

AC: 22/02/2025

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: 22nd February 2025

Signature:


Dr. Koel Roychoudhury
AC Chairperson


Ms. Sugandha Jha
Head of the Department

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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 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)		
-	-	-	-
6	OJT, FP, RP, CEP, CC		
1	U25COM5CEP01 U25CC5CEP01	Community Engagement Programme	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 (i) Procurement procedures—Store procedures and documentation in respect of receipts and issue of stock, Stock verification (ii) Inventory control —Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC classification; Stocktaking and perpetual inventory (iii) 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 Labour Cost: Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and Incentives, Labour turnover, Remuneration systems and incentive schemes	10



	<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

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(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



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

- 1) There shall be five 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: 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 Faculty of Commerce

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Examinations are as shown below:-

(C) 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

(D) Semester End Examination : 60%

60 Marks

Duration: The examination shall be of 2 hours duration.

Question Paper Pattern

- 4) There shall be five questions each of 12 marks. **OR** There shall be Four questions each of 15 marks.
- 5) All questions shall be compulsory with internal options.
- 6) 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 relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources	10



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

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(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

- 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 (NPTEL)**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 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	15
	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) <ul style="list-style-type: none"> ○ Building an Email List ● Email Campaign Design <ul style="list-style-type: none"> ○ Crafting Engaging Subject Lines and CTAs ○ Personalization and Segmentation ● Email Marketing Tools <ul style="list-style-type: none"> ○ Mailchimp, HubSpot, ActiveCampaign 	
	Module III	15
	E-commerce Marketing <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
	Legal & Ethical Aspects of Digital Marketing <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

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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	7 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: BUSINESS ECONOMICS-V

COURSECODE: U25COM5MI01

COURSECREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

- To introduce learners to a macroeconomic overview of the Indian Economy.
- To orient learners with the agricultural sector of India during the Post reform period.
- To acquaint learners with the Industrial and service sector in India
- To familiarize learners with the Banking and Financial System of India and its significance in the Economy.

Course Outcomes:

- Learners will be able to explain the overview of the Indian Economy from a macroeconomic perspective.
- Learners will be able to analyze the growth and recent developments in Indian agriculture.
- Learners will be able to evaluate the trends in Industry and service sector in India.
- Learners will be able to examine India's Banking and Financial Sector.

Sr.No	Syllabus	No. of lectures
01	Module I: Macro Economic Overview of India <ul style="list-style-type: none">• Overview of New Economic Policy-1991, Role of Social Infrastructure with reference to education, health and family welfare.• Sustainable Development Goals and Policy measures, Make in India, Skill Development and Training Programs.• Foreign Investment Policy Measures in India, FDI- MNCs and their role.	15
02	Module II: Agriculture During Post Reform Period <ul style="list-style-type: none">• National Agricultural Policy 2000: Objectives, Features and Implications.• Agricultural pricing and agricultural finance• Agricultural Marketing Development, Agricultural Market infrastructure, Market information and training, Recent developments• Sustainable agriculture and Food security in India.	15



03	Module III: The Industry And Service Sector During Post Reform Period <ul style="list-style-type: none"> Overview of Industrial Sector in India, Policy Measures- Competition Act 2003, Disinvestment Policy, Micro, Small and Medium Enterprises [MSME sector] since 2007 Service Sector: Recent trends, role and growth in Tourism and Retail industry. 	15
04	Module IV: Banking and Financial Market <ul style="list-style-type: none"> Banking Sector- Recent trends, issues and challenges in Banking and Insurance Industry Money Market – Structure, Limitations and Reforms. Capital Market – Structure, Growth and Reforms. 	15

REFERENCES:

1. Indian Economic Survey Reports (Annual), Ministry of Finance, Government of India
2. Indian Economy by Misra and Puri, Himalaya Publishing House - Delhi
3. Gaurav Dutt & Ashwini Mahajan, (2016) Indian Economy, S .Chand& company PVT LTD New Delhi
4. A.N.Agarwal – Indian Economy problems of Development and Planning New Age International Publisher
5. Ruddar Datt K.P.M Sundharam – Indian Economy S. Chand E-co LTD. Delhi

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

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

(A)Internal Assessment

40marks

Description	Marks
Internal tests of 20 marks each	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 questions out of 4 questions (5 marks each)- 10 Marks	
One Project and Vivavoce /Presentation/ Casestudies/ Assignments	15
Attendance and Class behavior	5
Total	40



B) Semester end examination**60marks****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 case study	12
Total	60
Note: Q.1,2, 3 and 4 -12marks question may be divided into sub questions if required.	

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



AC: 21/02/2025

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 2025

Signature:

**Dr. Koel Roychoudhury
AC Chairperson**

**Ms. Sugandha Jha
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:



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	2
4	VSC/SEC(Vocational Course/Skill Enhancement Course) Any One		
1	U25COM6VSC01	Export Marketing- I	2
2	U25COM6VSC02	Python	2
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:-

(E) 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	15 Marks



	curriculum to be assessed by the teacher concerned/ Write up 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	• 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

(F) 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	
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
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)● Performance Appraisal- Concept, Benefits, Limitations, Methods, Potential Appraisal Concept, Importance● Career Planning- Concept, Importance Succession Planning-	



	Concept, Need Mentoring- Concept, Importance CounsellingConcept, Techniques.	
3	Human Relations <ul style="list-style-type: none"> Human Relations- Concept, Significance Leadership –Concept, Transactional & Transformational Leadership MotivationConcept, 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 QuotientConcept, 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 organizationsConcept, 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:-



**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



(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.



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

- 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: BUSINESS ECONOMICS- VI

COURSE CODE: U25COM6MI01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

1. To introduce learners to the concept of Balance of Payments and an International Economic Organization.
2. To orient learners with the basic principles of the Foreign Exchange Market.

Course Outcomes:

1. Learners will be able to evaluate the Balance of Payment structure of countries and suggest measures to correct disequilibrium.
2. Learners will be able to discuss the basic concepts of the foreign exchange market.

Sr. No	Syllabus	No. of lectures
01	Module-1: Foreign Exchange market <ul style="list-style-type: none">• Foreign Exchange Market: Meaning, Functions, Types of exchange rates, Determination of Equilibrium Rate of Exchange.• Purchasing Power Parity Theory, Spot and Forward Exchange Rates, Arbitrage.• Role of Central Bank in foreign exchange rate management, Managed flexible exchange rate system of India.	15
02	Module -2: Balance of payments and International Economic Organization <ul style="list-style-type: none">• Balance of Payment: Meaning, Structure, Types of Disequilibrium, Causes and measures to correct the disequilibrium in Balance of Payments- expenditure reducing and expenditure switching policies.• WTO and India	15

References:

1. Kindleberger, C.P. (1973) International Economics, Homewood
2. Kenan, P.B. (1994), The International Economy, Cambridge University Press, London
3. Krugman, P.R. and M. Obstgold (1994), International Economics: Theory and Policy, Glenview, Foreman
4. Dominick Salvatore – International Economics – John Wiley & sons, Inc Singapore
5. Dwivedi D N (2013) International Economics: Theory and Policy, Vikas publishing House New Delhi
6. M.L. Jhingan – International Economics – Vrinda publication Pvt. Ltd – Delhi
7. Francis Cheunilam International Economics Tata McGraw – Hill Publishing co.Ltd.New Delhi.



SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- a. Internal assessment 40% i.e. 20 marks**
- b. 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: 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.

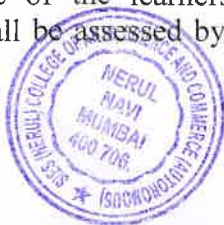
Unit No.	Modules/ Units	No. of Lectures
1	Introduction to Export Marketing Concept and features of marketing, Importance of exports for nation and firm, comparison between Domestic marketing & Export marketing, Factors influencing export marketing, risk involved in export marketing & Problems of India' 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;	15
2	India's Foreign Trade Policy 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.	15
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:-

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: ON-JOB-TRAINING

COURSE CODE: U25COM6OJT01

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

Programme Guidelines for OJT

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 Teacher for guidance to the students based on her / his specialization.
- There shall be double valuation of 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 bound.

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 marks (Viva-Voce shall be conducted for 100 marks)

External : Project Report (60 marks):

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



Internal (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 ATKTI 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.



Format

College Logo

1st page (Main Page)

Title of the problem of the Project

A Project Submitted to

University of Mumbai for partial completion of the degree

of _____ in Commerce

Under the Faculty of Commerce

By Name of the Learner

Under the Guidance of

Name of the Guiding Teacher Name

Address of the College

Month and Year



2nd Page

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



3rd page

Index		
Chapter No. 1	Title of of the Chapter	Page No.
Sub points 1.1, 1.2 and so on		
Chapter No. 2	Title of of the Chapter	Page No.
Chapter No. 3	Title of of the Chapter	Page No.

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

Guidelines for On-the job- Training

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, characteristics, different concepts pertaining to the problem etc can be incorporated by the learner.

Chapter No. 2: Research Methodology This chapter will include Objectives, Hypothesis, 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 project work, findings of work will be covered and suggestion will be enlisted to validate the objectives and hypotheses.

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



Structure to be followed to maintain the uniformity in formulation and presentation of OJT

Guidelines for On-the job- Training project work(OJT)

The theme of the internship should be based on any study area of the elective courses

- Project Report should be of minimum 50 pages
- Experience Certificate is Mandatory
- A project report has to be brief in content and must include the following aspects:
 - § Executive Summary: A bird's eye view of your entire presentation has to be precisely offered under this category.
 - § Introduction on the Company: A Concise representation of company/ organization defining its scope, products/ services and its SWOT analysis.
 - § Statement and Objectives: The mission and vision of the organization need to be stated enshrining its broad strategies.
 - § Your Role in the Organisation during the internship: The key aspects handled, the department under which you were deployed and brief summary report duly acknowledged by the reporting head.
 - § Challenges: The challenges confronted while churning out theoretical knowledge into practical world.
 - § Conclusion: A brief overview of your experience and suggestions to bridge the gap between theory and practice.



On separate page Name and address of the college

Certificate

This is to certify that Ms/Mr has worked and duly completed her/his Project Work for the degree of Bachelor in Commerce under the Faculty of Commerce in the subject of _____ and her/his 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 Guiding Teacher

Name of External Examiner

Date of submission:



On separate page

Declaration by learner

I the undersigned Miss / Mr. _____ here by, declare that the work embodied in this project work titled “_____”, forms my own contribution to the research work carried out under the guidance of _____ 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 Teacher

On separate page



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.

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