcomes &**

### Impact Analysis

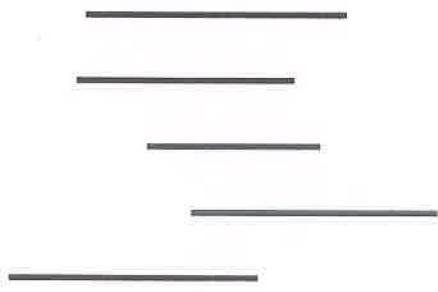
- Benefits to the Community
- Learning and Skills Gained by Students
- Measurable Outcomes (e.g., surveys, feedback, before-and-after comparisons) **Chapter 6: Conclusion**



- Summary of Findings
- Overall Impact
- Final Thoughts

**Appendices (if any)**

- Photos of Activities
- Survey Questionnaires or Interview Transcripts
- Additional Supporting Documents
- Appendix -II(Certificate Format) **(Required)**



**Appendix-II**

(Proforma for the certificate for internship in official letter head)

This is to certify that Mr./Ms..... from \_\_\_\_\_ College has worked as an intern towards the partial fulfilment of \_\_\_\_\_ degree in the academic year \_\_\_\_\_ and has not been submitted for any other examination and does not form part of any other course undergone by the candidate. The particulars of internship are given below: Field Project starting date:

Field Project ending date:

Actual number of days worked:

Tentative number of hours worked: \_\_\_\_\_ Hours

Broad area of work:

A small description of work done by the intern during the period:

Signature:

Seal of the organization)



Designation:

Contact details:

Email:

**Scheme of Examination**  
**Community Engagement and Social Responsibility**  
**(Undergraduate Programme)**

**SCHEME OF EXAMINATION (for 100 marks 4 credits)**

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e.40 marks
- External Assessment:

Semester end examination 30% i.e.30 marks Field Project 30% i.e.30 marks

**(A)Internal Assessment 40 marks**

Description	Marks
NPTEL Assignments	30
Active Participation	10
Total	40

**B) Semester End examination 30 marks**

**PAPER PATTERN**

Duration: 1 hours	
Total Marks:30	
Q.1 Attempt any three out of five: (5 marks each) -Module 1 to 5	15
Q.2 Attempt any three out of five: (5 marks each) -Module 6-10	15
Total	30

**Field Project 30 Marks**



Field Visit Report	10
Viva	10
Activity related to field project	10
Total	30

### Rubrics for Field Project Evaluation

Activity related % hours completion	Marks to be awarded
90 and above	10
80-89	9
70-79	8
60-69	7
50-59	6
40-49	5

**Passing criteria: Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in semester-end examination.**



