

AC: 21/02/2026

Item No. :1.1.1



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

Bachelor of Commerce (B.COM)

Sr. No.	Heading	Particulars
1	Title of the Programme	Bachelor of Commerce (B.Com)
2	Eligibility for admission	
3	Minimum Percentage for admission	
4	Passing Marks	40%
5	Semesters	V
6	Level	UG
7	Pattern	3-4 years & 6-8 semesters Choice Based Grading System
8	Status	New
9	To be implemented from	From Academic year 2025-26 in a progressive manner

Date: 21st February 2026

Signature:

**Dr. Koel Roychoudhury
AC Chairperson**

**Mr. Girish Karnad
Head of the Department**

Sri Chandrasekarendra Saraswati Vidyapuram,, Plot I-C, Sector V,
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SIES (Nerul) College of Arts, Science and Commerce (Autonomous)
(Affiliated to University of Mumbai)
RE-ACCREDITED GRADE "A" BY NAAC (3rd CYCLE)

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

(WITH EFFECT FROM THE ACADEMIC YEAR 2023-2024)

Programme Objectives:

- 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.



SCHEME OF MODULES

B.Com (Bachelor of Commerce) Programme

(To be implemented from Academic Year- 2025-26)

No. of Courses	Course Code	Semester V	Credits
1	Major :Department Specific Course (DSC)		
1	U25COM5MJ01	Financial Accounting - I	4
2	U25COM5MJ02	Cost Accounting -I	2
3	U25COM5MJ03	Commerce V- Marketing	4
2	Elective Major: Department Specific Course (DSC) Any One		
1	U25COM5MJE01	Direct & Indirect Taxation Paper - I (Direct Taxation)	4
2	U25COM5MJE02	Digital Marketing I	4
3	Minor: Department Specific Course (DSC)		
1	U25COM5MI01	Business Economics V	4
4	VSC/SEC(Vocational Course/Skill Enhancement Course) (Any One)		
-	U25COM6VSC01 (Rev. 26)	Export Marketing	2-
	U25COM6VSC02 (Rev 26)	Python-	2
5	OJT, FP, RP, CEP, CC		
1	U25CC5CEP01 (Rev 26)	Field Project	4
Total Credits			22



COURSE NAME: FINANCIAL ACCOUNTING-I**COURSE CODE : U25COM5MJ01****COURSE CREDIT: 04****1 credit - 15 lectures****1 lecture is 60 minutes****Course Objectives:**

- 1) To acquaint the students with the history of accounting system in India
- 2) To acquaint the knowledge of financial modeling.
- 3) To comprehend and develop the capability to compute the internal reconstructions.
- 4) To provide knowledge about the Buyback of shares & to acquaint about the investment accounting

Course Outcomes:

- 1) Students will able to acquaint the students with the history of accounting system in India
- 2) Learners will be able to acquire the knowledge of financial modeling.
- 3) Students will comprehend and to develop the capability to compute the internal reconstructions.
- 4) Students will able to get the knowledge about the Buyback of shares & to acquaint about the investment accounting

Unit No.	Modules/ Units	No. of Lectures
1	History of Accounting in India: From 'Bahi-Khata' to Modern AI	10
	The Early Days of Accounting in India (1500 BCE – 3rd Century BCE) Temples: The Unexpected Hubs of Record-Keeping (3rd Century BCE – Onwards) The Debate: Did Double-Entry Bookkeeping Really Start in Europe? Colonial Era and the Shift Toward Modernization India's Accounting System Today: A Fusion of Tradition and Modernity A Glimpse into the Future: Technology and the Evolution of Indian Accounting	
2	Basics of Financial Modelling & Concepts of Financial Modelling	15
	What is a financial model? , Who uses financial modelling? ,Building the right mindset for Financial Modelling , Scenario Analysis, Financial Statements ,Time Value of Money , Important terms of Time Value of Money ,Understanding Free Cash Flows ,Types of Free Cash Flows ,WACC – Weighted Average Cost of Capital ,Estimating the cost of equity	



	using CAPM ,Discounted Cash Flows , Important Terms related to Discounted Cash Flows ,Types of Valuation Methods	
3	Internal Reconstruction	15
	Need for reconstruction and company law provisions Distinction between internal and external reconstructions. Methods including alteration of share capital, variation of shareholder rights, sub-division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same.	
4	Buy-Back of Shares	10
	Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions) Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back(Excluding Buy Back of minority shareholding)	
5	Investment Accounting (w.r.t. Accounting Standard- 13)	10
	For shares (variable income bearing securities) For debentures/Preference. shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage). Columnar format for investment account.	
Total Lectures		60

References:

- Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi
 - Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi
 - Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi
 - Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi
 - Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi
- Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill,

Scheme of Examination Faculty of Commerce

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%

40 Marks

Sr. No.	Particulars	40 Marks
01	One periodical class test / online examination to be conducted in the given semester	20 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	15 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	5 Marks

(B) Semester End Examination : 60%

60 Marks

Duration: The examination shall be of 2 hours duration.

Question Paper Pattern

- 1) There shall be five questions each of 12 marks. **OR** There shall be Four questions each of 15 marks.
- 2) All questions shall be compulsory with internal options.
- 3) Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.



COURSE NAME: COST ACCOUNTING-I

COURSE CODE : U25COM5MJ02

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

- 1) To introduce the fundamental concepts of cost accounting and its significance in business decision-making.
- 2) To explain the material costs and their role in financial control and budgeting.
- 3) To familiarize students with the preparation and interpretation of a labour cost and overheads in manufacturing industries.

Course Outcomes:

- 1) Learners will comprehend the fundamental concepts of cost accounting and its significance in business decision-making.
- 2) Students will explain the material costs and their role in financial control and budgeting
- 3) Students will familiarize with the preparation and interpretation of a labour cost and overheads in manufacturing industries.

Unit No.	Modules/ Units	No. of Lectures
1	Introduction to Cost Accounting & Classification of Costs and Cost Sheet Objectives and scope of Cost Accounting, Cost centres and Cost units, Cost classification for stock valuation, Profit measurement, Decision making and control, Coding systems, Elements of Cost, Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre, Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Note- Simple practical problems on preparation of cost sheet	10
2	Material Cost <ul style="list-style-type: none">• Procurement procedures—Store procedures and documentation in respect of receipts and issue of stock, Stock verification• Inventory control —Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC classification; Stocktaking and perpetual inventory• Inventory accounting, ABC Costing (Theory only) Note- Simple practical problems based on Calculation of EOQ, Raw Material Turnover ratio, Preparation of stock ledger and Valuation of Inventories, based on FIFO and Weighted average cost.	10



3	Labour Cost & Overheads	10
	<p>Labour Cost: Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and Incentives, Labour turnover, Remuneration systems and incentive schemes.</p> <p>Note-Simple practical problems based on Preparation of labour cost statement Remuneration and incentive systems based on Piece work plan, Haley Premium Plan, Rowan system, Gantt's Task</p>	
	<p>Overheads: Functional analysis — Factory, Administration, Selling and Distribution Behavioural analysis — Fixed, Variable, Semi-variable cost</p> <p>Note-Simple practical problems on Departmentalization and apportionment of primary overheads.</p>	
Total Lectures		30

References Books:

- 1) Cost Accounting – Principles & Practice, M.N. Arora, Vikas Publishing House, Edition: Latest (varies by region, usually updated frequently)
ISBN: 978-9325986600
- 2) Cost Accounting: A Managerial Emphasis, Authors: Charles T. Horngren, Srikant M. Datar, Madhav Rajan, Publisher: Pearson Education, Edition: 16th Edition (Latest), ISBN: 978-0134475585
- 3) Cost and Management Accounting, Author: Ravi M. Kishore
Publisher: Taxmann Publications Pvt. Ltd., Edition: Latest Edition, ISBN: 978-9386882973
- 4) Cost Accounting: Theory & Problem, Authors: M. N. Maheshwari & S. N. Mittal,,
Publisher: Sultan Chand & Sons, Edition: Latest Edition
ISBN: 978-9351611028
- 5) Advanced Cost Accounting, Authors: Kalyani Publishers (Jain & Narang)
Publisher: Kalyani Publishers, Edition: Latest Edition, ISBN: 978-9327238264

Scheme of Examination Faculty of Commerce

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
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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	5 Marks
03	Attendance	• Marks

Periodical class test Question paper pattern- Offline/ Online

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 each)	5 Marks
Q.2.	Answer in Brief / Practical question (Attempt any two out of four 3 marks each)	5 Marks

(B) Semester End Examination : 60%

30 Marks

Duration: The examination shall be of 1 hour duration.

Question Paper Pattern

5	There shall be five questions each of 10 marks.
6	All questions shall be compulsory with internal options.
7	Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.

COURSE NAME: MARKETING (COMMERCE V)

COURSE CODE : U25COM5MJ03

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

1. To provide students with a comprehensive understanding of how marketing has evolved over time in response to changes in technology, society, consumer behavior, and business strategies.
2. To introduce students to the fundamental principles, concepts, and practices of marketing
3. To equip students with a deep understanding of the Marketing Mix — Product, Price, Place, and Promotion — as a foundational framework in marketing strategy
4. To equip students with a comprehensive understanding of emerging trends and innovations in the marketing landscape

Course Outcomes:

1. Students will be able to identify and describe the key stages in the historical evolution of marketing.
2. Students will understand the role and importance of marketing in both business and non-business contexts.
3. Students will be able to analyze how each element of the 4Ps influences consumer behavior and business success.
4. Students will critically assess ethical principles, concept of green marketing and challenges faced by marketing manager

Unit No.	Modules/ Units	No. of Lectures
1	Evolution of Marketing	
	<ol style="list-style-type: none">1. Early Marketing Practices : Barter System and Trade Networks Marketing in Ancient Civilizations (Egypt, Greece, Rome, China) The Role of Merchants and Marketplaces2. History of Marketing in India: Ancient & Medieval Period (Before 18th Century)3. Industrial Revolution & Mass Marketing (18th–19th Century)–The Rise of Mass Production and Consumer Goods. The Birth of Branding and Trademark Laws, Evolution of Marketing Strategies: The 4Ps of Marketing (Product, Price, Place, Promotion)	15
2	Introduction to Marketing	15
	<ul style="list-style-type: none">● Marketing Concept -Nature, Importance, Functions● Marketing Research and Marketing Information System(MIS) – Concepts, nature and Techniques, Michael Porter’s Five Forces Model,● Market Segmentation and Consumer Behaviour: Consumer Behaviour- Nature and factors influencing it. Consumer’s buying	



	decisions process. Market Segmentation – Nature, importance and basis of segmentation. Niche Marketing; Customer Relationships – Management(CRM)- Need & importance-Techniques of building CRM.	
3	Marketing Mix	15
	<ol style="list-style-type: none"> 1. Product Mix – Product Life Cycle(PLC) – Branding – Brand Selection – Brand Extension – Brand Positioning and Brand Equity, Price Mix-Factors influencing the price-Pricing Methods. 2. Place Mix-Direct and Indirect Marketing-Factors influencing channel decisions- Managing channel intermediaries. (Distribution Network), Supply Chain management 3. Promotion Mix-elements-Role of Advertising, Salesmanship and Public Relations in promotion-recent Promotion Tools used by Indian Companies.Packaging:Concept, Essential of a good package, Product and Service Positioning: Concept and strategies 	
4	Recent Trends in Marketing	15
	<ol style="list-style-type: none"> 1. Marketing Ethics: Concept, Unethical Practices in marketing, Competitive strategies for Market leader, market challenger, market follower and market nicher 2. Digital Marketing and Green marketing:AI in marketing, Internet of Things, Influencer’s Marketing 3. Challenges faced by marketing managers in 21st century, careers in marketing, skill set required for effective marketing, factors contributing to success of brands in india with suitable example, reason to failure of brands in india with suitable example 	
Total Lectures		60

References:

- Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi
- Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi
- Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi
- Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi
- Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi
- Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi
- Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi
- Financial Management by C. Paramasivan & T. Subramanian
- Financial Management by Ravi Kishor



- Financial Management by Khan & Jain

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

Description	Marks
Internal tests of 20 marks each	
Q.1 Multiple choice Questions/True or False - 10 Marks	20
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 behavior	05
Total	40

(B) Semester End Examination : 60%

60 Marks

Duration: The examination shall be of 2 hours duration.

Question Paper Pattern

- 1) There shall be five questions each of 12 marks. **OR** There shall be Four questions each of 15 marks.
- 2) All questions shall be compulsory with internal options.
- 3) Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.



COURSE NAME: DIRECT & INDIRECT TAXATION PAPER - I (DIRECT TAXATION)

COURSE CODE: U25COM5MJE01

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture - 60 minutes

Course Objective:

- 1) To acquaint the students with the basics of Direct tax and heads of Income Tax
- 2) To acquaint the students with Heads of total income
- 3) To comprehend and develop the capability to compute total Income(Individual)
- 4) To provide knowledge about the process of ITR filing.

Learning Outcomes:

- 1) Students will be able to compute income under various heads of Income.
- 2) Students will be able to acquire the knowledge of heads of total income.
- 3) Students will be able to compute the total income of an Individual
- 4) Learners will know the process of ITR filing.

Sr. No	Syllabus	No. of lectures
01	Module 1 - Introduction to Direct Tax , Scope of total income & Residential Status <ul style="list-style-type: none">● Basic Terms - Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year● Residential status: Resident, Non Resident, Ordinary Resident, Non-Ordinary Resident● Scope of Total Income for Individual Assessee	15
02	Module 2: Heads of Income (S: 14) <ul style="list-style-type: none">● Salary (S: 15 to 17)● Income from House Properties (S: 22 to 27)● Profit and Gain From Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B.● Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital gain on transfer of residential house property only● Income from Other Sources (S: 56 to S: 59)● Exclusions From total Income (S: 10)● Exclusion related to specified heads to be covered with	10



	relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources	
03	Module 3-Computation of Total Income <ul style="list-style-type: none"> Deductions- Deduction under Chapter VI A with specific reference to computation of Salary Income, House Property Income, Capital Gains and Income from Business and Profession including the new deductions including 80C, 80CCC, 80D, 80DD, 80E, 80TTA, 80TTB, 80U. Computation of Total Income for Individual 	20
04	Module 4: Income Tax Return (ITR) filing process. <ul style="list-style-type: none"> Income Tax Liability under Old Tax Regime and New Tax Regime Various Income Tax Return Forms, 26AS and Due Dates of E-filing of Income Tax Returns Process of E-filing of Income Tax Returns 	15
	Total Lectures	60

References:

- Students guide to Income Tax (simplified version) by V.K.Singhania and Monica Singhania, Taxmann
- Systematic approach to Income Tax by Ahuja & Gupta, Bharat Law Publication
- Income Tax by T.M. Manorahan, Snow White
- Direct Tax ready reckoner by N.V.Mehta, Kuber Publication
- Indirect Taxes by V.S.Datey, Taxmann Service Tax by S.S.Gupta, Taxmann
- Commentary on M.V.A.T.ACT, 2002 by M.S. Mathuria & Dilip Phadke, Maharashtra Sales Tax Vat News
- Indirect Taxes by V.S.Balchandra, Sultanchand
- Direct Taxes by B.B. Lal and N. Vashishta, Pearson Education

Scheme of Examination Faculty of Commerce

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%

40 Marks

Sr. No.	Particulars	40 Marks
01	One periodical class test / online examination to be conducted in the given semester	20 Marks
02	One case study / project with presentation based on curriculum to be assessed by the teacher concerned/ Write up	15 Marks

	on selected topics of the subject/ test based on practical's/Open Book test	
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	5 Marks

Periodical class test Question paper pattern- Offline/ Online

Sr. No.	Particulars	20 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)	10 Marks
Q.2.	Answer in Brief / Practical question (Attempt any two out of four 5 marks each)	10 Marks

(B) Semester End Examination : 60%

60 Marks

Duration: The examination shall be of 2 hours duration.

Question Paper Pattern

- 5) There shall be five questions each of 12 marks. **OR** There shall be Four questions each of 15 marks.
- 6) All questions shall be compulsory with internal options.
- 7) Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.



COURSE NAME: DIGITAL MARKETING

COURSE CODE : U25COM5MJE02

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

1. To provide students with in-depth knowledge and practical skills in Social Media Strategy. Platform specific Strategies, Social Media Advertising, Analytics and Reporting
2. To equip students with the skills and knowledge necessary to plan, design, execute, and optimize effective email marketing campaigns.
3. To provide students with a deep understanding of strategies, tools, and best practices used in marketing for e-commerce platforms
4. To provide students with a thorough understanding of the legal frameworks and ethical considerations that govern digital marketing practices

Course Outcomes:

1. To provide students with in-depth knowledge and practical skills in Social Media Strategy. Platform specific Strategies, Social Media Advertising, Analytics and Reporting
2. students will learn the fundamentals of email marketing, including list building, segmentation, and content creation and Email Marketing tools
3. Students will learn how to create and manage effective online marketing campaigns tailored to the e-commerce environment.
4. Students will learn how to navigate legal risks and apply ethical decision-making in digital marketing strategies to ensure compliance and maintain public trust.

Unit No.	Modules/ Units	No. of Lectures
1	Module I	15
	Social Media Strategy <ul style="list-style-type: none">● Setting Objectives (Brand Awareness, Engagement, Sales)● Creating Content Calendars Platform-Specific Strategies <ul style="list-style-type: none">● Facebook, Instagram, LinkedIn, Twitter, TikTok● Social Media Engagement and Community Building Social Media Advertising <ul style="list-style-type: none">● Facebook Ads, Instagram Ads, LinkedIn Ads● Audience Targeting, Retargeting Analytics and Reporting <ul style="list-style-type: none">● Social Media Insights & Analytics Tools	
	Module II	15
	Email Marketing <ul style="list-style-type: none">● Email Marketing Fundamentals	



	<ul style="list-style-type: none"> ○ Types of Email Campaigns (Newsletters, Promotions, Abandoned Cart) ○ Building an Email List ● Email Campaign Design <ul style="list-style-type: none"> ○ Crafting Engaging Subject Lines and CTAs ○ Personalization and Segmentation 	
	<ul style="list-style-type: none"> ● Email Marketing Tools <ul style="list-style-type: none"> ○ Mailchimp, HubSpot, ActiveCampaign 	
	Module III	15
	<p>E-commerce Marketing</p> <ul style="list-style-type: none"> ● E-commerce Platforms and Setup <ul style="list-style-type: none"> ○ Shopify, WooCommerce, Magento ● Product Listing Optimization <ul style="list-style-type: none"> ○ Titles, Descriptions, Images, Pricing ● E-commerce Conversion Optimization <ul style="list-style-type: none"> ○ Cart Abandonment Strategies, Upselling & Cross-selling ● E-commerce Ads & Retargeting <ul style="list-style-type: none"> ○ Facebook, Google Shopping Ads ○ Dynamic Retargeting Campaigns 	
	Module IV	15
	<p>Legal & Ethical Aspects of Digital Marketing</p> <ul style="list-style-type: none"> ● Digital Marketing Regulations <ul style="list-style-type: none"> ○ GDPR, CCPA, CAN-SPAM ○ Ad Policies for Facebook, Google ● Ethical Considerations <ul style="list-style-type: none"> ○ Data Privacy, Ethical Advertising Practices ○ Transparency and Disclosure in Influencer Marketing 	
Total Lectures		60

References:

- Digital Marketing for Dummies - Ryan Deiss and Russ Henneberry-
- Hit Makers: The Science of Popularity in an Age of Digital Distraction - Derek Thompson
- What Customers Crave: How to Create Relevant and Memorable Experiences at Every Touchpoint - Nicholas J. Webb
- Top of Mind: Use Content to Unleash Your Influence and Engage Those Who Matter To You -John Hall
- Chief Marketing Officers at Work - Josh Steimle
- Performance Partnerships: The Checkered Past, Changing Present & Exciting Future of Affiliate Marketing - Robert Glazer
- Digital Sense: The Common Sense Approach to Effectively Blending Social Business Strategy, Marketing Technology, and Customer Experience - Travis Wright and Chris Snook



Scheme of Examination Faculty of Commerce

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%

40 Marks

Sr. No.	Particulars	40 Marks
01	One periodical class test / online examination to be conducted in the given semester	20 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	15 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	6 Marks

(B) Semester End Examination : 60%

60 Marks

Duration: The examination shall be of 2 hours duration.

Question Paper Pattern

- 1) There shall be five questions each of 12 marks. **OR** There shall be Four questions each of 15 marks.
- 2) All questions shall be compulsory with internal options.
- 3) Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.



COURSE NAME: EXPORT MARKETING -I

COURSE CODE : U25COM6VSC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

1. To familiarize students with a fundamental understanding of international markets for export
2. To enable students to understand the role of exports in shaping the nation's economic growth and international trade relations.

Course Outcomes:

1. Students learn basic fundamentals of export procedure and international market
2. Students acquire knowledge on India's foreign trade policy, export schemes.

Unit No.	Modules/ Units	No. of Lectures
1	Introduction to Export Marketing	15
	Concept and features of marketing, Importance of exports for nation and firm, comparison between Domestic marketing & Export marketing, Factors influencing export marketing, risk involved in export marketing & Problems of India' export. Export Procedures a) Registration with Different Authorities; Pre-Shipment Procedure involved in Exports; Procedure of Quality Control and Pre-Shipment Inspection b) Shipping and Custom Stage Formalities; Role of Clearing and Forwarding Agent; Post-Shipment Procedure For Realisation of Export Proceeds;	
2	India's Foreign Trade Policy	15
	Foreign trade policy (FTP) 2023, its highlights and implications, Export trade facilitations and ease of doing business as per the new Foreign trade policy, Role of Director General of Foreign trade (DGFT), Negative list of exports, Deemed exports. Export schemes : Export promotion capital goods (EPCG), Duty draw back (DBK), IGST refund for exporters.	
Total Lectures		30

References:

1. India's Export policy – Trends and prospects Pushpa Tarafdar, Deep & Deep Publications Pvt. Ltd. New Delhi.
2. Foreign Trade Policy 2009-14, Government of India, Ministry of Commerce and industry
3. International marketing and Foreign Trade Pankaj Mehra, Alfa Publication, New Delhi.
4. International marketing management – An Indian Perspective – R. L. Varshney & B. Bhattacharya, Sultan Chand & Son's New Delhi.



Scheme of Examination Faculty of Commerce (Post-graduate Programmes)

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	5 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	5 Marks

Periodical class test Question paper pattern- Offline/ Online

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 each)	10 Marks

B. Semester End Examination : 60%

30 Marks

Duration: The examination shall be of 2 hours duration.

Question Paper Pattern

1. There shall be Three questions each of 10 marks. **OR** There shall be two questions each of 15 marks.
2. All questions shall be compulsory with internal options.
3. Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.



COURSE NAME: Programming in Python (VSC – Sem VI)

COURSE CODE U25COM6VSC02

COURSE CREDIT: 02

1 credit - 15 lectures

lecture is 60 minutes

Course Objectives:

- To explore the innards of Python Programming and understand components of Python Program through practical based approach.

Course Outcomes:

After successful completion of this course, students would be able to:

- To define the structure and components of a Python program and able to store, manipulate and access data in Python

Sr. No	Syllabus	No. of lectures
01	Overview of Python: Introduction to Python, Significance in Problem Solving, Overview of Python for Analytics Python Basics Comments, Variables and Their Scope, Standard Data Types, Python Identifiers, Reserved Words, Operators, Statements and Expressions, Basic Input and Output, Keyboard Input. Conditional, Iterative and Control Flow Statements: If Statement, If-Else Statement, If-Elif-Else Statement, Nested Conditional Statement, For Loop, While Loop, Break Statement, Continue Statement, Return Statement Functions: Role of Functions, Function Definition, Parameters, and Arguments, Built-In Functions, User Defined Functions, Recursive Functions.	15



02	Strings: Introduction of Strings, String Operations, String Indexing and Slicing, String Methods Lists: Values and Accessing Elements, Lists are mutable, traversing a List, Deleting elements from List, Built-in List Operators, Concatenation, Repetition, In Operator, Built-in List functions and methods	15
	Tuples and Dictionaries: Tuples, Accessing values in Tuples, Tuple Assignment, Tuples as return values, Variable-length argument tuples, Basic tuples operations, Concatenation, Repetition, in Operator, Iteration, Built-in Tuple Functions Creating a Dictionary, Accessing Values in a dictionary, Updating Dictionary, Deleting Elements from Dictionary, Properties of Dictionary keys, Operations in Dictionary, Built-In Dictionary Functions, Built-in Dictionary Methods.	

References:

Textbook:

1. **Introduction to Python Programming by Dr. Trupti S Wani, Mrs, Sonali Sambre, Ms. Beena Kapadiaya , Sheth Publication.**
2. **Python Programming by Kiran Gurbani and Ashwin Mehta, Himalaya Publications.**
3. **E. Balaguruswamy, “Introduction to Computing and Problem Solving with Python”, McGraw Hill Education, 2018**

Additional References:

1. **Introduction to Computing and Problem Solving Using Python by E Balagurusamy, Mc Graw Hill.**
2. **Programming and Problem solving with Python by Ashok Namdev Kamthane and Amit Ashok Kamthane, Mc Graw Hill.**

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 mark**

(A) Internal Assessment 20 marks



Description	Marks
Internal Test	10
Assignments / Practical/ Subject Specific Activities	05
Attendance/Class Behaviour	05
Total	20

(B) Semester end examination 30 marks PAPER PATTERN

Description	Marks
A. Descriptive Question OR B. Short Notes 2 out of 3 (5 Marks each) From Unit 1	10 Marks
A. Descriptive Question OR B. Short Notes 2 out of 3 (5 Marks each) From Unit 2	10 Marks
A. Descriptive Question OR B. Short Notes 2 out of 3 (5 Marks each) From Unit 1,2	10 Marks



Programme Guidelines for FEP

Guidelines:

- The project topic may be undertaken in any area of Elective Courses.
- Each of the students has to undertake a Project individually under the supervision of a teacher-guide.
- ~~The student shall decide the topic in consultation with the teacher-guide concerned.~~
- college should allot a Teacher for guidance to the students based on her / his specialization.
- There shall be double valuation of the project by the teacher- guide concerned and an external examiner appointed by the University/College with equal weightage.
- The teacher-guide along with the external examiner appointed by the University/College for the valuation of project shall conduct viva voce examination with equal weightage.
- The date of viva voce shall be intimated to the students by the Department well in advance.
- The project report shall be prepared as per the broad guidelines given below:
- Project Report shall be typed in Times New Roman with one and half line spacing in 12 Font Size and 1.5 spacing.
- The size of the Project Report shall be with a minimum of 25,000 words and a maximum of 40,000 words.
- Project Report shall be printed on both sides of the paper.
- The Project Report shall be bounded.

Evaluation:

The Project Report evaluation is for 60 Marks and the Viva –Voce examination is for 40 Marks (without presentation). No marks will be allotted on the Project Report unless a candidate appears at the Viva-Voce Examination. Similarly, no marks will be allotted on Viva-Voce Examination unless a candidate submits his/her Project Report.

Total Marks (100): Viva- Voce shall be conducted for 100 marks .

Project Report (60 marks):

Introduction and other areas covered	– 20 marks
Presentation, Analysis & Findings	-- 30 marks
Conclusion & Recommendations	-- 10 marks

Analysis (40 marks):

In course of Viva-Voce Examination, the question may be asked in the following areas:

Importance / relevance of the Study, Objective of the Study, Methodology of the Study/ Mode of Enquiry -- 10 marks

Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study -- 20 marks

Overall Impression (including Communication Skill) -- 10 marks

Passing:

Minimum of Grade E in the project component

In case of failing in the project work, the same project can be revised for ATKT examination.

Absence of student for viva voce: If any student fails to appear for the viva voce on the date and time fixed by the department such student shall appear for the viva voce on the date and time fixed by the Department, such student shall appear for the viva voce only along with students of the next batch.



FIELD PROJECT FORMAT

1st page (Main Page)

Title of the problem of the Field Project

A Field Project Submitted to
University of Mumbai for partial completion of the degree of Bachelor in Commerce (Banking
and Insurance)
Under the Faculty of Commerce

By

Name of the Learner

Under the Guidance of

Name of the Guiding Teacher

Name and address of the College

Month and Year



2nd Page

This page to be repeated on 2nd page (i.e. inside after main page)

On separate page

Index

ChapterNo.1
(subpoint1.1,1.1.1, Andsoon)
TitleoftheChapter PageNo.

ChapterNo.2 TitleoftheChapter

ChapterNo.3 TitleoftheChapter

ChapterNo.4 TitleoftheChapter

ChapterNo.5 TitleoftheChapter

List of tables, if any, with page numbers. List of Graphs, if any, with page numbers. List of Appendix, if any, with page numbers. Abbreviations used:



*On separate page
Name and address of the college*

Certificate

This is to certify that Ms/Mr _____ has worked and duly completed her/his Field Project Work for the degree of Bachelor in Commerce under the Faculty of Commerce in the subject of _____ and her/his field project is entitled, “_____” under my supervision.

I further certify that the entire work has been done by the learner under my guidance and that no part of it has been submitted previously for any Degree or Diploma of any University.

It is her/ his own work and facts reported by her/his personal findings and investigations.

Name and Signature of the learner



Name and Signature of
Guiding Faculty

Date of submission:

Name and Signature of External Examiner



**On separate page
Declaration by learner**

I the undersigned Miss / Mr. _____ *Name of the learner* here by,

declare that the work embodied in this field project work titled " _____

Title of the Project ",

forms my own contribution to the research work carried out under the guidance of
Name of the guiding faculty is a result of my own research work and has not been previously
submitted to any other University for any other Degree/ Diploma to this or any other
University.

Wherever reference has been made to previous works of others, it has been clearly
indicated as such and included in the bibliography.

I, here by further declare that all information of this document has been obtained and
presented in accordance with academic rules and ethical conduct.

Name and Signature of the learner

Certified by

Name and signature of the Guiding Faculty



On separate page

Acknowledgment

(Model structure of the acknowledgement)

To list who all have helped me is difficult because they are so numerous and the depth is so enormous.

I would like to acknowledge the following as being idealistic channels and fresh dimensions in the completion of this project.

I take this opportunity to thank the **University of Mumbai and College** for giving me chance to do this project.

I would like to thank my **Principal**, _____ for providing the necessary facilities required for completion of this project.

I take this opportunity to thank our **Head of Department** _____, for her moral support and guidance.

I would also like to express my sincere gratitude towards my project guide _____ Whose guidance and care made the project successful.

I would like to thank my **College Library**, for having provided various reference books and magazines related to my project.

I would like to express my gratitude to Mr. _____ Designation, Company's Name for his immense support and sharing relevant information and expertise for successful completion of my field project.

Lastly, I would like to thank each and every person who directly or indirectly helped me in the completion of the project especially **my Parents and Peers** who supported me throughout my project.



Structure to be followed to maintain the uniformity in formulation and presentation of Field Project Work (Model Structure of the Field Project Work)

ChapterNo.1: Introduction

In this chapter Selection and relevance of the problem, historical background of the problem, brief profile of the study area, definition/s of related aspects, Socio-economic aspects, characteristics, different concepts pertaining to the problem etc can be incorporated by the learner.

ChapterNo.2: Research Methodology

This chapter will include Objectives, Scope of the study ,limitations of the study, significance of the study, Selection of the problem, Sample size, Data collection, Tabulation of data, Techniques and tools to be used etc. can be incorporated by the learner.

ChapterNo.3: Literature Review

This chapter will provide information about studies done on the respective issue. This would specify how the study undertaken is relevant and contribute for value addition in information/ knowledge/application of study area which ultimately helps the learner to undertake further study on same issue.

ChapterNo.4: Data Analysis, Interpretation and Presentation

This chapter is the core part of the study. The analysis pertaining to collected data will be done by the learner. The application of selected tools or techniques will be used to arrive at findings. In this, table of information's, presentation of graphs etc. can be provided with interpretation by the learner.

ChapterNo.5: Conclusions and Suggestions

In this chapter of field project work, findings of work will be covered and suggestion will be enlisted to validate the objectives.

Note: If required more chapters of data analysis can be added.

Bibliography

Appendix



AC: 21/02/2026

Item No. :1.1.1



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

Bachelor of Commerce (B.COM)

Sr. No.	Heading	Particulars
1	Title of the Programme	Bachelor of Commerce (B.Com)
2	Eligibility for admission	HSC or Equivalent
3	Minimum Percentage for admission	
4	Passing Marks	40%
5	Semesters	VI
6	Level	UG
7	Pattern	3-4 years & 6-8 semesters Choice Based Grading System
8	Status	New
9	To be implemented from	From Academic year 2025-26 in a progressive manner

Date: 21st February 2026

Signature:


Dr. Koel Roychoudhury
AC Chairperson


Mr. Girish Karnad
Head of the Department

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 **Website:**
www.siesascn.edu.in



SCHEME OF MODULES

B.Com (Bachelor of Commerce) Programme

(To be implemented from Academic Year- 2025-26)

No. of Courses	Course Code	Semester VI	Credits
1	Major :Department Specific Course (DSC)		
1	U25COM6MJ01	Financial Accounting – II	4
2	U25COM6MJ02	Cost Accounting –II	2
3	U25COM6MJ03	Commerce – VI (Human Resource Management)	4
2	Elective Major: Department Specific Course (DSC) Any One		
1	U25COM6MJE01	Direct & Indirect Taxation Paper - II (Introduction to Goods and Service Tax Act)	4
2	U25COM6MJE02	Digital Marketing-II	4
3	Minor: Department Specific Course (DSC)		
1	U25COM6MI01	Business Economics VI	4
4	VSC/SEC(Vocational Course/Skill Enhancement Course) Any One		
		-	
5	OJT, FP, RP, CEP, CC		
1	U25COM6OJT01	On the Job Training	4
Total Credits			22



COURSE NAME: FINANCIAL ACCOUNTING-II**COURSE CODE : U25COM6MJ01****COURSE CREDIT: 04****1 credit - 15 lectures****1 lecture is 60 minutes****Course Objective:**

- 1) To make learner understand about the Financial Modelling Templates and Understanding a Business & Creating financial modelling.
- 2) To acquaint the students about the accounting of Transactions of Foreign Currency
- 3) To comprehend the concept of Underwriting of Shares & Debentures
- 4) To develop capability to Compute the Liquidation of Companies & accounting for limited liability.

Learning Outcomes:

- 1) Learners will understand about the Financial Modelling Templates and Understanding a Business & Creating financial modelling.
- 2) Students will acquaint the students about the accounting of Transactions of Foreign Currency
- 3) Students will comprehend the concept of Underwriting of Shares & Debentures
- 4) Learners will develop capability to compute the Liquidation of Companies & accounting for limited liability.

Unit No.	Modules/ Units	No. of Lectures
1	Getting started with Financial Modelling Templates and Understanding a Business & Creating financial modelling	10
	Templates and understanding Business: Different stages of a company, Financial Models for Transactions ,Understanding the Business ,Basics of Industry Research , Competitive Positioning , Product Life Cycle , Is the business capital – light or capital intensive? , Is the business seasonal? , Capital Requirements – Working and Fixed Capital, Creation of Financial modeling: Filling up the past numbers, normalizing inputs and KPIs , Filling Profit and Loss Sheet , Filling Balance Sheet ,Filling in the Cash Flow Statement > Analyzing the Financial Statements	
2	Accounting of Transactions of Foreign Currency	10
	Concept of Transactions of Foreign currency, In relation to purchase and sale of goods, services and assets and loan and credit transactions.	



	Computation and treatment of exchange rate differences, Practical problems of accounting of transactions of Foreign currency.	
3	Underwriting of Shares & Debentures	10
	Introduction, Underwriting, Underwriting Commission, Provision of Companies Act with respect to Payment of underwriting commission	
	Underwriters, Sub-Underwriters, Brokers and Manager to issues, Types of underwriting, Abatement Clause, Marked- Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems	
4	AS – 14 - Amalgamation, Absorption & External Reconstruction	10
	In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only.	
5	Liquidation of Companies	10
	Meaning of liquidation or winding up Preferential payments Overriding preferential payments, Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account	
6	Accounting for Limited Liability Partnership	10
	Concept of Accounting for Limited Liability Partnership, Statutory Provisions, Conversion of partnership firm into LLP, Final Accounts of Limited Liability Partnership	
Total Lectures		60

References:

- Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi
- Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi
- Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi
- Financial Modelling Handbook – Zebra Learn
- Financial Modelling in Microsoft Excel – Alastair L. Day, Pearson Publication

Scheme of Examination Faculty of Commerce

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%

40 Marks

Sr. No.	Particulars	40 Marks
01	One periodical class test / online examination to be conducted in the given semester	20 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	15 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	• Marks

Periodical class test Question paper pattern- Offline/ Online

Sr. No.	Particulars	20 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)	10 Marks
Q.2.	Answer in Brief / Practical question (Attempt any two out of four 5 marks each)	10 Marks

(B) Semester End Examination : 60%

60 Marks

Duration: The examination shall be of 2 hours duration.

Question Paper Pattern

1. There shall be five questions each of 12 marks. **OR** There shall be Four questions each of 15 marks.
2. All questions shall be compulsory with internal options.
3. Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.



COURSE NAME: COST ACCOUNTING-II

COURSE CODE : U25COM6MJ02

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

- 1) To introduce the fundamental concepts of Contract costing and its significance in business decision-making.
- 2) To explain the process costing and their role in financial control and budgeting.
- 3) To familiarize students with the preparation and interpretation of a Marginal Costing & Standard Costing in manufacturing industries.

Course Outcomes:

- 1) Learners will comprehend the fundamental concepts of Contract costing and its significance in business decision-making.
- 2) Students will explain the process costing and their role in financial control and budgeting
- 3) Students will familiarize with the preparation and interpretation of a Marginal Costing & Standard Costing in manufacturing industries

Unit No.	Modules/ Units	No. of Lectures
1	Contract Costing	10
	Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Excluding Escalation clause Note- Simple practical problems	
2	Process Costing	10
	Process loss, Abnormal Gains and Losses, Joint products and by-products. Excluding Equivalent units, Inter-process profit Note- Simple Practical problems Process Costing and joint and by-products	
3	Introduction to Marginal Costing & Standard Costing	10
	Marginal costing: meaning, applications, advantages, limitations Contribution, Breakeven analysis, Margin of safety and profit volume graph. <i>Standard Costing:</i> Various types of standards, Setting of standards, Basic concepts of Material and Labour variance analysis. Note- Simple Practical problems based on Marginal Costing excluding decision making. Practical problems based on Material and labour variances excluding sub-variances	



References Books:

- 1) Cost Accounting – Principles & Practice, M.N. Arora, Vikas Publishing House, Edition: Latest (varies by region, usually updated frequently)
ISBN: 978-9325986600
- 2) Cost Accounting: A Managerial Emphasis, Authors: Charles T. Horngren, Srikant M. Datar, Madhav Rajan, Publisher: Pearson Education, Edition: 16th Edition (Latest), ISBN: 978-0134475585
- 3) Cost and Management Accounting, Author: Ravi M. Kishore
Publisher: Taxmann Publications Pvt. Ltd., Edition: Latest Edition, ISBN: 978-9386882973
- 4) Cost Accounting: Theory & Problem, Authors: M. N. Maheshwari & S. N. Mittal,,
Publisher: Sultan Chand & Sons, Edition: Latest Edition
ISBN: 978-9351611028
- 5) Advanced Cost Accounting, Authors: Kalyani Publishers (Jain & Narang)
Publisher: Kalyani Publishers, Edition: Latest Edition, ISBN: 978-9327238264

Scheme of Examination Faculty of Commerce

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	5 Marks
03	Attendance	5 Marks

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

Duration: The examination shall be of 1 hour duration.

Question Paper Pattern

- 1) There shall be three questions each of 10 marks.
- 2) All questions shall be compulsory with internal options.
- 3) Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.



COURSE NAME: HUMAN RESOURCE MANAGEMENT (COMMERCE VI)

COURSE CODE : U25COM6MJ03

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

1. To introduce students to the fundamental principles, functions, and practices of Human Resource Management (HRM)
2. To provide students with an in-depth understanding of Human Resource Development (HRD) and its role
3. To provide students with a comprehensive understanding of human relations in the workplace and the factors that influence employee morale.
4. To familiarize students with the emerging trends, innovations, and strategic shifts in Human Resource Management

Course Outcomes:

1. Students will gain foundational knowledge to recognize the strategic role of HRM in achieving business goals
2. Students will learn how to design, implement, and evaluate HRD programs aligned with strategic business goals.
3. Students will learn how to assess and improve employee morale to enhance organizational performance and employee well-being
4. Students will gain insights into how modern HRM contributes to organizational agility, innovation, and employee engagement.

Unit No.	Modules/ Units	No. of Lectures
1	Human Resource Management	
	<ul style="list-style-type: none">• Human Resource Management – Concept, Nature/ features Functions, Traditional v/s Strategic Human Resource Management• Human Resource Planning- Concept Steps, Importance of Human Resource Planning, Job Analysis-Concept, Components, importance Job design- Concept, Techniques• Recruitment- Concept, Sources of Recruitment Selection - Concept, process, Techniques of E-selection	15
2	Human Resource Development	15
	<ul style="list-style-type: none">• Human Resource Development- Concept, functions, Training- Concept, Process of identifying training and development needs, Methods of Training & Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket management games)	



	<ul style="list-style-type: none"> ● Performance Appraisal- Concept, Benefits, Limitations, Methods, Potential Appraisal Concept, Importance ● Career Planning- Concept, Importance Succession Planning- Concept, Need Mentoring- Concept, Importance 	
	Counselling Concept, Techniques.	
3	Human Relations <ul style="list-style-type: none"> ● Human Relations- Concept, Significance Leadership –Concept, Transactional & Transformational Leadership Motivation Concept, Theories of Motivation,(Vroom’s Expectancy Theory, McGregor’s Theory X and Theory Y, Pink’s Theory of Motivation) ● Employees Morale- Concept, Factors affecting Morale, Measurement of Employees Morale Emotional Quotient and Spiritual Quotient Concept, Factors affecting EQ & SQ ● Employee Grievance- Causes, Procedure for Grievance redressal Employee welfare measures and Health & Safety Measures 	15
4	Trends In Human Resource Management <ul style="list-style-type: none"> ● HR in changing environment: Competencies Concept, classification Learning organizations Concept, Creating an innovative organization, Innovation culture- Concept, Need ● Trends in Human Resource Management,: Employee Engagement- Concept, Types Human resource Information System (HRIS) – Concept, Importance ● Challenges in Human Resource Management: Employee Empowerment, Workforce Diversity. Attrition, Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Millennial (Gen Y), Competency Mapping 	15
Total Lectures		60

References:

- 1."Essentials of Human Resource Management and Industrial Relations" – P. Subba Rao
2. "Human Resource Management: Text and Cases" – K. Aswathappa
- 3."Personnel Management and Industrial Relations" – R.S. Davar
4. Bernardin, John H: Human Resource Management, Tata McGraw Hill, New Delhi 2004
5. Greenhaus, J.H., Career Management, Dryden, New York
6. Dale, B, Total Quality and Human Resources: An Executive Guide, Blackwell, Oxford.

Scheme of Examination Faculty of Commerce (Post-graduate Programmes)

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%

40 Marks

Sr. No.	Particulars	40 Marks
01	One periodical class test / online examination to be conducted in the given semester	20 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	15 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	5 Marks

Periodical class test Question paper pattern- Offline/ Online

Sr. No.	Particulars	20 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)	10 Marks
Q.2.	Answer in Brief / Practical question (Attempt any two out of four 5 marks each)	10 Marks

(B) Semester End Examination : 60%

60 Marks

Duration: The examination shall be of 2 hours duration.

Question Paper Pattern

- 1) There shall be five questions each of 12 marks. **OR** There shall be Four questions each of 15 marks.
- 2) All questions shall be compulsory with internal options. Case study
- 3) Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.



COURSE NAME: DIRECT & INDIRECT TAXATION PAPER - II (INTRODUCTION TO GOODS AND SERVICE TAX ACT)

COURSE CODE: U25COM6MJE01

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture - 60 minutes

Course Objective:

- 1) To make learner understand the basic concepts, definitions.
- 2) To acquaint the students about the other terms related to Goods and Service tax (GST)
- 3) To comprehend the concept of Supply along with the rules related to time, place and value of supply.
- 4) To develop capability to Compute the Goods and Service Tax (GST) payable by the supplier with consideration of the input tax credit and Pre-requisites for E-filing of GST returns

Learning Outcomes:

- 1) Learners will understand various terms related to Goods and Service tax(GST)
- 2) Students will be able to determine the time, place and value of supply.
- 3) It will enable learners to compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit and determine whether a person is required to obtain registration under GST law.
- 4) Students will know the requirements for E-filing of GST returns.

Sr. No	Syllabus	No. of lectures
01	Module 1 - Introduction to GST: <ul style="list-style-type: none">• Introduction - History of GST, Introduction to GST, Basic terms and definitions.• Section 2(17) Business, Section 2(13) Consideration, Section 2(45) Electronic Commerce Operator Section 2(52) Goods, Section 2(56) India, Section 2(78) Non taxable , Supply Section 2(84) Person, Section 2(90) Principal Supply Section 2(93) Recipient Section 2(98) Reverse charge Section 2(102) Services, Section 2(105) Supplier Section 2(107) Taxable Person Section 2(108) Taxable Supply• Goods & Services Tax Network (GSTN)	15



02	Module 2: Levy & collection of tax and Concept of supply. <ul style="list-style-type: none"> Levy & Collection of tax - Scope of Supply, Non-taxable Supplies, Composite and Mixed Supplies, Composition Levy, Levy and Collection of tax Concept of Supply - Time of Supply, Place of Supply & Value of Supply 	15
03	Computation of GST liability along with Input Tax Credit, & Registration: <ul style="list-style-type: none"> Input Tax Credit - Eligibility and computation of tax liability, Input Tax Credit in Special Circumstances Registration - Persons not liable registration, Compulsory registration, Procedure for registration, Deemed registration & Cancellation of registration 	15
04	Module-4 Pre-requisites for E- filing of GST returns. <ul style="list-style-type: none"> Pre- requisites for E- filing of GST returns Various forms and due dates. Documentation and Process required for GST Registration Process of GST Filing returns 	15

References:

- GST Bare Act 2017
- GST Law & Practice - V.S Datey (6th Edition)
- GST Laws – National Academy of Customs, Indirect Tax

Scheme of Examination Faculty of Commerce

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%

40 Marks

Sr. No.	Particulars	40 Marks
01	One periodical class test / online examination to be conducted in the given semester	20 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	15 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	5 Marks



Periodical class test Question paper pattern- Offline/ Online

Sr. No.	Particulars	20 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)	10 Marks
Q.2.	Answer in Brief / Practical question (Attempt any two out of four 5 marks each)	10 Marks

(B) Semester End Examination : 60%

60 Marks

Duration: The examination shall be of 2 hours duration.

Question Paper Pattern

- | |
|--|
| <ol style="list-style-type: none">1) There shall be five questions each of 12 marks. OR There shall be Four questions each of 15 marks.2) All questions shall be compulsory with internal options.3) Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit. |
|--|



COURSE NAME:ON THE JOB TRAINING

COURSE CODE :U25COM6OJT01

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

Programme Guidelines for OJT

Guidelines:

- 4) The Internship/ OJT/ Articleship may be undertaken in any area of Major or Minor Courses.
- 5) Each of the students has to undertake OJT / Internship/ Articleship individually under the supervision of an Industry and faculty mentor.
- 6) The student shall be assisted for OJT by the faculty mentor/Department/ Placement Cell.
- 7) The department should allot a faculty mentor for guidance to the students based on her / his specialization.
- 8) There shall be double valuation of OJT report by the faculty mentor concerned and an external examiner appointed by the University/College with equal weightage.
- 9) The faculty mentor along with the external examiner appointed by the University/College for the valuation of OJT report shall conduct viva voce examination with equal weightage.
- 10) The date of viva voce shall be intimated to the students by the Department well in advance.
- 11) An experience certificate is mandatory.
- 12) There will be an option for students to opt in OJT 30 hrs Holistics Skill Development For Career Readiness course and approximately 75 - 90 hours of OJT in online/ offline /hybrid mode.
- 13) Commerce students have a wide range of options for **On-the-Job Training (OJT)** depending on their specialization and interests such as Accounts Assistant / Intern ,Taxation (GST, Income Tax Filing) Auditing Firms (CA Firms), Banking Operations; Marketing & Sales: Digital Marketing ,Market Research, Social Media Management, Sales Intern / Executive ,Brand Management Intern;Human Resource Management, Recruitment Intern, HR Operations / Payroll; Business Operations,Supply Chain / Logistics, Inventory Management, Vendor Coordination, Customer Relationship Management (CRM), Bank Internships, E-Commerce & Retail, Excel-based Reporting, MIS Intern / Assistant Data Entry & Management, Documentation & Regulatory Filings, University/College and department research and administration, and any other related areas to accountancy, commerce and economic



Evaluation pattern of the Internship work

Evaluation pattern of the Internship work	
100 Marks Internship Based Project Work (04 Credits)	
Internal (As Per Annexure-A)	50 Marks
External (As Per Annexure-B)	50 Marks
Total	100 Marks

No marks will be allotted on the Report unless a candidate appears at the Viva-Voce Examination. Similarly, no marks will be allotted on Viva-Voce Examination unless a candidate submits his/her Report

Individual passing in both the external and internal is mandatory

Passing:

5. Passing Standard 40 Percentage
6. Minimum Grade E is required
7. In case of failing in the OJT, the same OJT can be revised or new OJT can be taken up for ATKT examination.
8. **Absence of student for viva voce:** If any student fails to appear for the viva voce on the date and time fixed by the department such student shall appear for the viva voce on the date and time fixed by the Department, such student shall appear for the viva voce in the ATKT exam.



ANNEXURE :A
Internal Assessment Sheet
Learning Outcome Assessment of Students by Mentor

Section-I (Basic Details): To be filled in by the Student			
Name of Organization for Internship/OJT/Project Work			
Name of the Student			
Uni.PRN Number			
ABC-ID (As per NEP-2020)		Semester No:	
Name of Programme		Exam Seat No:	
Date of Commencement of Training		College Roll No	
Date of Completion of Training			

Section-II : Internal Assessment Sheet					
Attributes & Scoring	Un-Satisfactory	Satisfactory	Good	Very Good	Excellent
	"Upto 2" Marks	"Upto 4" Marks	"Upto 6" Marks	"Upto-8" Marks	"Upto 10" Marks
1) Quality and effectiveness of presentation: The presentation made by the students, the clarity of thoughts and learning expressed.					
2) Depth of knowledge and demonstrated skills: Evaluate the extent of learning, Depth of Knowledge Skills demonstrated by the student during the internship period.					
3) Variety and relevance of learning experience: Evaluate the student's understanding of theoretical concepts and practical applications and relationships with concepts taught.					
4) Quality of Report Writing: Assess the student's ability to document the details of the assigned tasks, deliverables, and project report in a qualitative way.					
5) Attendance Record and Supervisor Feedback: Student attendance records and overall feedback on same from the Internship Supervisor.					
TOTAL					
				Total Marks out of 50	

Mentor Sign & Date



ANNEXURE :B

External Assessment Sheet

Section-I (Basic Details): To be filled in by the Student			
Name of Organization for Internship/OJT/Project Work			
Name of the Student			
Uni.PRN Number			
ABC-ID (As per NEP-2020)		Semester No:	
Name of Programme		Exam Seat No:	
Date of Commencement of Training		College Roll No	
Date of Completion of Training			

Section-II: External Assessment					This Section 50 Marks
Attributes & Scoring	Un-Satisfactory	Satisfactory	Good	Very Good	Excellent
	"Upto 2" Marks	"Upto 4" Marks	"Upto 6" Marks	"Upto-8" Marks	"Upto 10" Marks
<u>(1) Dependability and Initiative</u> Is self-reliant, performs in a dependable manner Accepts responsibility, shows initiative/interest in work and learns quickly					
<u>(2) Communicates Effectively:</u> Was able to communicate effectively (speaking and writing skills) with peers during the association.					
<u>(3) Creativity & Quality of Work:</u> Demonstrates creativity, Produces high quality work and accepts criticism. Uses technical knowledge and skills, Analyses problems effectively, shows good logical judgements.					
<u>(4) Professionalism & Time Management and Discipline::</u> Has a professional attitude and mannerism, cooperates with co-workers and supervisors. Demonstrates organizational skills & Is punctual and Uses time effectively.					
<u>(5) Overall Project Report:</u>					
Total					
Total Marks out of 50					



6) **Report Format**

Aspect	Details
Paper	White bond paper, whiteness 95% or above
	Weight: 70 grams or more per square meter
	Size: Standard A4 (297 mm height × 210 mm width)
Type-Setting & Printing	Single side printing
	Font: Times New Roman, 12 pts
	Line spacing: 1.5
Page Format	
Top Margin	15 mm
Head Height	3 mm
Head Separation	12 mm
Bottom Margin	22 mm
Footer	3 mm
Foot Separation	10 mm
Left Margin	30 mm
Right Margin	20 mm
Text Height	245 mm
Text Width	160 mm
Note:	When header is not used, top margin = 30 mm

Declaration of Academic Honesty and Integrity: A declaration of Academic honesty and integrity is required to be included along with every project report after the approval sheet.



Appendix I: OJT Undertaking

1. Student Name:	
2. Current Address	
3. Residence Address	
4. Email id	
5. Mobile Nos.	
6. Aadhar No.	
7. PAN	
8. Overall GPA	
9. Mode of OJT	
10. OJT Preferences	

	Location	Core Area	Organization / Institute
Preference-1			
Preference-2			
Preference-3			

I confirm that I agree with the terms, conditions, and requirements of the OJT Policy Student Signature:

Date _____

I confirm that the student has attended the OJT orientation and has met all paperwork and process requirements to participate in the OJT program, and has received approval from his/her mentor.

Sign of Mentor:

Date:



Appendix II: Draft Resume Template

Name:		
Contact Number and Email ID:		
Education: (Name of School/College/University)	Year of Passing -	% marks
SSC (10 std) :		
HSC (12 th std):	Year of Passing -	% marks
Bachelor's degree:	Year of Passing -	% marks
OJT / Work Experience, if any(Duration):		
Organization:		
Project Brief:		

3. Emphasize accomplishments that are relevant to the field
4. Be specific—omit unnecessary words and sentences
5. Start your sentence with an action verb, not a passive one Use past-tense verbs to show what you have accomplished Quantify results as much as possible
6. Use key words that will catch a recruiter's eye

Other Achievements and Personal Interests :

7. List other achievements also in reverse chronological order (attach list)
8. Leadership positions held outside of your formal work environment (attach list)
9. Personal interests and accomplishments that will distinguish you from other applicants (attach list)
10. Volunteer service/Social Work(attach list)



Appendix III: Department letter

To,

The (Manager, HR)

Subject: Request for OJT

Dear Sir/Madam,

As the Head of the Department at SIES (Nerul) College of Arts, Science and Commerce(Autonomous), I'm reaching out to discuss arranging an On-the-Job Training (OJT) opportunity for one of our students at your organization.

SIES (Nerul) College of Arts, Science and Commerce(Autonomous), established in 1998, is committed to produce professionals of high caliber values to establish a truly educated cosmopolitan city, in line with NEP 2020. Our curriculum now includes a mandatory 120-hours OJT component, undertaken in the sixth semester of UG and second semester of PG programs.

We have a dedicated student/s eager to undertake a 120-hours OJT at your organization. This practical experience aligns with their studies and enhances their employability.

We believe this collaboration will benefit both parties. Your support in facilitating this OJT placement would be greatly appreciated.

In view of the above, I request your good self to allow our following (no. of students) students for practical raining in your esteemed organization. Kindly accord your permission and give at least one-week time for students to join training after confirmation.

S.No.	Name	Roll no.	Year	Department

The resumes of these students are attached with this letter. If vacancies exist, kindly do plan for Interviews for the students in above branches.

A line of confirmation will be highly appreciated

Yours sincerely,

Head of department



Appendix IV: Relieving Letter of Student

To,

The General Manager (HR)

[Organization Name] [Organization
Address]

Subject: Relieving letter of student

Dear Sir,

With reference to your letter/email dated [Date], regarding the Industrial OJT of our students in your esteemed organization, we hereby list the following students who will undergo the OJT under your guidance:

1)

2)

As this training is an integral part of the curriculum, the following guidelines have been prescribed for the OJT:

- a. Kindly prepare the OJT schedule and send us a copy.
- b. Kindly ensure that each student need to maintain an OJT diary and submit a report.
- c. Kindly review the OJT diary of each student daily.
- d. Kindly Provide instructions regarding working hours and maintain attendance records during the training period.

Kindly evaluate the students' performance based on the following grading criteria:

- e. Attendance and general behavior
- f. Relationship with workers and supervisors
- g. Initiative and efforts in learning
- h. Improvement in knowledge and skills
- i. Contribution to the organization

Please forward the performance report to us in a sealed envelope upon completion of the training.

Your cooperation in enhancing the knowledge and practical skills of our students will be highly appreciated. The students will adhere to the rules and regulations of your organization and maintain proper discipline during their OJT. They will report to you on [Date] along with a copy of this letter.

Yours sincerely,

Head of Department



Appendix VI – Format of OJT Report

Title of the Report:		On-the-Job Training Experience Report
Name of the Student:		[Your Name]
Name of the Organization:		[Name of the Company/Organization]
Department/Division :		[Department/Division Where You Undertook Training]
Duration of Training:		[Start Date to End Date of Training]
Date of Submission:		[Date of Submitting the Report]
Table of Contents:		
1. Introduction		9. Recommendations
2. Company Overview		10. Conclusion
3. Training Objectives		11. Appendices
4. Training Experience		12. References
5. Skills Developed		
6. Achievements & Contributions		
7. Challenges Faced		
8. Lessons Learned		
Acknowledgment		
:		
[Express gratitude to individuals or organizations who provided support, guidance, or assistance during the training.]		



1. Introduction

During the period of [Start Date] to [End Date], I had the privilege of undergoing on-the-job training at [Name of Organization] in the [Department/Division]. This report aims to provide an overview of my training experience, including objectives, tasks undertaken, skills acquired, challenges faced, and lessons learned.

2. Company Overview

[Provide a brief description of the organization's history, mission, core values, organizational structure, products/services offered, etc.]

3. Training Objectives

[Outline the specific goals and objectives set at the beginning of the training, and how they align with both the organization's objectives and your personal/professional development.]

4. Training Experience

[Describe the tasks, projects, and responsibilities undertaken during the training, including details of departments/teams worked with and roles played.]

5. Skills Developed

[List and describe the skills acquired or enhanced during the training, with examples of how these skills were applied in real-world situations.]

6. Achievements & Contributions

[Highlight significant achievements and contributions made during the training, along with their impact on the organization or project.]

7. Challenges Faced

[Discuss any challenges or obstacles encountered during the training and how they were overcome.]

8. Lessons Learned

[Reflect on key lessons, insights, and takeaways from the training experience, along with personal and professional growth observed.]

9. Recommendations

[Provide suggestions for improving the training program or organizational processes, as well as recommendations for future trainees.]



10. Conclusion

[Summarize the overall training experience and its impact, along with final thoughts and reflections.]

11. Appendices

[Include any additional documents, reports, or materials relevant to the training experience, such as project reports, presentations, or certificates.]

12. References

[List any sources cited in the report, if applicable, including books, articles, or online resources consulted during the training.]



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

No Objection Certificate (NOC) for OJT/Internship

Date: ___ / ___ / 202

Student Information

Full Name of the Student _____

Class _____

Roll Number _____

Department _____

Company Information

Name of the Company _____

Company Address _____

HR / Contact Person _____

Designation _____

Contact Number _____

Email ID _____

Internship Details

Internship Duration From ___ / ___ / 2025 to ___ / ___ / 2025

Total Working Hours _____

Working Days & Timings _____

Mode of Internship Online / Offline / Hybrid (*circle one*)

Type of Work / Department Assigned _____

Declaration by Student

I hereby declare that all the information provided above is true and accurate to the best of my knowledge. I understand that providing any false or misleading information may lead to cancellation of my internship approval.

I also undertake full responsibility to maintain discipline and professionalism throughout the internship period.

Signature of the Student: _____

With Best Regards,

Name	Designation	Signature
	Head of [Department Name]	_____
	TPO/IO	_____
	Principal	_____



**Name and address of the Training
(On Company Letterhead)**

Certificate Number:

Date:

This is to certify that our following student.

Name of the Student:

MU PRN: ABC-ID (As per NEP-2020):

Pursuing (Name of course): Sem. No.:

Has successfully completed (please tick): **Internship / On The Job Training**

having Number of Credits at (Organization Name) From (Start Date) To (End
Date)

Signature of HR

Imp. Note: The above is suggested format if any organization would like to modify add more information they can do so by ensuring that the minimum required fields are present in the certificate.

