

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: 29th June, 2024

Signature:


Dr. Koel Roychoudhury
AC Chairperson


Ms. Sugandha Jha
Head of the Dept.

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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





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

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B.COM. PROGRAMME
SCHEME OF MODULES

SEMESTER III			
Sr. No.	Course Code	Course Name	Credits
1	<i>Major Department Specific Course (DSC)</i>		
1	U24COM3MJ01	Accountancy & Financial Management -III	4
2	U24COM3MJ02	Management Accounting	2
3	U24COM3MI03	Commerce III (Principles of Management)	4
2	<i>Minor Department Specific Course (DSC)</i>		
1	U24COM3MI04	Business Economics III	2
2	<i>Open Electives (OE)/ Generic Electives</i>		
1		*List of Open Elective Courses (OE) (Any One)	2
3	<i>Vocational Course (VSC) & Skill Enhancement Course (SEC)</i>		
8	U24COM3VSC01	Business Law	2
4	<i>Ability Enhancement Course (AEC) / Value Education Course (VEC) / Indian Knowledge System (IKS)</i>		
9	U24COM3AEC01	Understanding Basic form of English Literature	2
5	<i>On the Job Training (OJT)/Research Methodology (RP)/Community Engagement and Service (CEP)/Co-Curricular Courses (CC)</i>		
		**List of Open Elective Courses (OE) (Any One)	2
6	<i>Field Projects (FP)</i>		
1	U24COM3FP01	Field Project	2
Total Credits			22



*** List of Open Elective Courses (OE) for Semester III (Any One)**

Sr. No.	Course Code	Course Name	Credits
1	U24MMC3OE01	Social Media Marketing	2
2	U24MS3OE01	Personality Development-II	2
3	U24COM3MI01	Multimedia	2
4	U24BI3OE01	Basics of Insurance	2
5	U24CC3SM01	Basics of Stock Market Investment & Trading	2

**** List of Co-Curricular Courses (CC) for Semester III (Any One)**

Sr. No.	Course Code	Course Name	Credits
1	U24CC3LS01	Life Skills I	2
2	U23NSS2CC01	National services scheme	2
3	U24CC3DLLE02	Department of Lifelong learning	2
4	U24CC3SP02	Sports	2



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
S.Y.B.COM
(WITH EFFECT FROM THE ACADEMIC YEAR 2024-2025)

Under Major

Accountancy and Financial Management III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Partnership Final Accounts based on Adjustment of Admission or Retirement/Death of a Partner during the year	15
2	Amalgamation of Firms	15
3	Conversion / Sale of a Partnership Firm into a Ltd. Company	15
4	Working Capital Management	15
Total		60



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 be 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	Partnership Final Accounts based on Adjustment of Admission or Retirement/Death of a Partner during the year	15
	i) Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when 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	Amalgamation of Firms	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	
3	Conversion / Sale of a Partnership Firm into a Ltd. Company	15
	(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	
4	Working Capital Management	15
	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



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)	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
Total	40

(B) Semester End Examination (60 marks)

QUESTION PAPER PATTERN

Duration: 2 hours	Total Marks: 60
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
Total	60

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	Module 1 - Introduction to management Accounting <ul style="list-style-type: none">• Meaning, Nature, Scope , Functions, Decision Making Process, Financial Accounting v/s Management Accounting.• Study of Balance sheet and Revenue statement in vertical form for suitable analysis.• Financial statement analysis - Trend analysis, Common- size statement & Comparative analysis	15
02	Module-2 -Ratio Analysis <ul style="list-style-type: none">• Balance sheet ratios (Current ratio, liquid ratio, stock to working capital ratio, Proprietary ratio, Debt equity ratio, Capital gearing ratio).• Revenue statement ratio (Gross Profit ratio, Expenses ratio, Operating Ratio, Net Profit Ratio, Net operating profit ratio, stock turnover ratio).• Combined ratio (Return on capital employed, Return on proprietors fund, Return on equity capital, Dividend payout ratio, Debt service ratio, Debtors turnover, creditors turnover).	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

Description	Marks
Internal tests - <ul style="list-style-type: none"> • Multiple choice Questions/True or False - 	10
One Project /Presentation/Case studies/Assignments	05
Attendance and Class behavior	05
Total	20

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
Total	30

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:
1 credit - 15 lectures

COURSE CREDIT: 04
1 lecture is 60 minutes

BOS	Commerce
Class	S.Y.B Com
Semester	III

Course Name	Principles of Management
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Course Code	
Course Type	Major
Course Credit	04

Course Objectives:

1. To study in depth about the management principles.
2. To understand the roles and functions of managerial level.
3. 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	Unit I : Introduction to Management · Management- 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: Origin & Significance of Indian Ethos to Management.	15
02	Unit II : Planning & Decision Making <ul style="list-style-type: none"> • Planning - Steps, Importance, Components, Coordination – Importance · M.B.O -Process, Advantages, Management By Exception Advantages; Management Information System-Concept, Components : Decision Making - Techniques, Essentials of a Sound Decision Making, Impact of Technology on Decision Making. 	15
3	Unit III: Organising · Organising-Steps, Organisation Structures – Features of Line & Staff Organisation, Matrix Organisation, Virtual Organisation, Formal v/s Informal Organisation. · Departmentation - Meaning - Bases, Span of Management-Factors Influencing Span of Management Tall and Flat Organisation. · Delegation of Authority - Process, Barriers to Delegation, Principles of Effective Delegation. Decentralisation · Factors Influencing Decentralisation, Centralization v/s Decentralisation	15

	<p>Unit IV: Directing & Controlling : · Motivation – Concept, Importance, Influencing factors. Importance of Communication, Barriers to effective Communication · Leadership- Concept, Functions, Styles, Qualities of a good leader. · Controlling – Concept, Steps, Essentials of good control system, Techniques of Controlling - PERT, CPM, Budgetary Control, Management Audit.</p> <p>Contemporary issues in Management:</p> <ul style="list-style-type: none"> • Green and Sustainable Management Practices: ESG Framework- Integration of sustainable and environmentally conscious practices in modern business management. • AI in Management: Function of Artificial Intelligence (AI) in management practices 	15
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Reference Books:

1. Essentials of Management - Wehrich and Koontz.
2. Principles of Management - L.M. Prasad
3. Principles of Management - Dinkar Pagare
4. Business Management - C.B. Gupta
5. Business Management - N. Premavathy
6. Principles of Management - J. Jayasankar
7. 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
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: U24BE3MI01

1 credit - 15 lectures

1 lecture is 60 minutes

COURSE CREDIT: 02

Course Objectives:

- 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 Objectives:

- 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	Module -1: Introduction to Macroeconomics <ul style="list-style-type: none">● Macroeconomics: Meaning, Scope and Importance.● Circular flow of aggregate income and expenditure and its Importance- closed and open economy models● The Measurement of National Product: Meaning and Importance of National Income Accounting- conventional and Green GNP and NNP concepts – National Income and Economic Welfare.● Trade Cycles: Features and Phases● Classical Macroeconomics : Say's law of Markets - Features, Implications and Criticisms.● Related case studies.	15
02	Module-2: Basic Concepts of Keynesian Economics <ul style="list-style-type: none">● The Principle of Effective Demand: Aggregate Demand and Aggregate Supply● Consumption Function: Properties, Assumptions and Implications● Investment function and Marginal Efficiency of capital● Investment Multiplier- effect on Income and Output: Assumptions, Working, Leakages, Criticism and Importance	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, Ninth 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) Shapiro, E (1996), Macro-Economic Analysis , Galgotia Publication, New Delhi.
- 9) 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. 20 marks

- Semester end examination 60% i.e. 30 marks

(A) Internal Assessment 20 marks

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

B) Semester end examination 30 marks

PAPER PATTERN

Duration : 1 hour	
Total Marks: 30	
Q.1 10 marks OR 10 marks	10
Q.2 10 marks OR 10 marks	10
Q.3 10 marks Two short notes out of four for 5 marks each or numerical or case study	10
Total	30
Note: Q.1, 2 - 10 marks question may be divided into sub questions if required.	

Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) 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	Module - I: Indian Contract Act 1872	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	Module – 2: The sale of Goods Act 1930 & Introduction to Intellectual Property Rights.	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.	
Total Lectures		30

- 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

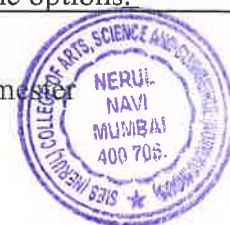
Duration: The examination shall be of 1 hour duration.

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
Total	30
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.



Understanding Basic Forms of English Literature-1

(To be implemented from AY 2024-25)

Semester-III

[Syllabus for SY B.Com (General), SY B.Com. (B.A.F/B.B.I./B.F.M.),
SY B.Sc. (Computer/I.T./E.V.S./Packaging Technology), SY BMS and SY BAMMC]

COURSE CODE :U24COM3AEC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is of 60 minutes

* Course Objectives:

1. To develop analytical skills and critical thinking through close reading of literary texts
2. To cultivate appreciation of language as an artistic medium and to help students to understand the importance of forms, elements and style that shape literary works

* Course Outcomes:

1. Learner will be able to recognize the culture and context of the work of literature
2. Learner will be able to imbibe the underlying philosophy and values reflected in literature

Module-1 Study of Poetry (Total 15 Lectures)

1. William Wordsworth: *The Solitary Reaper*
2. Edgar Albert Guest: *Don't Quit*
3. Nissim Ezekiel : *Island*
4. Kamala Das: *An Introduction*
5. Arun Kolatkar : *The Breakfast Time at Kala Ghoda*

Module-2 Study of Novel (Total 15 Lectures)

Lord of The Flies by William Golding

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: Total 20 Marks

1	* Continuous Evaluation	
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2	Poetry Recitation /Presentation	05 Marks
3	Attendance	05 Marks

**Application oriented activities will be conducted*

B) Semester end examination 30 marks

Question no.1	A) OR B) Descriptive Question Module no.1	10 Marks
Question no.2	A) OR B) Descriptive Question Module no.2	10 Marks
Question no.3	A) Short Notes 2 out of 3 Module no.1 (5 Marks each) OR B) Short Notes 2 out of 3 Module no.2 (5 Marks each)	10 Marks

Passing Criteria: 40% in Internal as well as in External(i.e.8 Marks in Internal exam of 20 marks and 12 marks in External exam of 30 marks respectively)



Field Project

COURSE CODE: U24COM3FP01
COURSE CREDIT: 02

**1 credit – 15 Lecture
minutes**

1 lecture 60

The significance of the field project can be appreciated from the fact that it is an opportunity for the students to put into practice the knowledge gained. Field project will provide possible opportunities to learn, understand and sharpen the real time technical / managerial skills required at the job / project and will give exposure to the current developments relevant to the Commerce, Accountancy and Economics sector.

Inclusion of Field project work in the course curriculum of the B.Com. (Bachelor of Commerce) programme in semester 3 for 2 credits is one of the ambitious aspects in the programme structure. The main objective of inclusion of field project is to inculcate the element of research analyse and scientific temperament challenging the potential of learner as regards to his/ her eager to enquire and ability to interpret particular aspect of the study.

It is expected that the guiding faculty should undertake the counselling sessions and make the awareness among the learners about the methodology of formulation, preparation and evaluation pattern of the field project work. Each of the learner has to undertake a Project individually under the supervision of a guiding faculty. The mentors will facilitate both the personal and professional growth of the learners through knowledge sharing and the provision of insights learned from years of experience. The experience gained from the field project will be used in classroom discussions. Interactive sessions with industry experts and field visits will give exposure to practical aspects of financial sector. It will also help the students to identify their areas of interest and various career prospects which will help them to get prepared accordingly.

General Guidelines for Field Project-

- The learners' will have identify and approach companies / organizations on their own wherein they want to pursue their field project according to their area of interest. (Finance, Marketing, Human Resource, General Management)



- The identified companies/ organisation should be in Commerce and Accountancy sector.
- The project topic may be undertaken in any area of Major Elective Courses.
- The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the faculty-guide concerned.
- It should be noted that the company / organization must not be a family business.
- The college reserves the right to approve or disapprove the topic/ company / organization. Hence, students must take prior approval of the same from the College before proceeding on field project.
- The learners are required to provide details of the topic and organization (Name of the organization, address, contact person, contact details) in which they are willing to do field project.
- The students will conduct the project under the supervision of a mentor.
- After completion, the students will prepare and submit the field project report to the college.
- Duration of the Field Project – The total duration of the Field Project will be of 30 hours since it is of 2 Credits.

Particulars	No of Hours
Interactive Sessions with Faculty/Guide	5 hours
Sessions from Industry Experts	4 hours
Field Visits (minimum one visit)	6 hours
Field Project Report	15 hours
Total	30 Hours

Evaluation Parameters

The field project report will be evaluated as per the rubric parameters mentioned below:



Parameters	Maximum Marks
On the basis of Field Project Report	30
Submission of the project report as per prescribed format(10 marks)	
Innovation and applicability of project work (10 marks)	
Quality of the project work (10 marks)	
On the basis of Viva-voce of the project report	20
The student is well aware with the latest trends of development in the area of project work (10 marks)	
The student is confident and able to answer the queries / questions raised with proper justifications (10 marks)	
Total Marks	50

The Field project will be evaluated equally by an internal as well as an external Faculty.

- In case of failing in the field 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
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

Chapter No. 1
(sub point 1.1, 1.1.1, And so
on) Title of the Chapter
Page No.

Chapter No. 2 Title of the Chapter

Chapter No. 3 Title of the Chapter

Chapter No. 4 Title of the Chapter

Chapter No. 5 Title of the Chapter

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:

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

Chapter No. 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.

Chapter No. 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.

Chapter No. 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.

Chapter No. 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.

Chapter No. 5: Conclusions and Suggestions

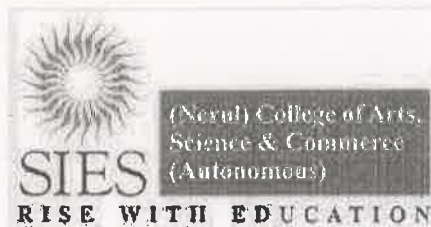
In this chapter of field project work, findings of work will be covered and suggestion will be enlisted to validate the objectives.

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

Bibliography

Appendix





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 of Commerce under the Faculty of Commerce /
Accountancy 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

_____ hereby 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



**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.

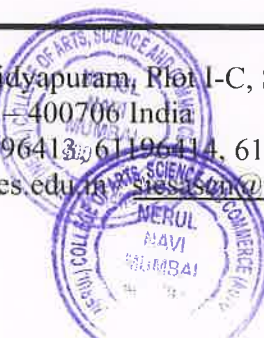
Date: 29th June, 2024

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:** ascensies@sies.edu.in, sies50n@yahoo.in **Website:**



Accountancy and Financial Management-IV

Modules at a Glance

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



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 be 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	Redemption of Debentures	10
	<p>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</p> <p>Methods of redemption of debentures: By payment in lumpsum and by payment in installments (excluding from by purchase in open market), Conversion.</p> <p>(Question on entries. ledgers and/or Balance Sheet and /or redemption of preference shares)</p>	
4	Ascertainment and Treatment of Profit Prior to Incorporation	10
	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.	
5	Cash Flow Statement	15
	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	
Total		60

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 Hanif 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

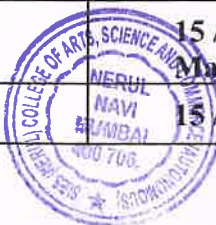
(A) Internal Assessment (40 marks)

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
Total	40

(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 Marks



questions)	Marks
Q.4. Practical Problem (Attempt 1 question out of 2 questions)	15 / 8 & 7 Marks
OR	
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	Unit 1: Production Management: Meaning, <ul style="list-style-type: none">• Objectives, Scope.• Production Systems: Concept, Types - Continuous and Intermittent.• PPC: Concept and steps in PPC.• Productivity: Concept, Factors Influencing Productivity, Measures for improving Productivity, Productivity in different economies.• Inventory Management: Concept and Objectives.• Inventory Control: Techniques.• Inventory Management Trends	15
02	Unit 2: Quality Management <ul style="list-style-type: none">• Introduction to Quality: Dimensions of Quality.• Cost of Quality: Types – Internal Failure Cost, External Failure Cost, Appraisal Cost, Prevention Cost.• Quality Circle: Features.• Quality Management Tools: TQM – Importance, Six Sigma – Process, ISO 9000 Kaizen – Process.• Service Quality Management: Concept and Importance.• SERVQUAL Model: Measures to improve service quality.	15
	<ul style="list-style-type: none">• Trends in Quality management	

Reference Books:

1. Production and Operations Management –Prof.L.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 Ventures : An Entrepreneurial Approach-Kathleen R. Allen, Cengage Learning
5. Essentials of Inventory Management-Max Muller, 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	05 Marks

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
Total	30
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) insemester 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	Module 1 - Introduction to Auditing <ul style="list-style-type: none">• Basics - Auditing definition, objectives, users of information, Difference between Accounting & Auditing.• Errors & Frauds - meaning, reasons and circumstances, auditors duties and responsibilities.• Principles of Audit, Materiality, True & Fair View• Types of Audit - Interim , Continuous , Annual audit	10



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

Descripti on	Mar ks
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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
Total	20

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
Total	30

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	Module -1: Money And Prices <ul style="list-style-type: none">• Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money• Demand for Money : Classical and Keynesian approaches and Keynes' liquidity preference theory of interest - Friedman's restatement of Demand for money• Money and prices : Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach• Inflation : Demand Pull Inflation and Cost Push Inflation - Effects of Inflation	15
02	Module-2: Inflation And Monetary Policy <ul style="list-style-type: none">• Introduction to Central Banking and Monetary Policy• Monetary policy and inflation targeting- Monetary Policy measures to curb inflation.• Nature of inflation in a developing economy- Understanding Inflation in India.	15
03	Module-3: Introduction to Public Finance <ul style="list-style-type: none">• Meaning and Scope of Public finance.	15



	<ul style="list-style-type: none"> ● Principle of Maximum Social Advantage: Dalton and Musgrave Views - the Principle 	
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	in Practice, Limitations. <ul style="list-style-type: none"> ● Relation between Efficiency, Markets and Governments- Market Failure ● The concept of Public Goods and the role of Government in providing Public goods 	
04	Module-4: Role of the Government in the Economy- Fiscal Policy <ul style="list-style-type: none"> ● Public Revenue: Sources of Public Revenue, Objectives of taxation, Types of taxes : direct and indirect - Tax Base and Tax rates ● Public Expenditure: classification - economic effects of public spending - Causes for Public Expenditure Growth. ● Public Debt: Classification - Burden of Debt Finance: Internal and External ● Union Budget- Structure, Importance and Tool for implementation of Fiscal Policy, Fiscal Policy measures to curb inflation. 	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, Ninth 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 - 20 Marks OR	

Q.1. Multiple choice Questions/True or False - 10 Marks Q.2. Attempt 2 question out of 3 questions (5 marks each)- 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.

Sr. No.	Syllabus	No of Lectures
1	Module - I: Advertising	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	Module – II: Branding	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.	
Total Lectures		30

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**

Sr.	Particulars	20 Marks
-----	-------------	----------

No.		
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

(D) 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
Total	30
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) in semester end examination.



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	Module - I: Laws related to Industrial relations and Industrial disputes.	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	Module – 2: Laws related to Health, Safety and Welfare	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.	
Total Lectures		30

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
Total	30
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.



Understanding Basic Forms of English Literature-2

(To be implemented from AY 2024-25)

Semester-IV

[Syllabus for SY B.Com (General), SY B.Com.(B.A.F/B.B.I./B.F.M.),

SY B.Sc.(Computer/I.T./E.V.S./Packaging Technology),SY BMS and SY BAMMC]

COURSE CODE U24COM4AEC01:

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is of 60 minutes

* Course Objectives:

1. To develop creative skills and narrative skills through close reading and appreciation of literary texts
2. To cultivate appreciation of language as an artistic medium and to help students to understand the performative aspect of the literary work.

* Course Outcomes:

1. Learner will be able to utilize the literary characteristics of the work of literature for professional development
2. Learner will be able to express effectively after understanding the performative aspect of the literary work

Module-1 Study of Short Stories (Total 15 Lectures)

- 1.O'Henry :*The Last Leaf*
- 2.Doris Lessing: *The Habit of Loving*
3. Ruskin Bond: *The Night Train at Deoli*
- 4.R.K.Narayan: *An Astrologer's Day*
- 5.SudhaMurty: *In Sahyadri Hills-A Lesson in Humility*

Module-2 Study of Drama (Total 15 Lectures)

A Doll's House by Henrik Ibsen

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: Total 20 Marks

1	*Continuous Evaluation	10 Marks
2	Role Plays / Group Discussion/Group Presentation	05 Marks
3	Attendance	05 Marks

**Application oriented activities will be conducted*

B) Semesterend examination30marks

Question no.1	A) OR B) Descriptive Question Module no.1	10 Marks
Question no.2	A) OR B) Descriptive Question Module no.2	10 Marks
Question no.3	A) Short Notes 2 out of 3 Module no.1 (5 Marks each) OR B) Short Notes 2 out of 3 Module no.2 (5 Marks each)	10 Marks

Passing Criteria: 40% in Internal as well as in External (i.e.8 Marks in Internal exam of 20 marks and 12 marks in External exam of 30 marks respectively)

