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**BY UNIVERSITY OF MUMBAI**

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# University of Mumbai



**B.Com. (Accounting & Finance)  
Programme  
Three Year Integrated Programme-  
Six Semesters  
*Course Structure***

**Under Choice Based Credit *System***

To be implemented from Academic Year- 2016-2017  
Progressively

***Board of Studies-in-Accountancy***

**B.Com. (Accounting & Finance) Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

**F.Y.B.Com. (Accounting & Finance)**

(To be implemented from Academic Year- 2016-2017)

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
1	Financial Accounting (Elements of Financial Accounting) - I	<b>03</b>	1	Financial Accounting (Special Accounting Areas) - II	<b>03</b>
2	Cost Accounting (Introduction and Element of cost) - I	<b>03</b>	2	Auditing (Introduction and Planning) - I	<b>03</b>
3	Financial Management (Introduction to Financial Management) - I	<b>03</b>	3	Taxation - I (Indirect Taxes I)	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>		<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>		<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>	
4	Business Communication - I	<b>03</b>	4	Business Communication - II	<b>03</b>
<b>2B</b>	<b>*Skill Enhancement Courses (SEC)</b>		<b>2B</b>	<b>**Skill Enhancement Courses (SEC)</b>	
5	Any one course from the following list of the courses	<b>02</b>	5	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>		<b>3</b>	<b>Core Courses (CC)</b>	
6	Commerce (Business Environment) - I	<b>03</b>	6	Business Law (Business Regulatory Framework) - I	<b>03</b>
7	Business Economics - I	<b>03</b>	7	Business Mathematics	<b>03</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

<b>*List of Skill Enhancement Courses (SEC) for Semester I (Any One)</b>		<b>**List of Skill Enhancement Courses (SEC) for Semester II (Any One)</b>	
1	Foundation Course - I	1	Foundation Course - II
2	Foundation Course in NSS - I	2	Foundation Course in NSS - II
3	Foundation Course in NCC - I	3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - I	4	Foundation Course in Physical Education - II

**Note: Course selected in Semester I will continue in Semester II**

## S.Y.B.Com. (Accounting & Finance)

*(To be implemented from Academic Year- 2017-2018)*

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
<b>1</b>	<b><i>Elective Courses (EC)</i></b>		<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
1,2 & 3	*Any three courses from the following list of the courses	<b>09</b>	1,2 & 3	**Any three courses from the following list of the courses	<b>09</b>
<b>2</b>	<b><i>Ability Enhancement Courses (AEC) - Skill Enhancement Course (SEC)</i></b>		<b>2</b>	<b><i>Ability Enhancement Courses (AEC) - Skill Enhancement Course (SEC)</i></b>	
4	Information Technology in Accountancy - I	<b>02</b>	4	Information Technology in Accountancy - II	<b>02</b>
<b>3</b>	<b><i>Core Courses (CC)</i></b>		<b>3</b>	<b><i>Core Courses (CC)</i></b>	
5	Commerce (Financial Market Operations) - II	<b>03</b>	5	Management (Introduction to Management) - I	<b>03</b>
6	Business Law (Business Regulatory Framework) - II	<b>03</b>	6	Business Law (Company Law) - III	<b>03</b>
7	Business Economics - II	<b>03</b>	7	Research Methodology in Accounting and Finance	<b>03</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

<b><i>*List of Elective Courses (EC) for Semester III (Any Three)</i></b>		<b><i>**List of Elective Courses (EC) for Semester IV (Any Three)</i></b>	
1	Financial Accounting (Special Accounting Areas) - III	1	Financial Accounting (Special Accounting Areas) - IV
2	Cost Accounting (Methods of Costing) - II	2	Wealth Management
3	Auditing (Techniques of Auditing and Audit Procedures) - II	3	Auditing - III
4	Taxation - II (Indirect Taxes Paper- II)	4	Taxation - III (Indirect Taxes- III)
5	Operation Research	5	Management Accounting (Introduction to Management Accounting) - I
<b><i>Note: Course selected in Semester III will continue in Semester IV</i></b>			



## T.Y.B.Com. (Accounting & Finance)

*(To be implemented from Academic Year- 2018-2019)*

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
1,2,3 & 4	*Any four courses from the following list of the courses	<b>12</b>	1,2,3 & 4	**Any four courses from the following list of the courses	<b>12</b>
<b>2</b>	<b>Core Courses (CC)</b>		<b>2</b>	<b>Core Courses (CC)</b>	
5	Management (Management Applications) - II	<b>04</b>	5	Economics (Indian Economy) - III	<b>04</b>
<b>3</b>	<b>✓ Project Work</b>		<b>3</b>	<b>✓ Project Work</b>	
6	Project Work I	<b>04</b>	6	Project Work II	<b>04</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

✓ **Note:** Project work is considered as a special course involving application of knowledge in solving/analyzing/exploring a real life situation/ difficult problem. Project work would be of 03 credits. A project work may be undertaken in any area of Elective Courses/ study area

<b>*List of Elective Courses for Semester V (Any Four)</b>		<b>**List of Elective Courses for Semester VI (Any Four)</b>	
1	Financial Accounting - V	1	Financial Accounting - VI
2	Cost Accounting - IV	2	Cost Accounting - V
3	Financial Management - II	3	Financial Management - III
4	Taxation - IV (Direct Taxes- I)	4	Taxation - V (Direct Taxes- II)
5	International Finance - I	5	Financial Accounting - VII
6	Financial Analysis and Business Valuation	6	Security Analysis and Portfolio Management
<b>Note: Course selected in Semester V will continue in Semester VI</b>			

# University of Mumbai



**Revised Syllabus  
and  
Question Paper Pattern  
of Courses of  
B.Com. (Accounting & Finance)  
Programme  
First Year  
*Semester I and II***

**Under Choice Based Credit, Grading and  
Semester System**

*With effect from Academic Year-2016-2017*

***Board of Studies-in-Accountancy***

**B.Com. (Accounting & Finance) Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

**F.Y.B.Com.(Accounting & Finance)**

(To be implemented from Academic Year- 2016-2017)

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
1	Financial Accounting (Elements of Financial Accounting) - I	<b>03</b>	1	Financial Accounting (Special Accounting Areas) - II	<b>03</b>
2	Cost Accounting (Introduction and Element of cost) - I	<b>03</b>	2	Auditing (Introduction and Planning) - I	<b>03</b>
3	Financial Management (Introduction to Financial Management) - I	<b>03</b>	3	Taxation - I (Indirect Taxes I)	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>		<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>		<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>	
4	Business Communication - I	<b>03</b>	4	Business Communication - II	<b>03</b>
<b>2B</b>	<b>*Skill Enhancement Courses (SEC)</b>		<b>2B</b>	<b>**Skill Enhancement Courses (SEC)</b>	
5	Any one course from the following list of the courses	<b>02</b>	5	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>		<b>3</b>	<b>Core Courses (CC)</b>	
6	Commerce (Business Environment) - I	<b>03</b>	6	Business Law (Business Regulatory Framework) - I	<b>03</b>
7	Business Economics - I	<b>03</b>	7	Business Mathematics	<b>03</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

<b>*List of Skill Enhancement Courses (SEC) for Semester I (Any One)</b>		<b>**List of Skill Enhancement Courses (SEC) for Semester II (Any One)</b>	
1	Foundation Course- I	1	Foundation Course - II
2	Foundation Course in NSS - I	2	Foundation Course in NSS - II
3	Foundation Course in NCC - I	3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - I	4	Foundation Course in Physical Education - II
<b>Note: Course selected in Semester I will continue in Semester II</b>			

**B.C om. (Accounting & Finance) Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

*(To be implemented from Academic Year- 2016-2017)*

## Semester I

No. of Courses	Semester I	Credits
<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
1	Financial Accounting (Elements of Financial Accounting) - I	<b>03</b>
2	Cost Accounting (Introduction and Element of cost) - I	<b>03</b>
3	Financial Management (Introduction to Financial Management) - I	<b>03</b>
<b>2</b>	<b><i>Ability Enhancement Courses (AEC)</i></b>	
<b>2A</b>	<b><i>Ability Enhancement Compulsory Course (AECC)</i></b>	
4	Business Communication - I	<b>03</b>
<b>2B</b>	<b><i>*Skill Enhancement Courses (SEC)</i></b>	
5	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b><i>Core Courses (CC)</i></b>	
6	Commerce (Business Environment) - I	<b>03</b>
7	Business Economics - I	<b>03</b>
<b>Total Credits</b>		<b>20</b>

<b><i>*List of Skill Enhancement Courses (SEC) for Semester I (Any One)</i></b>	
1	Foundation Course - I
2	Foundation Course in NSS - I
3	Foundation Course in NCC - I
4	Foundation Course in Physical Education - I

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester I  
with Effect from the Academic Year 2016-2017**

**Elective Courses (EC)**

**1. Financial Accounting -  
Elements of Financial Accounting-I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Accounting Standards Issued by ICAI and Inventory Valuation	15
2	Final Accounts	15
3	Departmental Accounts	15
4	Accounting for Hire Purchase	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Accounting Standards Issued by ICAI and Inventory Valuation</b>
	<ul style="list-style-type: none"> <li>• <b>Accounting Standards:</b>  Concepts, Benefits, Procedures for Issue of Accounting Standards  Various AS:  <b>AS – 1: Disclosure of Accounting Policies</b>  (a) Purpose (b) Areas of Policies (c) Disclosure of Policies  (d) Disclosure of Change in Policies (e) Illustrations  <b>AS – 2: Valuation of Inventories (Stock)</b>  (a) Meaning, Definition (b) Applicability (c) Measurement of Inventory  (d) Disclosure in Final Account (e) Explanation with Illustrations  <b>AS – 9: Revenue Recognition</b>  (a) Meaning and Scope (b) Transactions Excluded (c) Sale of Goods  (d) Rendering of Services (e) Effects of Uncertainties (f) Disclosure (g)  Illustrations</li> <li>• <b>Inventory Valuation</b>  Meaning of Inventories  Cost for Inventory Valuation  Inventory Systems : Periodic Inventory System and Perpetual Inventory System  Valuation: Meaning and Importance  Methods of Stock Valuation as per AS – 2:  FIFO and Weighted Average Method  Computation of Valuation of Inventory as on Balance Sheet Date:  If Inventory is taken on a Date After the Balance Sheet or Before the Balance Sheet</li> </ul>
2	<b>Final Accounts</b>
	<ul style="list-style-type: none"> <li>• Expenditure  a) Capital (b) Revenue  Receipts  a) Capital (b) Revenue</li> <li>• Adjustments and Closing Entries</li> <li>• Final Accounts of Manufacturing Concerns (Proprietary Firm)</li> </ul>
3	<b>Departmental Accounts</b>
	Meaning Basis of Allocation of Expenses and Incomes / Receipts Inter Departmental Transfer: At Cost Price and Invoice Price Stock Reserve Departmental Trading and Profit and Loss Account and Balance Sheet
4	<b>Accounting for Hire Purchase</b>
	Meaning Calculation of Interest Accounting for Hire Purchase Transactions by Asset Purchase Method Based on Full Cash Price Journal Entries, Ledger Accounts and Disclosure in Balance Sheet for Hirer and Vendor (Excluding Default, Repossession and Calculation of Cash Price)

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester I  
with Effect from the Academic Year 2016-2017**

**Elective Courses (EC)**

**2. Cost Accounting -  
Introduction and Elements of Cost-I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Cost Accounting	15
2	Material Cost	15
3	Labour Cost	15
4	Overheads	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Introduction to Cost Accounting</b>
	Evolution Objectives and Scope of Cost Accounting Importance and Advantages of Cost Accounting Difference between Cost Accounting and Financial Accounting Limitations of Financial Accounting Definitions: Cost, Costing and Cost Accounting Classification of Cost on Different Bases Cost Allocation and Apportionment Coding System Essentials of Good Costing System
2	<b>Material Cost</b>
	Material Cost: The Concept Material Control Procedure Documentation Stock Ledger, Bin Card Stock Levels Economic Order Quantity (EOQ)
3	<b>Labour Cost</b>
	Labour Cost: The Concept Composition of Labour Cost Labour Cost Records Overtime / Idle Time / Incentive Schemes
4	<b>Overheads</b>
	Overheads: The Concept Classification of overheads on different bases Apportionment and Absorption of Overheads



**Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester I  
with Effect from the Academic Year 2016-2017**

**Elective Courses (EC)**

**3. Financial Management -  
Introduction to Financial Management - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Financial Management	12
2	Concepts in Valuation	12
3	Leverage	12
4	Types of Financing	12
5	Cost of Capital	12
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Introduction to Financial Management</b>
	Introduction Meaning Importance Scope and Objectives Profit vs Value Maximization
2	<b>Concepts in Valuation</b>
	The Time Value of Money Present Value Internal Rate of Return Bonds Returns The Returns from Stocks Annuity Techniques of Discounting Techniques of Compounding
3	<b>Leverage</b>
	Introduction EBIT & EPS Analysis Types of Leverages: Operating Leverage, Financial Leverage & Composite Leverage Relationship between Operating Leverage and Financial Leverage (Including Practical Problems)
4	<b>Types of Financing</b>
	Introduction Needs of Finance and Sources: Long Term, Medium Term, Short Term Long Term Sources of Finance Short Term Sources of Finance
5	<b>Cost of Capital</b>
	Introduction Definition and Importance of Cost of Capital Measurement of Cost of Capital WACC (Including Practical Problems)

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)**  
**Programme at Semester I**  
**with Effect from the Academic Year 2016-2017**

**Ability Enhancement Courses (AEC)**

**4. Business Communication- I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Theory of Communication	15
2	Obstacles to Communication in Business World	15
3	Business Correspondence	15
4	Language and Writing Skills	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Theory of Communication</b>
	<p><b>Concept of Communication:</b> Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world Impact of technological advancements on Communication</p> <p><b>Channels and Objectives of Communication: Channels-</b> Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine</p> <p><b>Objectives of Communication:</b> Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees (A brief introduction to these objectives to be given)</p> <p><b>Methods and Modes of Communication:</b> Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) Facsimile Communication [Fax] Computers and E- communication Video and Satellite Conferencing</p>
2	<b>Obstacles to Communication in Business World</b>
	<p><b>Problems in Communication /Barriers to Communication:</b> Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers</p> <p><b>Listening:</b> Importance of Listening Skills, Cultivating good Listening Skills – 4</p> <p><b>Introduction to Business Ethics:</b> Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility Teachers can adopt a case study approach and address issues such as the following so as to orient and sensitize the student community to actual business practices: Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-waste, Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace Piracy, Insurance, Child Labour</p>
3	<b>Business Correspondence</b>
	<p><b>Theory of Business Letter Writing:</b> Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing,</p> <p><b>Personnel Correspondence:</b> Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation [Letter of Appointment, Promotion and Termination, Letter of Recommendation (to be taught but not to be tested in the examination)]</p>

Sr. No.	Modules / Units
4	Language and Writing Skills
	<p><b>Commercial Terms used in Business Communication</b></p> <p><b>Paragraph Writing:</b>            Developing an idea, using appropriate linking devices, etc            Cohesion and Coherence, self-editing, etc [Interpretation of technical data, Composition on a given situation, a short informal report etc.]</p> <p><b>Activities</b></p> <ul style="list-style-type: none"> <li>▪ Listening Comprehension</li> <li>▪ Remedial Teaching</li> <li>▪ Speaking Skills: Presenting a News Item, Dialogue and Speeches</li> <li>▪ Paragraph Writing: Preparation of the first draft, Revision and Self – Editing, Rules of spelling.</li> <li>▪ Reading Comprehension: Analysis of texts from the fields of Commerce and Management</li> </ul>

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester I  
with Effect from the Academic Year 2016-2017**

**Skill Enhancement Courses (SEC)**

**5. Foundation Course -I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Overview of Indian Society	05
2	Concept of Disparity- 1	10
3	Concept of Disparity-2	10
4	The Indian Constitution	10
5	Significant Aspects of Political Processes	10
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Overview of Indian Society</b>
	Understand the multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender; Appreciate the concept of linguistic diversity in relation to the Indian situation; Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as difference
2	<b>Concept of Disparity- 1</b>
	Understand the concept of disparity as arising out of stratification and inequality; Explore the disparities arising out of gender with special reference to violence against women, female foeticide (declining sex ratio), and portrayal of women in media; Appreciate the inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities
3	<b>Concept of Disparity-2</b>
	Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences
4	<b>The Indian Constitution</b>
	Philosophy of the Constitution as set out in the Preamble; The structure of the Constitution-the Preamble, Main Body and Schedules; Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society; Basic features of the Constitution
5	<b>Significant Aspects of Political Processes</b>
	The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics; Role and significance of women in politics

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester I  
with Effect from the Academic Year 2016-2017**

**Skill Enhancement Courses (SEC)**

**5.Foundation Course in NSS - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to NSS	10
2	Concept of Society and Social Issues in India	15
3	Indian Constitution and Social Justice	10
4	Human Personality and National Integration	10
<b>Total</b>		<b>45</b>



Sr. No.	Modules / Units
1	<b>Introduction to NSS</b>
	<p><b>Introduction to National Service Scheme(NSS)</b>  Orientation and structure of National Service Scheme(NSS)  National Service Scheme(NSS)- its objectives  The historical perspective of National Service Scheme(NSS)  National Service Scheme(NSS)- Symbol and its meaning  National Service Scheme(NSS)- its hierarchy from national to college level</p> <p><b>National Service Scheme(NSS) Regular activities</b>  Distribution of working hours- Association between issues and programs-  community project- urban rural activities, Association- modes of activity evaluation</p>
2	<b>Concept of Society and Social Issues in India</b>
	<p><b>History and philosophy of social sciences in India</b>  Concept of society- Development of Indian society - Features of Indian Society-  Division of labour and cast system in India</p> <p><b>Basic social issues in India</b>  Degeneration of value system, Family system, Gender issues, Regional imbalance</p>
3	<b>Indian Constitution and Social Justice</b>
	<p><b>Indian Constitution</b>  Features of Indian Constitution - Provisions related to social integrity and  development</p> <p><b>Social Justice</b>  Social Justice- the concept and its features  Inclusive growth- the concept and its features</p>
4	<b>Human Personality and National Integration</b>
	<p><b>Dimensions of human personality</b>  Social Dimension of Human personality- Understanding of the society  Physical Dimension of Human personality- Physical Exercise, Yoga, etc.</p> <p><b>National integration &amp; Communal Harmony</b>  National Integration- its meaning, importance and practice  Communal Harmony- its meaning, importance and practice</p>

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester I  
with Effect from the Academic Year 2016-2017**

**Skill Enhancement Courses (SEC)**

**5.Foundation Course in NCC - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to NCC, National Integration & Awareness	10
2	Drill: Foot Drill	10
3	Adventure Training, Environment Awareness and Conservation	10
4	Personality Development and Leadership	10
5	Specialized Subject: Army/ Navy/ Air	05
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Introduction to NCC, National Integration &amp; Awareness</b>
	<p><b>Desired outcome:</b> The students will display sense of patriotism, secular values and shall be transformed into motivated youth who will contribute towards nation building through national unity and social cohesion.</p> <ul style="list-style-type: none"> <li>• Genesis, Aims, Objectives of NCC &amp; NCC Song</li> <li>• Organisation &amp; Training</li> <li>• Incentives &amp; Benefits</li> <li>• Religions, Culture, Traditions and Customs of India</li> <li>• National Integration: Importance and Necessity</li> <li>• Freedom Struggle</li> </ul>
2	<b>Drill: Foot Drill</b>
	<p><b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> <li>• General and Words of Command</li> <li>• Attention, Stand at Ease and Stand Easy, Turning and Inclining at the Halt</li> <li>• Sizing, Forming Up in Three Ranks and Numbering, Open and Close Order March and Dressing</li> <li>• Saluting at the Halt, Getting On Parade, Dismissing and Falling Out</li> <li>• Marching, Length of Pace and Time of Marching in Quick Time and Halt, Slow March and Halt</li> <li>• Turning on the March and Wheeling.</li> <li>• Saluting on the March.</li> <li>• Formation of squad and Squad Drill.</li> </ul>
3	<b>Adventure Training, Environment Awareness and Conservation</b>
	<p><b>Adventure Training</b></p> <p><b>Desired outcome:</b> The students will overcome fear &amp; inculcate within them the sense of adventure , sportsmanship , esprit-d-corp and develop confidence , courage , determination, diligence and quest for excellence.</p> <ul style="list-style-type: none"> <li>• Any Two such as – Obstacle course, Slithering, Trekking, Cycling, Rock Climbing, Para Sailing, Sailing, Scuba Diving etc</li> </ul> <p><b>Environment Awareness and Conservation</b></p> <p><b>Desired outcome:</b> The student will be aware of the conservation of natural resources and protection of environment.</p> <ul style="list-style-type: none"> <li>• Natural Resources – Conservation and Management</li> <li>• Water Conservation and Rainwater Harvesting</li> </ul>

Sr. No.	Modules / Units
4	<b>Personality Development and Leadership</b>
	<p><b>Desired outcome:</b> The student will develop an all-round personality with adequate leadership traits to deal / contribute effectively in life.</p> <ul style="list-style-type: none"> <li>• Introduction to Personality Development</li> <li>• Factors Influencing /Shaping Personality: Physical, Social, Physiological, Philosophical and Psychological</li> <li>• Self Awareness Know yourself/ Insight</li> <li>• Change Your Mind Set</li> <li>• Communication Skills: Group Discussion / Lecturettes (Public Speaking)</li> <li>• Leadership Traits</li> <li>• Types of Leadership</li> </ul>
5	<b>Specialized Subject: Army Or Navy Or Air</b>
	<p><b><u>Army</u></b></p> <p><b>Desired outcome:</b> The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces. It will also acquaint, expose &amp; provide basic knowledge about armed, naval and air-force subjects</p> <p><b>A. Armed Force</b></p> <ul style="list-style-type: none"> <li>• Basic organisation of Armed Forces</li> <li>• Organisation of Army</li> <li>• Badges and Ranks</li> </ul> <p><b>B. Introduction to Infantry and weapons and equipments</b></p> <ul style="list-style-type: none"> <li>• Characteristics of 7.62mm SLR Rifle, Ammunition, Fire power, Stripping, Assembling and Cleaning</li> </ul> <p><b>C. Military history</b></p> <ul style="list-style-type: none"> <li>• Biographies of renowned Generals (Carriapa / Sam Manekshaw)</li> <li>• Indian Army War Heroes- PVCs</li> </ul> <p><b>D. Communication</b></p> <ul style="list-style-type: none"> <li>• Types of Communications</li> <li>• Characteristics of Wireless Technologies (Mobile, Wi-Fi etc.)</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p><b><u>Navy</u></b></p> <p><b>A. Naval orientation and service subjects</b></p> <ul style="list-style-type: none"> <li>• History of the Indian Navy-Pre and Post Independence, Gallantry award winners</li> <li>• Organization of Navy- NHQ, Commands, Fleets, Ships and shore establishments</li> <li>• Types of Warships and their role</li> <li>• Organization of Army and Air Force- Operational and Training commands</li> <li>• Ranks of Officers and Sailors, Equivalent Ranks in the Three Services</li> </ul> <p><b>B. Ship and Boat Modelling</b></p> <ul style="list-style-type: none"> <li>• Principles of Ship Modelling</li> <li>• Maintenance and Care of tools</li> </ul>

Sr. No.	Modules / Units
	<p><b>C. Search and Rescue</b></p> <ul style="list-style-type: none"> <li>• SAR Organization in the Indian ocean</li> </ul> <p><b>D. Swimming</b></p> <p>Floating for three minutes and Free style swimming for 50 meters</p> <p style="text-align: center;"><b>OR</b></p> <p><b><u>AIR</u></b></p> <p><b>A. General Service Knowledge</b></p> <ul style="list-style-type: none"> <li>☐ Development of Aviation</li> <li>☐ History of IAF</li> </ul> <p><b>B. Principles of Flight</b></p> <ul style="list-style-type: none"> <li>☐ Introduction</li> <li>☐ Laws of Motion</li> <li>☐ Glossary of Terms.</li> </ul> <p><b>C. Airmanship</b></p> <ul style="list-style-type: none"> <li>☐ Introduction</li> <li>☐ Airfield Layout</li> <li>☐ Rules of the Air</li> <li>☐ Circuit Procedure</li> <li>☐ ATC/RT Procedures</li> <li>☐ Aviation Medicine</li> </ul> <p><b>D. Aero- Engines</b></p> <ul style="list-style-type: none"> <li>☐ Introduction to Aero-engines</li> </ul>

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**Skill Enhancement Courses (SEC)**

**5. Foundation Course in Physical Education - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Basic Relevant concepts in Physical Education	10
2	Components of Physical Fitness	15
3	Testing Physical Fitness	10
4	Effect of Exercise on various Body System	10
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Introduction to Basic Relevant concepts in Physical Education</b>
	<ul style="list-style-type: none"> <li>• Dimensions and determinants of Health, Fitness &amp; Wellness</li> <li>• Concept of Physical Education and its importance</li> <li>• Concept of Physical Fitness and its types</li> <li>• Concept of Physical Activity, exercise and its types &amp; benefits</li> </ul>
2	<b>Components of Physical Fitness</b>
	<ul style="list-style-type: none"> <li>• Concept of components of Physical Fitness</li> <li>• Concept and components of HRPF</li> <li>• Concept and components of SRPF</li> <li>• Importance of Physical Education in developing physical fitness components.</li> </ul>
3	<b>Testing Physical Fitness</b>
	<ul style="list-style-type: none"> <li>• Tests for measuring Cardiovascular Endurance</li> <li>• Tests for measuring Muscular Strength &amp; Endurance</li> <li>• Tests for measuring Flexibility</li> <li>• Tests for measuring Body Composition</li> </ul>
4	<b>Effect of Exercise on various Body System</b>
	<ul style="list-style-type: none"> <li>• Effect of exercises on Musculoskeletal system</li> <li>• Effect of exercises on Circulatory System</li> <li>• Effect of exercises on Respiratory System</li> <li>• Effect of exercises on Glandular System</li> </ul>

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**Core Courses (CC)**

**6.Commerce-  
Business Environment - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Business and its Environment	15
2	Business and Society	15
3	Contemporary Issues	15
4	International Environment	15
	<b>Total</b>	<b>60</b>



Sr. No.	Modules / Units
1	<b>Business and its Environment</b>
	a) Business Objectives, Dynamics of Business and its Environment, Types of Business Environment b) Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis
2	<b>Business and Society</b>
	a) Business Ethics: Nature and Scope of Ethics, Ethical Dilemmas, Corporate Culture and Ethical Climate b) Development of Business Entrepreneurship: Entrepreneurship and Economic Development, Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, Entrepreneurship as a Career Option c) Consumerism and Consumer Protection: Consumerism in India, Consumer Protection Act 1986
3	<b>Contemporary Issues</b>
	a) Corporate Social Responsibility and Corporate Governance: Social Responsibility of Business, Ecology and Business, Carbon Credit b) Social Audit: Evolution of Social Audit, Benefits of Social Audit, Social Audit v/s Commercial Audit
4	<b>International Environment</b>
	a) Strategies for going Global: MNCs and TNCs, WTO b) Foreign Trade in India- Balance of Trade, FDI Investment Flows and its Implication for Indian Industries

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**Core Courses (CC)**

**7. Business Economics - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction	10
2	Demand Analysis	10
3	Supply and Production Decisions and Cost of Production	15
4	Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition	15
5	Pricing Practices	10
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>Introduction</b>
	<p><b>Scope and Importance of Business Economics</b> - basic tools- Opportunity Cost principle- Incremental and Marginal Concepts. Basic economic relations - functional relations: equations- Total, Average and Marginal relations- use of Marginal analysis in decision making, The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium</p>
2	<b>Demand Analysis</b>
	<p><b>Demand Function</b> - nature of demand curve under different markets Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- relationship between elasticity of demand and revenue concepts <b>Demand estimation and forecasting:</b> Meaning and significance - methods of demand estimation : survey and statistical methods <i>(numerical illustrations on trend analysis and simple linear regression)</i></p>
3	<b>Supply and Production Decisions and Cost of Production</b>
	<p><b>Production function:</b> short run analysis with Law of Variable Proportions- Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs- Long run production function and Laws of Returns to Scale - expansion path - Economies and diseconomies of Scale. <b>Cost concepts:</b> Accounting cost and economic cost, implicit and explicit cost, fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run <i>(hypothetical numerical problems to be discussed)</i>, LAC and Learning curve - Break even analysis <i>(with business applications)</i></p>
4	<b>Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition</b>
	<p>Short run and long run equilibrium of a competitive firm and of industry - monopoly - short run and long- run equilibrium of a firm under Monopoly <b>Monopolistic competition:</b>Equilibrium of a firm under monopolistic competition, debate over role of advertising <i>(topics to be taught using case studies from real life examples)</i> <b>Oligopolistic markets:</b> key attributes of oligopoly - Collusive and non collusive oligopoly market - Price rigidity - Cartels and price leadership models <i>(with practical examples)</i></p>
5	<b>Pricing Practices</b>
	<p>Cost oriented pricing methods: cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing <i>(case studies on how pricing methods are used in business world)</i></p>

**B.Com. (Accounting & Finance) Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

*(To be implemented from Academic Year- 2016-2017)*

## Semester II

No. of Courses	Semester II	Credits
<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
1	Financial Accounting(Special Accounting Areas) - II	<b>03</b>
2	Auditing (Introduction and Planning) - I	<b>03</b>
3	Taxation - I (Indirect Taxes I)	<b>03</b>
<b>2</b>	<b><i>Ability Enhancement Courses (AEC)</i></b>	
<b>2A</b>	<b><i>Ability Enhancement Compulsory Course (AECC)</i></b>	
4	Business Communication - II	<b>03</b>
<b>2B</b>	<b><i>**Skill Enhancement Courses (SEC)</i></b>	
5	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b><i>Core Courses (CC)</i></b>	
6	Business Law (Business Regulatory Framework) - I	<b>03</b>
7	Business Mathematics	<b>03</b>
<b>Total Credits</b>		<b>20</b>

<b><i>**List of Skill Enhancement Courses (SEC) for Semester II (Any One)</i></b>	
1	Foundation Course - II
2	Foundation Course in NSS - II
3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - II

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**Elective Courses (EC)**

**1. Financial Accounting -  
Special Accounting Areas - II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Accounting from Incomplete Records	15
2	Consignment Accounts	15
3	Branch Accounts	15
4	Fire Insurance Claims	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Accounting from Incomplete Records</b>
	Introduction Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)
2	<b>Consignment Accounts</b>
	Accounting for Consignment Transactions Valuation of Stock Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal/Abnormal Losses)
3	<b>Branch Accounts</b>
	Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method
4	<b>Fire Insurance Claims</b>
	Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss

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**Elective Courses (EC)**

**2. Auditing -  
Introduction and Planning - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Auditing	15
2	Audit Planning, Procedures and Documentation	15
3	Auditing Techniques	15
4	Internal Audit	15
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>Introduction to Auditing</b>
	<ul style="list-style-type: none"> <li>• <b>Basics</b> Financial Statements, Users of Financial Information, Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent Limitations of Audit</li> <li>• <b>Errors and Frauds</b> Concepts, Reasons and Circumstances, Types of Errors -Commission, Omission, Principle and Compensating, Types of Frauds, Risk of Fraud and Error in Audit, Auditor's Duties and Responsibilities in Respect of Fraud</li> <li>• <b>Principles of Audit</b> Integrity, Objectivity, Independence, Confidentiality, Skills and Competence, Materiality and Work Performed by Others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting</li> <li>• <b>Types of Audit</b> Meaning, Advantages and Disadvantages of Balance Sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit</li> <li>• <b>Miscellaneous</b> Advantages of Independent Audit, Qualities of Auditors, Auditing Vs Accounting, Auditing Vs Investigation, View the Concept True and Fair</li> <li>• <b>Accounting Concepts Relevant to Auditing</b> Materiality, Going Concern</li> </ul>
2	<b>Audit Planning, Procedures and Documentation</b>
	<ul style="list-style-type: none"> <li>• <b>Audit Planning</b> Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussions with Client, Overall Audit Plan</li> <li>• <b>Audit Programme</b> Meaning, Factors to be Considered, Advantages, Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before Commencing Works of Audit, Overall Audit Approach</li> <li>• <b>Audit working Papers</b> Meaning, Importance, Factors Determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books</li> <li>• <b>Audit Notebook</b> Meaning, Structure, Contents, General Information, Current Information and Importance</li> </ul>



Sr. No.	Modules / Units
3	<b>Auditing Techniques</b>
	<ul style="list-style-type: none"> <li data-bbox="325 255 1401 421"> <p>• <b>Test Check</b> Test Checking Vs Routing Checking, Test Check Meaning, Features, Factors to be Considered, When Test Checks can be Used, Advantages, Disadvantages and Precautions.</p> </li> <li data-bbox="325 439 1401 645"> <p>• <b>Audit Sampling</b> Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size - Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items Evaluation of Sample Results Auditors Liability in Conducting Audit based on Sample</p> </li> <li data-bbox="325 663 1401 869"> <p>• <b>Internal Control</b> Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control, Internal Control Samples for Sales and Debtors, Purchases and Creditors, Wages and Salaries</p> </li> <li data-bbox="325 887 1401 918"> <p>• <b>Internal Checks Vs Internal Control, Internal Checks Vs Test Checks</b></p> </li> </ul>
4	<b>Internal Audit</b>
	<p>Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit Internal Audit Vs External Audit, Internal Checks Vs Internal Audit</p>

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**Elective Courses (EC)**

**3. Taxation -  
Indirect Taxes - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	<b>Maharashtra Value Added Tax (MVAT), Act 2002:</b> Introduction	20
2	<b>Maharashtra Value Added Tax (MVAT), Act 2002:</b> Registration Procedure and Rules: Section 16	10
3	<b>Maharashtra Value Added Tax (MVAT), Act 2002:</b> Audit Section 22 and 61	20
4	<b>Maharashtra Value Added Tax (MVAT), Act 2002:</b> Penalty and Interest	10
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>Maharashtra Value Added Tax (MVAT), Act 2002:</b>
	Introduction <b>Definitions</b> Section: 2 (4)Businesses; 2 (8)Dealers; 2 (12) Goods; 2 (13)Importer; 2 (15)Manufacturer; 2 (20)Purchase Price; 2 (22)Resale; 2 (24)Sales 2 (25)Sales Price; 2 (27)Service; 2 (33)Turnover of Sales and Rule 3 <b>Incidence of Levy of Tax</b> Sec. 3 Incidence of Tax Sec. 4 Tax Payable Sec. 5 Tax Not Leviable on Certain Goods Sec. 6 Levy of Sales Tax on Goods specified in the Schedule Sec. 7 Rate of Tax on Packing Material Sec. 8 Certain Sale and Purchase not Liable for Tax <b>Payment of Tax and Recovery</b> Section: 42 - Composition of Tax and Notification 1505/CR-105/Taxation-1 <b>Set Off, Refund, etc.</b> Section 48 and 49 Set Off, Refund etc. Along with Rules 52, 53, 54, 55
2	<b>Maharashtra Value Added Tax (MVAT), Act 2002:</b> Registration Procedure and Rules: Section 16
3	<b>Maharashtra Value Added Tax (MVAT), Act 2002:</b> Audit Section 22 and 61
4	<b>Maharashtra Value Added Tax (MVAT), Act 2002:</b> Penalty and Interest

**Notes:**

1. The Syllabus is restricted to Study of Particular Sections, Specifically Mentioned Rules and Notifications Only.
2. All Modules / Units include Computational Problems / Case Study.
3. The Law in force on 1<sup>st</sup> April Immediately Preceding the Commencement of Academic Year will be Applicable for Ensuing Examinations.

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**Ability Enhancement Courses (AEC)**

**4. Business Communication - II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Presentation Skills	15
2	Group Communication	15
3	Business Correspondence	15
4	Language and Writing Skills	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Presentation Skills</b>
	<p><b>Presentations:</b> (to be tested in tutorials only) 4 Principles of Effective Presentation            Effective use of OHP            Effective use of Transparencies            How to make a Power-Point Presentation</p>
2	<b>Group Communication</b>
	<p><b>Interviews:</b> Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit  <b>Meetings:</b> Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson, Role of the Participants, Drafting of Notice, Agenda and Resolutions  <b>Conference:</b> Meaning and Importance of Conference Organizing a Conference            Modern Methods: Video and Tele – Conferencing  <b>Public Relations:</b> Meaning, Functions of PR Department, External and Internal Measures of PR</p>
3	<b>Business Correspondence</b>
	<p><b>Trade Letters:</b> Order, Credit and Status Enquiry, Collection (just a brief introduction to be given)  <b>Only following to be taught in detail:-</b>            Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act            [Teachers must provide the students with theoretical constructs wherever necessary in order to create awareness. However students should not be tested on the theory.]</p>
4	<b>Language and Writing Skills</b>
	<p><b>Reports:</b> Parts, Types, Feasibility Reports, Investigative Reports  <b>Summarisation:</b> Identification of main and supporting/sub points Presenting these in a cohesive manner</p>

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**Skill Enhancement Courses (SEC)**

**5. Foundation Course – II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Globalisation and Indian Society	07
2	Human Rights	10
3	Ecology	10
4	Understanding Stress and Conflict	10
5	Managing Stress and Conflict in Contemporary Society	08
	<b>Total</b>	<b>45</b>

Sr. No	Modules /Units
1	<b>Globalisation and Indian Society</b>
	Understanding the concepts of liberalization, privatization and globalization;Growth of information technology and communication and its impact manifested in everyday life; Impact of globalization on industry: changes in employment and increasing migration; Changes in agrarian sector due to globalization; rise in corporate farming and increase in farmers' suicides.
2	<b>Human Rights</b>
	Concept of Human Rights; origin and evolution of the concept; The Universal Declaration of Human Rights;Human Rights constituents with special reference to Fundamental Rights stated in the Constitution
3	<b>Ecology</b>
	Importance of Environment Studies in the current developmental context; Understanding concepts of Environment, Ecology and their interconnectedness; Environment as natural capital and connection to quality of human life; Environmental Degradation- causes and impact on human life;Sustainable development- concept and components; poverty and environment
4	<b>Understanding Stress and Conflict</b>
	Causes of stress and conflict in individuals and society; Agents of socialization and the role played by them in developing the individual; Significance of values, ethics and prejudices in developing the individual; Stereotyping and prejudice as significant factors in causing conflicts in society. Aggression and violence as the public expression of conflict
5	<b>Managing Stress and Conflict in Contemporary Society</b>
	Types of conflicts and use of coping mechanisms for managing individual stress; Maslow's theory of self-actualisation;Different methods of responding to conflicts in society; Conflict-resolution and efforts towards building peace and harmony in society

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**Skill Enhancement Courses (SEC)**

**5. Foundation Course in NSS - II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Socio-economic Survey and Special Camp	10
2	Orientation of the College Unit and Communication Skills	15
3	Rapport with Community and Programme Planning	10
4	Government Organisations /Non-Government Organisations	10
<b>Total</b>		<b>45</b>



Sr. No.	Modules / Units
1	<b>Socio-economic Survey and Special Camp</b>
	<p><b>Socio economic survey</b> Socio-economic survey- its meaning and need, Process of Socio-economic survey- design of questionnaire; data collection, data analysis and report writing</p> <p><b>Special camping activity</b> Concept of camp- Identification of community problems- Importance of group living- Team building- Adoption of village- Planning for camp- pre camping, during the course of camp and post camping activities</p>
2	<b>Orientation of the College Unit and Communication Skills</b>
	<p><b>Training and orientation of the program unit in the college</b> Leadership training – formation of need based programmes- Concept of campus to community(C to C) activities</p> <p><b>Communication skills and Documentation</b> Communication skills- the concept, Verbal, Non-Verbal communication The documentation- Activity Report Writing – basics of NSS accounting – Annual Report – Press note and preparation</p>
3	<b>Rapport with Community and Programme Planning</b>
	<p><b>Working with individual group and community</b> Ice breaking- interaction games – conflict resolution</p> <p><b>Program planning</b> Programme planning- the concept and its features, requirements for successful implementation of program- program flow charting- feedback</p>
4	<b>Government Organisations /Non-Government Organisations</b>
	<p><b>Structure of Government Organisations and Non-Government Organisations</b> Government organisations (GO)- its meaning -Legal set up, functioning, Sources of funding Non-Government organisations (NGO)- its meaning -Legal set up, functioning, Sources of funding National Service Scheme(NSS)- Government organisations (GO) and Non-Government organisations (NGO)</p> <p><b>Government schemes for community development</b> Schemes os Government welfare departments for community development- provisions &amp; examples</p>

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**Skill Enhancement Courses (SEC)**

**5.Foundation Course in NCC - II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Disaster Management, Social Awareness and Community Development	10
2	Health and Hygiene	10
3	Drill with Arms	10
4	Weapon Training	10
5	Specialized Subject: Army Or Navy Or Air	05
	<b>Total</b>	<b>45</b>

Sr. No.	Modules / Units
1	<b>Disaster Management, Social Awareness and Community Development</b>
	<p><b>Disaster Management:</b>  <b>Desired outcome:</b> The student shall gain basic information about civil defence organisation / NDMA &amp; shall provide assistance to civil administration in various types of emergencies during natural / manmade disasters</p> <ul style="list-style-type: none"> <li>• Civil Defence Organisation and Its Duties/ NDMA</li> <li>• Types of Emergencies/ Natural Disaster</li> <li>• Assistance during Natural / Other Calamities: Flood / Cyclone/ Earth Quake/ Accident etc.</li> <li>• 'Avan' model of NCC</li> </ul> <p><b>Social Awareness and Community Development:</b>  <b>Desired outcome:</b> The student shall have an understanding about social service and its need, about NGOs and shall participate in community action programmes for betterment of the community.</p> <ul style="list-style-type: none"> <li>• Basics of Social Service, Weaker Sections of Our Society and Their Needs</li> <li>• Social/ Rural Development Project: MNREGA, SGSY, NSAP etc.</li> <li>• Contribution of Youth towards Social Welfare</li> <li>• Civic Responsibilities</li> <li>• Causes &amp; Prevention of HIV/AIDS; Role of Youth</li> </ul>
2	<b>Health and Hygiene</b>
	<p><b>Desired outcome:</b> The student shall be fully aware about personal health and hygiene lead a healthy life style and foster habits of restraint and self awareness.</p> <ul style="list-style-type: none"> <li>• Structure and Functioning of the Human Body</li> <li>• Hygiene and Sanitation (Personal and Food Hygiene)</li> <li>• Infectious &amp; Contagious Diseases &amp; Their Prevention</li> </ul>
3	<b>Drill with Arms</b>
	<p><b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> <li>• Attention, Stand at Ease and Stand Easy</li> <li>• Getting on Parade with Rifle and Dressing at the Order</li> <li>• Dismissing and Falling Out</li> <li>• Ground / Take Up Arms</li> <li>• Present From the Order and Vice-versa</li> <li>• General Salute, Salami Shastra</li> </ul>
4	<b>Weapon Training</b>
	<p><b>Desired outcome:</b> The student shall have basic knowledge of weapons and their use and handling.</p> <ul style="list-style-type: none"> <li>• Characteristics of a Rifle / Rifle Ammunition and its Fire Power</li> <li>• Stripping, Assembling, Care and Cleaning and Sight Setting of .22 rifle</li> <li>• Stripping, Assembling, Care and Cleaning of 7.62mm SLR</li> <li>• Loading, Cocking and Unloading</li> <li>• The lying position, Holding and Aiming- I</li> <li>• Trigger control and firing a shot</li> <li>• Range procedure and safety precautions</li> <li>• Short range firing, Aiming- II -Alteration of sight</li> </ul>

Sr. No.	Modules / Units
5	<b>Specialized Subject: Army Or Navy Or Air</b>
	<p><b>Army</b>  <b>Desired outcome:</b> The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces.  It will also acquaint, expose &amp; provide basic knowledge about armed, naval and air-force subjects</p> <p><b>A. Map reading</b></p> <ul style="list-style-type: none"> <li>• Introduction to types of Maps and Conventional signs</li> <li>• Scales and Grid system</li> <li>• Topographical forms and technical terms</li> <li>• Relief, contours and Gradients</li> <li>• Cardinal points and Types of North</li> <li>• Types of bearings and use of Service Protractor</li> <li>• Prismatic compass and its use and GPS</li> </ul> <p><b>B. Field Craft and Battle Craft</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Judging distance</li> <li>• Description of ground</li> <li>• Recognition, Description and Indication of landmarks and targets</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p><b>Navy</b></p> <p><b>A. `Naval Communication</b></p> <ul style="list-style-type: none"> <li>☐ Introduction to Naval Modern Communication, Purpose and Principles <ul style="list-style-type: none"> <li>▪ Introduction of Naval communication</li> <li>▪ Duties of various communication sub-departments</li> </ul> </li> <li>☐ Semaphore <ul style="list-style-type: none"> <li>▪ Introduction of position of letters and prosigns</li> <li>▪ Reading of messages</li> <li>▪ Transmission of messages</li> </ul> </li> </ul> <p><b>B. Seamanship</b></p> <ul style="list-style-type: none"> <li>☐ <b>Anchor work</b> <ul style="list-style-type: none"> <li>▪ Parts of Anchor and Cable, their identification</li> </ul> </li> <li>☐ <b>Rigging</b> <ul style="list-style-type: none"> <li>▪ Types of ropes and breaking strength- stowing, maintenance and securing of ropes</li> <li>▪ Practical Bends and Hitches: Reef Knot, Half hitch, Clove Hitch, Rolling Hitch, Timber Hitch, Bow Line, Round Turn and Two half hitch and Bow line on the Bight and its basic elements and uses.</li> <li>▪ Introduction to Shackles, Hooks, Blocks and Derricks, Coiling Down and Splicing of rope</li> </ul> </li> </ul> <p><b>C. Boat work</b></p> <ul style="list-style-type: none"> <li>☐ Parts of Boat and Parts of an Oar</li> <li>☐ Instruction on boat Pulling- Pulling orders</li> <li>☐ Steering of boat under oars, Practical instruction on Boat Pulling, Precautions while pulling</li> </ul>

Sr. No.	Modules / Units
	<p style="text-align: center;"><i>OR</i></p> <p><b>Air</b></p> <p><b>A. Air frames</b></p> <ul style="list-style-type: none"> <li>• Aircraft Controls</li> <li>• Landing Gear</li> </ul> <p><b>B. Instruments</b></p> <ul style="list-style-type: none"> <li>• Basic Flight Instruments</li> </ul> <p><b>C. Aircraft Particulars</b></p> <ul style="list-style-type: none"> <li>• Aircraft Particulars (Type specific)</li> </ul> <p><b>D. Aero modelling</b></p> <ul style="list-style-type: none"> <li>• History of Aero modelling</li> <li>• Materials used in Aero modelling</li> <li>• Type of Aero models</li> <li>• Flying/ Building of Aero models</li> </ul>

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**Skill Enhancement Courses (SEC)**

**5. Foundation Course in Physical Education - II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Development of Fitness	10
2	Health, Fitness and Diseases	15
3	Yoga Education	10
4	Daily Schedule of Achieving Quality of Life and Wellness	10
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Development of Fitness</b>
	<ul style="list-style-type: none"> <li>• Benefits of physical fitness and exercise and principles of physical fitness</li> <li>• Calculation of fitness index level 1-4</li> <li>• Waist-hip ratio Target Heart Rate, BMI and types and principles of exercise (FITT)</li> <li>• Methods of training – continues, Interval, circuit, Fartlek and Plyometric</li> </ul>
2	<b>Health, Fitness and Diseases</b>
	<ul style="list-style-type: none"> <li>• Definition of obesity and its management</li> <li>• Communicable diseases, their preventive and therapeutic aspects</li> <li>• Factors responsible for communicable diseases</li> <li>• Preventive and therapeutic aspect of Communicable and non- communicable diseases</li> </ul>
3	<b>Yoga Education</b>
	<ul style="list-style-type: none"> <li>• Meaning and history of yoga</li> <li>• Ashtang yoga and types of yoga</li> <li>• Types of Suryanamaskar and Technique of Pranayam</li> <li>• Benefits of Yoga</li> </ul>
4	<b>Daily Schedule of Achieving Quality of Life and Wellness</b>
	<ul style="list-style-type: none"> <li>• Daily schedule based upon one's attitude, gender, age &amp; occupation.</li> <li>• Basic – module: - Time split for rest, sleep, diet, activity &amp; recreation.</li> <li>• Principles to achieve quality of life:- positive attitude, daily regular exercise, control over food habits &amp; healthy hygienic practices.</li> </ul>

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**Core Courses (CC)**

**6. Business Law -  
Business Regulatory Framework - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Law of Contract 1872	15
2	Sale of Goods Act 1930	15
3	Negotiable Instrument Act 1881	15
4	Consumer Protection Act 1986	15
<b>Total</b>		<b>60</b>



Sr. No.	Modules / Units
1	<b>Law of Contract 1872</b>
	<ul style="list-style-type: none"> <li>(a) Nature of Contract</li> <li>(b) Classification of Contracts</li> <li>(c) Offer and Acceptance</li> <li>(d) Capacity of Parties to Contract</li> <li>(e) Free Consents</li> <li>(f) Consideration</li> <li>(g) Legality of Object</li> <li>(h) Agreement Declared Void</li> <li>(i) Performance of Contract</li> <li>(j) Discharge of Contract</li> <li>(k) Remedies for Breach of Contract</li> <li>(l) Indemnity</li> <li>(m) Guarantee</li> <li>(n) Bailment and Pledge</li> <li>(o) Agency</li> </ul>
2	<b>Sale of Goods Act 1930</b>
	<ul style="list-style-type: none"> <li>(a) Formation of Contract of Sale</li> <li>(b) Goods and their Classifications</li> <li>(c) Price, Conditions and Warranties</li> <li>(d) Transfer of Properties in Goods</li> <li>(e) Performance of Contract of Sales</li> <li>(f) Unpaid Seller and his Rights</li> <li>(g) Sale by Auction</li> <li>(h) Hire Purchase Agreement</li> </ul>
3	<b>Negotiable Instrument Act 1881</b>
	<ul style="list-style-type: none"> <li>(a) Definition of Negotiable Instruments</li> <li>(b) Features of Negotiable Instruments</li> <li>(c) Promissory Note</li> <li>(d) Bill of Exchange and Cheque</li> <li>(e) Holder and Holder in due Course</li> <li>(f) Crossing of a Cheque</li> <li>(g) Types of Crossing</li> <li>(h) Dishonour and Discharge of Negotiable Instruments</li> </ul>
4	<b>Consumer Protection Act 1986</b>
	<ul style="list-style-type: none"> <li>(a) Salient Features</li> <li>(b) Definition of Consumers</li> <li>(c) Deficiency in Service</li> <li>(d) Defects in Goods</li> </ul>

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**Core Courses (CC)**

**7. Business Mathematics**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Ratio, Proportion and Percentage	15
2	Profit and Loss	15
3	Interest and Annuity	15
4	Shares and Mutual Fund	15
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
<b>1</b>	<b>Ratio, Proportion and Percentage</b>
	Ratio- Definition, Continued ratio, Inverse Ratio, Proportion - Continued proportion, Direct proportion, Inverse proportion, Variation - Inverse variation, Joint variation Percentage- Meaning and computation of percentage
<b>2</b>	<b>Profit and Loss</b>
	Terms and formulae, Trade discount, Cash discount, problems involving cost price, selling price, trade discount, cash discount. Introduction to Commission and brokerage – problems on commission and brokerage
<b>3</b>	<b>Interest and Annuity</b>
	Simple interest, compound interest, Equated monthly instalments, reducing balance and flat rate of interest Annuity immediate- present value and future value Stated annual rate and effective annual rate
<b>4</b>	<b>Shares and Mutual Fund</b>
	Shares- Concept, face value, market value, dividend, Equity shares, preference shares, bonus shares, Mutual Fund- Simple problems on calculation of net income after considering entry load, exit load, dividend, change in net asset value

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**Reference Books**

<b>Reference Books</b>
<b>Financial Accounting - Elements of Financial Accounting - Paper I</b>
<ul style="list-style-type: none"> <li>• <i>Introduction to Accountancy</i> by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>• <i>Advance Accounts</i> by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>• <i>Advanced Accountancy</i> by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi</li> <li>• <i>Modern Accountancy</i> by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• <i>Financial Accounting</i> by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi</li> <li>• <i>Financial Accounting for Management</i> by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai</li> <li>• <i>Financial Accounting</i> by P.C. Tulsian, Pearson Publications, New Delhi</li> <li>• <i>Accounting Principles</i> by R.N. Anthony and J.S. Reece, Richard Irwin, Inc</li> <li>• <i>Financial Accounting</i> by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida</li> <li>• <i>Compendium of Statement and Standard of Accounting</i>, ICAI</li> <li>• <i>Indian Accounting Standards</i>, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• <i>Financial Accounting</i> by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• <i>Company Accounting Standards</i> by Shrinivasan Anand, Taxman, New Delhi</li> <li>• <i>Financial Accounting</i> by V. Rajasekaran, Pearson Publications, New Delhi</li> <li>• <i>Introduction to Financial Accounting</i> by Horngren, Pearson Publications, New Delhi</li> <li>• <i>Financial Accounting</i> by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> <li>• <i>Financial Accounting a Managerial Perspective</i>, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> </ul>
<b>Cost Accounting - Introduction and Element of Cost - Paper I</b>
<ul style="list-style-type: none"> <li>📖 <i>Lectures on Costing</i> by Swaminathan: S. Chand and Company (P) Ltd., New Delhi</li> <li>📖 <i>Cost Accounting</i> by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>📖 <i>Cost Accounting</i> by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>📖 <i>Cost Accounting</i> by Ravi M. Kishore, Taxmann Ltd., New Delhi</li> <li>📖 <i>Principles and Practices of Cost Accounting</i> by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta</li> <li>📖 <i>Cost Accounting Theory and Practice</i> by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>📖 <i>Cost Accounting Principles and Practice</i> by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi</li> <li>📖 <i>Advanced Cost and Management Accounting: Problems and Solutions</i> by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi</li> <li>📖 <i>Cost Accounting</i> by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana</li> <li>📖 <i>Modern Cost and Management Accounting</i> by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> </ul>
<b>Financial Management (Introduction to Financial Management) - Paper I</b>
<ul style="list-style-type: none"> <li>📖 <i>Fundamentals of Financial Management</i> by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi</li> <li>📖 <i>Fundamentals of Financial Management</i> by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi</li> <li>📖 <i>Fundamentals of Financial Management</i> by Vyuptakesh Sharma, Pearson Education, New Delhi</li> <li>📖 <i>Fundamentals of Financial Management</i> by J.C. Van Horne, Prentice Hall of India, New Delhi</li> <li>📖 <i>Financial Management: Text and Problems</i> by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi</li> <li>📖 <i>Financial Management: Theory and Practice</i> by Prasanna Chandra, Tata McGraw Hill, New Delhi</li> <li>📖 <i>Financial Management</i> by I.M. Pandey, Vikas Publishing House, New Delhi</li> </ul>

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- *Social Problems in India, Ram Ahuja, Rawat Pub (2014)*
- *Faces of Feminine in Ancient , medieval and Modern India, Mandakranta Bose Oxford University Press*
- *National Humana rights commission- disability Manual*
- *Rural, Urban Migration : Trends, challenges & Strategies, S Rajagopalan, ICFAI- 2012*
- *Regional Inequilities in India Bhat L SSSRD- New Delhi*
- *Urbanisation in India: Challenges, Opportunities & the way forward, I J Ahluwalia, Ravi Kanbur, P K Mohanty, SAGE Pub ( 2014)*
- *The Constitution of India, P M Bakshi 2011*
- *The Problems of Linguistic States in India, Krishna Kodesia Sterling Pub*
- *Politics in India: structure, Process and Policy SubrataMitra, Rouutlege Pub*
- *Politics in India, Rajani Kothari, Orient Blackswan*
- *Problems of Communalism in india, Ravindra Kumar Mittal Pub*
- *Combating communalism in India: Key to National Integration, KawalKishor Bhardwaj, Mittal Pub*

## Foundation Course in NSS

- *National Service Scheme Manual (Revised) 2006, Government of India, Ministry of Youth Affairs and Sports, New Delhi.*
- *University of Mumbai National Service Scheme Manual 2009.*
- *Avhan Chancellor's Brigade - NSS Wing, Training camp on Disaster Preparedness Guidelines, March 2012*
- *RashtriyaSevaYojanaSankalpana - Prof.Dr.SankayChakane, Dr.Pramod\Pabrekar, Diamond Publication, Pune*
- *National Service Scheme Manual for NSS District Coordinators, National Service Scheme Cell, Dept. of Higher and Technical Education, Mantralaya,*
- *Annual report of National Service Scheme (NSS) published by Dept. of Higher and Technical Education, Mantralaya,*
- *NSS Cell, Dept. of Higher and Technical Education, Mantralaya, UTKARSHA- Socio and cultural guidelines*
- *Case material as a Training Aid for Field Workers, Gurmeet Hans.*
- *Social service opportunities in hospitals, Kapil K. Krishnan, TISS*
- *New Trends in NSS, Research papers published by University of Pune*
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- <http://www.thebetterindia.com/140/national-service-scheme-nss/>
- <http://en.wikipedia.org/wiki/national-service-scheme> 19=<http://nss.nic.in/adminstruct>
- <http://nss.nic.in/propexpan>
- <http://nss.nic.in>
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## Foundation Course in NCC

- *Cadet's Hand book – Common subject..all wings, BY DG NCC, New Delhi.*
- *Cadet's Hand book – Specialised Subjects, Army, Navy, Air-force, BY DG NCC, New Delhi.*
- *NCC OTA Precise, BY DG NCC, New Delhi.*
- *“AVAN” Model of Disaster Mang., Vinayak Dalvie, Proceedings of Int. Conf. on Urban Plan. and Env Strat & Challenges, Elphinstone College, Jan 2007.*
- *Humanistic Tradition of India, N.L. Gupta, Mohit Publication, New Delhi*
- *Social psychology, Baron & Byrne, Pearson Publication, 12th Edition self awareness know yourself / insight (110) Group & Individuals (374) Group discussion*
- *Chanakya's 7 Secrets of Leadership, Radhakrishnan Pillai and D. Shivnandhan, Jaico*
- *Social Psychology: Understanding Human Interaction, Baron, Robert A., (302/BAR/BYR), 7th Edition*
- *Seven Habits of Highly Effective People., Covey, Stephen*
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- *Saha Soneri Pane, Vinayak D. Savarkar*
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- *Essentials of Business Environment* by K. Aswathappa, Himalaya Publication House, Mumbai
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- *Management of Small-Scale Industries* by Vasant Desai, Himalaya Publishing House, Mumbai
- *Business and Government* by Francis Cherunilam, Himalaya Publishing House, Mumbai
- *Corporate Governance in India* by Jayati Sarkar and Subrata Sarkar, Sage Publications, New Delhi
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**Revised Syllabus of Courses of B.Com.(Accounting and Finance)  
Programme at Semester II  
with effect from the Academic Year 2016-2017**

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<b>Reference Books</b>
<b>Financial Accounting - Special Accounting Areas - Paper II</b>
<ul style="list-style-type: none"> <li>• <i>Introduction to Accountancy</i> by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>• <i>Advance Accounts</i> by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>• <i>Advanced Accountancy</i> by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi</li> <li>• <i>Modern Accountancy</i> by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• <i>Financial Accounting</i> by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi</li> <li>• <i>Financial Accounting for Management</i> by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai</li> <li>• <i>Financial Accounting</i> by P.C. Tulsian, Pearson Publications, New Delhi</li> <li>• <i>Accounting Principles</i> by R.N. Anthony and J.S. Reece, Richard Irwin, Inc</li> <li>• <i>Financial Accounting</i> by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida</li> <li>• <i>Financial Accounting</i> by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• <i>Financial Accounting</i> by V. Rajasekaran, Pearson Publications, New Delhi</li> <li>• <i>Introduction to Financial Accounting</i> by Horngren, Pearson Publications, New Delhi</li> <li>• <i>Financial Accounting</i> by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> <li>• <i>Financial Accounting a Managerial Perspective</i>, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> </ul>
<b>Auditing - Introduction and Planning - Paper I</b>
<ul style="list-style-type: none"> <li>▣ <i>Contemporary Auditing</i> by Kamal Gupta, Tata Mc-Graw Hill, New Delhi</li> <li>▣ <i>A Hand-Book of Practical Auditing</i> by B.N. Tandon, S. Chand and Company, New Delhi</li> <li>▣ <i>Fundamentals of Auditing</i> by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi</li> <li>▣ <i>Auditing: Principles and Practice</i> by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi</li> <li>▣ <i>Auditing and Assurance for CA IPCC</i> by Sanjib Kumar Basu, Pearson Education, New Delhi</li> <li>▣ <i>Contemporary Auditing</i> by Kamal Gupta, McGraw Hill Education Pvt. Ltd., New Delhi</li> <li>▣ <i>Fundamentals of Auditing</i> by Kamal Arora and Ashok Gupta, Tata McGraw Hill, New Delhi</li> </ul>
<b>Taxation - Indirect Taxes - Paper I</b>
<ul style="list-style-type: none"> <li>▣ <i>Indirect Taxes: Law and Practice</i> by V.S. Datey, Taxmann, New Delhi</li> <li>▣ <i>Commentary on M.V.A.T. ACT, 2002</i> by M.S. Mathuria and Dilip Phadke by Maharashtra Sales Tax Vat News, Mumbai</li> <li>▣ <i>Indirect Taxes</i> by V.S. Balchandra, Sultan Chand and Sons, New Delhi</li> <li>▣ <i>Maharashtra Value Added Tax</i> by Shah Shantilal, Snow White Publications Pvt. Ltd., Mumbai</li> </ul>
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<ul style="list-style-type: none"> <li>• Agarwal, Anju D(1989) <i>A Practical Handbook for Consumers</i>, IBH.</li> <li>• Alien, R.K.(1970) <i>Organisational Management through Communication</i>.</li> <li>• Ashley,A(1992) <i>A Handbook Of Commercial Correspondence</i>, Oxford University Press.</li> <li>• Aswalthapa, K (1991)<i>Organisational Behaviour</i>, Himalayan Publication, Mumbai.</li> <li>• Atreya N and Guha (1994) <i>Effective Credit Management</i>, MMC School of Management, Mumbai.</li> <li>• Bahl,J.C. and Nagamia,S.M. (1974) <i>Modern Business Correspondence and Minute Writing</i>.</li> <li>• Balan,K.R. and Rayudu C.S. (1996) <i>Effective Communication</i>, Beacon New Delhi.</li> <li>• Bangh, LSue, Fryar,Maridell and Thomas David A. (1998) <i>How to Write First Class Business Correspondence</i>, N.T.C. Publishing Group USA.</li> </ul>

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- Dheer, S.D.(1991). Introduction to Health Education. New Delhi : Friends Publication.
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- Dr.Gharote M. L; Teaching Methods for Yogic Practices. – 2nd Ed., KaivalyadhamSamiti, Lonavala-2001.
- Dr.Gharote M. L; Guideline for Yogic Practices – 2nd Ed., The Lonavala Yoga Institute (India), Lonavala- 2007
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- Sharma, O.P. (1998). History of Physical Education. Delhi: Khel SahityaKendra.Werner. W.K., Hoeger. (2007). Fitness and Wellness. (8th ed.). Wadsworth, Cengage Learning.

### Business Law - Business Regulatory Framework - Paper I

- Indian Contract Act, Sales of Goods Act and Partnership Act by T.R. Desai, Sarkar and Sons Pvt. Ltd., Kolkata
- The Negotiable Instrument Act by J.S. Khergamwala, N.M. TripathiPvt. L.td., Mumbai
- The Principles of Mercantile Law by Avtar Singh, Eastern Book Company, Lucknow
- Business Law by M.C. Kuchal, Vikas Publishing House, New Delhi
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- *Mathematical Statistics* by J.K. Goyal and J.N. Sharma, Krishna Prakashan Ltd., Meerut
- *Business Mathematics and Statistics* by R.K. Ghosh and S. Saha, New Central Agency Pvt. Ltd. Calcutta
- *Commerce Mathematics* by Om P. Chug, etc., Anmol Publication Ltd., New Delhi
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- *Business Mathematics: D C Sancheti & V K Kapoor*, Sultan Chand & Sons
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- *Mathematics for Economics and Finance Methods and Modelling* by Martin Anthony and Norman Biggs, Cambridge University Press, Cambridge low-priced edition, 2000, Chapters 1, 2, 4, 6 to 9 & 10.
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**Revised Syllabus of Courses of B.Com.(Accounting and Finance)  
Programme at Semester I and II  
with effect from the Academic Year 2016-2017**

**Scheme of Evaluation**

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

**A) Internal Assessment: 25 %**

**Question Paper Pattern**

**(Internal Assessment- Courses without Practical Courses)**

Sr. No.	Particular	Marks
1	<b>One class test (20 Marks)</b>	
	Match the Column/ Fill in the Blanks/ Multiple Choice Questions <i>(½ Mark each)</i>	05 Marks
	Answer in One or Two Lines (Concept based Questions) <i>(01 Mark each)</i>	05 Marks
	Answer in Brief (Attempt Any Two of the Three) <i>(05 Marks each)</i>	10 Marks
2	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

**Question Paper Pattern**

**(Internal Assessment- Courses with Practical Courses)**

Sr. No.	Particular	Marks
1	<b>Semester End Practical Examination (20 Marks)</b>	
	Journal	05 Marks
	Viva	05 Marks
	Laboratory Work	10 Marks
2	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 articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks



**B) Semester End Examination: 75 %**

- i) Duration: The examination shall be of 2 ½ Hours duration
- ii) Theory question paper pattern
  - There shall be five questions each of 15 marks.
  - All questions shall be compulsory with internal choice within the questions.
  - Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.

**(Detail question paper pattern has been given separately)**

**Passing Standard**

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

## **Question Paper Pattern (Practical Courses)**

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question <b>OR</b>	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question <b>OR</b>	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question <b>OR</b>	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions <b>OR</b>	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

**Note:**

**Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.**

## **Question Paper Pattern (Theoretical Courses)**

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	A) Theory questions B) Theory questions <b>OR</b>	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

**Note:**

**Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks.**

# University of Mumbai



**Revised Syllabus  
and  
Question Paper Pattern  
of Courses of  
B.Com. Programme  
First Year  
*Semester I and II***

**Under Choice Based Credit, Grading  
and Semester System**

*(To be implemented from Academic Year- 2018-2019)*

***Faculty of Commerce***

**B.Com. Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

**F.Y.B.Com.**

*(To be implemented from Academic Year- 2018-2019)*

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
<b>1A</b>	<b>Discipline Specific Elective(DSE)Courses</b>		<b>1A</b>	<b>Discipline Specific Elective(DSE)Courses</b>	
1	Accountancy and Financial Management I	<b>03</b>	1	Accountancy and Financial Management II	<b>03</b>
<b>1B</b>	<b>Discipline Related Elective(DRE)Courses</b>		<b>1B</b>	<b>Discipline Related Elective(DRE)Courses</b>	
2	Commerce I	<b>03</b>	2	Commerce II	<b>03</b>
3	Business Economics I	<b>03</b>	3	Business Economics II	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>		<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Courses (AECC)</b>		<b>2A</b>	<b>Ability Enhancement Compulsory Courses (AECC)</b>	
4	Business Communication I	<b>03</b>	4	Business Communication II	<b>03</b>
5	Environmental Studies I	<b>03</b>	5	Environmental Studies II	<b>03</b>
<b>2B</b>	<b>*Skill Enhancement Courses (SEC)</b>		<b>2B</b>	<b>**Skill Enhancement Courses (SEC)</b>	
6	Any one course from the following list of the courses	<b>02</b>	6	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>		<b>3</b>	<b>Core Courses (CC)</b>	
7	Mathematical and Statistical Techniques I	<b>03</b>	7	Mathematical and Statistical Techniques II	<b>03</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

<b>*List of Skill Enhancement Courses (SEC) for Semester I (Any One)</b>		<b>**List of Skill Enhancement Courses (SEC) for Semester II (Any One)</b>	
1	Foundation Course - I	1	Foundation Course - II
2	Foundation Course in NSS - I	2	Foundation Course in NSS - II
3	Foundation Course in NCC - I	3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - I	4	Foundation Course in Physical Education - II
<b>Note: Course selected in Semester I will continue in Semester II</b>			

**B.Com. Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

(To be implemented from Academic Year- 2018-2019)

**Semester I**

No. of Courses	Semester I	Credits
<b>1</b>	<b>Elective Courses (EC)</b>	
<b>1A</b>	<b>Discipline Specific Elective(DSE)Courses</b>	
1	Accountancy and Financial Management I	<b>03</b>
<b>1B</b>	<b>Discipline Related Elective(DRE)Courses</b>	
2	Commerce I	<b>03</b>
3	Business Economics I	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Courses (AECC)</b>	
4	Business Communication I	<b>03</b>
5	Environmental Studies I	<b>03</b>
<b>2B</b>	<b>*Skill Enhancement Courses (SEC)</b>	
6	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>	
7	Mathematical and Statistical Techniques I	<b>03</b>
<b>Total Credits</b>		<b>20</b>

<b>*List of Skill Enhancement Courses (SEC) for Semester I (Any One)</b>	
1	Foundation Course - I
2	Foundation Course in NSS - I
3	Foundation Course in NCC - I
4	Foundation Course in Physical Education - I

**Revised Syllabus of Courses of B.Com. Programme at Semester I  
with Effect from the Academic Year 2018-2019**

**Elective Courses (EC)-  
Discipline Related Elective (DRE) Courses**

**2.Commerce I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Business	12
2	Business Environment	11
3	Project Planning	12
4	Entrepreneurship	10
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Business</b>
	<p><b>Introduction:</b>Concept, Functions, Scope andSignificance of business. Traditional and Modern Concept of business.</p> <p><b>Objectives of Business:</b>Steps in setting business objectives, classification of business objectives,Reconciliation of Economic and Social Objectives.</p> <p><b>New Trends in Business:</b> Impact of Liberalization,Privatization and Globalization,Strategy alternatives in thechanging scenario, Restructuring and turnaround strategies</p>
2	<b>Business Environment</b>
	<p><b>Introduction:</b>Concept and Importance of business environment, Inter-relationship between Business and Environment</p> <p><b>Constituents of Business Environment:</b>Internal and External Environment, Educational Environment and its impact,International Environment – Current Trends in the World, International Trading Environment – WTO and Trading Blocs and their impact on Indian Business.</p>
3	<b>Project Planning</b>
	<p><b>Introduction:</b>Business Planning Process; Concept and importance ofProject Planning; Project Report; feasibility Study types and its importance</p> <p><b>Business Unit Promotion:</b>Concept and Stages of Business Unit Promotion, Location – Factors determining location, and Role of Government in Promotion.</p> <p><b>Statutory Requirements in Promoting Business Unit:</b>Licensing and Registration procedure, Filing returns and other documents, Other important legal provisions</p>
4	<b>Entrepreneurship</b>
	<p><b>Introduction:</b> Concept and importance ofentrepreneurship, factorsContributing to Growth ofEntrepreneurship,Entrepreneur and Manager,Entrepreneur and Intrapreneur</p> <p><b>The Entrepreneurs:</b>Types of Entrepreneurs,Competencies ofan Entrepreneur,Entrepreneurship Training andDevelopment centers in India.Incentives to Entrepreneurs inIndia.</p> <p><b>Women Entrepreneurs:</b> Problems and Promotion.</p>



**B.Com. Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

(To be implemented from Academic Year- 2018-2019)

## Semester II

No. of Courses	Semester II	Credits
<b>1</b>	<b>Elective Courses (EC)</b>	
<b>1A</b>	<b>Discipline Specific Elective(DSE)Courses</b>	
1	Accountancy and Financial Management II	<b>03</b>
<b>1B</b>	<b>Discipline Related Elective(DRE)Courses</b>	
2	Commerce II	<b>03</b>
3	Business Economics II	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Courses (AECC)</b>	
4	Business Communication II	<b>03</b>
5	Environmental Studies II	<b>03</b>
<b>2B</b>	<b>**Skill Enhancement Courses (SEC)</b>	
6	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>	
7	Mathematical and Statistical Techniques II	<b>03</b>
<b>Total Credits</b>		<b>20</b>

**\*List of Skill Enhancement Courses (SEC)  
for Semester II (Any One)**

1	Foundation Course - II
2	Foundation Course in NSS - II
3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - II

**Revised Syllabus of Courses of B.Com. Programme at Semester II  
with Effect from the Academic Year 2018-2019**

**Elective Courses (EC)-  
Discipline Related Elective(DRE) Courses**

**2. Commerce II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Concept of Services	12
2	Retailing	12
3	Recent Trends in Service Sector	10
4	E-Commerce	11
<b>Total</b>		<b>45</b>



Sr. No.	Modules / Units
1	<b>Concept of Services</b>
	<p><b>Introduction:</b> Meaning, Characteristics, Scope and Classification of Services – Importance of service sector in the Indian</p> <p><b>Marketing Mix Services:</b> Consumer expectations, Services Mix, - Product, Place, Price, Promotion, Process of Services delivery, Physical evidence and people</p> <p><b>Service Strategies:</b> Market research and Service development cycle, Managing demand and capacity, opportunities and challenges in service sector.</p>
2	<b>Retailing</b>
	<p><b>Introduction:</b> Concept of organized and unorganized retailing , Trends in retailing, growth of organized retailing in India, Survival strategies for unorganized Retailers</p> <p><b>Retail Format:</b> Store format, Non – Store format, Store Planning, design and layout</p> <p><b>Retail Scenario:</b> Retail Scenario in India and Global context – Prospects and Challenges in India. Mall Management – Retail Franchising. FDI in Retailing, Careers in Retailing</p>
3	<b>Recent Trends in Service Sector</b>
	<p><b>ITES Sector:</b> Concept and scope of BPO, KPO, LPO and ERP.</p> <p><b>Banking and Insurance Sector:</b> ATM, Debit &amp; Credit Cards, Internet Banking – Opening of Insurance sector for private players, FDI and its impact on Banking and Insurance Sector in India</p> <p><b>Logistics:</b> Net working – Importance – Challenges</p>
4	<b>E-Commerce</b>
	<p><b>Introduction:</b> Meaning, Features, Functions and Scope of E-Commerce-Importance and Limitations of E-Commerce</p> <p><b>Types of E-Commerce:</b> Basic ideas and Major activities of B2C, B2B, C2C.</p> <p><b>Present status of E-Commerce in India:</b> Transition to E-Commerce in India, E-Transition Challenges for Indian Corporates; on-line Marketing Research.</p>

**Revised Syllabus of Courses of B.Com.Programme at  
Semester I and II  
with effect from the Academic Year 2018-2019**

**Reference Books**

**Commerce**

- *Business Organisation Management Maheshwari, Rajendra P ,Mahajan, J.P.,International Book House*
- *Business Organisation, Maheshwari, Rajendra P, Mahajan, J.P., International Book House*
- *Introduction To Commerce, Vikram, Amit, Atlantic Pub*
- *A Course Book On Business Environment, Cherunilam,Francis, Himalaya Pub*
- *Business Environment, Cherunilam,Francis, Himalaya Pub*
- *Essentials Of Business Environment, Aswathappa,K., Himalaya Pub*
- *Essentials Of Business Environment, Aswathappa, Himalaya Pub*
- *Strategic Management, Kapoor, Veekkas, Taxmann*
- *Strategic Management, David,Fred R., Phi Leraning*
- *Strategic Management, Bhutani, Kapil, Mark Pub.*
- *Strategic Management, Bhutani, Kapil, Mark Pub.*
- *Entrepreneurship, Hisrich, Robert D, Mc Graw Hill*
- *Entrepreneurship Development, Sharma, K.C., Reegal Book Depot*
- *Service Marketing, Temani, V.K., Prism Pub*
- *Service Marketing, Temani, V.K., Prism Pub*
- *Management Of Service Sector, Bhatia, B S, V P Pub*
- *Introduction To E – Commerce, Dhawan, Nidhi, International Book House*
- *Introduction To Retailing, Lusch,Robert F.,Dunne,Patrick M., Carver,James R.,Cengage Learning*
- *Retailing Management, Levy Michael., Weitz Barton A,Tata Mcgraw Hill*

**PAPER PATTERN**  
**COMMERCE PAPER I & II**  
**SEMESTER - I& II**  
**W.E.F. 2017-2018**

Q.1 Multiple Choice Questions

(A) Select the most appropriate answer from the option given below 10  
(Any Ten out of Twelve)

(B) State whether the following statements are True or False 10  
(Any Ten out of Twelve)

Q.2 Answer **Any Two** of the following **Out of Three** questions - Module - I 15

- a.
- b.
- c.

Q.3 Answer **Any Two** of the following **Out of Three** questions - Module - II 15

- a.
- b.
- c.

Q.4 Answer **Any Two** of the following **Out of Three** questions - Module - III 15

- a.
- b.
- c.

Q.5 Answer **Any Two** of the following **Out of Three** questions - Module - IV 15

- a.
- b.
- c.

Q.6 Write notes on **Any Four out of Six** 20


**UNIVERSITY OF MUMBAI**

**No. UG/109 of 2016-17**

**CIRCULAR:-**

A reference is invited to the Syllabi relating to the Bachelor of Management Studies (B.M.S) degree programme vide this office Circular No. UG/144 of 2011 dated 14<sup>th</sup> June, 2011 the Principals of affiliated Colleges in Commerce are hereby informed that the approved by the Academic Council at its meeting held on 24<sup>th</sup> June, 2016 vide item No. 4.80 and that in accordance therewith, the revised syllabus as per Choice Based Credit System for (B.M.S) Program – Course Structure (Sem. I to VI), which is available on the University's web site ([www.mu.ac.in](http://www.mu.ac.in)) and that the same has been brought into force with effect from the academic year 2016-17.

MUMBAI – 400 032  
October, 2016

  
(Dr.M.A. Khan)  
REGISTRAR

To,

The Principals of affiliated Colleges in Commerce and the Heads of recognized Institutions concerned.


**A.C/4.80 /24/06/2016**

\*\*\*\*\*

No. UG/109-A of 2016-17      MUMBAI-400 032      25 October, 2016

Copy forwarded with compliments for information to:-

- 1) The Dean, Faculty of Commerce,
- 2) The Director, Board of College and University Development,
- 3) The Controller of Examinations,
- 4) The Professor-cum- Director, Institute of Distance and Open Learning (IDOL),
- 5) The Co-Ordinator, University Computerization Centre.

  
(Dr.M.A. Khan)  
REGISTRAR

PTO..

# University of Mumbai



## **Bachelor of Management Studies (BMS) Programme Three Year Integrated Programme- Six Semesters *Course Structure***

**Under Choice Based Credit System**

**To be implemented from Academic Year- 2018-2019  
Progressively**

***Board of Studies-in-Business Management, University of Mumbai***



# Bachelor of Management Studies (BMS) Programme

## Under Choice Based Credit, Grading and Semester System

### Course Structure

#### FYBMS

(To be implemented from Academic Year- 2018-2019)

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
1	Introduction to Financial Accounts	<b>03</b>	1	Principles of Marketing	<b>03</b>
2	Business Law	<b>03</b>	2	Industrial Law	<b>03</b>
3	Business Statistics	<b>03</b>	3	Business Mathematics	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>		<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>		<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>	
4	Business Communication - I	<b>03</b>	4	Business Communication -II	<b>03</b>
<b>2B</b>	<b>*Skill Enhancement Courses (SEC)</b>		<b>2B</b>	<b>**Skill Enhancement Courses (SEC)</b>	
5	Any one course from the following list of courses	<b>02</b>	5	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>		<b>3</b>	<b>Core Courses (CC)</b>	
6	Foundation of Human Skills	<b>03</b>	6	Business Environment	<b>03</b>
7	Business Economics-I	<b>03</b>	7	Principles of Management	<b>03</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

<b>*List of Skill Enhancement Courses (SEC) for Semester I (Any One)</b>		<b>**List of Skill Enhancement Courses (SEC) for Semester II (Any One)</b>	
1	Foundation Course - I	1	Foundation Course - Value Education and Soft Skill - II
2	Foundation Course in NSS - I	2	Foundation Course in NSS - II
3	Foundation Course in NCC - I	3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - I	4	Foundation Course in Physical Education - II
<b>Note: Course selected in Semester I will continue in Semester II</b>			

## SYBMS

*(To be implemented from Academic Year- 2018-2019)*

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
1 & 2	*Any one group of courses from the following list of the courses	<b>06</b>	1 & 2	** Any one group of courses from the following list of the courses	<b>06</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>		<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
3	Information Technology in Business Management - I	<b>02</b>	3	Information Technology in Business Management-II	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>		<b>3</b>	<b>Core Courses (CC)</b>	
4	Environmental Management	<b>03</b>	4	Business Economics-II	<b>03</b>
5	Business Planning & Entrepreneurial Management	<b>03</b>	5	Business Research Methods	<b>03</b>
6	Accounting for Managerial Decisions	<b>03</b>	6	Ethics & Governance	<b>03</b>
7	Strategic Management	<b>03</b>	7	Production & Total Quality Management	<b>03</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

<i>*List of group of Elective Courses(EC) for Semester III (Any two)</i>		<i>** List of group of Elective Courses(EC) for Semester IV (Any two)</i>	
<b>Group A: Finance Electives (Any Two Courses)</b>			
1	Basics of Financial Services	1	Financial Institutions & Markets
2	Introduction to Cost Accounting	2	Auditing
3	Equity & Debt Market	3	Strategic Cost Management
4	Corporate Finance	4	Behavioural Finance
<b>Group B: Marketing Electives (Any Two Courses)</b>			
1	Consumer Behaviour	1	Integrated Marketing Communication
2	Product Innovations Management	2	Rural Marketing
3	Advertising	3	Event Marketing
4	Social Marketing	4	Tourism Marketing
<b>Group C: Human Resource Electives (Any Two Courses)</b>			
1	Recruitment & Selection	1	Human Resource Planning & Information System
2	Motivation and Leadership	2	Training & Development in HRM
3	Employees Relations & Welfare	3	Change Management
4	Organisation Behaviour & HRM	4	Conflict & Negotiation
<b>Note: Group selected in Semester III will continue in Semester IV</b>			

## TYBMS

*(To be implemented from Academic Year- 2018-2019)*

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
1,2,3 & 4	*Any four courses from the following list of the courses	<b>12</b>	1,2,3 & 4	**Any four courses from the following list of the courses	<b>12</b>
<b>2</b>	<b>Core Courses (CC)</b>		<b>2</b>	<b>Core Courses (CC)</b>	
5	Logistics & Supply Chain Management	<b>04</b>	5	Operation Research	<b>04</b>
<b>3</b>	<b>✓ Project Work</b>		<b>3</b>	<b>✓ Project Work</b>	
6	Project Work I	<b>04</b>	6	Project Work II	<b>04</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

✓ **Note:** Project work is considered as a special course involving application of knowledge in solving/analyzing/exploring a real life situation/ difficult problem. Project work would be of 04 credits. A project work may be undertaken in any area of Elective Courses/ study area selected

<b>*List of group of Elective Courses(EC) for Semester V (Any four)</b>		<b>** List of group of Elective Courses(EC) for Semester VI (Any four)</b>	
<b>Group A: Finance Electives (Any four Courses)</b>			
1	Investment Analysis & Portfolio Management	1	International Finance
2	Commodity & Derivatives Market	2	Innovative Financial Services
3	Wealth Management	3	Project Management
4	Strategic Financial Management	4	Risk Management in Banking Sector
5	Risk Management	5	Direct Taxes
6	Financing Rural Development	6	Indirect Taxes
<b>Group B: Marketing Electives (Any four Courses)</b>			
1	Services Marketing	1	Brand Management
2	E-Commerce & Digital Marketing	2	Retail Management
3	Sales & Distribution Management	3	International Marketing
4	Customer Relationship Management	4	Media Planning & Management
5	Industrial Marketing	5	Corporate Communication & Public Relations
6	Strategic Marketing Management	6	Marketing of Non Profit Organisation
<b>Group C: Human Resource Electives (Any four Courses)</b>			
1	Finance for HR Professionals & Compensation Management	1	HRM in Global Perspective
2	Strategic Human Resource Management & HR Policies	2	Organisational Development
3	Performance Management & Career Planning	3	HRM in Service Sector Management
4	Industrial Relations	4	Workforce Diversity
5	Talent & Competency Management	5	Human Resource Accounting & Audit
6	Stress Management	6	Indian Ethos in Management
<b>Note: Group selected in Semester III will continue in Semester V &amp; Semester VI</b>			

# University of Mumbai



**Revised Syllabus  
and  
Question Paper Pattern  
of Courses  
of  
Bachelor of Management  
Studies(BMS) Programme  
First Year  
*Semester I and II***

**Under Choice Based Credit, Grading and  
Semester System**

*(To be implemented from Academic Year- 2018-2019)*

*Board of Studies-in-Business Management, University of Mumbai*

# Bachelor of Management Studies (BMS) Programme

## Under Choice Based Credit, Grading and Semester System

### Course Structure

#### FYBMS

(To be implemented from Academic Year- 2018-2019)

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
1	Introduction to Financial Accounts	<b>03</b>	1	Principles of Marketing	<b>03</b>
2	Business Law	<b>03</b>	2	Industrial Law	<b>03</b>
3	Business Statistics	<b>03</b>	3	Business Mathematics	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>		<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>		<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>	
4	Business Communication - I	<b>03</b>	4	Business Communication -II	<b>03</b>
<b>2B</b>	<b>*Skill Enhancement Courses (SEC)</b>		<b>2B</b>	<b>**Skill Enhancement Courses (SEC)</b>	
5	Any one course from the following list of courses	<b>02</b>	5	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>		<b>3</b>	<b>Core Courses (CC)</b>	
6	Foundation of Human Skills	<b>03</b>	6	Business Environment	<b>03</b>
7	Business Economics-I	<b>03</b>	7	Principles of Management	<b>03</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

<b>*List of Skill Enhancement Courses (SEC) for Semester I (Any One)</b>		<b>**List of Skill Enhancement Courses (SEC) for Semester II (Any One)</b>	
1	Foundation Course - I	1	Foundation Course- II
2	Foundation Course in NSS - I	2	Foundation Course in NSS - II
3	Foundation Course in NCC - I	3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - I	4	Foundation Course in Physical Education - II
<b>Note: Course selected in Semester I will continue in Semester II</b>			

**Bachelor of Management Studies (BMS)**  
**Programme**  
*Under Choice Based Credit, Grading and Semester System*  
**Course Structure**

*(To be implemented from Academic Year- 2018-2019)*

**Semester I**

No. of Courses	Semester I	Credits
<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
1	Introduction to Financial Accounts	<b>03</b>
2	Business Law	<b>03</b>
3	Business Statistics	<b>03</b>
<b>2</b>	<b><i>Ability Enhancement Courses (AEC)</i></b>	
<b>2A</b>	<b><i>Ability Enhancement Compulsory Course (AECC)</i></b>	
4	Business Communication - I	<b>03</b>
<b>2B</b>	<b><i>*Skill Enhancement Courses (SEC)</i></b>	
5	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b><i>Core Courses (CC)</i></b>	
6	Foundation of Human Skills	<b>03</b>
7	Business Economics-I	<b>03</b>
<b>Total Credits</b>		<b>20</b>

<b><i>*List of Skill Enhancement Courses (SEC) for Semester I (Any One)</i></b>	
1	Foundation Course - I
2	Foundation Course in NSS - I
3	Foundation Course in NCC - I
4	Foundation Course in Physical Education - I

**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester I  
with Effect from the Academic Year 2018-2019**

**Elective Courses (EC)**

**1. Introduction to Financial Accounts**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction	15
2	Accounting Transactions	15
3	Depreciation Accounting & Trial Balance	15
4	Final Accounts	15
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>Introduction</b>
	<ul style="list-style-type: none"> <li>• <b>Meaning and Scope of Accounting:</b> Need and development, definition: Book-Keeping and accounting, Persons interested in accounting, Branches of accounting, Objectives of accounting</li> <li>• <b>Accounting principles:</b> Introductions to Concepts and conventions.</li> <li>• <b>Introduction to Accounting Standards:</b> Meaning and Scope) <ul style="list-style-type: none"> <li>▪ <b>AS 1 :</b> Disclosure to Accounting Policies</li> <li>▪ <b>AS 6:</b> Depreciation Accounting.</li> <li>▪ <b>AS 9:</b> Revenue Recognition.</li> <li>▪ <b>AS 10:</b> Accounting For Fixed Assets.</li> </ul> </li> <li>• <b>International Financial Reporting Standards (IFRS):</b> Introduction to IFRS <ul style="list-style-type: none"> <li>▪ <b>IAS-1:</b>Presenttion of Financial Statements (Introductory Knowledge)</li> <li>▪ <b>IAS-2:</b>Inventories (Introductory Knowledge)</li> </ul> </li> <li>• <b>Accounting in Computerized Environment:</b> Introduction, Features and application in various areas of Accounting</li> </ul>
2	<b>Accounting Transactions</b>
	<ul style="list-style-type: none"> <li>• <b>Accounting transactions:</b> Accounting cycle, Journal, Journal proper, Opening and closing entries, Relationship between journal &amp; ledger: Rules regarding posting: Trial balance: Subsidiary books (Purchase, Purchase Returns, Sales, Sales Returns &amp; cash book –Triple Column), Bank Reconciliation Statement.</li> <li>• <b>Expenditure:</b>Classification of Expenditure- Capital, revenue and Deferred Revenue expenditureUnusual expenses: Effects of error: Criteria test.</li> <li>• <b>Receipts:</b> Capital receipt, Revenue receipt, distinction between capital receipts and revenue receipts.</li> <li>• <b>Profit or Loss:</b> Revenue profit or loss, capital profit or loss</li> </ul>
3	<b>Depreciation Accounting &amp; Trial Balance</b>
	<ul style="list-style-type: none"> <li>• <b>Depreciation accounting:</b> Practical problem based on depreciation using SLM and RBM methods. (Where Provision for depreciation Account not maintained).</li> <li>• <b>Preparation of Trial Balance:</b>Introduction and Preparation of Trial Balance</li> </ul>
4	<b>Final Accounts</b>
	<ul style="list-style-type: none"> <li>• Introduction to Final Accounts of a Sole proprietor.</li> <li>• Rectification of errors.</li> <li>• Manufacturing Account, Trading Account, Profit and Loss Account and Balance Sheet.</li> <li>• Preparation and presentation of Final Accounts in horizontal format</li> <li>• Introduction to Schedule 6 of Companies Act ,1956</li> </ul>



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**Elective Courses (EC)**

**2. Business Law**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Contract Act, 1872 & Sale of Goods Act, 1930	15
2	Negotiable Instrument Act, 1981 & Consumer Protection Act, 1986	15
3	Company Law	15
4	Intellectual Property Rights(IPR)	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Contract Act, 1872 &amp; Sale of Goods Act, 1930</b>
	<ul style="list-style-type: none"> <li>• <b>Contract Act,1872:</b> Essential elements of Contract; Agreement and Contract – Capacity to Contract, free consent, consideration, lawful objects/ consideration, Breach of contract. Remedies for breach of Contract.</li> <li>• <b>Sale of Goods Act,1930:</b> Scope of Act, Sale and Agreement to sell, essential of a valid Sale Contract – Conditions and warranties – Implied Condition and warranties, Rights of an unpaid seller.</li> </ul>
2	<b>Negotiable Instrument Act, 1981 &amp; Consumer Protection Act, 1986</b>
	<ul style="list-style-type: none"> <li>• <b>Negotiable Instrument Act,1981:</b> Introduction of Negotiable Instruments – Characteristics of negotiable instruments, Promissory note, Bills of exchange, Cheque, Dishonour of Cheque.</li> <li>• <b>Consumer Protection Act, 1986:</b> Objects of Consumer Protection- Introduction of Consumers, who is consumer? Meaning of the words “Goods and services” – Meaning of the words “Defects and Deficiencies of goods and services” Consumer disputes and Complaints.</li> </ul>
3	<b>Company Law</b>
	<ul style="list-style-type: none"> <li>• <b>Company Law:</b> What is company? – Incorporation of company – MOA, AOA, Prospectus, Meetings, Meaning of transfer and transmission of shares.</li> </ul>
4	<b>Intellectual Property Rights(IPR)</b>
	<ul style="list-style-type: none"> <li>• <b>Intellectual Property Rights (IPR)</b> <ul style="list-style-type: none"> <li>▪ IPR definition/ objectives</li> <li>▪ Patent definition. What is patentable? What is not patentable? Invention And its Attributes, Inventors and Applications</li> <li>▪ Trademarks, definition, types of trademarks, infringement and passing off.</li> <li>▪ Copy right definition and subject in which copy right exists, Originality, Meaning and Content, Authors and Owners, Rights and Restrictions.</li> <li>▪ Geographical indications (only short notes)</li> </ul> </li> </ul>

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**Elective Courses (EC)**

**3. Business Statistics**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Statistics	15
2	Measures of Dispersion, Co-Relation and Linear Regression	15
3	Time Series and Index Number	15
4	Probability and Decision Theory	15
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>Introduction to Statistics</b>
	<ul style="list-style-type: none"> <li>• <b>Introduction:</b> Functions/Scope, Importance, Limitations</li> <li>• <b>Data:</b> Relevance of Data(Current Scenario), Type of data(Primary &amp; Secondary), Primary(Census vs Samples, Method of Collection (In Brief), Secondary(Merits, Limitations, Sources) (In Brief)</li> <li>• <b>Presentation Of Data:</b>Classification – Frequency Distribution – Discrete &amp; Continuous, Tabulation, Graph(Frequency, Bar Diagram, Pie Chart, Histogram, Ogives)</li> <li>• <b>Measures Of Central Tendency:</b>Mean(A.M, Weighted, Combined), Median(Calculation and graphical using Ogives), Mode(Calculation and Graphical using Histogram), Comparative analysis of all measures of Central Tendency</li> </ul>
2	<b>Measures of Dispersion, Co-Relation and Linear Regression</b>
	<ul style="list-style-type: none"> <li>• <b>Measures Of Dispersion:</b> Range with C.R(Co-Efficient Of Range), Quartiles &amp; Quartile deviation with CQ (Co-Efficient Of Quartile), Mean Deviation from mean with CMD (Co-Efficient Of Mean Deviation), Standard deviation with CV(Co-Efficient Of Variance), Skewness&amp; Kurtosis (Only concept)</li> <li>• <b>Co-Relation:</b> Karl Pearson, Rank Co-Relation</li> <li>• <b>Linear Regression:</b> Least Square Method</li> </ul>
3	<b>Time Series and Index Number</b>
	<ul style="list-style-type: none"> <li>• <b>Time Series:</b> Least Square Method, Moving Average Method, Determination of Season</li> <li>• <b>Index Number:</b> Simple(unweighted) Aggregate Method, Weighted Aggregate Method, Simple Average of Price Relatives, Weighted Average of Price Relatives, Chain Base Index Numbers, Base Shifting, Splicing and Deflating, Cost of Living Index Number</li> </ul>
4	<b>Probability and Decision Theory</b>
	<ul style="list-style-type: none"> <li>• <b>Probability:</b> Concept of Sample space, Concept of Event, Definition of Probability, Addition &amp; Multiplication laws of Probability, Conditional Probability, Bayes' Theorem(Concept only), Expectation &amp; Variance, Concept of Probability Distribution(Only Concept)</li> <li>• <b>Decision Theory:</b> Acts, State of Nature Events, Pay offs, Opportunity loss, Decision Making under Certainty, Decision Making under Uncertainty,</li> <li>• Non-Probability: Maximax, Maximin, Minimax, Regret, Laplace &amp; Hurwicz)</li> <li>• <b>Probabilistics (Decision Making under risk):</b>EMV, EOL, EVPI</li> <li>• Decision Tree</li> </ul>

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**Ability Enhancement Courses (AEC)**

**4. Business Communication- I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Theory of Communication	15
2	Obstacles to Communication in Business World	15
3	Business Correspondence	15
4	Language and Writing Skills	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Theory of Communication</b>
	<p><b>Concept of Communication:</b> Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world Impact of technological advancements on Communication</p> <p><b>Channels and Objectives of Communication: Channels-</b> Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine</p> <p><b>Objectives of Communication:</b> Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees (A brief introduction to these objectives to be given)</p> <p><b>Methods and Modes of Communication:</b> Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) Facsimile Communication [Fax] Computers and E- communication Video and Satellite Conferencing</p>
2	<b>Obstacles to Communication in Business World</b>
	<p><b>Problems in Communication /Barriers to Communication:</b> Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers</p> <p><b>Listening:</b> Importance of Listening Skills, Cultivating good Listening Skills – 4</p> <p><b>Introduction to Business Ethics:</b> Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility Teachers can adopt a case study approach and address issues such as the following so as to orient and sensitize the student community to actual business practices: Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-waste, Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace Piracy, Insurance, Child Labour</p>
3	<b>Business Correspondence</b>
	<p><b>Theory of Business Letter Writing:</b> Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing,</p> <p><b>Personnel Correspondence:</b> Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation [Letter of Appointment, Promotion and Termination, Letter of Recommendation (to be taught but not to be tested in the examination)]</p>

Sr. No.	Modules / Units
4	Language and Writing Skills
	<p><b>Commercial Terms used in Business Communication</b></p> <p><b>Paragraph Writing:</b>            Developing an idea, using appropriate linking devices, etc            Cohesion and Coherence, self-editing, etc [Interpretation of technical data, Composition on a given situation, a short informal report etc.]</p> <p><b>Activities</b></p> <ul style="list-style-type: none"> <li>▪ Listening Comprehension</li> <li>▪ Remedial Teaching</li> <li>▪ Speaking Skills: Presenting a News Item, Dialogue and Speeches</li> <li>▪ Paragraph Writing: Preparation of the first draft, Revision and Self – Editing, Rules of spelling.</li> <li>▪ Reading Comprehension: Analysis of texts from the fields of Commerce and Management</li> </ul>

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**Skill Enhancement Courses (SEC)**

**5. Foundation Course -I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Overview of Indian Society	05
2	Concept of Disparity- 1	10
3	Concept of Disparity-2	10
4	The Indian Constitution	10
5	Significant Aspects of Political Processes	10
<b>Total</b>		<b>45</b>



Sr. No.	Modules / Units
1	<b>Overview of Indian Society</b>
	Understand the multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender; Appreciate the concept of linguistic diversity in relation to the Indian situation; Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as difference
2	<b>Concept of Disparity- 1</b>
	Understand the concept of disparity as arising out of stratification and inequality; Explore the disparities arising out of gender with special reference to violence against women, female foeticide (declining sex ratio), and portrayal of women in media; Appreciate the inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities
3	<b>Concept of Disparity-2</b>
	Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences
4	<b>The Indian Constitution</b>
	Philosophy of the Constitution as set out in the Preamble; The structure of the Constitution-the Preamble, Main Body and Schedules; Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society; Basic features of the Constitution
5	<b>Significant Aspects of Political Processes</b>
	The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics; Role and significance of women in politics

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**Skill Enhancement Courses (SEC)**

**5. Foundation Course in NSS - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to NSS	10
2	Concept of Society and Social Issues in India	15
3	Indian Constitution and Social Justice	10
4	Human Personality and National Integration	10
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Introduction to NSS</b>
	<p><b>Introduction to National Service Scheme(NSS)</b>  Orientation and structure of National Service Scheme(NSS)  National Service Scheme(NSS)- its objectives  The historical perspective of National Service Scheme(NSS)  National Service Scheme(NSS)- Symbol and its meaning  National Service Scheme(NSS)- its hierarchy from national to college level</p> <p><b>National Service Scheme(NSS) Regular activities</b>  Distribution of working hours- Association between issues and programs-  community project- urban rural activities, Association- modes of activity  evaluation</p>
2	<b>Concept of Society and Social Issues in India</b>
	<p><b>History and philosophy of social sciences in India</b>  Concept of society- Development of Indian society - Features of Indian Society-  Division of labour and cast system in India</p> <p><b>Basic social issues in India</b>  Degeneration of value system, Family system, Gender issues, Regional imbalance</p>
3	<b>Indian Constitution and Social Justice</b>
	<p><b>Indian Constitution</b>  Features of Indian Constitution - Provisions related to social integrity and  development</p> <p><b>Social Justice</b>  Social Justice- the concept and its features  Inclusive growth- the concept and its features</p>
4	<b>Human Personality and National Integration</b>
	<p><b>Dimensions of human personality</b>  Social Dimension of Human personality- Understanding of the society  Physical Dimension of Human personality- Physical Exercise, Yoga, etc.</p> <p><b>National integration &amp; Communal Harmony</b>  National Integration- its meaning, importance and practice  Communal Harmony- its meaning, importance and practice</p>

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**Skill Enhancement Courses (SEC)**

**5. Foundation Course in NCC - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to NCC, National Integration & Awareness	10
2	Drill: Foot Drill	10
3	Adventure Training, Environment Awareness and Conservation	10
4	Personality Development and Leadership	10
5	Specialized Subject: Army/ Navy/ Air	05
	<b>Total</b>	<b>45</b>

Sr. No.	Modules / Units
1	<b>Introduction to NCC, National Integration &amp; Awareness</b>
	<p><b>Desired outcome:</b> The students will display sense of patriotism, secular values and shall be transformed into motivated youth who will contribute towards nation building through national unity and social cohesion.</p> <ul style="list-style-type: none"> <li>• Genesis, Aims, Objectives of NCC &amp; NCC Song</li> <li>• Organisation &amp; Training</li> <li>• Incentives &amp; Benefits</li> <li>• Religions, Culture, Traditions and Customs of India</li> <li>• National Integration: Importance and Necessity</li> <li>• Freedom Struggle</li> </ul>
2	<b>Drill: Foot Drill</b>
	<p><b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> <li>• General and Words of Command</li> <li>• Attention, Stand at Ease and Stand Easy, Turning and Inclining at the Halt</li> <li>• Sizing, Forming Up in Three Ranks and Numbering, Open and Close Order March and Dressing</li> <li>• Saluting at the Halt, Getting On Parade, Dismissing and Falling Out</li> <li>• Marching, Length of Pace and Time of Marching in Quick Time and Halt, Slow March and Halt</li> <li>• Turning on the March and Wheeling.</li> <li>• Saluting on the March.</li> <li>• Formation of squad and Squad Drill.</li> </ul>
3	<b>Adventure Training, Environment Awareness and Conservation</b>
	<p><b>Adventure Training</b></p> <p><b>Desired outcome:</b> The students will overcome fear &amp; inculcate within them the sense of adventure, sportsmanship, esprit-d-corp and develop confidence, courage, determination, diligence and quest for excellence.</p> <ul style="list-style-type: none"> <li>• Any Two such as – Obstacle course, Slithering, Trekking, Cycling, Rock Climbing, Para Sailing, Sailing, Scuba Diving etc</li> </ul> <p><b>Environment Awareness and Conservation</b></p> <p><b>Desired outcome:</b> The student will be aware of the conservation of natural resources and protection of environment.</p> <ul style="list-style-type: none"> <li>• Natural Resources – Conservation and Management</li> <li>• Water Conservation and Rainwater Harvesting</li> </ul>

Sr. No.	Modules / Units
4	<b>Personality Development and Leadership</b>
	<p><b>Desired outcome:</b> The student will develop an all-round personality with adequate leadership traits to deal / contribute effectively in life.</p> <ul style="list-style-type: none"> <li>• Introduction to Personality Development</li> <li>• Factors Influencing /Shaping Personality: Physical, Social, Physiological, Philosophical and Psychological</li> <li>• Self Awareness Know yourself/ Insight</li> <li>• Change Your Mind Set</li> <li>• Communication Skills: Group Discussion / Lecturettes (Public Speaking)</li> <li>• Leadership Traits</li> <li>• Types of Leadership</li> </ul>
5	<b>Specialized Subject: Army Or Navy Or Air</b>
	<p><b><u>Army</u></b></p> <p><b>Desired outcome:</b> The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces. It will also acquaint, expose &amp; provide basic knowledge about armed, naval and air-force subjects</p> <p><b>A. Armed Force</b></p> <ul style="list-style-type: none"> <li>• Basic organisation of Armed Forces</li> <li>• Organisation of Army</li> <li>• Badges and Ranks</li> </ul> <p><b>B. Introduction to Infantry and weapons and equipments</b></p> <ul style="list-style-type: none"> <li>• Characteristics of 7.62mm SLR Rifle, Ammunition, Fire power, Stripping, Assembling and Cleaning</li> </ul> <p><b>C. Military history</b></p> <ul style="list-style-type: none"> <li>• Biographies of renowned Generals (Carriapa / Sam Manekshaw)</li> <li>• Indian Army War Heroes- PVCs</li> </ul> <p><b>D. Communication</b></p> <ul style="list-style-type: none"> <li>• Types of Communications</li> <li>• Characteristics of Wireless Technologies (Mobile, Wi-Fi etc.)</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p><b><u>Navy</u></b></p> <p><b>A. Naval orientation and service subjects</b></p> <ul style="list-style-type: none"> <li>• History of the Indian Navy-Pre and Post Independence, Gallantry award winners</li> <li>• Organization of Navy- NHQ, Commands, Fleets, Ships and shore establishments</li> <li>• Types of Warships and their role</li> <li>• Organization of Army and Air Force- Operational and Training commands</li> <li>• Ranks of Officers and Sailors, Equivalent Ranks in the Three Services</li> </ul> <p><b>B. Ship and Boat Modelling</b></p> <ul style="list-style-type: none"> <li>• Principles of Ship Modelling</li> <li>• Maintenance and Care of tools</li> </ul>

Sr. No.	Modules / Units
	<p><b>C. Search and Rescue</b></p> <ul style="list-style-type: none"> <li>• SAR Organization in the Indian ocean</li> </ul> <p><b>D. Swimming</b></p> <p>Floating for three minutes and Free style swimming for 50 meters</p> <p style="text-align: center;"><b>OR</b></p> <p><b><u>AIR</u></b></p> <p><b>A. General Service Knowledge</b></p> <ul style="list-style-type: none"> <li>• Development of Aviation</li> <li>• History of IAF</li> </ul> <p><b>B. Principles of Flight</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Laws of Motion</li> <li>• Glossary of Terms.</li> </ul> <p><b>C. Airmanship</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Airfield Layout</li> <li>• Rules of the Air</li> <li>• Circuit Procedure</li> <li>• ATC/RT Procedures</li> <li>• Aviation Medicine</li> </ul> <p><b>D. Aero- Engines</b></p> <ul style="list-style-type: none"> <li>• Introduction to Aero-engines</li> </ul>

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**Skill Enhancement Courses (SEC)**

**5. Foundation Course in Physical Education - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Basic Relevant concepts in Physical Education	10
2	Components of Physical Fitness	15
3	Testing Physical Fitness	10
4	Effect of Exercise on various Body System	10
<b>Total</b>		<b>45</b>



Sr. No.	Modules / Units
1	<b>Introduction to Basic Relevant concepts in Physical Education</b>
	<ul style="list-style-type: none"> <li>• Dimensions and determinants of Health, Fitness &amp; Wellness</li> <li>• Concept of Physical Education and its importance</li> <li>• Concept of Physical Fitness and its types</li> <li>• Concept of Physical Activity, exercise and its types &amp; benefits</li> </ul>
2	<b>Components of Physical Fitness</b>
	<ul style="list-style-type: none"> <li>• Concept of components of Physical Fitness</li> <li>• Concept and components of HRPF</li> <li>• Concept and components of SRPF</li> <li>• Importance of Physical Education in developing physical fitness components.</li> </ul>
3	<b>Testing Physical Fitness</b>
	<ul style="list-style-type: none"> <li>• Tests for measuring Cardiovascular Endurance</li> <li>• Tests for measuring Muscular Strength &amp; Endurance</li> <li>• Tests for measuring Flexibility</li> <li>• Tests for measuring Body Composition</li> </ul>
4	<b>Effect of Exercise on various Body System</b>
	<ul style="list-style-type: none"> <li>• Effect of exercises on Musculoskeletal system</li> <li>• Effect of exercises on Circulatory System</li> <li>• Effect of exercises on Respiratory System</li> <li>• Effect of exercises on Glandular System</li> </ul>

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**Core Courses (CC)**

**6. Foundation of Human Skills**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Understanding of Human Nature	15
2	Introduction to Group Behaviour	15
3	Organizational Culture and Motivation at workplace	15
4	Organisational Change, Creativity and Development and Work Stress	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Understanding of Human Nature</b>
	<ul style="list-style-type: none"> <li>• <b>Individual Behaviour:</b> Concept of a man, individual differences, factors affecting individual differences, Influence of environment</li> <li>• <b>Personality and attitude:</b> Determinants of personality, Personality traits theory, Big five model, Personality traits important for organizational behaviour like authoritarianism, locus of control, Machiavellianism, introversion-extroversion achievement orientation, self – esteem, risk taking, self-monitoring and type A and B personalities, Concept of understanding self through JOHARI WINDOWS, Nature and components of attitude, Functions of attitude, Ways of changing attitude, Reading emotions</li> <li>• <b>Thinking, learning and perceptions:</b> Thinking skills, thinking styles and thinking hat, Managerial skills and development, Learning characteristics, theories of learning (classical conditioning, operant conditioning and social learning approaches), Intelligence, type ( IQ, EQ, SQ, at work place), Perception features and factor influencing individual perception, Effects of perceptual error in managerial decision making at work place. (Errors such as Halo effect, stereotyping, prejudice attributional).</li> </ul>
2	<b>Introduction to Group Behaviour</b>
	<ul style="list-style-type: none"> <li>• <b>Introduction to Group Behaviour</b> <ul style="list-style-type: none"> <li>▪ <b>Group Dynamics:</b> Nature, types, group behaviour model (roles, norms, status, process, structures)</li> <li>▪ <b>Team effectiveness:</b> nature, types of teams, ways of forming an effective team.</li> <li>▪ Setting goals.</li> </ul> </li> <li>• <b>Organizational processes and system.</b> <ul style="list-style-type: none"> <li>▪ <b>Power and politics:</b> nature, bases of power, politics nature, types, causes of organizational politics, political games.</li> <li>▪ <b>Organizational conflicts and resolution:</b> Conflict features, types, causes leading to organizational conflicts, levels of conflicts, ways to resolve conflicts through five conflicts resolution strategies with outcomes.</li> </ul> </li> </ul>
3	<b>Organizational Culture and Motivation at workplace</b>
	<ul style="list-style-type: none"> <li>• <b>Organizational Culture:</b> <ul style="list-style-type: none"> <li>▪ Characteristics of organizational culture.</li> <li>▪ Types, functions and barriers of organizational culture</li> <li>▪ Ways of creating and maintaining effective organization culture</li> </ul> </li> <li>• <b>Motivation at workplace:</b> Concept of motivation Theories of motivation in an organisational set up. <ul style="list-style-type: none"> <li>▪ A.Maslow Need Hierarchy</li> <li>▪ F.Hertzberg Dual Factor</li> <li>▪ Mc.Gregor theory X and theory Y.</li> </ul> Ways of motivating through carrot (positive reinforcement) and stick (negative reinforcement) at workplace. </li> </ul>

4	Organisational Change, Creativity and Development and Work Stress
	<ul style="list-style-type: none"><li data-bbox="336 197 1401 398">• <b>Organisational change and creativity:</b> Concepts of organisational change, Factors leading/influencing organisational change, Kurt Lewins model of organisational change and development, Creativity and qualities of a creative person, Ways of enhancing creativity for effective decision making, Creative problem solving.</li><li data-bbox="336 412 1401 521">• <b>Organisational Development and work stress:</b> Need for organisational development, OD Techniques, Stress, types of stress, Causes and consequences of job stress, Ways for coping up with job stress</li></ul>

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**Core Courses (CC)**

**7. Business Economics - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction	10
2	Demand Analysis	10
3	Supply and Production Decisions and Cost of Production	15
4	Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition	15
5	Pricing Practices	10
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>Introduction</b>
	<p><b>Scope and Importance of Business Economics</b> - basic tools- Opportunity Cost principle- Incremental and Marginal Concepts. Basic economic relations - functional relations: equations- Total, Average and Marginal relations- use of Marginal analysis in decision making, The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium</p>
2	<b>Demand Analysis</b>
	<p><b>Demand Function</b> - nature of demand curve under different markets Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- relationship between elasticity of demand and revenue concepts <b>Demand estimation and forecasting:</b> Meaning and significance - methods of demand estimation : survey and statistical methods <i>(numerical illustrations on trend analysis and simple linear regression)</i></p>
3	<b>Supply and Production Decisions and Cost of Production</b>
	<p><b>Production function:</b> short run analysis with Law of Variable Proportions- Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs- Long run production function and Laws of Returns to Scale - expansion path - Economies and diseconomies of Scale. <b>Cost concepts:</b> Accounting cost and economic cost, implicit and explicit cost, fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run <i>(hypothetical numerical problems to be discussed)</i>, LAC and Learning curve - Break even analysis <i>(with business applications)</i></p>
4	<b>Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition</b>
	<p>Short run and long run equilibrium of a competitive firm and of industry - monopoly - short run and long- run equilibrium of a firm under Monopoly <b>Monopolistic competition:</b>Equilibrium of a firm under monopolistic competition, debate over role of advertising <i>(topics to be taught using case studies from real life examples)</i> <b>Oligopolistic markets:</b> key attributes of oligopoly - Collusive and non collusive oligopoly market - Price rigidity - Cartels and price leadership models <i>(with practical examples)</i></p>
5	<b>Pricing Practices</b>
	<p>Cost oriented pricing methods: cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing <i>(case studies on how pricing methods are used in business world)</i></p>

**Bachelor of Management Studies (BMS)**  
**Programme**  
*Under Choice Based Credit, Grading and Semester System*  
**Course Structure**

*(To be implemented from Academic Year- 2018-2019)*

**Semester II**

No. of Courses	Semester II	Credits
<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
1	Principles of Marketing	<b>03</b>
2	Industrial Law	<b>03</b>
3	Business Mathematics	<b>03</b>
<b>2</b>	<b><i>Ability Enhancement Courses (AEC)</i></b>	
<b>2A</b>	<b><i>Ability Enhancement Compulsory Course (AECC)</i></b>	
4	Business Communication - II	<b>03</b>
<b>2B</b>	<b><i>**Skill Enhancement Courses (SEC)</i></b>	
5	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b><i>Core Courses (CC)</i></b>	
6	Business Environment	<b>03</b>
7	Principles of Management	<b>03</b>
<b>Total Credits</b>		<b>20</b>

<b><i>**List of Skill Enhancement Courses (SEC) for Semester II (Any One)</i></b>	
1	Foundation Course - II
2	Foundation Course in NSS - II
3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - II

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**Elective Courses(EC)**

**1.**

**Principles of Marketing**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Marketing	15
2	Marketing Environment, Research and Consumer Behaviour	15
3	Marketing Mix	15
4	Segmentation, Targeting and Positioning and Trends In Marketing	15
<b>Total</b>		<b>60</b>



Sr. No.	Modules / Units
1	<b>Introduction to Marketing</b>
	<ul style="list-style-type: none"> <li>● <b>Introduction to Marketing:</b> Definition, features, advantages and scope of marketing. The 4P's and 4C's of marketing. Marketing v/s Selling. Marketing as an activity and function</li> <li>● <b>Concepts of Marketing:</b> Needs, wants and demands, transactions, transfer and exchanges.</li> <li>● <b>Orientations of a firm:</b> Production concept; Product concept; selling concept and marketing concept, social relationship, Holistic marketing.</li> </ul>
2	<b>Marketing Environment, Research and Consumer Behaviour</b>
	<ul style="list-style-type: none"> <li>● <b>The micro environment of business:</b> Management structure; Marketing Channels; Markets in which a firm operates; competitors and stakeholders.</li> <li>● <b>Macro environment:</b> Political Factors; Economic Factors; Socio Cultural Factors , Technological Factors (PEST Analysis)</li> <li>● <b>Marketing research:</b> Meaning, features, Importance of marketing research. Types of marketing research: Product research; Sales research; consumer/customer research; production research</li> <li>● <b>MIS:</b> Meaning, features and Importance</li> <li>● <b>Consumer Behaviour:</b> Meaning, feature, importance, factors affecting Consumer Behaviour</li> </ul>
3	<b>Marketing Mix</b>
	<ul style="list-style-type: none"> <li>● <b>Marketing mix:</b> Meaning –elements of Marketing Mix.</li> <li>● Product-product mix-product line lifecycle-product planning – New product development- failure of new product-levels of product.</li> <li>● Branding –Packing and packaging – role and importance</li> <li>● Pricing – objectives- factors influencing pricing policy and Pricing strategy.</li> <li>● Physical distribution – meaning – factor affecting channel selection-types of marketing channels</li> <li>● Promotion – meaning and significance of promotion. Promotion tools (brief)</li> </ul>
4	<b>Segmentation, Targeting and Positioning and Trends In Marketing</b>
	<ul style="list-style-type: none"> <li>● Segmentation – meaning , importance , basis</li> <li>● Targeting – meaning , types</li> <li>● Positioning – meaning – strategies</li> <li>● New trends in marketing – E-marketing , Internet marketing and marketing using Social network</li> <li>● Social marketing/ Relationship marketing</li> </ul>

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**Elective Courses (EC)**

**2.Industrial Law**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Laws Related to Industrial Relations and Industrial Disputes	15
2	Laws Related to Health, Safety and Welfare	15
3	Social Legislation	15
4	Laws Related to Compensation Management	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Laws Related to Industrial Relations and Industrial Disputes</b>
	<ul style="list-style-type: none"> <li>• Industrial Disputes Act, 1947: Definition, Authorities, Awards, Settlements, Strikes Lockouts, Lay Offs, Retrenchment and Closure</li> <li>• The Trade Union Act, 1926</li> </ul>
2	<b>Laws Related to Health, Safety and Welfare</b>
	<ul style="list-style-type: none"> <li>• The Factory Act 1948: (Provisions related to Health, Safety and Welfare)</li> <li>• The Workmen’s Compensation Act, 1923 Provisions: <ul style="list-style-type: none"> <li>▪ Introduction: The doctrine of assumed risk, The doctrine of Common Employment, The doctrine of Contributory Negligence</li> <li>▪ Definitions</li> <li>▪ Employers liability for compensation (S-3 to 13)</li> <li>▪ Rules as to Compensation (Sec 4 to Sec 9) (14 A &amp; 17)</li> </ul> </li> </ul>
3	<b>Social Legislation</b>
	<ul style="list-style-type: none"> <li>• Employee State Insurance Act 1948: Definition and Employees Provident Fund</li> <li>• Miscellaneous Provision Act 1948: Schemes, Administration and determination of dues</li> </ul>
4	<b>Laws Related To Compensation Management</b>
	<ul style="list-style-type: none"> <li>• The payment of Wages Act 1948: Objectives, Definition, Authorised Deductions</li> <li>• Payment of Bonus Act, 1965</li> <li>• The Payment Of Gratuity Act, 1972</li> </ul>

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**Elective Courses (EC)**

**3. Business Mathematics**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Elementary Financial Mathematics	15
2	Matrices and Determinants	15
3	Derivatives and Applications of Derivatives	15
4	Numerical Analysis [Interpolation]	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Elementary Financial Mathematics</b>
	<ul style="list-style-type: none"> <li>• <b>Simple and Compound Interest:</b> Interest compounded once a year, more than once a year, continuous, nominal and effective rate of interest</li> <li>• Annuity-Present and future value-sinking funds</li> <li>• <b>Depreciation of Assets:</b> Equated Monthly Installments (EMI)- using flat interest rate and reducing balance method.</li> <li>• <b>Functions:</b>Algebraic functions and the functions used in business and economics, Break Even and Equilibrium point.</li> <li>• <b>Permutation and Combination:</b> (Simple problems to be solved with the calculator only)</li> </ul>
2	<b>Matrices and Determinants</b>
	<ul style="list-style-type: none"> <li>• <b>Matrices:</b> Some important definitions and some important results. Matrix operation (Addition, scalar multiplication , matrix multiplication, transpose of a matrix)</li> <li>• <b>Determinants of a matrix of order two or three:</b> properties and results of Determinants</li> <li>• Solving a system of linear equations using Cramer’s rule</li> <li>• Inverse of a Matrix (up to order three) using ad-joint of a matrix and matrix inversion method</li> <li>• <b>Case study:</b> Input Output Analysis</li> </ul>
3	<b>Derivatives and Applications of Derivatives</b>
	<ul style="list-style-type: none"> <li>• <b>Introduction and Concept:</b> Derivatives of constant function, logarithmic functions, polynomial and exponential function</li> <li>• <b>Rules of derivatives:</b> addition, multiplication, quotient</li> <li>• Second order derivatives</li> <li>• <b>Application of Derivatives:</b> Maxima, Minima, Average Cost and Marginal Cost. Total revenue, Marginal revenue, Average revenue. Average and Marginal profit. Price elasticity of demand</li> </ul>
4	<b>Numerical Analysis [Interpolation]</b>
	<ul style="list-style-type: none"> <li>• <b>Introduction and concept:</b> Finite differences – forward difference operator – Newton’s forward difference formula with simple examples</li> <li>• Backward Difference Operator. Newton’s backward interpolation formula with simple examples</li> </ul>

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**Ability Enhancement Courses (AEC)**

**4. Business Communication - II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Presentation Skills	15
2	Group Communication	15
3	Business Correspondence	15
4	Language and Writing Skills	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Presentation Skills</b>
	<p><b>Presentations:</b> (to be tested in tutorials only) 4 Principles of Effective Presentation</p> <p>Effective use of OHP</p> <p>Effective use of Transparencies</p> <p>How to make a Power-Point Presentation</p>
2	<b>Group Communication</b>
	<p><b>Interviews:</b> Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit</p> <p><b>Meetings:</b> Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson, Role of the Participants, Drafting of Notice, Agenda and Resolutions</p> <p><b>Conference:</b> Meaning and Importance of Conference Organizing a Conference Modern Methods: Video and Tele – Conferencing</p> <p><b>Public Relations:</b> Meaning, Functions of PR Department, External and Internal Measures of PR</p>
3	<b>Business Correspondence</b>
	<p><b>Trade Letters:</b> Order, Credit and Status Enquiry, Collection (just a brief introduction to be given)</p> <p><b>Only following to be taught in detail:-</b></p> <p>Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act</p> <p>[Teachers must provide the students with theoretical constructs wherever necessary in order to create awareness. However students should not be tested on the theory.]</p>
4	<b>Language and Writing Skills</b>
	<p><b>Reports:</b> Parts, Types, Feasibility Reports, Investigative Reports</p> <p><b>Summarisation:</b> Identification of main and supporting/sub points Presenting these in a cohesive manner</p>

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**Skill Enhancement Courses (SEC)**

**5. Foundation Course – II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Globalisation and Indian Society	07
2	Human Rights	10
3	Ecology	10
4	Understanding Stress and Conflict	10
5	Managing Stress and Conflict in Contemporary Society	08
	<b>Total</b>	<b>45</b>



Sr. No	Modules /Units
1	<b>Globalisation and Indian Society</b>
	Understanding the concepts of liberalization, privatization and globalization;Growth of information technology and communication and its impact manifested in everyday life; Impact of globalization on industry: changes in employment and increasing migration; Changes in agrarian sector due to globalization; rise in corporate farming and increase in farmers' suicides.
2	<b>Human Rights</b>
	Concept of Human Rights; origin and evolution of the concept; The Universal Declaration of Human Rights;Human Rights constituents with special reference to Fundamental Rights stated in the Constitution
3	<b>Ecology</b>
	Importance of Environment Studies in the current developmental context; Understanding concepts of Environment, Ecology and their interconnectedness; Environment as natural capital and connection to quality of human life; Environmental Degradation- causes and impact on human life;Sustainable development- concept and components; poverty and environment
4	<b>Understanding Stress and Conflict</b>
	Causes of stress and conflict in individuals and society; Agents of socialization and the role played by them in developing the individual; Significance of values, ethics and prejudices in developing the individual; Stereotyping and prejudice as significant factors in causing conflicts in society. Aggression and violence as the public expression of conflict
5	<b>Managing Stress and Conflict in Contemporary Society</b>
	Types of conflicts and use of coping mechanisms for managing individual stress; Maslow's theory of self-actualisation;Different methods of responding to conflicts in society; Conflict-resolution and efforts towards building peace and harmony in society

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**Skill Enhancement Courses (SEC)**

**5. Foundation Course in NSS - II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Socio-economic Survey and Special Camp	10
2	Orientation of the College Unit and Communication Skills	15
3	Rapport with Community and Programme Planning	10
4	Government Organisations /Non-Government Organisations	10
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Socio-economic Survey and Special Camp</b>
	<p><b>Socio economic survey</b> Socio-economic survey- its meaning and need, Process of Socio-economic survey- design of questionnaire; data collection, data analysis and report writing</p> <p><b>Special camping activity</b> Concept of camp- Identification of community problems- Importance of group living- Team building- Adoption of village- Planning for camp- pre camping, during the course of camp and post camping activities</p>
2	<b>Orientation of the College Unit and Communication Skills</b>
	<p><b>Training and orientation of the program unit in the college</b> Leadership training – formation of need based programmes- Concept of campus to community(C to C) activities</p> <p><b>Communication skills and Documentation</b> Communication skills- the concept, Verbal, Non-Verbal communication The documentation- Activity Report Writing – basics of NSS accounting – Annual Report – Press note and preparation</p>
3	<b>Rapport with Community and Programme Planning</b>
	<p><b>Working with individual group and community</b> Ice breaking- interaction games – conflict resolution</p> <p><b>Program planning</b> Programme planning- the concept and its features, requirements for successful implementation of program- program flow charting- feedback</p>
4	<b>Government Organisations /Non-Government Organisations</b>
	<p><b>Structure of Government Organisations and Non-Government Organisations</b> Government organisations (GO)- its meaning -Legal set up, functioning, Sources of funding Non-Government organisations (NGO)- its meaning -Legal set up, functioning, Sources of funding National Service Scheme(NSS)- Government organisations (GO) and Non-Government organisations (NGO)</p> <p><b>Government schemes for community development</b> Schemes of Government welfare departments for community development- provisions &amp; examples</p>

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**Skill Enhancement Courses (SEC)**

**5.Foundation Course in NCC - II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Disaster Management, Social Awareness and Community Development	10
2	Health and Hygiene	10
3	Drill with Arms	10
4	Weapon Training	10
5	Specialized Subject: Army Or Navy Or Air	05
	<b>Total</b>	<b>45</b>

Sr. No.	Modules / Units
1	<b>Disaster Management, Social Awareness and Community Development</b>
	<p><b>Disaster Management:</b>  <b>Desired outcome:</b> The student shall gain basic information about civil defence organisation / NDMA &amp; shall provide assistance to civil administration in various types of emergencies during natural / manmade disasters</p> <ul style="list-style-type: none"> <li>• Civil Defence Organisation and Its Duties/ NDMA</li> <li>• Types of Emergencies/ Natural Disaster</li> <li>• Assistance during Natural / Other Calamities: Flood / Cyclone/ Earth Quake/ Accident etc.</li> <li>• 'Avan' model of NCC</li> </ul> <p><b>Social Awareness and Community Development:</b>  <b>Desired outcome:</b> The student shall have an understanding about social service and its need, about NGOs and shall participate in community action programmes for betterment of the community.</p> <ul style="list-style-type: none"> <li>• Basics of Social Service, Weaker Sections of Our Society and Their Needs</li> <li>• Social/ Rural Development Project: MNREGA, SGSY, NSAP etc.</li> <li>• Contribution of Youth towards Social Welfare</li> <li>• Civic Responsibilities</li> <li>• Causes &amp; Prevention of HIV/AIDS; Role of Youth</li> </ul>
2	<b>Health and Hygiene</b>
	<p><b>Desired outcome:</b> The student shall be fully aware about personal health and hygiene lead a healthy life style and foster habits of restraint and self awareness.</p> <ul style="list-style-type: none"> <li>• Structure and Functioning of the Human Body</li> <li>• Hygiene and Sanitation (Personal and Food Hygiene)</li> <li>• Infectious &amp; Contagious Diseases &amp; Their Prevention</li> </ul>
3	<b>Drill with Arms</b>
	<p><b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> <li>• Attention, Stand at Ease and Stand Easy</li> <li>• Getting on Parade with Rifle and Dressing at the Order</li> <li>• Dismissing and Falling Out</li> <li>• Ground / Take Up Arms</li> <li>• Present From the Order and Vice-versa</li> <li>• General Salute, Salami Shastra</li> </ul>
4	<b>Weapon Training</b>
	<p><b>Desired outcome:</b> The student shall have basic knowledge of weapons and their use and handling.</p> <ul style="list-style-type: none"> <li>• Characteristics of a Rifle / Rifle Ammunition and its Fire Power</li> <li>• Stripping, Assembling, Care and Cleaning and Sight Setting of .22 rifle</li> <li>• Stripping, Assembling, Care and Cleaning of 7.62mm SLR</li> <li>• Loading, Cocking and Unloading</li> <li>• The lying position, Holding and Aiming- I</li> <li>• Trigger control and firing a shot</li> <li>• Range procedure and safety precautions</li> <li>• Short range firing, Aiming- II -Alteration of sight</li> </ul>

Sr. No.	Modules / Units
5	<b>Specialized Subject: Army Or Navy Or Air</b>
	<p><b>Army</b>  <b>Desired outcome:</b> The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces.  It will also acquaint, expose &amp; provide basic knowledge about armed, naval and air-force subjects</p> <p><b>A. Map reading</b></p> <ul style="list-style-type: none"> <li>• Introduction to types of Maps and Conventional signs</li> <li>• Scales and Grid system</li> <li>• Topographical forms and technical terms</li> <li>• Relief, contours and Gradients</li> <li>• Cardinal points and Types of North</li> <li>• Types of bearings and use of Service Protractor</li> <li>• Prismatic compass and its use and GPS</li> </ul> <p><b>B. Field Craft and Battle Craft</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Judging distance</li> <li>• Description of ground</li> <li>• Recognition, Description and Indication of landmarks and targets</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p><b>Navy</b></p> <p><b>A. `Naval Communication</b></p> <ul style="list-style-type: none"> <li>• Introduction to Naval Modern Communication, Purpose and Principles <ul style="list-style-type: none"> <li>▪ Introduction of Naval communication</li> <li>▪ Duties of various communication sub-departments</li> </ul> </li> <li>• Semaphore <ul style="list-style-type: none"> <li>▪ Introduction of position of letters and prosigns</li> <li>▪ Reading of messages</li> <li>▪ Transmission of messages</li> </ul> </li> </ul> <p><b>B. Seamanship</b></p> <ul style="list-style-type: none"> <li>• <b>Anchor work</b> <ul style="list-style-type: none"> <li>▪ Parts of Anchor and Cable, their identification</li> </ul> </li> <li>• <b>Rigging</b> <ul style="list-style-type: none"> <li>▪ Types of ropes and breaking strength- stowing, maintenance and securing of ropes</li> <li>▪ Practical Bends and Hitches: Reef Knot, Half hitch, Clove Hitch, Rolling Hitch, Timber Hitch, Bow Line, Round Turn and Two half hitch and Bow line on the Bight and its basic elements and uses.</li> <li>▪ Introduction to Shackles, Hooks, Blocks and Derricks, Coiling Down and Splicing of rope</li> </ul> </li> </ul> <p><b>C. Boat work</b></p> <ul style="list-style-type: none"> <li>• Parts of Boat and Parts of an Oar</li> <li>• Instruction on boat Pulling- Pulling orders</li> <li>• Steering of boat under oars, Practical instruction on Boat Pulling, Precautions while pulling</li> </ul>

Sr. No.	Modules / Units
	<p style="text-align: center;"><i>OR</i></p> <p><b>Air</b></p> <p><b>A. Air frames</b></p> <ul style="list-style-type: none"> <li>• Aircraft Controls</li> <li>• Landing Gear</li> </ul> <p><b>B. Instruments</b></p> <ul style="list-style-type: none"> <li>• Basic Flight Instruments</li> </ul> <p><b>C. Aircraft Particulars</b></p> <ul style="list-style-type: none"> <li>• Aircraft Particulars (Type specific)</li> </ul> <p><b>D. Aero modelling</b></p> <ul style="list-style-type: none"> <li>• History of Aero modelling</li> <li>• Materials used in Aero modelling</li> <li>• Type of Aero models</li> <li>• Flying/ Building of Aero models</li> </ul>

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**Skill Enhancement Courses (SEC)**

**5. Foundation Course in Physical Education - II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Development of Fitness	10
2	Health, Fitness and Diseases	15
3	Yoga Education	10
4	Daily Schedule of Achieving Quality of Life and Wellness	10
<b>Total</b>		<b>45</b>



Sr. No.	Modules / Units
1	<b>Development of Fitness</b>
	<ul style="list-style-type: none"> <li>• Benefits of physical fitness and exercise and principles of physical fitness</li> <li>• Calculation of fitness index level 1-4</li> <li>• Waist-hip ratio Target Heart Rate, BMI and types and principles of exercise (FITT)</li> <li>• Methods of training – continues, Interval, circuit, Fartlek and Plyometric</li> </ul>
2	<b>Health, Fitness and Diseases</b>
	<ul style="list-style-type: none"> <li>• Definition of obesity and its management</li> <li>• Communicable diseases, their preventive and therapeutic aspects</li> <li>• Factors responsible for communicable diseases</li> <li>• Preventive and therapeutic aspect of Communicable and non- communicable diseases</li> </ul>
3	<b>Yoga Education</b>
	<ul style="list-style-type: none"> <li>• Meaning and history of yoga</li> <li>• Ashtang yoga and types of yoga</li> <li>• Types of Suryanamaskar and Technique of Pranayam</li> <li>• Benefits of Yoga</li> </ul>
4	<b>Daily Schedule of Achieving Quality of Life and Wellness</b>
	<ul style="list-style-type: none"> <li>• Daily schedule based upon one's attitude, gender, age &amp; occupation.</li> <li>• Basic – module: - Time split for rest, sleep, diet, activity &amp; recreation.</li> <li>• Principles to achieve quality of life:- positive attitude, daily regular exercise, control over food habits &amp; healthy hygienic practices.</li> </ul>

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**Core Courses (CC)**

**6. Business Environment**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Business Environment	15
2	Political and Legal environment	15
3	Social and Cultural Environment, Technological environment and Competitive Environment	15
4	International Environment	15
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>Introduction to Business Environment</b>
	<ul style="list-style-type: none"> <li>• <b>Business:</b> Meaning, Definition, Nature &amp; Scope, Types of Business Organizations</li> <li>• <b>Business Environment:</b> Meaning, Characteristics, Scope and Significance, Components of Business Environment</li> <li>• <b>Micro and Macro Environment:</b> Definition, Differentiation, Analysis of Business Environment, SWOT Analysis.</li> <li>• <b>Introduction to Micro-Environment:</b> <ul style="list-style-type: none"> <li>▪ <b>Internal Environment:</b> Value system, Mission, Objectives, Organizational Structure, Organizational Resources, Company Image, Brand Equity</li> <li>▪ <b>External Environment:</b> Firm, customers, suppliers, distributors, Competitors, Society</li> </ul> </li> <li>• <b>Introduction to Macro Components:</b> Demographic, Natural, Political, Social, Cultural, Economic, Technological, International and Legal)</li> </ul>
2	<b>Political and Legal environment</b>
	<ul style="list-style-type: none"> <li>• <b>Political Institutions:</b> Legislature, Executive, Judiciary, Role of government in Business, Legal framework in India.</li> <li>• <b>Economic environment:</b> economic system and economic policies. Concept of Capitalism, Socialism and Mixed Economy</li> <li>• Impact of business on Private sector, Public sector and Joint sector</li> <li>• Sun-rise sectors of India Economy. Challenges of Indian economy.</li> </ul>
3	<b>Social and Cultural Environment, Technological environment and Competitive Environment</b>
	<ul style="list-style-type: none"> <li>• <b>Social and Cultural Environment:</b> Nature, Impact of foreign culture on Business, Traditional Values and its Impact, Social Audit - Meaning and Importance of Corporate Governance and Social Responsibility of Business</li> <li>• <b>Technological environment:</b> Features, impact of technology on Business</li> <li>• <b>Competitive Environment:</b> Meaning, Michael Porter's Five Forces Analysis, Competitive Strategies</li> </ul>
4	<b>International Environment</b>
	<ul style="list-style-type: none"> <li>• <b>International Environment –</b> <ul style="list-style-type: none"> <li>▪ <b>GATT/ WTO:</b> Objective and Evolution of GATT, Uruguay round, GATT v/s WTO, Functions of WTO, Pros and Cons of WTO.</li> <li>▪ <b>Globalization:</b> Meaning, Nature and stages of Globalization, features of Globalization, Foreign Market entry strategies, LPG model.</li> <li>▪ <b>MNCs:</b> Definition, meaning, merits, demerits, MNCs in India</li> <li>▪ <b>FDI:</b> Meaning, FDI concepts and functions, Need for FDI in developing countries, Factors influencing FDI, FDI operations in India,</li> </ul> </li> <li>• <b>Challenges faced by International Business and Investment Opportunities for Indian Industry.</b></li> </ul>

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**Core Courses (CC)**

**7. Principles of Management**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Nature of Management	15
2	Planning and Decision Making	15
3	Organising	15
4	Directing, Leadership, Co-ordination and Controlling	15
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>Nature of Management</b>
	<ul style="list-style-type: none"> <li>• <b>Management:</b> Concept, Significance, Role &amp; Skills, Levels of Management, Concepts of PODSCORB, Managerial Grid.</li> <li>• Evolution of Management thoughts, Contribution of F.W Taylor, Henri Fayol and Contingency Approach.</li> </ul>
2	<b>Planning and Decision Making</b>
	<ul style="list-style-type: none"> <li>• <b>Planning:</b> Meaning, Importance, Elements, Process, Limitations and MBO.</li> <li>• <b>Decision Making:</b> Meaning, Importance, Process, Techniques of Decision Making.</li> </ul>
3	<b>Organizing</b>
	<ul style="list-style-type: none"> <li>• <b>Organizing:</b> Concepts, Structure (Formal &amp; Informal, Line &amp; Staff and Matrix), Meaning, Advantages and Limitations</li> <li>• <b>Departmentation:</b> Meaning, Basis and Significance</li> <li>• <b>Span of Control:</b> Meaning, Graicunas Theory, Factors affecting span of Control Centralization vs Decentralization</li> <li>• <b>Delegation:</b> Authority &amp; Responsibility relationship</li> </ul>
4	<b>Directing, Leadership, Co-ordination and Controlling</b>
	<ul style="list-style-type: none"> <li>• <b>Directing:</b> Meaning and Process</li> <li>• <b>Leadership:</b> Meaning, Styles and Qualities of Good Leader</li> <li>• <b>Co-ordination</b> as an Essence of Management</li> <li>• <b>Controlling:</b> Meaning, Process and Techniques</li> <li>• <b>Recent Trends:</b> Green Management &amp; CSR</li> </ul>

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**Reference Books**

Reference Books
<b>Introduction to Financial Accounts</b>
<ul style="list-style-type: none"> <li>• <i>Financial Accounts (a managerial emphasis): By Ashok Banerjee – Excel books</i></li> <li>• <i>Fundamental of Accounting and Financial Analysis : By Anil Choudhary (Pearson education)</i></li> <li>• <i>Indian Accounting Standards and IFRS for non-financial executives : By T.P. Ghosh– Taxman</i></li> <li>• <i>Financial Accounting for Business Managers: By Ashish K. Bhattacharya.</i></li> <li>• <i>Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi</i></li> <li>• <i>Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi</i></li> <li>• <i>Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi</i></li> <li>• <i>Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i></li> <li>• <i>Financial Accounting by LesileChandwichk, Pentice Hall of India AdinBakley (P) Ltd., New Delhi</i></li> <li>• <i>Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai</i></li> <li>• <i>Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi</i></li> <li>• <i>Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc</i></li> <li>• <i>Financial Accounting by Monga, J.R. Ahuja, GirishAhuja and Ashok Shehgal, Mayur Paper Back, Noida</i></li> <li>• <i>Compendium of Statement and Standard of Accounting, ICAI</i></li> <li>• <i>Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i></li> <li>• <i>Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i></li> <li>• <i>Company Accounting Standards by ShrinivasanAnand, Taxman, New Delhi</i></li> <li>• <i>Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi</i></li> <li>• <i>Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi</i></li> <li>• <i>Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</i></li> <li>• <i>Financial Accounting a Managerial Perspective, Varadraj B. Bapat, MehulRaithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi</i></li> </ul>
<b>Business Law</b>
<ul style="list-style-type: none"> <li>• <i>Elements of mercantile Law – N.D.Kapoor</i></li> <li>• <i>Business Law – P.C. Tulsian</i></li> <li>• <i>Business Law – SS Gulshan</i></li> <li>• <i>Company Law – Dr.Avtar Singh</i></li> <li>• <i>Indian contract Act – Dr.Avtar Singh</i></li> <li>• <i>Law of Intellectual Property-V.K-Taraporevala</i></li> </ul>
<b>Business Statistics</b>
<ul style="list-style-type: none"> <li>• <i>Statistics of Management , Richard Levin &amp;David S. Rubin,Printice Hall of India , New Delhi.</i></li> <li>• <i>Statistics for Business &amp; Economics, David R Anderson, Dennis J Sweney, Thompson Publication.</i></li> <li>• <i>Fundamental of Statistics, S C Gupta, Himalya Publication House.</i></li> <li>• <i>Business Statistics , Bharadwaj , Excel Books, Delhi</i></li> <li>• <i>Business Mathematics, S.K Singh &amp; J.K Singh, Brijwasi Book Distributor &amp; Publisher.</i></li> </ul>

## Reference Books

### Business Communication - Paper I

- Agarwal, AnjuD(1989) *A Practical Handbook for Consumers*, IBH.
- Alien, R.K.(1970) *Organisational Management through Communication*.
- Ashley,A(1992) *A Handbook Of Commercial Correspondence*, Oxford University Press.
- Aswalthapa, K (1991)*Organisational Behaviour*, Himalayan Publication, Mumbai.
- Atreya N and Guha (1994) *Effective Credit Management*, MMC School of Management, Mumbai.
- Bahl,J.C. and Nagamia,S.M. (1974) *Modern Business Correspondence and Minute Writing*.
- Balan,K.R. and Rayudu C.S. (1996) *Effective Communication*, Beacon New Delhi.
- Bangh, LSue, Fryar,Maridell and Thomas David A. (1998) *How to Write First Class Business Correspondence*, N.T.C. Publishing Group USA.
- Banerjee, Bani P (2005) *Foundation of Ethics in Mangement Excel Books 10.Businessworld Special Collector's Issue: Ethics and the Manager*
- Barkar, Alan(1993) *Making Meetings Work*, Sterling Publications Pvt. Ltd., New Delhi.
- Basu,C.R.(1998) *Business Organisation and Management*, T.M.H.New Delhi.
- Benjamin, James (1993) *Business and Professional Communication Concepts and Practices*, Harper Collins College Publishers, New York.
- Bhargava and Bhargava91971) *Company Notices, Meetings and Regulations*
- Black, Sam (1972) *Practical Public Relations*, E.L.B.S. London.
- BoveeCourtland,L and Thrill, John V(1989) *Business Communication*, Today McGraw Hill, New York, Taxman Publication.
- Burton, G and Thakur, (1995) *Management Today- Principles and Practices*. T.M.H.,New Delhi.
- Darrow, Richard, Forrstal, Dan and Coolman, Aubrey (1967) *Public Relations Handbook*, TheDartwell Co., Chicago.
- Dayal, Ishwar(9810) *Managing Large Organizations: A Comparative Study*.
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- Ecouse Barry, (1999), *Competitive Communication: A Rhetoric for Modern Business*, OUP.
- Fisher Dalmar, (1999), *Communication in Organisation*, Jaico Pub House, Mumbai, Delhi.
- Frailley, L.E. (1982) *Handbook of Business Letters*, Revised Edn. Prentice Hall Inc.
- French, Astrid (1993) *Interpersonal Skills*. Sterling Publishers, New delhi.
- 27 Fritzsche, David J (2005) *Business Ethics: A Global and Managerial Perspective* McGraw Hill
- Garlside, L.E. (1980) *Modern Business Correspondence*, McDonald and Evans Ltd. Plymouth.
- Ghanekar,A(1996) *Communication Skills for Effective Management*. Everest Publishing House, Pune.
- Graves, Harold F. (1965) *Report Writing*, Prentice Hall, New Jersey.
- Gupta, Anand Das (2010) *Ethics, Business and Society: Managing Responsibly Response Books 32*.Gupta, Dipankar (2006) *Ethics Incorporated: Top Priority and Bottom Line Response Books*
- Krevolin, Nathan (1983) *Communication Systems and Procedures for Modern Office*, Prentice Hall, New Jersey.
- Lesikar, Raymond V and Petit, John D.(1994) *Business Communication: Theory and Application* , Richard D. Irwin Inc. Illinois.
- Ludlow,Ron.(1995) *The Essence of Effective Communication*, Prentice , New Delhi.
- 36.M. Ashraf, Rizvi (2006) *Effective Technical Communication* Tata McGraw Hill
- Martson, John E. 1963) *The Nature of Public Relations*, McGraw Hill, New Delhi.
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- Murphy, Herta and Hilde Brandt, Herbert W (1984) *Effective Business Communication*, McGraw Hill, New York.
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- Parson, C.J. and Hughes (1970) *Written Communication for Business Students*, Great Britain.
- Peterson, Robert A and Ferrell, O.C (2005) *Business Ethics: New Challenges for Business Schools and Corporate Leaders* Prentice Hall of India Pvt., Ltd
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- 53.. Shurter, Robert L. (1971) *Written Communication in Business*, McGraw Hill, Tokyo

## Foundation Course - I

- *Social and Economic Problems in India*, Naseem Azad, R Gupta Pub (2011)
- *Indian Society and Culture*, Vinita Padey, Rawat Pub (2016)
- *Social Problems in India*, Ram Ahuja, Rawat Pub (2014)
- *Faces of Feminine in Ancient, medieval and Modern India*, Mandakranta Bose Oxford University Press
- *National Human rights commission- disability Manual*
- *Rural, Urban Migration : Trends, challenges & Strategies*, S Rajagopalan, ICFAI- 2012
- *Regional Inequities in India* Bhat L SSSRD- New Delhi
- *Urbanisation in India: Challenges, Opportunities & the way forward*, I J Ahluwalia, Ravi Kanbur, P K Mohanty, SAGE Pub (2014)
- *The Constitution of India*, P M Bakshi 2011
- *The Problems of Linguistic States in India*, Krishna Kodesia Sterling Pub
- *Politics in India: structure, Process and Policy* Subrata Mitra, Routledge Pub
- *Politics in India*, Rajani Kothari, Orient Blackswan
- *Problems of Communalism in India*, Ravindra Kumar Mittal Pub
- *Combating communalism in India: Key to National Integration*, KawalKishor Bhardwaj, Mittal Pub

## Foundation Course in NSS

- *National Service Scheme Manual (Revised) 2006*, Government of India, Ministry of Youth Affairs and Sports, New Delhi.
- *University of Mumbai National Service Scheme Manual 2009*.
- *Avhan Chancellor's Brigade - NSS Wing, Training camp on Disaster Preparedness Guidelines*, March 2012
- *Rashtriya Seva Yojana Sankalpana* - Prof. Dr. Sankay Chakane, Dr. Pramod Pabrekar, Diamond Publication, Pune
- *National Service Scheme Manual for NSS District Coordinators*, National Service Scheme Cell, Dept. of Higher and Technical Education, Mantralaya,
- *Annual report of National Service Scheme (NSS) published by Dept. of Higher and Technical Education*, Mantralaya,
- *NSS Cell, Dept. of Higher and Technical Education, Mantralaya, UTKARSHA- Socio and cultural guidelines*
- *Case material as a Training Aid for Field Workers*, Gurmeet Hans.
- *Social service opportunities in hospitals*, Kapil K. Krishnan, TISS
- *New Trends in NSS*, Research papers published by University of Pune
- *ANOOGUNJ Research Journal*, published by NSS Unit C. K. Thakur college



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- *Training Manual for Field Work* published by RGNIYD, Chreerumbudur
- Prof.Ghatole R.N. *Rural Social Science and Community Development*.
- PurushottamSheth, Dr.Shailaja Mane, *National Service Scheme*
- *Joint programme of National Service Scheme, University of Mumbai & DISHA - DEEPSHIKHA Projects, Nair Hospital, 2011-12*
- *National Service Scheme in India: A Case study of Karnataka, M. B. Dishad, Trust Publications, 2001*
- <http://www.thebetterindia.com/140/national-service-scheme-nss/>
- <http://en.wikipedia.org/wiki/national-service-scheme> 19=<http://nss.nic.in/adminstruct>
- <http://nss.nic.in/propexpan>
- <http://nss.nic.in>
- <http://socialworknss.org/about.html>

## Foundation Course in NCC

- *Cadet's Hand book – Common subject..all wings, BY DG NCC, New Delhi.*
- *Cadet's Hand book – Specialised Subjects, Army, Navy, Air-force, BY DG NCC, New Delhi.*
- *NCC OTA Precise, BY DG NCC, New Delhi.*
- "AVAN" Model of Disaster Mang., VinayakDalvie, *Proceedings of Int. Conf. on Urban Plan. and EnvStrat& Challenges, Elphinstone College, Jan 2007.*
- *Humanistic Tradition of India, N.L.Gupta, Mohit Publication, New Delhi*
- *Social psychology, Baron & Byrne, Pearson Publication, 12<sup>th</sup> Edition self awareness know yourself / insight (110) Group & Individuals (374) Group discussion*
- *Chanakya's 7 Secrets of Leadership, Radhakrishanan Pillai and D.Shivnandhan, Jaico*
- *Social Psychology: Understanding Human Interaction, Baron, Robert A., (302/BAR/BYR), 7<sup>th</sup> Edition*
- *Seven Habits of Highly Effective People., Covey, Stephen*
- *The Habit of Winning., Iyer, Prakash, Penguin, India; 2011*
- *The Goal, Goldratt, Eliyahu, The Northriver press; 1994*
- *Freedom Struggle, Chandra Bipin, National Book Trust 1972*
- *Freedom of Religion and The Indian Judiciary, Bachal V.M., ShubhadaSaraswat, (362P)*
- *India 1996- A Reference Annual Govt. of India*
- *SahaSoneri Pane, Vinayak D. Savarkar*
- *Environmental Biology and Toxicology, P.D. Sharma., Rastogi Publication*
- *Environmental Science, S.C. Santra, New Central Book Agency*
- *National Cadet Corps (India), Lambert M. Surhone, Mariam T. Tennoe, Susan F. Henssonow, Betascript Publishing, 2011*
- *National Cadet Corps, Youth in Action (Google eBook), National Cadet Corps (India), Lancer Publishers, 2003*
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- *Cadet Corps in India: Its Evolution and Impact, Satis Chandra Maikap, Darbari Udyog, 1979 Original from the University of California*
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- *The NCC, Singapore, National Cadet Corps Council, National Cadet Corps Council*
- *Grooming Tomorrow's Leaders: National Cadet Corps, 1917-2006, R.S. Chhettri, Lancer Publishers, 2006*
- *National Civil Defence Cadet Corps, Lambert M. Surhone, Mariam T. Tennoe, Susan F. Henssonow, Betascript Publishing, 2011*

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- *Sustainable Development (An Alternative Paradigm)*, Satpathy , N., Karnavati Publications , Ahmedabad
- *Global Partners for Sustainable Development*, Pachauri R.K &Srivastava L., Tata Energy Research Institute, New Delhi ; 1994, 1998
- *Ecology and the Politics of survival : Conflict over Natural Resources in India*, Shiva , Vandana, Sage Publications , California , 1991

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- LippianCott Williams and Wilkins 2006.
- American College of Sports Medicine, ACSM's, *Guidelines for Exercise Testing and Prscription. (2013) Ninth Edition*, LippianCott Williams and Wilkins.
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**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester II  
with effect from the Academic Year 2018-2019**

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**Revised Syllabus of Courses of Bachelor of Management Studies (BMS)  
Programme at Semester I and II  
with effect from the Academic Year 2018-2019**

**Scheme of Evaluation**

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

**A) Internal Assessment: 25 %**

**Question Paper Pattern**

**(Internal Assessment- Courses without Practical Courses)**

Sr. No.	Particular	Marks
1	<b>One class test (20 Marks)</b>	
	Match the Column/ Fill in the Blanks/ Multiple Choice Questions <i>(½ Mark each)</i>	05 Marks
	Answer in One or Two Lines (Concept based Questions) <i>(01 Mark each)</i>	05 Marks
	Answer in Brief (Attempt Any Two of the Three) <i>(05 Marks each)</i>	10 Marks
2	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

**Question Paper Pattern**

**(Internal Assessment- Courses with Practical Courses)**

Sr. No.	Particular	Marks
1	<b>Semester End Practical Examination (20 Marks)</b>	
	Journal	05 Marks
	Viva	05 Marks
	Laboratory Work	10 Marks
2	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 articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

**B) Semester End Examination: 75 %**

- i) Duration: The examination shall be of 2 ½ Hours duration
- ii) Theory question paper pattern
  - There shall be five questions each of 15 marks.
  - All questions shall be compulsory with internal choice within the questions.
  - Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.

**(Detail question paper pattern has been given separately)**

**Passing Standard**

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

## **Question Paper Pattern (Practical Courses)**

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question <b>OR</b>	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question <b>OR</b>	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question <b>OR</b>	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions <b>OR</b>	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

**Note:**

**Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.**

## **Question Paper Pattern (Theoretical Courses)**

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	A) Theory questions B) Theory questions <b>OR</b>	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

**Note:**

**Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks.**

# University of Mumbai



**Revised Syllabus  
and  
Question Paper Pattern  
of Courses of  
B.Com. (Accounting and Finance)  
Programme  
Second Year  
*Semester III and IV***

**Under Choice Based Credit, Grading and  
Semester System**

***(To be implemented from Academic Year 2018-2019)***  
***Board of Studies-in-Accountancy***

# B.Com. (Accounting and Finance) Programme

## Under Choice Based Credit, Grading and Semester System

### Course Structure

#### S.Y.B.Com. (Accounting and Finance)

(To be implemented from Academic Year- 2018-2019)

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
1,2 & 3	*Any three courses from the following list of the courses	<b>09</b>	1,2 & 3	**Any three courses from the following list of the courses	<b>09</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>		<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>		<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>	
4	Information Technology in Accountancy - I	<b>03</b>	4	Information Technology in Accountancy - II	<b>03</b>
<b>2B</b>	<b>*Skill Enhancement Courses (SEC)</b>		<b>2B</b>	<b>**Skill Enhancement Courses (SEC)</b>	
5	Any one course from the following list of the courses	<b>02</b>	5	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>		<b>3</b>	<b>Core Courses (CC)</b>	
6	Business Law (Business Regulatory Framework) - II	<b>03</b>	6	Business Law (Company Law) - III	<b>03</b>
7	Business Economics - II	<b>03</b>	7	Research Methodology in Accounting and Finance	<b>03</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

<b>*List of Skill Enhancement Courses (SEC) for Semester III (Any One)</b>		<b>**List of Skill Enhancement Courses (SEC) for Semester IV (Any One)</b>	
1	Foundation Course in Commerce (Financial Market Operations) - III	1	Foundation Course in Management (Introduction to Management) - IV
2	Foundation Course- Contemporary Issues- III	2	Foundation Course- Contemporary Issues- IV
3	Foundation Course in NSS - III	3	Foundation Course in NSS – IV
4	Foundation Course in NCC - III	4	Foundation Course in NCC – IV
5	Foundation Course in Physical Education - III	5	Foundation Course in Physical Education -IV

<b>*List of Elective Courses (EC) for Semester III (Any Three)</b>		<b>**List of Elective Courses (EC) for Semester IV (Any Three)</b>	
1	Financial Accounting (Special Accounting Areas) - III	1	Financial Accounting (Special Accounting Areas) - IV
2	Cost Accounting (Methods of Costing) - II	2	Management Accounting (Introduction to Management Accounting)
3	Auditing (Techniques of Auditing and Audit Procedures) - II	3	Auditing - III
4	Taxation - II (Direct Taxes Paper- I)	4	Taxation - III (Direct Taxes- II)
5	Principles & Practices of Banking	5	Wealth Management
<b>Note: Course selected in Semester III will continue in Semester IV</b>			

**B.Com. (Accounting and Finance) Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

*(To be implemented from Academic Year 2018-2019)*

**Semester III**

No. of Courses	Semester III	Credits
<b>1</b>	<b>Elective Courses (EC)</b> <b>*Any three courses from the following list of the courses</b>	
1	Financial Accounting (Special Accounting Areas) - III	<b>03</b>
2	Cost Accounting (Methods of Costing) - II	<b>03</b>
3	Auditing (Techniques of Auditing and Audit Procedures) - II	<b>03</b>
4	Taxation - II (Direct Taxes Paper- I)	<b>03</b>
5	Principles & Practices of Banking	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>	
4	Information Technology in Accountancy - I	<b>03</b>
<b>2B</b>	<b>*Skill Enhancement Courses (SEC)</b>	
5	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>	
6	Business Law ( Business Regulatory Framework) II	<b>03</b>
7	Business Economics II	<b>03</b>
<b>Total Credits</b>		<b>20</b>

<b>*List of Skill Enhancement Courses (SEC) for Semester III (Any One)</b>	
1	Foundation Course in Commerce (Financial Market Operations) - III
2	Foundation Course- Contemporary Issues- III
3	Foundation Course in NSS - III
4	Foundation Course in NCC - III
5	Foundation Course in Physical Education - III



**Revised Syllabus of Courses of B.Com. (Accounting and Finance)**  
**Programme at Semester III**  
**with Effect from the Academic Year 2018-2019**

**1. Elective Courses (EC)**

**Financial Accounting (Special Accounting Areas) - 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	Piecemeal Distribution of Cash	10
3	Amalgamation of Firms	15
4	Conversion / Sale of a Partnership Firm into a Ltd. Company	10
5	Accounting of Transactions of Foreign Currency	10
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year</b>
	<p>Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year</p> <p>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</p> <p>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</p> <p>Excluding Questions where admission / retirement / death takes place in the same year</p>
2	<b>Piecemeal Distribution of Cash</b>
	<p>Excess Capital Method only</p> <p>Asset taken over by a partner</p> <p>Treatment of past profits or past losses in the Balance sheet</p> <p>Contingent liabilities / Realization expenses/amount kept aside for expenses and adjustment of actual</p> <p>Treatment of secured liabilities</p> <p>Treatment of preferential liabilities like Govt. dues / labour dues etc</p> <p>Excluding: Insolvency of partner and Maximum Loss Method</p>
3	<b>Amalgamation of Firms</b>
	<p>Realization method only</p> <p>Calculation of purchase consideration</p> <p>Journal/ledger accounts of old firms</p> <p>Preparing Balance sheet of new firm</p> <p>Adjustment of goodwill in the new firm</p> <p>Realignment of capitals in the new firm by current accounts / cash or a combination thereof</p> <p>Excluding : Common transactions between the amalgamating firms</p>
4	<b>Conversion / Sale of a Partnership Firm into a Ltd. Company</b>
	<p>Realisation method only</p> <p>Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms.</p> <p>Preparing Balance sheet of new company</p>
5	<b>Accounting of Transactions of Foreign Currency</b>
	<p>In relation to purchase and sale of goods, services and assets and loan and credit transactions.</p> <p>Computation and treatment of exchange rate differences</p>

**Note:** Relevant Law/Statute/Rules in force and relevant Accounting Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
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**1. Elective Courses (EC)**

**Cost Accounting (Methods of Costing) – II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Classification of Costs And Cost Sheets	20
2	Reconciliation of Cost and Financial Accounts	10
3	Contract Costing	15
4	Process Costing	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Classification of Costs and Cost Sheet</b>
	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 Problems on preparation of cost sheet & Estimated Cost sheet
2	<b>Reconciliation of cost and financial accounts</b>
	Practical problems based on reconciliation of cost and Financial accounts
3	<b>Contract Costing</b>
	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. Escalation clause, practical problems
4	<b>Process Costing</b>
	Process loss, Abnormal gains and losses, Joint products and by products. Excluding Equivalent units, Inter-process profit Practical problems Process Costing and joint and by products

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
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**1. Elective Courses (EC)**

**Auditing (Techniques of Auditing and Audit  
Procedures) - II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Vouching	15
2	Verification	15
3	Auditing Standards	15
4	Audit of Companies	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
<b>1</b>	<b>Vouching</b>
1.1	Audit of Income : Revenue from Sales and Services, Rental Income, Interest & Dividends Income, Royalties Income, Recovery of Bad debts written off, Commission Received
1.2	Audit of Expenditure : Purchases, Salaries & Wages, Rent, Insurance Premium, Telephone expense , Petty cash payment, Advertisement, Travelling Salesmen's Commission, Freight Carriage and Custom Duties
<b>2</b>	<b>Verification</b>
2.1	Audit of assets : Plant & Machinery, Furniture and fixtures, Accounts Receivable, Investments, Inventory, Goodwill, Patent Rights
2.2	Audit of Liabilities: Outstanding Expenses, Accounts Payable, Secured loans, Unsecured Loans, Contingent Liabilities, Public Deposits
<b>3</b>	<b>Auditing Standards</b>
3.1	Meaning Procedure of issuing Auditing Standards in India Brief overview of Auditing Standards in India Scope of SAs Significance of the Auditing Standards Responsibility of auditor for auditing standards
3.2	Understanding of following standards SA 200. SA210, SA230, SA240, SA 250, SA300,SA315, SA320, SA505.
<b>4</b>	<b>Audit of Companies</b>
	Qualifications, Disqualifications, Appointments, Reappointment, Removal of auditors. Special auditors Branch auditors Rights and duties of company auditors

**Note:** *Relevant Law/Statute/Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.*

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**1. Elective Courses (EC)**

**Taxation - II (Direct Taxes Paper- I)**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Definitions u/s – 2 , Basis of Charge and Exclusions from Total Income	15
2	Heads of Income	15
3	Deductions under Chapter VI – A	15
4	Computation of Total Income	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Definitions u/s – 2 , Basis of Charge and Exclusions from Total Income</b>
	<p><b>Definitions u/s – 2 :</b> Section 2 –Assessee, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer</p> <p><b>Basis of Charge :</b> Section 3 – 9 – Previous Year, Residential Status, Scope Of Total Income, Deemed Income</p> <p><b>Exclusions from Total Income:</b> Section 10 – restricted to, Agricultural Income, Sums Received From HUF By Member, Share of Profit from Firm, Casual &amp; Non – Recurring Receipts, Scholarships, Income of Minor Child, Allowance to Members of Parliament and Legislative Assembly.</p> <p><b>Note -Exemptions related to specific Heads of Income to be covered with Relevant Provisions.</b></p>
2	<b>Heads of Income</b>
	<p><b>Various Heads of Income</b></p> <p><b>Salary Income:</b> Section 15 – 17, Including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Gratuity, Pension – Commutation, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund</p> <p><b>Income From House Property :</b> Section 22 – 27, Including Section 2 – Annual Value</p> <p><b>Profits &amp; Gains From Business &amp; Profession :</b> Vocation Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA &amp; 44AE including.: Section 2 – Business</p> <p><b>Capital Gains :</b> Section 45, 48, 49, 50, 54 and 55</p> <p><b>Income from Other Sources:</b> Section 56 – 59</p>
3	<b>Deductions under Chapter VI – A</b>
	<p>80 A- Restriction on claim in Chapter VI- A deductions</p> <p>80 C – Payment of LIC/PF and other eligible investments</p> <p>80CCC – Contribution to certain Pension Fund</p> <p>80D – Medical Insurance Premium</p> <p>80 DD- Maintenance and medical treatment of handicapped dependent</p> <p>80E – Interest on Educational Loan</p> <p>80 TTA- Interest on Saving Bank account</p> <p>80U – Deduction in the case of totally blind or physically handicapped or mentally retarded resident person</p>
4	<b>Computation of Total Income</b>
	Computation of Total Income of Individual and HUF with respect to above heads and deductions

**Note:** Relevant Law/Statute/Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.



***Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
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**Principles & Practices of Banking**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Indian Financial System	15
2	Functions of Banks and related issues	20
3	Banking Technology	15
4	Marketing & Services of Banking	10
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Indian Financial System</b>
	Indian Financial system – An overview Banking Regulations Introduction to Retail Banking, wholesale banking and International banking Role of money market Debt market, capital market, Forex market & SEBI Mutual funds & Insurance companies & IRDA Factoring, Forfaiting services and off Balance sheet items Risk Management, Introduction of Basel norms CIBIL, Fair Practices code for Debt collection
2	<b>Functions of Banks and related issues</b>
	Banker Customer relationship KYC/AML/CFT norms Bankers special relationship Consumer protection – COPRA, Banking Ombudsman Scheme Payment and collection of cheque and other negotiable instrument Opening Accounts of various types of customers Ancillary services Cash Operations Principles of lending, working capital assessment and credit monitoring Priority sector advances Agricultural finance Micro, Small and Medium Enterprises – MSMED Act, Policy package Government Sponsored schemes –SGSY; SJSRY;PMRY;SLRS Self Help Groups Credit cards, Home loans, Personal Loans & Consumer loans Documentation Different types of charging securities Types of collaterals & their characteristics Non – Performing Assets Financial inclusion
3	<b>Banking Technology</b>
	Payments system & Electronic Banking Data communication and EFT Systems Role of Technology & its impact on Banks
4	<b>Marketing &amp; Services of Banking</b>
	Marketing, Social Marketing Consumer behaviour and Product Pricing, distribution and channel management

**Note:** Relevant Law/Statute/Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.

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**2A. Ability Enhancement Courses (AEC)**

**Information Technology in Accountancy - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Computers	10
2	Office Productivity Tools	20
3	Web	10
4	Introduction to Internet and other emerging technologies	10
5	Electronic Commerce	10
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Introduction to Computers</b>
	History of Computers Parts of Computers Hardwares: Specifications and Data Storage Management Softwares: Concept of System Software and Applications Networking: Introduction and types of network topologies
2	<b>Office Productivity Tools</b>
	<b>MS Word:</b> Creating, Editing, Formatting and Printing of Documents, Using Tools, Mailmerge and Print Review and Set-up <b>MS Excel:</b> Creating Worksheet, Creating Various Formulae, Creating Charts, Rename and Copy of Worksheets, Using Tools, Printing Review and Set-up <b>Power Point:</b> Create Project Report, Create Slides, Animation, Page Designing, Insert Image, View Page, Print Review and Set-up. Use of Tools In Accounting :- Preparation of vouchers, invoices and reports, Calculation of Interest, Depreciation, TDS, Salary, Taxes, inventory and reconciliation
3	<b>Web</b>
	Use of Various Web Browser Information Searching Tools Downloading Create New email ID Sending Data through email Search engine optimisation
4	<b>Introduction to Internet and other emerging technologies</b>
	Introduction – Internet components – electronic commerce – e-commerce applications – Electronic Data Exchange – Extranet – Payment systems – Risks and security considerations – Legal issues – Other emerging technologies
5	<b>Electronic Commerce</b>
	Meaning, Advantages and Limitations of E Commerce, The role of Strategy in E Commerce, Value chains in E Commerce, Infrastructure for Electronic Commerce Web Based Tools for Electronic Commerce, Electronic Commerce software, Security Threats to electronic Commerce , Implementing Security for Electronic Commerce, Electronic Payment Systems, Strategies for Marketing, Sales & Promotion Strategies for Purchasing Logistics & Support Activities, Electronic Markets & Communities, Business Plans for Implementing Electronic Commerce.

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**2B. Skill Enhancement Courses (SEC)**

**Foundation Course in Commerce  
(Financial Market Operations) - III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	An Overview of the Financial System	05
2	Financial Markets	15
3	Financial Instruments	10
4	Financial Services	15
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>An Overview of the Financial System</b>
	Saving and Investment Money, Inflation and Interest Banking and Non Banking Financial Intermediaries
2	<b>Financial Markets</b>
	Financial Markets: Introduction and meaning, Government Economic Philosophy and Financial Market, Structure of Financial Market in India Capital Market: Introduction and meaning, Concept, Role, Importance, Evolution in India, Primary Market System and Regulations in India, Secondary Market System Bond Market in India Debt Market in India
3	<b>Financial Instruments</b>
	Meaning and types of Financial Instruments Characteristics of Financial Instruments: Liquidity, Maturity, Safety and Yield REPO, TBs, Equities, Bonds, Derivatives, others
4	<b>Financial Services</b>
	Merchant Banking : Managing of Public Equity / Debenture Issues Mobilizing Fixed Deposits, Arranging Inter-corporate Loans, Raising term Finance and Loan Syndication. Other Financial Services: Consumer Finance, Credit Cards, Mutual Funds and Commercial Paper

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**2B. Skill Enhancement Courses (SEC)**

**Foundation Course- Contemporary Issues- III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Human Rights Provisions, Violations and Redressal	12
2	Dealing With Environmental Concerns	11
3	Science and Technology I	11
4	Soft Skills for Effective Interpersonal Communication	11
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
<b>1</b>	<b>Human Rights Violations and Redressal</b>
	<p><b>A.</b> Scheduled Castes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p><b>B.</b> Scheduled tribes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p><b>C.</b> Women- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p><b>D.</b> Children- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p><b>E.</b> People with Disabilities, Minorities, and the Elderly population- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(4 Lectures)</b></p>
<b>2</b>	<b>Dealing With Environmental Concerns</b>
	<p><b>A.</b> Concept of Disaster and general effects of Disasters on human life- physical, psychological, economic and social effects. <b>(3 Lectures)</b></p> <p><b>B.</b> Some locally relevant case studies of environmental disasters. <b>(2 Lectures)</b></p> <p><b>C.</b> Dealing with Disasters - Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness. <b>(3 Lectures)</b></p> <p><b>D.</b> Human Rights issues in addressing disasters- issues related to compensation, equitable and fair distribution of relief and humanitarian approach to resettlement and rehabilitation. <b>(3 Lectures)</b></p>
<b>3</b>	<b>Science and Technology – I</b>
	<p><b>A. Development of Science-</b> the ancient cultures, the Classical era, the Middle Ages, the Renaissance, the Age of Reason and Enlightenment. <b>(3 Lectures)</b></p> <p><b>B. Nature of science-</b> its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge. <b>(2 Lectures)</b></p> <p><b>C. Science and Superstition-</b> the role of science in exploding myths, blind beliefs and prejudices; Science and scientific temper- scientific temper as a fundamental duty of the Indian citizen. <b>(3 Lectures)</b></p> <p><b>D. Science in everyday life-</b> technology, its meaning and role in development; Interrelation and distinction between science and technology. <b>(3 Lectures)</b></p>
<b>4</b>	<b>Soft Skills for Effective Interpersonal Communication</b>
	<p><b>Part A</b> <b>(4 Lectures)</b></p> <p>I) Effective Listening - Importance and Features.</p> <p>II) Verbal and Non-Verbal Communication; Public-Speaking and Presentation Skills.</p> <p>III) Barriers to Effective Communication; Importance of Self-Awareness and Body Language.</p> <p><b>Part B</b> <b>(4 Lectures)</b></p> <p>I) Formal and Informal Communication - Purpose and Types.</p> <p>II) Writing Formal Applications, Statement of Purpose (SOP) and Resume.</p> <p>III) Preparing for Group Discussions, Interviews and Presentations.</p> <p><b>Part C</b> <b>(3 Lectures)</b></p> <p>I) Leadership Skills and Self-Improvement - Characteristics of Effective Leadership.</p> <p>II) Styles of Leadership and Team-Building.</p>



## References

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2. Bajpai, Asha, *Child Rights in India*, Oxford University Press, New Delhi, 2010.
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9. Parsuraman, S., and Unnikrishnan, ed., *India Disasters Report II*, Oxford, New Delhi, 2013
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11. Sathe, Satyaranjan P., *Judicial Activism in India*, Oxford University Press, New Delhi, 2003.
12. Singh, Ashok Kumar, *Science and Technology for Civil Service Examination*, Tata McGraw Hill, New Delhi, 2012.
13. Thorpe, Edgar, *General Studies Paper I Volume V*, Pearson, New Delhi, 2017.

### Projects / Assignments (for Internal Assessment)

- i. Projects/Assignments should be drawn for the component on Internal Assessment from the topics in **Module 1 to Module 4**.
- ii. Students should be given a list of possible topics - at least 3 from each Module at the beginning of the semester.
- iii. The Project/Assignment can take the form of Street-Plays / Power-Point Presentations / Poster Exhibitions and similar other modes of presentation appropriate to the topic.
- iv. Students can work in groups of not more than 8 per topic.
- v. Students must submit a hard / soft copy of the Project / Assignment before appearing for the semester end examination.

### QUESTION PAPER PATTERN (Semester III)

The Question Paper Pattern for Semester End Examination shall be as follows:

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

QUESTION NUMBER	DESCRIPTION	MARKS ASSIGNED
<b>1</b>	<ol style="list-style-type: none"><li>i. Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules.</li><li>ii. Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semester</li><li>iii. In all 8 Questions will be asked out of which 5 have to be attempted.</li></ol>	<ol style="list-style-type: none"><li>a) Total marks: 15</li><li>b) For 1 A, there will be 3 marks for each sub-question.</li><li>c) For 1 B there will be 15 marks without any break-up.</li></ol>
<b>2</b>	Descriptive Question with internal option (A or B) on Module 1	15
<b>3</b>	Descriptive Question with internal option (A or B) on Module 2	15
<b>4</b>	Descriptive Question with internal option (A or B) on Module 3	15
<b>5</b>	Descriptive Question with internal option (A or B) on Module 4	15

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**2B. Skill Enhancement Courses (SEC)**

**Foundation Course in NSS - III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Value System & Gender sensitivity	12
2	Disaster preparedness & Disaster management	10
3	Health, hygiene & Diseases	13
4	Environment & Energy conservation	10
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Value System &amp; Gender sensitivity</b>
	<b>UNIT - I – Value System</b> Meaning of value, Types of values- human values and social responsibilities- Indian value system- the concepts and its features <b>UNIT - II - Gender sensitivity and woman empowerment</b> Concept of gender- causes behind gender related problems- measures Meaning of woman empowerment- schemes for woman empowerment in India
2	<b>Disaster preparedness &amp; Disaster management</b>
	<b>UNIT - I - Basics of Disaster preparedness</b> Disaster- its meaning and types Disaster preparedness- its meaning and methods <b>UNIT - II - Disaster management</b> Disaster management- concept- disaster cycle - role of technology in disaster response- role of as first responder – the study of ‘Avhan’ Model
3	<b>Health, hygiene &amp; Diseases</b>
	<b>UNIT - I - Health and hygiene</b> Concept of complete health and maintenance of hygiene <b>UNIT - II - Diseases and disorders- preventive campaigning</b> Diseases and disorders- preventive campaigning in Malaria, Tuberculosis, Dengue, Cancer, HIV/AIDS, Diabetes
4	<b>Environment &amp; Energy conservation</b>
	<b>UNIT - I Environment and Environment enrichment program</b> Environment- meaning, features , issues, conservation of natural resources and sustainability in environment <b>UNIT - II Energy and Energy conservation program</b> Energy- the concept, features- conventional and non- conventional energy Energy conservation- the meaning and importance

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**2B. Skill Enhancement Courses (SEC)**

**Foundation Course in NCC - III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	National Integration & Awareness	10
2	Drill: Foot Drill	10
3	Adventure Training and Environment Awareness and Conservation	05
4	Personality Development and Leadership	10
5	Specialized subject (ARMY)	10
	<b>Total</b>	<b>45</b>

Sr. No.	Modules / Units
1	<b>National Integration &amp; Awareness</b>
	<p><b>Desired outcome:</b> The students will display sense of patriotism, secular values and shall be transformed into motivated youth who will contribute towards nation building through national unity and social cohesion.</p> <p>The students shall enrich themselves about the history of our beloved country and will look forward for the solutions based on strengths to the challenges to the country for its development.</p> <ul style="list-style-type: none"> <li>• Freedom Struggle and nationalist movement in India.</li> <li>• National interests, Objectives, Threats and Opportunities.</li> <li>• Problems/ Challenges of National Integration.</li> <li>• Unity in Diversity</li> </ul>
2	<b>Drill: Foot Drill</b>
	<p><b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> <li>• Side pace, pace forward and to the rear</li> <li>• Turning on the march and whiling</li> <li>• Saluting on the march</li> <li>• Marking time, forward march and halt in quick time</li> <li>• Changing step</li> <li>• Formation of squad and squad drill</li> </ul>
3	<b>Adventure Training, Environment Awareness and Conservation</b>
3A	<b>Adventure Training</b>
	<p><b>Desired outcome:</b> The students will overcome fear &amp; inculcate within them the sense of adventure, sportsmanship, esprit-d-corp and develop confidence, courage, determination, diligence and quest for excellence.</p> <ul style="list-style-type: none"> <li>• Any Two such as – Obstacle course, Slithering, Trekking, Cycling, Rock Climbing, Para Sailing, Sailing, Scuba Diving etc.</li> </ul>
3B	<b>Environment Awareness and Conservation</b>
	<p><b>Desired outcome:</b> The student will be made aware of the modern techniques of waste management and pollution control.</p> <ul style="list-style-type: none"> <li>• Waste management</li> <li>• Pollution control, water, Air, Noise and Soil</li> </ul>
4	<b>Personality Development and Leadership</b>
	<p><b>Desired outcome:</b> The student will inculcate officer like qualities with desired ability to take right decisions.</p> <ul style="list-style-type: none"> <li>• Time management</li> <li>• Effect of Leadership with historical examples</li> <li>• Interview Skills</li> <li>• Conflict Motives- Resolution</li> </ul>

Sr. No.	Modules / Units
5	<b>Specialized Subject: Army Or Navy Or Air</b>
	<p><b><u>Army</u></b>  <b>Desired outcome:</b> It will acquaint, expose &amp; provide knowledge about Army/ Navy/ Air force and to acquire information about expanse of Armed Forces ,service subjects and important battles</p> <p><b>A. Armed Force</b></p> <ul style="list-style-type: none"> <li>• Task and Role of Fighting Arms</li> <li>• Modes of Entry to Army</li> <li>• Honors and Awards</li> </ul> <p><b>B. Introduction to Infantry and weapons and equipments</b></p> <ul style="list-style-type: none"> <li>• Characteristics of 5.56mm INSAS Rifle, Ammunition, Fire power, Stripping, Assembling and Cleaning</li> <li>• Organization of Infantry Battalion.</li> </ul> <p><b>C. Military history</b></p> <ul style="list-style-type: none"> <li>• Study of battles of Indo-Pak War 1965,1971 and Kargil</li> <li>• War Movies</li> </ul> <p><b>D. Communication</b></p> <ul style="list-style-type: none"> <li>• Characteristics of Walkie-Talkies</li> <li>• Basic RT Procedure</li> <li>• Latest trends and Development (Multi Media, Video Conferencing, IT)</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p><b><u>Navy</u></b></p> <p><b>A. Naval orientation and service subjects</b></p> <ul style="list-style-type: none"> <li>• Organization of Ship- Introduction on Onboard Organization</li> <li>• Naval Customs and Traditions</li> <li>• Mode of Entry into Indian Navy</li> <li>• Branches of the Navy and their functions</li> <li>• Naval Campaign (Battle of Atlantic, Pearl Harbour, Falkland War/Fleet Review/ PFR/ IFR)s</li> </ul> <p><b>B. Ship and Boat Modelling</b></p> <ul style="list-style-type: none"> <li>• Types of Models</li> <li>• Introduction of Ship Model- Competition Types of Model Prepare in NSC and RDC</li> <li>• Care and handling of power-tools used- maintenance and purpose of tools</li> </ul>

Sr. No.	Modules / Units
	<p><b>C. Search and Rescue</b></p> <ul style="list-style-type: none"> <li>• Role of Indian Coast Guard related to SAR</li> </ul> <p><b>D. Swimming</b></p> <ul style="list-style-type: none"> <li>• Floating and Breathing Techniques- Precautions while Swimming</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p><b><u>AIR</u></b></p> <p><b>A. General Service Knowledge</b></p> <ul style="list-style-type: none"> <li>• Organization Of Air Force</li> <li>• Branches of the IAF.</li> </ul> <p><b>B. Principles of Flight</b></p> <ul style="list-style-type: none"> <li>• Venturi Effect</li> <li>• Aerofoil</li> <li>• Forces on an Aircraft</li> <li>• Lift and Drag</li> </ul> <p><b>C. Airmanship</b></p> <ul style="list-style-type: none"> <li>• ATC/RT Procedures</li> <li>• Aviation Medicine</li> </ul> <p><b>D. Aero- Engines</b></p> <ul style="list-style-type: none"> <li>• Types of Engines</li> <li>• Piston Engines</li> <li>• Jet Engines</li> <li>• Turboprop Engines</li> </ul>



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**2B. Skill Enhancement Courses (SEC)**

**Foundation Course in Physical Education - III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Overview of Nutrition	10
2	Evaluation of Health, Fitness and Wellness	10
3	Prevention and Care of Exercise Injuries	10
4	Sports Training	15
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Overview of Nutrition</b>
	<ul style="list-style-type: none"> <li>• Introduction to nutrition &amp; its principles</li> <li>• Role of Nutrition in promotion of health</li> <li>• Dietary Guidelines for Good Health</li> <li>• Regulation of water in body and factors influencing body temperature.</li> </ul>
2	<b>Evaluation of Health, Fitness and Wellness</b>
	<ul style="list-style-type: none"> <li>• Meaning &amp; Concept of holistic health</li> <li>• Evaluating Personal health-basic parameters</li> <li>• Evaluating Fitness Activities – Walking &amp; Jogging</li> <li>• Myths &amp; mis-conceptions of Personal fitness</li> </ul>
3	<b>Prevention and Care of Exercise Injuries</b>
	<ul style="list-style-type: none"> <li>• Types of Exercise Injuries</li> <li>• First Aid- Importance &amp; application in Exercise Injuries</li> <li>• Management of Soft tissues injuries</li> <li>• Management of bone injuries</li> </ul>
4	<b>Sports Training</b>
	<ul style="list-style-type: none"> <li>• Definition, aims &amp; objectives of Sports training</li> <li>• Importance of Sports training</li> <li>• Principles of Sports training</li> <li>• Drug abuse &amp; its effects</li> </ul>

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**3. Core Courses (CC)**

**Business Law (Business Regulatory Framework) - II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	The Indian Partnership Act - 1932	30
2	Limited Liability Partnership Act - 2008	10
3	Factories Act - 1948	20
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>The Indian Partnership Act - 1932</b>
	a) Concept of Partnership - Partnership and Company - Test for determination of existence for partnership - Kinds of partnership b) Registration and effects of non-registration of Partnership c) Rights and Duties of Partners d) Authority and Liability of partners e) Admission, Retirement and Expulsion of Partner f) Dissolution of Partnership
2	<b>Limited Liability Partnership Act – 2008</b>
	a) Nature of Limited Liability Partnership b) Incorporation of Limited Liability Partnership c) Extent and Limitation of Liability of Limited Liability Partnership and Partners d) Contributions e) Conversion Into Limited Liability Partnership f) Winding Up and Dissolution
3	<b>Factories Act – 1948</b>
	a) Definitions <ul style="list-style-type: none"> <li>• Section 2 (k) – Manufacturing Process,</li> <li>• Section 2 (l) – Workers</li> <li>• Section 2 (m) – Factory</li> </ul> b) Provisions pertaining to <ol style="list-style-type: none"> <li>i. Health- Section 11 to Section 20</li> <li>ii. Safety- Section 21 to Section 41</li> <li>iii. Welfare- Section 42 to Section 49</li> </ol>

*Note: Relevant Law/ Statute/ Rules in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.*

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**3. Core Courses (CC)**

**Business Economics - II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Overview of Macroeconomics	10
2	Money, prices and Inflation	10
3	Introduction to Public Finance	10
4	Public revenue, Public Expenditure and Debt	20
5	Fiscal Management and Financial Administration	10
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Overview of Macroeconomics</b>
	<p><b>Macroeconomics:</b> Meaning, Scope and Importance.</p> <p><b>Circular flow of aggregate income and expenditure</b> and its Importance- closed and open economy models</p> <p><b>The Measurement of National Product:</b> Meaning and Importance of National Income Accounting- conventional and Green GNP and NNP concepts -National Income and Economic Welfare.</p> <p><b>Trade Cycles:</b> Features and Phases</p> <p><b>Classical Macro economics : Say's law of Markets</b> - Features, Implications and Criticism</p>
2	<b>Money, prices and Inflation</b>
	<p><b>Money Supply:</b> Determinants of Money Supply - Factors influencing Velocity of Circulation of Money</p> <p><b>Demand for Money :</b> Classical and Keynesian approaches and Keynes' liquidity preference theory of interest - Friedman's restatement of Demand for money</p> <p><b>Money and prices :</b> Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach</p> <p><b>Inflation :</b> Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy - policy measures to curb inflation- monetary policy and inflation targeting</p>
3	<b>Introduction to Public Finance</b>
	<p><b>Meaning and Scope of Public finance.</b></p> <p><b>Major fiscal functions :</b> allocation function, distribution function &amp; stabilization function</p> <p><b>Principle of Maximum Social Advantage:</b> Dalton and Musgrave Views - the Principle in Practice, Limitations.</p> <p><b>Relation between Efficiency, Markets and Governments</b></p> <p><b>The concept of Public Goods and the role of Government</b></p>
4	<b>Public revenue, Public Expenditure and Debt</b>
	<p><b>Sources of Public Revenue :</b> tax and non-tax revenues</p> <p>Objectives of taxation - Canons of taxation - Types of taxes : direct and indirect - Tax Base and Rates of taxation : proportional, progressive and regressive taxation</p> <p><b>Shifting of tax burden:</b> Impact and incidence of taxation - Processes- factors influencing incidence of taxation</p> <p><b>Economic Effects of taxation:</b> on Income and Wealth, Consumption, Savings, Investments and Production.</p> <p><b>Redistributive and Anti – Inflationary nature of taxation</b> and their implications</p> <p><b>Public Expenditure:</b> Canons - classification - economic effects of public spending - on production, consumption, distribution, employment and stabilization - Theories of Public Expenditure: Wagner's Hypothesis and Wiseman Peacock Hypothesis - Causes for Public Expenditure Growth.</p> <p><b>Significance of Public Expenditure:</b> Social security contributions- Low Income Support and Social Insurance Programmes.</p> <p><b>Public Debt :</b> Classification - Burden of Debt Finance : Internal and External- Public Debt and Fiscal Solvency</p>

<b>5</b>	<b>Fiscal Management and Financial Administration</b>
	<p><b>Fiscal Policy:</b> Meaning, Objectives, constituents and Limitations.</p> <p><b>Contra cyclical Fiscal Policy and Discretionary Fiscal Policy :</b> Principles of Sound and Functional Finance</p> <p><b>Budget-</b> Meaning objectives and types - Structure of Union budget - Deficit concepts-Fiscal Responsibility and Budget Management Act.</p> <p><b>Intergovernmental Fiscal Relations :</b> fiscal federalism and fiscal decentralization - central-state financial relations - 14th Finance Commission recommendations</p>

**B.Com. (Accounting and Finance) Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

*(To be implemented from Academic Year 2018-2019)*

## Semester IV

No. of Courses	Semester IV	Credits
<b>1</b>	<b><i>Elective Courses (EC)</i></b> *Any three courses from the following list of the courses	
1	Financial Accounting (Special Accounting Areas) - IV	<b>03</b>
2	Management Accounting (Introduction to Management Accounting)	<b>03</b>
3	Auditing - III	<b>03</b>
4	Taxation - III (Direct Taxes- II)	<b>03</b>
5	Wealth Management	<b>03</b>
<b>2</b>	<b><i>Ability Enhancement Courses (AEC)</i></b>	
<b>2A</b>	<b><i>Ability Enhancement Compulsory Course (AECC)</i></b>	
4	Information Technology in Accountancy - II	<b>03</b>
<b>2B</b>	<b><i>**Skill Enhancement Courses (SEC)</i></b>	
5	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b><i>Core Courses (CC)</i></b>	
6	Business Law (Company Law) - III	<b>03</b>
7	Research Methodology in Accounting and Finance	<b>03</b>
<b>Total Credits</b>		<b>20</b>

<b><i>**List of Skill Enhancement Courses (SEC) for Semester IV (Any One)</i></b>	
1	Foundation Course in Management (Introduction to Management) - IV
2	Foundation Course – Contemporary Issues - IV
3	Foundation Course in NSS - IV
4	Foundation Course in NCC - IV
5	Foundation Course in Physical Education - IV



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**1. Elective Courses (EC)**

**Financial Accounting (Special Accounting Areas) - IV**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Preparation of Final Accounts of Companies.	15
2	Redemption of Preference Shares	10
3	Redemption of Debentures	15
4	Ascertainment and Treatment of Profit Prior to Incorporation	10
5	Foreign Branch	10
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>Preparation of Final Accounts of Companies</b>
	<p>Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement)</p> <p>Preparation of financial statements as per Companies Act. (excluding cash flow statement)</p> <p>AS 1 in relation to final accounts of companies (disclosure of accounting policies)</p>
2	<b>Redemption of Preference Shares</b>
	<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 capitalisation of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption,</p> <p>(Question on entries and/or Balance Sheet)</p> <p>Note: Companies governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards prescribed for them. Hence, the balance in security premium account not to be utilised for premium payable on redemption of preference shares.</p>
3	<b>Redemption of Debentures</b>
	<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 instalments (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	<b>Ascertainment and Treatment of Profit Prior to Incorporation</b>
	<p>Principles for ascertainment</p> <p>Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/ incomes</p>
5	<b>Foreign Branch</b>
	<p>Conversion as per AS 11 and incorporation in HO accounts</p>

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**1. Elective Courses (EC)**

**Management Accounting  
(Introduction to Management Accounting)**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Management Accounting	05
2	Analysis and Interpretation of Accounts	10
2	Financial Statement analysis: Ratio analysis	15
3	Cash Flow Analysis	15
4	Working Capital Management	15
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>Introduction to Management Accounting</b>
	Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting
2	<b>Analysis and Interpretation of Accounts</b>
	a) Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis b) Trend Analysis. c) Comparative Statement. d) Common Size Statement. NOTE: Practical Problems based on the above (a) to (d)
3	<b>Financial Statement analysis: Ratio analysis</b>
	Meaning of financial Statement Analysis, steps, Objective and types of Analysis. Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations. Balance Sheet Ratios: i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio Revenue Statement Ratios: i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio Combined Ratio i) Return on Capital employed (Including Long Term Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii) Return on Equity Capital iv) Dividend Payout Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover
4	<b>Cash Flow Analysis</b>
	Preparation of Cash Flow Statement with reference to Accounting Standard No .3. (Indirect method only))
5	<b>Working Capital Management</b>
	A. Concept, Nature of Working Capital , Planning of Working Capital B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization C. Operating Cycle Practical Problems

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**1. Elective Courses (EC)**

**Auditing - III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Audit Report	15
2	Audit under Computerized Information System Environment	15
3	Professional <b>Ethics</b>	15
4	Investigation and Due Diligence	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Audit Report</b>
	Reporting requirement under the Companies Act Qualifications in Audit Report, Disclaimers in Audit Report Adverse Opinion, Disclosures, Reports & Certificate
2	<b>Audit under Computerized Information System Environment</b>
	Special aspects of CIS Audit <b>Environment</b> , Need for review of internal control especially procedure controls and facility controls Approach to audit in CIS environment Use of computer for internal and management audit purposes Audit tools, test packs, computerized audit programmes Special aspects in Audit of E-Commerce Transaction.
3	<b>Professional Ethics</b>
	Code of <b>Ethics</b> with special reference to the relevant provisions of The Chartered Accountant Act and the Regulations thereunder The Chartered Accountant Act Schedules Members who are deemed to be in Practice Significance of the Certificate of Practice Disabilities for purpose of Membership Disciplinary Procedure Professional Misconduct
4	<b>Investigation and Due Diligence</b>
	Introduction Auditing and Investigation Steps in Investigation Special aspects in connection with Business Investigation Types of Investigation (only introduction) Meaning of Due Diligence Purpose of Due Diligence

**Note:** Relevant Law/Statute/Rules in force in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.

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**1. Elective Courses (EC)**

**Taxation - III (Direct Taxes- II)**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Clubbing of Income	05
2	Set Off & Carry Forward of Losses	05
3	Computation of Tax liability of Individual & HUF	05
4	Computation of Income of Partnership Firm in Relation to Sec: 40(b) & Tax Thereon With Applicable Rate of Tax	15
5	Return of Income – Sec 139	05
6	Tax Deduction at Source Advance Tax Interest Payable	15
7	DTAA U/S 90 & 91	05
8	Tax Planning & Ethics in Taxation	05
<b>Total</b>		<b>60</b>

Sr. No.	Modules/ Units
1	<b>Clubbing of Income - Section 60 to 65</b>
2	<b>Set Off &amp; Carry Forward of Losses</b>
	Sec: 70 – Set off Loss from one Source against Income from another Source under the Same Head of Income Sec: 71 – Set Off Loss from One Head against Income of another Head Sec: 71B – Carry Forward & Set off Losses from House Property Sec: 72 – Carry Forward & Set Off of Losses of Business Losses Sec: 73- Losses in Speculation Business Sec: 74- Loss under the head Capital Gains
3	<b>Computation of Tax liability of Individual &amp; HUF</b>
4	<b>Computation of Income of Partnership Firm in Relation to Sec: 40(b) &amp; Tax Thereon With Applicable Rate of Tax</b>
5	<b>Return of Income – Sec 139</b>
	Excluding u/s 139(4A), 139(4B), 139(4C) & 139 (4D)
6	<b>Tax Deduction at Source Advance Tax U/S 207, 208, 209, 210 &amp; 211 Interest Payable U/S 234A, 234B, 234C</b>
	<b>Basic Aspects of Deduction of Taxes at Source</b> Sec: 192 – TDS on Salary Sec: 194A – TDS on Interest Sec: 194C – TDS on Contractor Sec: 194H – TDS on Commission Sec: 194I – TDS on Rent Sec: 194J – TDS on Professional Fees <b>Advance Tax U/S 207, 208, 209, 210 &amp; 211</b> Sec: 207 – Income Liable to Advance Tax Sec: 208 – Liability of Advance Tax Sec: 209 – Computation of Advance Tax Sec: 210 – Payment of Advance Tax by Assessee on His Own Account Sec: 211 – Due Dates of Payment of Advance Tax <b>Interest Payable U/S 234A, 234B, 234C</b> Sec: 234A – Interest for default in furnishing return of income Sec: 234B – Interest for default in payment of advance tax Sec: 234C – Interest for deferment of advance tax
7	<b>DTAA U/S 90 &amp; 91</b>
8	<b>Tax Planning &amp; Ethics in Taxation – Basic Concepts</b>

**Note:**

1. Relevant Law / Statute in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuing examinations after relevant year.
2. The syllabus is restricted to study of particular section/s, specifically mentioned rules and notifications only.



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**1.**

**Elective Courses (EC)**

**Wealth Management**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Wealth Management	10
2	Important Numerical Concepts	20
3	Wealth Management Process	15
4	Operational Aspects of Wealth Management	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Introduction to Wealth Management</b>
	Definition Wealth management and its evolution Wealth management process and phases Nature and structure of Primary and Secondary capital market Comparison between various options for investing and Risk & return analysis <b>Role of Wealth Manager</b> : Obligation and Responsibilities of wealth manager Qualification , Capital requirement, certification to become investment advisor Code of conduct and <b>ethics</b> in providing financial advice
2	<b>Important Numerical Concepts</b>
	Simple interest, Compound interest, Discounted cash flow and installment calculation Correlation, Standard deviation, covariance & Beta of portfolio Share valuation Bond valuation
3	<b>Wealth Management Process</b>
	Developing a Wealth Management Plan Essentials of a Comprehensive Wealth Plan Analysis of Different financial Products for investment Risk profiling of the client Portfolio construction Modern Portfolio Theory for constructing a portfolio
4	<b>Operational Aspects of wealth management</b>
	Types of investors PAN and KYC process Dematerialization and rematerialization of securities Power of Attorney Account opening Process of Non Resident Documentation of financial advisor

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**2A. Ability Enhancement Courses (AEC)**

**Information Technology in Accountancy - II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Business Process	15
2	Computerized accounting system	20
3	Concept of MIS Reports in Computer Environment	15
4	IT and Auditing	10
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Business Process</b>
	<p>Introduction, Definition and Meaning of business process  Flow of business process for accounting, purchase, sales and finance  Classification of business processes  Introduction, Definition and Meaning of Business Process Management  Principles and practices of Business Process Management  Business Process Management life cycle  Theories of Business Management Process  Implementation of Business process Management – need, key factors and importance  Automation of business Processes – benefits, risks, challenges  Accounting systems automation  IT and Business Process Management  Information systems – Meaning, Use of IT in accountancy</p>
2	<b>Computerized accounting system</b>
	<p>Introduction and meaning  Uses and Benefits  Role  Need and requirements of computerized accounting  Basic requirements of computerized accounting system  Limitations of computerized accounting system  Understand the development and design of a computerized accounting system; determining how the accounting data will be processed, i.e. what accounts and books are needed and what is the desired output i.e. financial reports and other reports.  Accounting Software  Introduction and meaning  Advantages of accounting software  Uses of Accounting software  Various accounting softwares  Accounting software TALLY – Accounting and reports</p>
3	<b>Concept of MIS Reports in Computer Environment</b>
	<p>Introduction  Concept of MIS  Need for MIS  Characteristic of MIS  Outputs of MIS  Role of MIS  Guidelines for Developing MIS reports  Functional Aspects of the MIS:  Problems in MIS  Knowledge required for studying MIS  MIS and Computer</p>
4	<b>IT and Auditing</b>
	<p>Need and importance of IT in auditing  Auditing in IT environment</p>

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**2B. Skill Enhancement Courses (SEC)**

**Foundation Course in Management  
(Introduction to Management) - IV**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Basic Management Concepts	05
2	Planning	10
3	Organising	10
4	Staffing	10
5	Directing and Controlling	10
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Introduction to Basic Management Concepts</b>
	Introduction to Management, Definition of Management Nature of Management Objectives of Management Administration vs Management Levels of Management Principles of Management
2	<b>Planning</b>
	Definition and Importance of Planning Process of Planning Limitations of Planning Features of Sound Planning Features and process of decision making
3	<b>Organising</b>
	Definition, nature and significance Process of organisation Principles of organisation Formal and Informal organisation - features, advantages and disadvantages Centralisation and decentralisation – factors, merits and demerits Departmentation and Delegation
4	<b>Staffing</b>
	Meaning, Importance of Staffing Recruitment and its sources Selection procedure Distinction between Recruitment and Selection Employment tests and types of Interview
5	<b>Directing and Controlling</b>
	Meaning and Importance of directing Principles of Directing Leadership traits and Styles Motivation – Importance and Factors Co-ordination – Meaning, features and Importance Meaning and steps in controlling Essentials of a good control system

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**2B. Skill Enhancement Courses (SEC)**

**Foundation Course- Contemporary Issues- IV**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Significant, Contemporary Rights of Citizens	12
2	Approaches to understanding Ecology	11
3	Science and Technology –II	11
4	Introduction to Competitive Exams	11
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Significant, Contemporary Rights of Citizens</b>
	<p><b>A. Rights of Consumers</b>-Violations of consumer rights and important provisions of the Consumer Protection Act, 2016; Other important laws to protect consumers; Consumer courts and consumer movements. <b>(3 Lectures)</b></p> <p><b>B. Right to Information</b>- Genesis and relation with transparency and accountability; important provisions of the Right to Information Act, 2005; some success stories. <b>(3 Lectures)</b></p> <p><b>C. Protection of Citizens'/Public Interest</b>-Public Interest Litigation, need and procedure to file a PIL; some landmark cases. <b>(3 Lectures)</b></p> <p><b>D. Citizens' Charters, Public Service Guarantee Acts.</b> <b>(3 Lectures)</b></p>
2	<b>Approaches to understanding Ecology</b>
	<p><b>A. Understanding approaches to ecology</b>- Anthropocentrism, Biocentrism and Eco centrism, Ecofeminism and Deep Ecology. <b>(3 Lectures)</b></p> <p><b>B. Environmental Principles-1:</b> the sustainability principle; the polluter pays principle; the precautionary principle. <b>(4 Lectures)</b></p> <p><b>C. Environmental Principles-2:</b> the equity principle; human rights principles; the participation principle. <b>(4 Lectures)</b></p>
3	<b>Science and Technology –II</b>
	<p><b>Part A:Some Significant Modern Technologies, Features and Applications (7 Lectures)</b></p> <p><b>i. Laser Technology</b>- Light Amplification by Stimulated Emission of Radiation; use of laser in remote sensing, GIS/GPS mapping, medical use.</p> <p><b>ii. Satellite Technology</b>- various uses in satellite navigation systems, GPS, and imprecise climate and weather analyses.</p> <p><b>iii. Information and Communication Technology</b>- convergence of various technologies like satellite, computer and digital in the information revolution of today's society.</p> <p><b>iv. Biotechnology and Genetic engineering</b>- applied biology and uses in medicine, pharmaceuticals and agriculture; genetically modified plant, animal and human life.</p> <p><b>v. Nanotechnology</b>- definition: the study, control and application of phenomena and materials at length scales below 100 nm; uses in medicine, military intelligence and consumer products.</p> <p><b>Part B:Issues of Control, Access and Misuse of Technology.</b> <b>(4 Lectures)</b></p>



Sr. No.	Modules / Units
4	Introduction to Competitive Exams
	<p><b>Part A. Basic information on Competitive Examinations- the pattern, eligibility criteria and local centres:</b></p> <ul style="list-style-type: none"> <li>i. Examinations conducted for entry into professional courses - Graduate Record Examinations (GRE), Graduate Management Admission Test (GMAT), Common Admission Test (CAT) and Scholastic Aptitude Test (SAT).</li> <li>ii. Examinations conducted for entry into jobs by Union Public Service Commission, Staff Selection Commission (SSC), State Public Service Commissions, Banking and Insurance sectors, and the National and State Eligibility Tests (NET / SET) for entry into teaching profession.</li> </ul> <p><b>Part B. Soft skills required for competitive examinations- (7 Lectures)</b></p> <ul style="list-style-type: none"> <li>i. Information on areas tested: Quantitative Ability, Data Interpretation, Verbal Ability and Logical Reasoning, Creativity and Lateral Thinking</li> <li>ii. Motivation: Concept, Theories and Types of Motivation</li> <li>iii. Goal-Setting: Types of Goals, SMART Goals, Stephen Covey's concept of human endowment</li> <li>iv. Time Management: Effective Strategies for Time Management</li> <li>v. Writing Skills: Paragraph Writing, Report Writing, Filing an application under the RTI Act, Consumer Grievance Letter.</li> </ul>

## References

1. Asthana, D. K., and Asthana, Meera, *Environmental Problems and Solutions*, S. Chand, New Delhi, 2012.
2. Bajpai, Asha, *Child Rights in India*, Oxford University Press, New Delhi, 2010.
3. Bhatnagar Mamta and Bhatnagar Nitin, *Effective Communication and Soft Skills*, Pearson India, New Delhi, 2011.
4. G Subba Rao, *Writing Skills for Civil Services Examination*, Access Publishing, New Delhi, 2014
5. Kaushal, Rachana, *Women and Human Rights in India*, Kaveri Books, New Delhi, 2000.
6. Mohapatra, Gaur Krishna Das, *Environmental Ecology*, Vikas, Noida, 2008.
7. Motilal, Shashi, and Nanda, Bijoy Lakshmi, *Human Rights: Gender and Environment*, Allied Publishers, New Delhi, 2007.
8. Murthy, D. B. N., *Disaster Management: Text and Case Studies*, Deep and Deep Publications, New Delhi, 2013.
9. Parsuraman, S., and Unnikrishnan, ed., *India Disasters Report II*, Oxford, New Delhi, 2013
10. Reza, B. K., *Disaster Management*, Global Publications, New Delhi, 2010.
11. Sathe, Satyaranjan P., *Judicial Activism in India*, Oxford University Press, New Delhi, 2003.
12. Singh, Ashok Kumar, *Science and Technology for Civil Service Examination*, Tata McGraw Hill, New Delhi, 2012.
13. Thorpe, Edgar, *General Studies Paper I Volume V*, Pearson, New Delhi, 2017.

### Projects / Assignments (for Internal Assessment)

- i. Projects/Assignments should be drawn for the component on Internal Assessment from the topics in **Module 1 to Module 4**.
- ii. Students should be given a list of possible topics - at least 3 from each Module at the beginning of the semester.
- iii. The Project/Assignment can take the form of Street-Plays / Power-Point Presentations / Poster Exhibitions and similar other modes of presentation appropriate to the topic.
- iv. Students can work in groups of not more than 8 per topic.
- v. Students must submit a hard / soft copy of the Project / Assignment before appearing for the semester end examination.

### QUESTION PAPER PATTERN (Semester III)

The Question Paper Pattern for Semester End Examination shall be as follows:

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

QUESTION NUMBER	DESCRIPTION	MARKS ASSIGNED
<b>1</b>	<ol style="list-style-type: none"><li>i. Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules.</li><li>ii. Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semester</li><li>iii. In all 8 Questions will be asked out of which 5 have to be attempted.</li></ol>	<ol style="list-style-type: none"><li>a) Total marks: 15</li><li>b) For 1 A, there will be 3 marks for each sub-question.</li><li>c) For 1 B there will be 15 marks without any break-up.</li></ol>
<b>2</b>	Descriptive Question with internal option (A or B) on Module 1	15
<b>3</b>	Descriptive Question with internal option (A or B) on Module 2	15
<b>4</b>	Descriptive Question with internal option (A or B) on Module 3	15
<b>5</b>	Descriptive Question with internal option (A or B) on Module 4	15

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**2B. Skill Enhancement Courses (SEC)**

**Foundation Course in NSS - IV**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Entrepreneurship Development	10
2	Rural Resource Mobilization	10
3	Ideal village & stake of GOS and NGO	13
4	Institutional Social Responsibility and modes of Awareness	12
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Entrepreneurship Development</b>
	<b>UNIT - I Entrepreneurship development</b> Entrepreneurship development- its meaning and schemes Government and self-employment schemes for Entrepreneurship development <b>UNIT - II - Cottage Industry</b> Cottage Industry- its meaning, its role in development process Marketing of cottage products and outlets
2	<b>Rural Resource Mobilization</b>
	<b>UNIT - I - Rural resource mobilization-</b> A case study of eco-village, eco-tourism, agro-tourism <b>UNIT - II - Micro financing with special reference to self-help groups</b>
3	<b>Ideal village &amp; stake of GOS and NGO</b>
	<b>UNIT - I - Ideal village</b> Ideal village- the concept Gandhian Concept of Ideal village Case studies on Ideal village <b>UNIT - II - Government Organisations(GOs ) and Non-Government Organisations (NGOs)</b> The concept and functioning
4	<b>Institutional Social Responsibility and modes of Awareness</b>
	<b>UNIT - I - Institutional Social Responsibilities</b> Concept and functioning- case study of adapted village <b>UNIT - II - Modes of awareness through fine Arts Skills</b> Basics of performing Arts as tool for social awareness, street play, creative dance, patriotic song, folk songs and folk dance. Rangoli, posters, flip charts, placards, etc.

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**2B. Skill Enhancement Courses (SEC)**

**Foundation Course in NCC - IV**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Disaster Management, Social Awareness and Community Development	10
2	Health and Hygiene	10
3	Drill with Arms	05
4	Weapon Training	10
5	Specialized Subject: Army Or Navy Or Air	10
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Disaster Management, Social Awareness and Community Development</b>
	<p><b>Disaster Management:</b>  <b>Desired outcome:</b> The student shall gain basic information about civil defence organisation / NDMA &amp; shall provide assistance to civil administration in various types of emergencies during natural / manmade disasters</p> <ul style="list-style-type: none"> <li>• Fire Services &amp; Fire fighting</li> <li>• Assistance during Natural / Other Calamities: Flood / Cyclone/ Earth Quake/ Accident etc.</li> </ul> <p><b>Social Awareness and Community Development:</b>  <b>Desired outcome:</b> The student shall have an understanding about social evils and shall inculcate sense of whistle blowing against such evils and ways to eradicate such evils.</p> <ul style="list-style-type: none"> <li>• NGOs: Role &amp; Contribution</li> <li>• Drug Abuse &amp; Trafficking</li> <li>• Corruption</li> <li>• Social Evil viz. Dowry/ Female Foeticide/Child Abuse &amp; trafficking etc.</li> <li>• Traffic Control Org. &amp; Anti drunken Driving</li> </ul>
2	<b>Health and Hygiene</b>
	<p><b>Desired outcome:</b> The student shall be fully aware about personal health and hygiene lead a healthy life style and foster habits of restraint and self awareness.</p> <ul style="list-style-type: none"> <li>• Hygiene and Sanitation (Personal and Food Hygiene)</li> <li>• Basics of Home Nursing &amp; First-Aid in common medical emergencies</li> <li>• Wound &amp; Fractures</li> </ul>
3	<b>Drill with Arms</b>
	<p><b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, and turnout, and develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> <li>• Getting on Parade with Rifle and Dressing at the Order</li> <li>• Dismissing and Falling Out</li> <li>• General Salute, Salami Shastra</li> <li>• Squad Drill</li> <li>• Short/Long tail from the order and vice-versa</li> <li>• Examine Arms</li> </ul>
4	<b>Weapon Training</b>
	<p><b>Desired outcome:</b> The student shall have basic knowledge of weapons and their use and handling.</p> <ul style="list-style-type: none"> <li>• The lying position, Holding and Aiming- I</li> <li>• Trigger control and firing a shot</li> <li>• Range procedure and safety precautions</li> <li>• Theory of Group and Snap Shooting</li> <li>• Short range firing, Aiming- II -Alteration of sight</li> </ul>

Sr. No.	Modules / Units
5	<b>Specialized Subject: Army Or Navy Or Air</b>
	<p><b>Army</b>  <b>Desired outcome:</b> The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces.  It will also acquaint, expose &amp; provide basic knowledge about armed, naval and air-force subjects</p> <p><b>A. Map reading</b></p> <ul style="list-style-type: none"> <li>• Setting a Map, finding North and own position</li> <li>• Map to ground, Ground to Map</li> <li>• Point to Point March</li> </ul> <p><b>B. Field Craft and Battle Craft</b></p> <ul style="list-style-type: none"> <li>• Observation, Camouflage and Concealment</li> <li>• Field Signals</li> <li>• Types of Knots and Lashing</li> </ul> <p><b>C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b></p> <p style="text-align: center;"><b>OR</b></p> <p><b>Navy</b></p> <p><b>A. Naval Communication</b></p> <ul style="list-style-type: none"> <li>• Semaphore <ul style="list-style-type: none"> <li>▪ Phonetic Alphabets</li> <li>▪ Radio Telephony Procedure</li> <li>▪ Wearing of National Flag, Ensign and Admiral's Flag.</li> </ul> </li> </ul> <p><b>B. Seamanship</b></p> <ul style="list-style-type: none"> <li>• <b>Anchor work</b> <ul style="list-style-type: none"> <li>▪ Types of Anchor, Purpose and Holding ground</li> </ul> </li> <li>• <b>Boat work</b> <ul style="list-style-type: none"> <li>▪ Demonstrate Rigging a whaler and enterprise boat- Parts of Sail and Sailing Terms</li> <li>▪ Instructions in Enterprise Class Board including theory of Sailing, Elementary Sailing Tools</li> <li>▪ Types of Power Boats Used in the Navy and their uses, Knowledge of Anchoring, Securing and Towing a Boat</li> </ul> </li> </ul> <p><b>C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b></p>



Sr. No.	Modules / Units
	<p style="text-align: center;"><i>OR</i></p> <p><b>Air</b></p> <p><b>A. Air frames</b></p> <ul style="list-style-type: none"> <li>• Fuselage</li> <li>• Main and Tail Plain</li> </ul> <p><b>B. Instruments</b></p> <ul style="list-style-type: none"> <li>• Introduction to RADAR</li> </ul> <p><b>C. Aero modelling</b></p> <ul style="list-style-type: none"> <li>• Flying/ Building of Aero models</li> </ul> <p><b>D. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b></p>

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**2B. Skill Enhancement Courses (SEC)**

**Foundation Course in Physical Education - III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Stress Management	10
2	Awards, Scholarship & Government Schemes	10
3	Yoga Education	10
4	Exercise Scheduling/Prescription	15
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Stress Management</b>
	<ul style="list-style-type: none"> <li>• Meaning &amp; concept of Stress</li> <li>• Causes of Stress</li> <li>• Managing Stress</li> <li>• Coping Strategies</li> </ul>
2	<b>Awards, Scholarship &amp; Government Schemes</b>
	<ul style="list-style-type: none"> <li>• State &amp; National level Sports Awards</li> <li>• State Sports Policy &amp; Scholarship Schemes</li> <li>• National Sports Policy &amp; Scholarship Schemes</li> <li>• Prominent Sports Personalities</li> </ul>
3	<b>Yoga Education</b>
	<ul style="list-style-type: none"> <li>• Differences between Yogic Exercises &amp; non- Yogic exercises</li> <li>• Contribution of Yoga to Sports</li> <li>• Principles of Asanas &amp; Bandha</li> <li>• Misconceptions about Yoga</li> </ul>
4	<b>Exercise Scheduling/Prescription</b>
	<ul style="list-style-type: none"> <li>• Daily Routine Prescription.</li> <li>• Understanding Activity level &amp; Calorie requirement.</li> <li>• Adherence &amp; Motivation for exercise.</li> <li>• Impact of Lifestyle on Health</li> </ul>

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**3. Core Courses (CC)**

**Business Law (Company Law) - III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Definitions	10
2	Incorporation of companies	20
3	Public Offer	10
4	Private Placement	10
5	Share Capital and Debentures	10
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
<b>1</b>	<b>Definitions</b>
	Section 2 Clause (2) – Accounting Standard Clause (7) – Auditing Standard Clause (13) – Books of Accounts Clause (31) – Deposit Clause (41) – Financial Year Clause (42) – Foreign Company Clause (47) – Independent Director Clause (48) – Indian Depository Receipts Clause (62) – One Person Company Clause (85) – Small Company
<b>2</b>	<b>Incorporation of companies</b>
	Section 3 to Section 20
<b>3</b>	<b>Public Offer</b>
	Sections 23, 25 to 28, 33, 35, 39
<b>4</b>	<b>Private Placement</b>
	Section 42
<b>5</b>	<b>Share Capital and Debentures</b>
	Sections 43, 46, 47, 52 to 56, 61 to 72

**Note:** *Relevant Law/Statute/Rules in force in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.*

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**3. Core Courses (CC)**

**Research Methodology in Accounting and Finance**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Research	15
2	Research Design in Accounting and Finance	15
3	Data Collection and Processing	15
4	Interpretation and Report Writing	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Introduction to Research</b>
	Introduction and meaning of research, Objectives of research, Features and Importance of research in Accounting and Finance, Objectives and Types of research - Basic, Applied, Descriptive, Analytical and Empirical Research. Formulation of research problem : Meaning and Selection Review of Literature
2	<b>Research Design in Accounting and Finance</b>
	Meaning of Introduction, Need, and Good research design. Hypothesis: Formulation, Sources, Importance and Types Different Research designs
3	<b>Data Collection and Processing</b>
	Data Collection: Introduction and meaning, types of data Primary data: Observation, Experimentation, Interview, Schedules, Survey, Questionnaires, Limitations of Primary data Secondary data: Sources and Limitations Factors affecting the choice of method of data collection. Sampling: Significance, Methods, Factors determining sample size Data Presentation: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis. Use of computer and internet in data collection and processing
4	<b>Interpretation and Report Writing</b>
	Meaning and techniques of interpretation, Research Report Writing: Importance, Essentials, Structure/ layout, Types

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**Programme at Semester III**  
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**Reference Books**

Reference Books
<b>Financial Accounting (Special Accounting Areas) III</b>
<ul style="list-style-type: none"> <li>• <i>Introduction to Accountancy</i> by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>• <i>Advance Accounts</i> by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>• <i>Advanced Accountancy</i> by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi</li> <li>• <i>Modern Accountancy</i> by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• <i>Financial Accounting</i> by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi</li> <li>• <i>Financial Accounting for Management</i> by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai</li> <li>• <i>Financial Accounting</i> by P.C. Tulsian, Pearson Publications, New Delhi</li> <li>• <i>Accounting Principles</i> by R.N. Anthony and J.S. Reece, Richard Irwin, Inc</li> <li>• <i>Financial Accounting</i> by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida</li> <li>• <i>Compendium of Statement and Standard of Accounting</i>, ICAI</li> <li>• <i>Indian Accounting Standards</i>, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• <i>Financial Accounting</i> by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• <i>Company Accounting Standards</i> by Shrinivasan Anand, Taxman, New Delhi</li> <li>• <i>Financial Accounting</i> by V. Rajasekaran, Pearson Publications, New Delhi</li> <li>• <i>Introduction to Financial Accounting</i> by Horngren, Pearson Publications, New Delhi</li> <li>• <i>Financial Accounting</i> by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> <li>• <i>Financial Accounting a Managerial Perspective</i>, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> </ul>
<b>Cost Accounting (Methods of Costing) II</b>
<ul style="list-style-type: none"> <li>• <i>Lectures on Costing</i> by Swaminathan: S. Chand and Company (P) Ltd., New Delhi</li> <li>• <i>Cost Accounting</i> by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• <i>Cost Accounting</i> by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• <i>Cost Accounting</i> by Ravi M. Kishore, Taxmann Ltd., New Delhi</li> <li>• <i>Principles and Practices of Cost Accounting</i> by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta</li> <li>• <i>Cost Accounting Theory and Practice</i> by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• <i>Cost Accounting Principles and Practice</i> by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi</li> <li>• <i>Advanced Cost and Management Accounting: Problems and Solutions</i> by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi</li> <li>• <i>Cost Accounting</i> by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana</li> <li>• <i>Modern Cost and Management Accounting</i> by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> </ul>
<b>Auditing (Techniques of Auditing and Audit Procedures)- II</b>
<ul style="list-style-type: none"> <li>• <i>Contemporary Auditing</i> by Kamal Gupta published by Tata McGraw Hills</li> <li>• <i>A Handbook of Practical Auditing</i> by B N Tandon published by S Chand &amp; Co. New Delhi</li> <li>• <i>Fundamentals of auditing</i> by Kamal Gupta and Ashok Arora published by Tata McGraw Hills</li> <li>• <i>Textbook of Auditing</i> by Batra and Bagradia published by Tata McGraw Hills</li> <li>• <i>Practical Auditing</i> by S V Ghatalia published by Spicer &amp; Pegler</li> </ul>



## Reference Books

### Taxation II (Direct Taxes – I)

- *Direct Taxes Law & Practice* by V.K. Singhania - Taxman
- *Systematic Approach to Direct Tax* by Ahuja & Gupta - Bharat Law House
- *Income Tax Ready Reckoner* by Dr .V.K. Singhania - Taxman
- *Direct Tax Laws* by T.N. Manoharan - Snow White

### Principles and Practices of Banking

- *Bank Financial Management Paperback – 2010* by IIBF (Indian Institute of Banking and Finance)
- *Money Banking And Finance Paperback – 2009* by N K Sinha
- *Principles and Practices of Banking Paperback – 2015* by IIBF (Indian Institute of Banking and Finance)
- *Principles and Practices of Banking 11 edition Paperback – 2015* by N S Toor, Arun Deep Toor
- *Principles Of Banking (With Case Studies) Hardcover – 2009* by Rakesh Kumar
- *Modern Banking In India*, Gupta

### Foundation Course - III

- *Social and Economic Problems in India*, Naseem Azad, R Gupta Pub ( 2011)
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**Revised Syllabus of Courses of B.Com. (Accounting and Finance)**  
**Programme at Semester IV**  
**with effect from the Academic Year 2016-2017**

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- Companies Act 2013 by Ravi Puliani, Bharat Publication
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### Research Methodology in Accounting and Finance

- *Research Methods in Accounting, Malcolm Smith*
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Programme at Semester III and IV  
with effect from the Academic Year 2018-2019**

**Scheme of Evaluation**

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

**A) Internal Assessment: 25 %**

**Question Paper Pattern  
(Internal Assessment- Courses without Practical Courses)**

Sr. No.	Particular	Marks
1	<b>One class test (20 Marks)</b>	
	Match the Column/ Fill in the Blanks/ Multiple Choice Questions <i>(½ Mark each)</i>	05 Marks
	Answer in One or Two Lines (Concept based Questions) <i>(01 Mark each)</i>	05 Marks
	Answer in Brief (Attempt Any Two of the Three) <i>(05 Marks each)</i>	10 Marks
2	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

**Question Paper Pattern  
(Internal Assessment- Courses with Practical Courses)**

Sr. No.	Particular	Marks
1	<b>Semester End Practical Examination (20 Marks)</b>	
	Journal	05 Marks
	Viva	05 Marks
	Laboratory Work	10 Marks
2	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 articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

**B) Semester End Examination: 75 %**

- i) Duration: The examination shall be of 2 ½ Hours duration
- ii) Theory question paper pattern
  - There shall be five questions each of 15 marks.
  - All questions shall be compulsory with internal choice within the questions.
  - Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.

**(Detail question paper pattern has been given separately)**

**Passing Standard**

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

## **Question Paper Pattern (Practical Courses)**

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question <b>OR</b>	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question <b>OR</b>	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question <b>OR</b>	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions <b>OR</b>	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

**Note:**

**Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.**

## **Question Paper Pattern (Theoretical Courses)**

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	A) Theory questions B) Theory questions <b>OR</b>	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

**Note:**

**Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks.**

University of Mumbai



**Revised Syllabus  
and  
Question Paper Pattern  
of Courses of  
Bachelor of Commerce Programme  
Second Year  
Semester III and IV**

**Under Choice Based Credit, Grading and  
Semester System**

*To be implemented from Academic Year 2018-2019*

***Faculty of Commerce***

## S.Y.B.Com

(To be implemented from Academic Year- 2018-2019)

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
<b>1A</b>	<b>Discipline Specific Elective(DSE) Courses</b>		<b>1A</b>	<b>Discipline Specific Elective(DSE) Courses</b>	
<b>1Aa</b>	<b>Discipline Specific Elective(DSE) Courses</b>		<b>1Aa</b>	<b>Discipline Specific Elective(DSE) Courses</b>	
1	Accountancy and Financial Management III	<b>03</b>	1	Accountancy and Financial Management IV	<b>03</b>
<b>1Ab</b>	<b>Discipline Specific Elective(DSE) Courses</b>		<b>1Ab</b>	<b>Discipline Specific Elective(DSE) Courses</b>	
2	*Any one course from the following list of the courses	<b>03</b>	2	*Any one course from the following list of the courses	<b>03</b>
<b>1B</b>	<b>Discipline Related Elective(DRE) Courses</b>		<b>1B</b>	<b>Discipline Related Elective(DRE) Courses</b>	
3	Commerce III	<b>03</b>	3	Commerce IV	<b>03</b>
4	Business Economics III	<b>03</b>	4	Business Economics IV	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>		<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>*Skill Enhancement Courses (SEC) Group A</b>		<b>2A</b>	<b>**Skill Enhancement Courses (SEC) Group A</b>	
5	*Any one course from the following list of the courses	<b>03</b>	5	*Any one course from the following list of the courses	<b>03</b>
<b>2B</b>	<b>*Skill Enhancement Courses (SEC) Group B</b>		<b>2B</b>	<b>**Skill Enhancement Courses (SEC) Group B</b>	
6	Any one course from the following list of the courses	<b>02</b>	6	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>		<b>3</b>	<b>Core Courses (CC)</b>	
7	Business Law I	<b>03</b>	7	Business Law II	<b>03</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

<b>1Ab *List of Discipline Specific Elective (DSE) Courses for Semester III (Any One)</b>		<b>1Ab *List of Discipline Specific Elective(DSE) Courses for Semester IV (Any One)</b>	
1	Financial Accounting and Auditing - Introduction to Management Accounting	1	Financial Accounting and Auditing - Auditing
2	Business Management - Marketing Management	2	Business Management- Marketing Management
3	Banking & Finance- Introduction to Banking in India	3	Banking & Finance- Introduction to Banking in India
4	Commerce- International Business Relations	4	Commerce- International Business Relations

<b>*List of Skill Enhancement Courses (SEC) Group A for Semester III (Any One)</b>		<b>*List of Skill Enhancement Courses (SEC) Group A for Semester IV (Any One)</b>	
1	Advertising I	1	Advertising II
2	Field Sales Management I	2	Field Sales Management II
3	Public Relations I	3	Public Relations II
4	Mass Communication I	4	Mass Communication II
5	Travel & Tourism Management Paper I	5	Travel & Tourism Management II
6	Journalism I	6	Journalism II
7	Company Secretarial Practice I	7	Company Secretarial Practice II
8	Rural Development I	8	Rural Development II
9	Co-operation I	9	Co-operation II
10	Mercantile Shipping I	10	Mercantile Shipping II
11	Indian Economic Problem I	11	Indian Economic Problem II
12	Computer Programming I	12	Computer Programming II
13	Logistic and Supply Chain Management I	13	Logistic and Supply Chain Management I
14	Economic System I	14	Economic System II
<b>Note: Course selected in Semester III will continue in Semester IV</b>			

<b>*List of Skill Enhancement Courses (SEC) Group B for Semester III (Any One)</b>		<b>** List of Skill Enhancement Courses (SEC) Group B for Semester IV (Any One)</b>	
1	Foundation Course- Contemporary Issues - III	1	Foundation Course- Contemporary Issues - IV
2	Foundation Course in NSS - III	2	Foundation Course in NSS - IV
3	Foundation Course in NCC - III	3	Foundation Course in NCC - IV
4	Foundation Course in Physical Education - III	4	Foundation Course in Physical Education - IV
<b>Note: Course selected in Semester III will continue in Semester IV</b>			



**B.Com. Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

(To be implemented from Academic Year- 2018-2019)

**Semester III**

No. of Courses	Semester III	Credits
<b>1</b>	<b>Elective Courses (EC)</b>	
<b>1A</b>	<b>Discipline Specific Elective(DSE) Courses</b>	
<b>1Aa</b>	<b>Discipline Specific Elective(DSE) Courses</b>	
1	Accountancy and Financial Management III	<b>03</b>
<b>1Ab</b>	<b>Discipline Specific Elective(DSE) Courses</b>	
2	*Any one course from the following list of the courses	<b>03</b>
<b>1B</b>	<b>Discipline Related Elective(DRE) Courses</b>	
3	Commerce III	<b>03</b>
4	Business Economics III	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>*Skill Enhancement Courses (SEC) Group A</b>	
5	*Any one course from the following list of the courses	<b>03</b>
<b>2B</b>	<b>*Skill Enhancement Courses (SEC) Group B</b>	
6	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>	
7	Business Law I	<b>03</b>
<b>Total Credits</b>		<b>20</b>

<b>1Ab *List of Discipline Specific Elective (DSE) Courses for Semester III (Any One)</b>	
1	Financial Accounting and Auditing - Introduction to Management Accounting
2	Business Management - Marketing Management
3	Banking & Finance- Introduction to Banking in India
4	Commerce- International Business Relations

***\*List of Skill Enhancement Courses (SEC) Group A  
for Semester III (Any One)***

1	Advertising I
2	Field Sales Management I
3	Public Relations I
4	Mass Communication I
5	Travel & Tourism Management Paper I
6	Journalism I
7	Company Secretarial Practice I
8	Rural Development I
9	Co-operation I
10	Mercantile Shipping I
11	Indian Economic Problem I
12	Computer Programming I
13	Logistic and Supply Chain Management I
14	Economic System I

***Note: Course selected in Semester III will continue in Semester IV***

***\*\* List of Skill Enhancement Courses (SEC) Group B***

1	Foundation Course – Contemporary Issues- III
2	Foundation Course in NSS - III
3	Foundation Course in NCC - III
4	Foundation Course in Physical Education - III

***Note: Course selected in Semester III will continue in Semester IV***

**Revised Syllabus of Courses of B.Com. Programme at Semester III  
with Effect from the Academic Year 2018-2019**

**Elective Courses (EC)**

**Discipline Specific Elective (DSE) Courses**

**1Aa. Accountancy and Financial Management III**

**Modules at a Glance**

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

Sr. No.	Modules / Units
<b>1</b>	<b>Partnership Final Accounts based on Adjustment of Admission or Retirement/Death of a Partner during the year</b>
	i) Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year. ii) Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis. iii) Ascertainment of gross profit prior to and after admission/retirement/death when stock on the date of admission/retirement is given and apportionment of other expenses based on time / Sales / other given basis Excluding Questions where admission / retirement / death takes place in the same year.
<b>2</b>	<b>Piecemeal Distribution of Cash</b>
	i) Excess Capital Method only ii) Asset taken over by a partner iii) Treatment of past profits or past losses in the Balance sheet iv) Contingent liabilities / Realization expenses / amount kept aside for expenses and adjustment of actual v) Treatment of secured liabilities vi) Treatment of preferential liabilities like Govt. dues / labour dues etc. Excluding : Insolvency of partner and Maximum Loss Method
<b>3</b>	<b>Amalgamation of Firms</b>
	i) Realization method only ii) Calculation of purchase consideration iii) Journal / ledger accounts of old firms iv) Preparing Balance sheet of new firm v) Adjustment of goodwill in the new firm vi) Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding Common transactions between the amalgamating firms
<b>4</b>	<b>Conversion / Sale of a Partnership Firm into a Ltd. Company</b>
	(i) Realisation method only (ii) Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. Preparing Balance sheet of new company

**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

## **Question Paper Pattern (Theoretical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered any 10 B) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question <b>OR</b>	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	A) Theory questions B) Theory questions <b>OR</b>	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

**Note:**

*Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.*

***Revised Syllabus of Courses of B.Com. Programme at Semester III  
with Effect from the Academic Year 2018-2019***

***Elective Courses (EC)***

***Discipline Specific Elective (DSE) Courses***

**1Ab. Financial Accounting and Auditing – Introduction  
to Management Accounting**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Management Accounting	10
2	Ratio Analysis and Interpretation	15
3	Working Capital Management	10
4	Capital Budgeting	10
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Introduction to Management Accounting</b>
	<p><b>A. Introduction to Management Accounting</b> – Meaning, Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting</p> <p><b>B. Analysis and Interpretation of Financial Statements</b></p> <p>i) Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis</p> <p>ii) Relationship between items in Balance Sheet and Revenue statement</p> <p>iii) Tools of analysis of Financial Statements (i) Trend analysis (ii) Comparative Statement (iii) Common Size Statement</p> <p><b>Note :</b> (i) Problems based on trend analysis (ii) Short Problems on Comparative and Common sized statements</p>
2	<b>Ratio Analysis and Interpretation</b>
	<p>(Based on Vertical Form of Financial statements) – Meaning, classification, Du Point Chart, advantages and Limitations)</p> <p><b>A. Balance Sheet Ratios :</b></p> <p>i) Current Ratio</p> <p>ii) Liquid Ratio</p> <p>iii) Stock Working Capital Ratio</p> <p>iv) Proprietary Ratio</p> <p>v) Debt Equity Ratio</p> <p>vi) Capital Gearing Ratio</p> <p><b>B. Revenue Statement Ratio:</b></p> <p>i) Gross Profit Ratio</p> <p>ii) Expenses Ratio</p> <p>iii) Operating Ratio</p> <p>iv) Net Profit Ratio</p> <p>v) Net Operating Profit Ratio</p> <p>vi) Stock Turnover Ratio</p> <p><b>A. Combined Ratio :</b></p> <p>i) Return on capital employed (Including Long Term Borrowings)</p> <p>ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital)</p> <p>iii) Return on Equity Capital</p> <p>iv) Dividend Payout Ratio</p> <p>v) Debt Service Ratio</p> <p>vi) Debtors Turnover</p> <p>vii) Creditors Turnover</p> <p>(Practical Question on Ratio Analysis)</p>
3	<b>Working Capital Management : (Practical Questions)</b>
	<p>A. Concept, Nature of Working Capital , Planning of Working Capital</p> <p>B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization</p> <p>C. Operating Cycle</p>

Sr. No.	Modules / Units
4	<b>Capital Budgeting</b>
	A. Introduction: B. The classification of capital budgeting projects C. Capital budgeting process <b>D. Capital budgeting techniques - Payback Period, Accounting Rate of Return, Net Present Value, The Profitability Index, Discounted Payback. (Excluding calculation of cash flow)</b>

**Reference Text :**

1. Cost and Management Accounting - Colinn Dury 7th Edition
2. Cost and Management Accounting- Dbarshi Bhattacharyya pearson Publications 2013 edition
3. Management Accounting - M.Y.Khan
4. Management Accounting - I.M.pandey



## **Question Paper Pattern (Theoretical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions C) Sub Questions to be asked 12 and to be answered any 10 D) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question <b>OR</b>	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	C) Theory questions D) Theory questions <b>OR</b>	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

**Note:**

**Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.**

**Revised Syllabus of Courses of B.Com. Programme at Semester III  
with Effect from the Academic Year 2018-2019**

**Elective Courses (EC)**

**Discipline Specific Elective (DSE) Courses**

**1Ab. Business Management-Marketing Management**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Marketing Management and Marketing Environment	10
2	Understanding Competition and Strategic Marketing	15
3	Product	10
4	Pricing	10
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
<b>1</b>	<b>Marketing Management and Marketing Environment</b>
	<ul style="list-style-type: none"> <li>Marketing management : Definition, need and importance of marketing management</li> <li>Functions of Marketing Management</li> <li>Micro and Macro <b>Environment</b> with specific reference to India</li> <li>Emerging Marketing opportunities in India – Marketing at the bottom of the pyramid, growing middle class</li> <li>International marketing environment</li> </ul>
<b>2</b>	<b>Understanding Competition and Strategic Marketing</b>
	<ul style="list-style-type: none"> <li>Marketing strategy : Definition and Features</li> <li>Steps in strategic marketing planning process</li> <li>SWOT Analysis</li> <li>Michael Porter’s Five Forces Model</li> <li>Analyzing competition</li> </ul>
<b>3</b>	<b>Product</b>
	<ul style="list-style-type: none"> <li>Definition, Product Levels – Customer Value Hierarchy</li> <li>Product Classification : Based on durability and tangibility, consumer goods classification and industrial goods classification</li> <li>Product Life Cycle : Stages and features of each stage</li> <li>Product Positioning : Meaning and Importance</li> <li>Steps in Product Positioning</li> </ul>
<b>4</b>	<b>Pricing</b>
	<ul style="list-style-type: none"> <li>Meaning and objective of Pricing</li> <li>Factors affecting pricing decisions</li> <li>Methods of pricing : Mark-up pricing, Target-return Pricing, Perceived-value Pricing, Value Pricing, Going-Rate Pricing and Auction Pricing</li> <li>Steps in Pricing</li> </ul>

**Reference Books:**

1. Philip Kotler (2003). Marketing Management : Eleventh Edition. New Delhi : Pearson Education
2. V. S. Ramaswani and S Namakumari (2002). Marketing : Planning, Implementation and Control (3<sup>rd</sup> Edition) New Delhi, Macmillan India
3. Michael Porter – Competitive Advantage
4. Theodore Levitt – Marketing Management
5. Fundamentals of Marketing – William Stanton
6. Customer Driven Services Management (1999) Response Books

## **Question Paper Pattern (Theoretical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions E) Sub Questions to be asked 12 and to be answered any 10 F) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question <b>OR</b>	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	E) Theory questions F) Theory questions <b>OR</b>	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

**Note:**

**Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.**

**Revised Syllabus of Courses of B.Com. Programme at Semester III  
with Effect from the Academic Year 2018-2019**

**Elective Courses (EC)-  
1B Discipline Related Elective (DRE) Courses**

**3. Commerce –III**

**(Management: Functions and Challenges)**

**Course Objectives:**

- To make the learners aware about conceptual knowledge and evolution of Management.
- To familiarize the learners with the functions in Management.

Sr. No.	Modules	No. of Lectures
1	Introduction To Management	11
2	Planning & Decision Making	10
3	Organising	12
4	Directing And Controlling	12
	<b>Total</b>	<b>45</b>

Sr. No.	Modules
1	<b>Introduction To Management (11)</b>
	<ul style="list-style-type: none"> <li>• <b>Management-</b> Concept, Nature, Functions, Managerial Skills &amp; Competencies</li> <li>• <b>Evolution of Management Thoughts</b> 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</li> <li>• <b>Modern Management Approach-</b> Peter Drucker’s Dimensions of Management, Indian Management Thoughts: Origin &amp; Significance of Indian Ethos to Management.</li> </ul>
2	<b>Planning &amp; Decision Making (10)</b>
	<ul style="list-style-type: none"> <li>• <b>Planning</b> - Steps, Importance, Components, Coordination – Importance</li> <li>• <b>M.B.O</b> -Process, Advantages, Management By Exception- Advantages; Management Information System- Concept, Components</li> <li>• <b>Decision Making</b> - Techniques, Essentials of a Sound Decision Making, Impact of Technology on Decision Making.</li> </ul>
3	<b>Organising (12)</b>
	<ul style="list-style-type: none"> <li>• <b>Organising-</b>Steps, Organisation Structures – Features of Line &amp; Staff Organisation, Matrix Organisation , Virtual Organisation, Formal v/s Informal Organisation.</li> <li>• <b>Departmentation</b> -Meaning -Bases, Span of Management- Factors Influencing Span of Management, Tall and Flat Organisation.</li> <li>• <b>Delegation of Authority-</b> Process, Barriers to Delegation, Principles of Effective Delegation. Decentralisation: Factors Influencing Decentralisation, Centralization v/s Decentralisation</li> </ul>
4	<b>Directing And Controlling (12)</b>
	<ul style="list-style-type: none"> <li>• <b>Motivation</b> – Concept, Importance, Influencing factors. Importance of Communication, Barriers to effective Communication</li> <li>• <b>Leadership-</b> Concept, Functions, Styles, Qualities of a good leader.</li> <li>• <b>Controlling</b> – Concept, Steps, Essentials of good control system, Techniques of Controlling -PERT, CPM, Budgetary Control, Management Audit.</li> </ul>

### SEMESTER – III REFERENCE BOOKS:

#### REFERENCES

1. Management Today Principles & Practice- Gene Burton, ManabThakur, Tata McGraw-Hill, Publishing Co.Ltd.
2. Management – James A.F. Stoner, Prentice Hall, Inc .U.S.A.
3. Management : Global Prospective – Heinz Wehrich & Harold Koontz, Tata McGraw- Hill, Publishing Co.Ltd.
4. Essential of Database Management Systems - Alexis Leon , Mathews Leon Vijay Nicole, Imprints Pvt Ltd.
5. Management – Task , Resp, Practices – PetaDruche “willian Heinemann LTD.

**PAPER PATTERN**  
**COMMERCE PAPER I & II**  
**SEMESTER - III & IV**  
**W.E.F. 2018-2019**

Q.1 Multiple Choice Questions

(A) Select the most appropriate answer from the option given below 10

(Any Ten out of Twelve)

(B) State whether the following statements are True or False 10

(Any Ten out of Twelve)

Q.2 Answer **Any Two** of the following **Out of Three** questions - Module - I 15

a.

b.

c.

Q.3 Answer **Any Two** of the following **Out of Three** questions - Module - II 15

a.

b.

c.

Q.4 Answer **Any Two** of the following **Out of Three** questions - Module - III 15

a.

b.

c.

Q.5 Answer **Any Two** of the following **Out of Three** questions - Module - IV 15

a.

b.

c.

Q.6 Write notes on **Any Four out of Six**



**Revised Syllabus of Courses of B.Com. Programme at Semester III  
with Effect from the Academic Year 2018-2019**

**Elective Courses (EC)-  
1B Discipline Related Elective (DRE) Courses**

**4.**

**Business Economics III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No.of Lectures</b>
1	Overview of Macroeconomics	10
2	Basic concepts of Keynesian Economics	10
3	Post Keynesian developments in Macro economics	10
4	Money, prices and Inflation	15
<b>Total</b>		<b>45</b>

## **BUSINESS ECONOMICS III**

### **ELEMENTS OF MACROECONOMICS**

#### **Preamble**

An overall approach to macroeconomics is to examine the economy as a whole. This course is an introduction to the basic analytical tools of macro economics to evaluate macro economic conditions such as inflation, unemployment and growth. It is designed to make system of overall economy understandable and relevant. The aim is to provide a clear explanation of many aspects of aggregate economic variables to inspire a consistent way of thinking about key macroeconomic phenomena. It intends to familiarize the commerce students with basic concepts of macroeconomics and with certain common features of economic occurrence in the real world.

Sr. No.	Modules / Units
1	<b>INTRODUCTION</b>
	<ul style="list-style-type: none"> <li>• <b>Macroeconomics:</b> Meaning, Scope and Importance.</li> <li>• <b>Circular flow of aggregate income and expenditure</b> and its Importance- closed and open economy models</li> <li>• <b>The Measurement of National Product:</b> Meaning and Importance of National Income Accounting- conventional and Green GNP and NNP concepts -National Income and Economic Welfare.</li> <li>• <b>Trade Cycles:</b> Features and Phases</li> <li>• <b>Classical Macro economics : Say's law of Markets</b> - Features, Implications and Criticism</li> </ul>
2	<b>BASIC CONCEPTS OF KEYNESIAN ECONOMICS</b>
	<ul style="list-style-type: none"> <li>• <b>The Principle of Effective Demand:</b> Aggregate Demand and Aggregate Supply</li> <li>• <b>Consumption Function:</b> Properties, Assumptions and Implications</li> <li>• <b>Investment function and Marginal Efficiency of capital</b></li> <li>• <b>Investment Multiplier effect on Income and Output:</b> Assumptions, Working, Leakages, Criticism and Importance - paradox of thrift</li> <li>• <b>Relevance of Keynesian theory tools to the developing countries</b></li> </ul> <p><b>Liquidity Preference Theory of Interest</b></p>
3	<b>POST KEYNESIAN DEVELOPMENTS IN MACRO ECONOMICS</b>
	<ul style="list-style-type: none"> <li>• <b>The IS-LM model</b> of integration of commodity and money markets</li> <li>• <b>Inflation and unemployment</b> : Philips curve</li> <li>• <b>Stagflation</b> : meaning, causes, and consequences</li> <li>• <b>Supply side economics</b></li> </ul>
4	<b>MONEY, PRICES AND INFLATION</b>
	<ul style="list-style-type: none"> <li>• <b>Money Supply:</b> Determinants of Money Supply - Factors influencing Velocity of Circulation of Money</li> <li>• <b>Demand for Money</b> : Classical and Keynesian approaches and Keynes' liquidity preference theory of interest - Friedman's restatement of Demand for money</li> <li>• <b>Money and prices</b> : Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach</li> <li>• <b>Inflation</b> : Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy - policy measures to curb inflation- monetary policy and inflation targeting</li> </ul>

### Reference Books

Ackley.G (1976), Macro Economic Theory and Policy, Macmillan Publishing Co. New York

Ahuja. H.L., Modern Economics — S.Chand Company Ltd. New Delhi.

Blanchard Olivier (2000), Macro Economics, Englewood Elitt, Prentice Hall

Bouman John, Principles of Macro Economics

Dornbush , Rudiger, Fisher Stanley and Startz, Richards Macroeconomics, Nineth edition  
2004 Tata-Mac Graw Hill, New Delhi.

Dwivedi, D.N. (2001), Macro Economics: Theory and Policy, Tata-Mac Graw Hill, New Delhi.

Friedman Hilton (1953) Essays in Positive Economics, University of Chicago Press, London.

Gregory .N. Mankiw, Macroeconomics, Fifth Edition (2002) New York:Worth Publishers

Jhingan, M.L., Principles of Economics — Vrinda Publications (P) Ltd.

Shapiro, E (1996), Macro-Economic Analysis , Galgotia Publication, New Delhi.

Vaish .M.C. (2010) Macro Economic Theory 14th edition, Vikas Publishing House(P)Ltd

## QUESTION PAPER PATTERN

### Business Economics Semester III

**Maximum Marks:** 100 Marks

**Time:** 3 Hours

**Note:** 1) Attempt all Questions

2) All Questions carry equal marks

3) Attempt any two questions out of three in each of question 2, 3, 4 & 5

Question No	Particulars	Marks
Q-1	<b>Objective Questions:</b> A) Conceptual questions (Any Five out of Eight) (Two from each module) B) Multiple Choice Questions ( 10 questions at least two from each Module)	<b>20Marks</b> 10 Marks 10 Marks
Q-2 (from Module I )	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks
Q-3 (from Module II )	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks
Q-4 (from Module III)	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks
Q-5 (from Module IV )	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks

**Revised Syllabus of Courses of B.Com. Programme at Semester III  
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**2 Ability Enhancement Courses (AEC)  
2A \* Skill Enhancement Courses (SEC) Group A**

**5. Advertising - I**

**Course Objective:**

1. To highlight the role of advertising for the success of brands and its importance within the marketing function of a company.
2. It aims to orient learners towards the practical aspects and techniques of advertising.
3. It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in advertising

Sr. No.	Modules	No. of Lectures
1	Introduction to Advertising	12
2	Advertising Agency	11
3	Economic & Social Aspects of Advertising	11
4	Brand Building and Spécial Purpose Advertising	11
<b>Total</b>		<b>45</b>

Sr. No.	Modules
1	<b>Introduction to Advertising</b>
	<ul style="list-style-type: none"> <li>• <b>Integrated Marketing Communications (IMC)</b>- Concept, Features, Elements, Role of advertising in IMC</li> <li>• <b>Advertising:</b> Concept, Features, Evolution of Advertising, Active Participants, Benefits of advertising to Business firms and consumers.</li> <li>• <b>Classification of advertising:</b> Geographic, Media, Target audience and Functions.</li> </ul>
2	<b>Advertising Agency</b>
	<ul style="list-style-type: none"> <li>• <b>Ad Agency:</b> Features, Structure and services offered, Types of advertising agencies , Agency selection criteria</li> <li>• <b>Agency and Client:</b> Maintaining Agency–Client relationship, Reasons and ways of avoiding Client Turnover, Creative Pitch, Agency compensation</li> <li>• <b>Careers in advertising:</b> Skills required for a career in advertising, Various Career Options, Freelancing Career Options - Graphics, Animation, Modeling, Dubbing.</li> </ul>
3	<b>Economic &amp; Social Aspects of Advertising</b>
	<ul style="list-style-type: none"> <li>• <b>Economic Aspects:</b> Effect of advertising on consumer demand, monopoly and competition, Price.</li> <li>• <b>Social aspects:</b> Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture.</li> <li>• <b>Pro Bono/Social advertising:</b> Pro Bono Advertising, Social Advertising by Indian Government through Directorate of Advertising and Visual Publicity (DAVP), Self-Regulatory body- Role of ASCI (Advertising Standard Council of India)</li> </ul>
4	<b>Brand Building and Special Purpose Advertising</b>
	<ul style="list-style-type: none"> <li>• <b>Brand Building:</b> The Communication Process, AIDA Model, Role of advertising in developing Brand Image and Brand Equity, and managing Brand Crises.</li> <li>• <b>Special purpose advertising:</b> Rural advertising, Political advertising-, Advocacy advertising, Corporate Image advertising, Green Advertising – Features of all the above special purpose advertising.</li> <li>• <b>Trends in Advertising:</b> Media, Ad spends, Ad Agencies, Execution of advertisements</li> </ul>

**Revised Syllabus of Courses of SYB. Com**  
**Programme at Semester III & IV**  
**with effect from the Academic Year 2018-2019**

**Reference Books**

**Advertising**

1. Advertising and Promotion : An Integrated Marketing Communications Perspective George Belch and Michael Belch, 2015, 10<sup>th</sup> Edition, McGraw Hill Education
2. Contemporary Advertising, 2017, 15th Edition, William Arens, Michael Weigold and Christian Arens, Hill Higher Education
3. Strategic Brand Management – Kevin Lane Keller, 4th Edition, 2013 – Pearson Education Limited
4. Kleppner’s Advertising Procedure – Ron Lane and Karen King, 18th edition, 2011 – Pearson Education Limited
5. Advertising: Planning and Implementation, 2006 – Raghuvir Singh, Sangeeta Sharma –Prentice Hall
6. Advertising Management, 5th Edition, 2002 – Batra, Myers and Aaker – Pearson Education
7. Advertising Principles and Practice, 2012 - Ruchi Gupta – S.Chand Publishing
8. Brand Equity & Advertising- Advertising’s role in building strong brands, 2013- David A. Aker, Alexander L. Biel, Psychology Press
9. Brand Positioning – Strategies for Competitive Advantage, Subroto Sengupta, 2005, Tata McGraw Hill Publication.
10. The Advertising Association Handbook - J. J. D. Bullmore, M. J. Waterson, 1983 - Holt Rinehart & Winston
11. Integrated Advertising, Promotion, and Marketing Communications, Kenneth E. Clow and Donald E. Baack, 5th Edition, 2012 – Pearson Education Limited
12. Kotler Philip and Eduardo Roberto, Social Marketing, Strategies for Changing Public Behaviour, 1989, The Free Press, New York.
13. Confessions of an Advertising Man, David Ogilvy, 2012, Southbank Publishing
14. Advertising, 10<sup>th</sup> Edition, 2010 - Sandra Moriarty, Nancy D Mitchell, William D. Wells, Pearson



**PAPER PATTERN**  
**ADVERTISING PAPER I & II**  
**SEMESTER - III & IV**  
**W.E.F. 2018-2019**

Q.1 Multiple Choice Questions

(A) Select the most appropriate answer from the option given below 10

(Any Ten out of Twelve)

(B) State whether the following statements are True or False 10

(Any Ten out of Twelve)

Q.2 Answer **Any Two** of the following **Out of Three** questions - Module - I 15

a.

b.

c.

Q.3 Answer **Any Two** of the following **Out of Three** questions - Module - II 15

a.

b.

c.

Q.4 Answer **Any Two** of the following **Out of Three** questions - Module - III 15

a.

b.

c.

Q.5 Answer **Any Two** of the following **Out of Three** questions - Module - IV 15

a.

b.

c.

Q.6 Write notes on **Any Four out of Six** 20

**Revised Syllabus of Courses of B.Com. Programme at Semester III  
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**2 Ability Enhancement Courses (AEC)  
2A \* Skill Enhancement Courses (SEC) Group A**

**5. Field Sales Management – I**

**Course Objective:**

1. To understand the concept of field sales management.
2. To Make Learners aware about practical applications of sales management.

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Field Sales Management	11
2	Sales Organisation	11
3	Sales Policies	11
4	Sales Force Management	12
	<b>Total</b>	<b>45</b>

Sr. No.	Modules
1	<b>Field Sales Management</b>
	<ul style="list-style-type: none"> <li>• Introduction to Sales Management – Meaning &amp; Concept – Nature, Objectives of Salesmanship, Function of Sales Management, Sales Management as a career option.</li> <li>• Field Sales Management – Introduction, Concept of Personal Selling &amp; Advertising, Difference between selling and Marketing, Difference between Advertising &amp; Personal Selling , Changing face of Personal Selling.</li> <li>• Sales Manager – Qualities &amp; Qualification of Sales Manager – Essentials for a Successful Sales Manager – Duties &amp; Responsibilities of a Sales Manager.</li> </ul>
2	<b>Sales Organisation</b>
	<ul style="list-style-type: none"> <li>• Meaning, Nature, Characteristics of a Sales Organization, Need &amp; Objectives of Sales Organization.</li> <li>• Structure of Sales Organization, Types of Sales Organizations and factors affecting structure of Sales Organization.</li> <li>• Centralization &amp; Decentralization of Sales Organization, Merits and Demerits.</li> </ul>
3	<b>Sales Policies</b>
	<ul style="list-style-type: none"> <li>• Product Policies – Branding , Promotional Policies – Promotional Measure</li> <li>• Pricing Policies – Methods of Pricing, Factors, Strategies</li> <li>• Place / Distribution Policies – Channels of Distribution-Types (Consumer &amp; Industrial Goods) , Factors affecting selection of channel of distribution</li> </ul>
4	<b>Sales Force Management</b>
	<ul style="list-style-type: none"> <li>• Recruitment and Selection of Salesforce – Concept, Sources of Recruitment Steps in selection process, Training of Salesforce -Methods</li> <li>• Compensating &amp; Motivating the Sales Team -Methods of Compensation, Monetary and Non-Monetary tools of Motivation.</li> <li>• Evaluating Sales Force Performance, Functions, Sales records, Reporting, Performance Appraisal of Sales Force.</li> </ul>

## Reference Books

### Field Sales Management

1. Philip Kotler – Marketing Management, 11<sup>th</sup> ed. Pearson Publication.
2. Porter, Michel E. Competitive Strategy, New York: The Free Press, 1980.
3. Tirodkar, Field Sales Management, Vani Publication, Pune.
4. Richard R Still, Edward W. Candiff, Sales Management.
5. M.D.Pestonjee, Motivation & Job Satisfaction.
6. Tom Reilly, Value Added Selling
7. Helen Woodruffe, Services Marketing, Macmillan Publication.
8. V.S.Ramaswamy, S.Namakumari, Marketing Management, Global Prospective – Indian Concept, Macmillan Publication

**PAPER PATTERN**  
**FIELD SALES MANAGEMENT PAPER I & II**  
**SEMESTER - III & IV**  
**W.E.F. 2018-2019**

Q.1 Multiple Choice Questions

(A) Select the most appropriate answer from the option given below 10

(Any Ten out of Twelve)

(B) State whether the following statements are True or False 10

(Any Ten out of Twelve)

Q.2 Answer **Any Two** of the following **Out of Three** questions - Module - I 15

a.

b.

c.

Q.3 Answer **Any Two** of the following **Out of Three** questions - Module - II 15

a.

b.

c.

Q.4 Answer **Any Two** of the following **Out of Three** questions - Module - III 15

a.

b.

c.

Q.5 Answer **Any Two** of the following **Out of Three** questions - Module - IV 15

a.

b.

c.

Q.6 Write notes on **Any Four out of Six** 20

**Revised Syllabus of Courses of B.Com. Programme at Semester III  
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**2 Ability Enhancement Courses (AEC)  
2A \* Skill Enhancement Courses (SEC) Group A**

**5. Company Secretarial Practice - I**

**Course Objective:**

- To provide the learners an insight about Company Secretarial Practices.
- To make the learners understand the role of Company Secretary towards Company's statutory provisions, rules and regulations.
- To make the learners understand the various aspects of Company Management, meetings and reports.

Sr. No.	Modules	No. of Lectures
1	Introduction to Company	12
2	Company Secretary Practices	12
3	Company Documentation and Formation	12
4	Secretarial Correspondence	10
	<b>Total</b>	<b>45</b>

Sr. No.	Modules
1	<b>Introduction to Company</b>
	<ul style="list-style-type: none"> <li>• <b>Introduction to Company</b> – Features, Types -As per Company’s Act, 2013.</li> <li>• <b>Company Secretary</b> – Qualities, Qualifications, Appointment procedure, Resignation &amp; Removal.</li> <li>• <b>Role of Company Secretary</b>–Rights, Responsibilities, Liabilities of Company Secretary, Career options of Company Secretary.</li> </ul>
2	<b>Company Secretary Services</b>
	<ul style="list-style-type: none"> <li>• <b>Advisory Services</b> – Role of Company Secretary as an advisor to Chairman, Secretary as an liaison officer between the (a) Company and Stock Exchange (b) Company and Depository Participants (c) Company and Register of Companies (ROC).</li> <li>• <b>Representation Services of Company Secretary at different forums</b>- Company Law Board, Consumer Forum, SEBI, Arbitration &amp; conciliation services, Cyber Law compliance, Secretarial Standards – Advantages, Secretarial Standards by ICSI, Secretarial Standards -1- 10.</li> <li>• <b>Secretarial Audit</b> – Procedure and Stages, Need and Importance, Scope.</li> </ul>
3	<b>Company Documentation and Formation</b>
	<ul style="list-style-type: none"> <li>• <b>Memorandum of Association (MOA)</b> - Clauses, Alteration of MOA, Ultra Vires. Articles of Association (AOA) – Contents, Prospectus – Statement in Lieu of Prospectus, Contents, Misleading Prospectus.</li> <li>• <b>Company Formation</b> –Stages,Secretarial Duties at each stage in public company and private company.</li> <li>• <b>Conversion &amp; Reconversion of Private and Public Company</b> – Secretarial Procedure.</li> </ul>
4	<b>Secretarial Correspondence</b>
	<ul style="list-style-type: none"> <li>• <b>Correspondence</b>– Shareholders, Debenture Holders, Registrar of Companies, Stock Exchange &amp; penalties thereon</li> <li>• <b>Correspondence</b> with SEBI, Company Law Board and penalties thereon, Role of technology in Secretarial Correspondence</li> <li>• <b>Specimens</b>– Letter to shareholders - Rights Issue, Bonus Issue, Letter toROC-Alteration of MOA/AoA, Letter to Stock Exchange –Listing of shares, Letters to Government- Reconversion/Conversion, Letter to Bank – Overdraft Facility</li> </ul>

## COMPANY SECRETARIAL PRACTICE

### REFERENCES

#### Readings:

1. M. C.Bhandari : Guide to Company Law Procedure; Wadhwa& Company, Agra&Nagpur
2. K. V.Shanbhogue : Company Law Practice; BharatLaw House, New Delhi – 34
3. M. L.Sharma : Company Procedures and Register of Companies , Tax Publishers, Delhi
4. A. M.Chakborti, : Company Notices, Meetings and  
B. P.Bhargava Resolutions, Taxmann, New Delhi
5. A.Ramaiya : Guide to the Companies Act, Wadhwa& Company, Nagpur
6. R.Suryanarayanan : Company Notices, Meetings and Resolutions, Kamal Law House, Kolkatta
7. D. K. Jain : E- Filling of Forms & returns
8. Taxmann : E-Company forms
9. V.K.Gaba : Depository Participants (Law & Practice)
10. ICSI Publications : Meetings
11. B. K.Sengupta : Company Law
12. D. K. Jain : Company Law Procedures

#### References:

1. M. C.Bhandari : Guide to Memorandum, Articles and  
R.D.Makheeja Incorporation of Companies ; Wadhwa& Company, Agra&Nagpur
2. Taxman : Company Law, Digest

#### Journals:

1. Chartered Secretary : ICSI Publication
2. Student Company Secretary : ICSI Publication
3. Company Law Journal : L.M.Sharma, Post Box No. 2693, New Delhi – 110005.
4. Corporate Law Adviser : Corporate Law Advisers, Post Bag No. 3, VasantVihar, New Delhi



**PAPER PATTERN**

**COMPANY SECRETARIAL PRACTICE - PAPER I & II**

**SEMESTER - III & IV**

**W.E.F. 2018-2019**

Q.1 Multiple Choice Questions

(A) Select the most appropriate answer from the option given below 10

(Any Ten out of Twelve)

(B) State whether the following statements are True or False 10

(Any Ten out of Twelve)

Q.2 Answer **Any Two** of the following **Out of Three** questions - Module - I 15

a.

b.

c.

Q.3 Answer **Any Two** of the following **Out of Three** questions - Module - II 15

a.

b.

c.

Q.4 Answer **Any Two** of the following **Out of Three** questions - Module - III 15

a.

b.

c.

Q.5 Answer **Any Two** of the following **Out of Three** questions - Module - IV 15

a.

b.

c.

Q.6 Write notes on **Any Four out of Six** 20

**Revised Syllabus of Courses of B.Com. Programme at Semester III  
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**2 Ability Enhancement Courses (AEC)  
2A \* Skill Enhancement Courses (SEC) Group A**

**5. Computer Programming Paper I**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Hardware	15
2	Software	15
3	Introduction To C Programming	15
4	C – Decision / Loop Statements	15
5	Laboratory Training	15
	<b>Total</b>	<b>75</b>

Sr. No.	Modules / Units
1	<b>UNIT – I : HARDWARE</b>
	Evolution of Computers – Generations, Types of Computers, Computer System, Characteristics, Basic Components of a Digital Computer – Control Unit, ALU, Input / Output, Functions and Memory, Memory Addressing Capability of a CPU, Binary number system, Binary addition (1's complement, 2's Complement), Binary to decimal and Decimal to Binary Conversion, Octal Number, Hexadecimal System, World length of a computer, processing speed of a computer.
2	<b>UNIT – II : SOFTWARE</b>
	Software and its Need, Types of Software – System Software, Application software, System Software – Operating System, Utility Program, Algorithms, Flow Charts – Symbols, Rules for making Flow chart, Programming languages, Assemblers, Compilers and Interpreter, Computer Applications in Business.
3	<b>UNIT – III : INTRODUCTION TO C PROGRAMMING</b>
	Structure of C program, Keywords, identifies, constants, variables, data types, type modifier, type conversion, types of operator and expressions, Input and Output functions in C (print(), scanf(), getchar(), putchar(), gets(), puts()). Storage class specifiers Header files(stdio.h,math.j,conop.j)
4	<b>UNIT – IV : C – DECISION / LOOP STATEMENTS</b>
	Decision Statement – if-else statement, break, continue, goto, switch() case and nested if statement. Loop control statements – for(), while(), do-while loop() and nested loops.
5	<b>LABORATORY TRAINING</b>
	Lab 1 : Writing algorithms and drawing flowcharts (Input-process-output). Lab 2 : Writing algorithms and drawing flowcharts (Input-decision-process-output). Lab 3 : Writing algorithms and drawing flowcharts (Simple Loops). Lab 4 : Loading a C editor program-Entering and compiling a simple C-program. Lab 5 : C-program to input name-and sales & then print name and commission. Lab 6 : C-program to compute commission, discount etc using if() condition. Lab 7 : Computing income tax based on given criterion. Lab 8 : Printing numbers and summing number using loops. Lab 9 : Printing interest and depreciation tables.

## QUESTION PAPER PATTERN

Maximum Marks : 75

Questions to be set : 05

Duration :  $2\frac{1}{2}$  Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particulars	Marks
Q. 1.	<b>Objective Questions</b> A. Sub Questions to be asked 10 and to be solved any 08 B. Sub Questions to be asked 10 and to be solved any 07 (* Multiple choice / True or False / Match the columns)	15 Marks
Q. 2.	Full Length Question <b>OR</b>	15 Marks
Q. 2.	Full Length Question	15 Marks
Q. 3.	Full Length Question <b>OR</b>	15 Marks
Q.3.	Full Length Question	15 Marks
Q. 4.	Full Length Question <b>OR</b>	15 Marks
Q. 4.	Full Length Question	15 Marks
Q. 5.	Full Length Question <b>OR</b>	15 Marks
Q. 5.	Short Notes To be asked 05 To be answered 03	15 Marks

**Note :** Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

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**2 Ability Enhancement Courses (AEC)  
2B \* Skill Enhancement Courses (SEC) Group B**

**6. Foundation Course- Contemporary Issues- III**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Human Rights Provisions, Violations and Redressal	12
2	Dealing With Environmental Concerns	11
3	Science and Technology I	11
4	Soft Skills for Effective Interpersonal Communication	11
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Human Rights Violations and Redressal</b>
	<p><b>A.</b> Scheduled Castes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p><b>B.</b> Scheduled tribes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p><b>C.</b> Women- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p><b>D.</b> Children- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p><b>E.</b> People with Disabilities, Minorities, and the Elderly population- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(4 Lectures)</b></p>
2	<b>Dealing With Environmental Concerns</b>
	<p><b>A.</b> Concept of Disaster and general effects of Disasters on human life- physical, psychological, economic and social effects. <b>(3 Lectures)</b></p> <p><b>B.</b> Some locally relevant case studies of environmental disasters. <b>(2 Lectures)</b></p> <p><b>C.</b> Dealing with Disasters - Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness. <b>(3 Lectures)</b></p> <p><b>D.</b> Human Rights issues in addressing disasters- issues related to compensation, equitable and fair distribution of relief and humanitarian approach to resettlement and rehabilitation. <b>(3 Lectures)</b></p>
3	<b>Science and Technology – I</b>
	<p><b>A. Development of Science-</b> the ancient cultures, the Classical era, the Middle Ages, the Renaissance, the Age of Reason and Enlightenment. <b>(3 Lectures)</b></p> <p><b>B. Nature of science-</b> its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge. <b>(2 Lectures)</b></p> <p><b>C. Science and Superstition-</b> the role of science in exploding myths, blind beliefs and prejudices; Science and scientific temper- scientific temper as a fundamental duty of the Indian citizen. <b>(3 Lectures)</b></p> <p><b>D. Science in everyday life-</b> technology, its meaning and role in development; Interrelation and distinction between science and technology. <b>(3 Lectures)</b></p>
4	<b>Soft Skills for Effective Interpersonal Communication</b>
	<p><b>Part A</b> <b>(4 Lectures)</b></p> <p>I) Effective Listening - Importance and Features.</p> <p>II) Verbal and Non-Verbal Communication; Public-Speaking and Presentation Skills.</p> <p>III) Barriers to Effective Communication; Importance of Self-Awareness and Body Language.</p> <p><b>Part B</b> <b>(4 Lectures)</b></p> <p>I) Formal and Informal Communication - Purpose and Types.</p> <p>II) Writing Formal Applications, Statement of Purpose (SOP) and Resume.</p> <p>III) Preparing for Group Discussions, Interviews and Presentations.</p> <p><b>Part C</b> <b>(3 Lectures)</b></p> <p>I) Leadership Skills and Self-Improvement - Characteristics of Effective Leadership.</p> <p>II) Styles of Leadership and Team-Building.</p>

## References

1. Asthana, D. K., and Asthana, Meera, *Environmental Problems and Solutions*, S. Chand, New Delhi, 2012.
2. Bajpai, Asha, *Child Rights in India*, Oxford University Press, New Delhi, 2010.
3. Bhatnagar Mamta and Bhatnagar Nitin, *Effective Communication and Soft Skills*, Pearson India, New Delhi, 2011.
4. G Subba Rao, *Writing Skills for Civil Services Examination*, Access Publishing, New Delhi, 2014
5. Kaushal, Rachana, *Women and Human Rights in India*, Kaveri Books, New Delhi, 2000.
6. Mohapatra, Gaur Krishna Das, *Environmental Ecology*, Vikas, Noida, 2008.
7. Motilal, Shashi, and Nanda, Bijoy Lakshmi, *Human Rights: Gender and Environment*, Allied Publishers, New Delhi, 2007.
8. Murthy, D. B. N., *Disaster Management: Text and Case Studies*, Deep and Deep Publications, New Delhi, 2013.
9. Parsuraman, S., and Unnikrishnan, ed., *India Disasters Report II*, Oxford, New Delhi, 2013
10. Reza, B. K., *Disaster Management*, Global Publications, New Delhi, 2010.
11. Sathe, Satyaranjan P., *Judicial Activism in India*, Oxford University Press, New Delhi, 2003.
12. Singh, Ashok Kumar, *Science and Technology for Civil Service Examination*, Tata McGraw Hill, New Delhi, 2012.
13. Thorpe, Edgar, *General Studies Paper I Volume V*, Pearson, New Delhi, 2017.

### Projects / Assignments (for Internal Assessment)

- i. Projects/Assignments should be drawn for the component on Internal Assessment from the topics in **Module 1 to Module 4**.
- ii. Students should be given a list of possible topics - at least 3 from each Module at the beginning of the semester.
- iii. The Project/Assignment can take the form of Street-Plays / Power-Point Presentations / Poster Exhibitions and similar other modes of presentation appropriate to the topic.
- iv. Students can work in groups of not more than 8 per topic.
- v. Students must submit a hard / soft copy of the Project / Assignment before appearing for the semester end examination.

### QUESTION PAPER PATTERN (Semester III)

The Question Paper Pattern for Semester End Examination shall be as follows:

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

QUESTION NUMBER	DESCRIPTION	MARKS ASSIGNED
<b>1</b>	<b>i.</b> Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules. <b>ii.</b> Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semester <b>iii.</b> In all 8 Questions will be asked out of which 5 have to be attempted.	<b>a)</b> Total marks: 15 <b>b)</b> For 1 A, there will be 3 marks for each sub-question. <b>c)</b> For 1 B there will be 15 marks without any break-up.
<b>2</b>	Descriptive Question with internal option (A or B) on Module 1	15
<b>3</b>	Descriptive Question with internal option (A or B) on Module 2	15
<b>4</b>	Descriptive Question with internal option (A or B) on Module 3	15
<b>5</b>	Descriptive Question with internal option (A or B) on Module 4	15



**Revised Syllabus of Courses B.Com Programme at Semester III  
with Effect from the Academic Year 2018-2019**

**2. Ability Enhancement Courses (AEC)  
2B. Skill Enhancement Courses (SEC)**

**6. Foundation Course in NSS - III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Value System & Gender sensitivity	12
2	Disaster preparedness & Disaster management	10
3	Health, hygiene & Diseases	13
4	Environment & Energy conservation	10
<b>Total</b>		<b>45</b>



Sr. No.	Modules / Units
1	<b>Value System &amp; Gender sensitivity</b>
	<p><b>UNIT - I – Value System</b>            Meaning of value, Types of values- <b>human values</b> and social responsibilities- Indian value system- the concepts and its features</p> <p><b>UNIT - II - Gender sensitivity and woman empowerment</b>            Concept of gender- causes behind gender related problems- measures            Meaning of woman empowerment- schemes for woman empowerment in India</p>
2	<b>Disaster preparedness &amp; Disaster management</b>
	<p><b>UNIT - I - Basics of Disaster preparedness</b>            Disaster- its meaning and types            Disaster preparedness- its meaning and methods</p> <p><b>UNIT - II - Disaster management</b>            Disaster management- concept- disaster cycle - role of technology in disaster response- role of as first responder – the study of ‘Avhan’ Model</p>
3	<b>Health, hygiene &amp; Diseases</b>
	<p><b>UNIT - I - Health and hygiene</b>            Concept of complete health and maintenance of hygiene</p> <p><b>UNIT - II - Diseases and disorders- preventive campaigning</b>            Diseases and disorders- preventive campaigning in Malaria, Tuberculosis, Dengue, Cancer, HIV/AIDS, Diabetes</p>
4	<b>Environment &amp; Energy conservation</b>
	<p><b>UNIT - I Environment and Environment enrichment program</b>            Environment- meaning, features , issues, conservation of natural resources and <b>sustainability</b> in environment</p> <p><b>UNIT - II Energy and Energy conservation program</b>            Energy- the concept, features- conventional and non- conventional energy            Energy conservation- the meaning and importance</p>

**Revised Syllabus of Courses of B.Com Programme at Semester III  
with Effect from the Academic Year 2018-2019**

**2. Ability Enhancement Courses (AEC)**

**2B. Skill Enhancement Courses (SEC)**

**6. Foundation Course in NCC - III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	National Integration & Awareness	10
2	Drill: Foot Drill	10
3	Adventure Training and Environment Awareness and Conservation	05
4	Personality Development and Leadership	10
5	Specialized subject (ARMY)	10
	<b>Total</b>	<b>45</b>

Sr. No.	Modules / Units
1	<b>National Integration &amp; Awareness</b>
	<p><b>Desired outcome:</b> The students will display sense of patriotism, secular values and shall be transformed into motivated youth who will contribute towards nation building through national unity and social cohesion.</p> <p>The students shall enrich themselves about the history of our beloved country and will look forward for the solutions based on strengths to the challenges to the country for its development.</p> <ul style="list-style-type: none"> <li>• Freedom Struggle and nationalist movement in India.</li> <li>• National interests, Objectives, Threats and Opportunities.</li> <li>• Problems/ Challenges of National Integration.</li> <li>• Unity in Diversity</li> </ul>
2	<b>Drill: Foot Drill</b>
	<p><b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> <li>• Side pace, pace forward and to the rear</li> <li>• Turning on the march and whiling</li> <li>• Saluting on the march</li> <li>• Marking time, forward march and halt in quick time</li> <li>• Changing step</li> <li>• Formation of squad and squad drill</li> </ul>
3	<b>Adventure Training, Environment Awareness and Conservation</b>
3A	<b>Adventure Training</b>
	<p><b>Desired outcome:</b> The students will overcome fear &amp; inculcate within them the sense of adventure, sportsmanship, esprit-d-corp and develop confidence, courage, determination, diligence and quest for excellence.</p> <ul style="list-style-type: none"> <li>• Any Two such as – Obstacle course, Slithering, Trekking, Cycling, Rock Climbing, Para Sailing, Sailing, Scuba Diving etc.</li> </ul>
3B	<b>Environment Awareness and Conservation</b>
	<p><b>Desired outcome:</b> The student will be made aware of the modern techniques of waste management and pollution control.</p> <ul style="list-style-type: none"> <li>• Waste management</li> <li>• Pollution control, water, Air, Noise and Soil</li> </ul>
4	<b>Personality Development and Leadership</b>
	<p><b>Desired outcome:</b> The student will inculcate officer like qualities with desired ability to take right decisions.</p> <ul style="list-style-type: none"> <li>• Time management</li> <li>• Effect of Leadership with historical examples</li> <li>• Interview Skills</li> <li>• Conflict Motives- Resolution</li> </ul>

Sr. No.	Modules / Units
5	Specialized Subject: Army Or Navy Or Air
	<p><b><u>Army</u></b>  <b>Desired outcome:</b> It will acquaint, expose &amp; provide knowledge about Army/ Navy/ Air force and to acquire information about expanse of Armed Forces ,service subjects and important battles</p> <p><b>A. Armed Force</b></p> <ul style="list-style-type: none"> <li>• Task and Role of Fighting Arms</li> <li>• Modes of Entry to Army</li> <li>• Honors and Awards</li> </ul> <p><b>B. Introduction to Infantry and weapons and equipments</b></p> <ul style="list-style-type: none"> <li>• Characteristics of 5.56mm INSAS Rifle, Ammunition, Fire power, Stripping, Assembling and Cleaning</li> <li>• Organization of Infantry Battalion.</li> </ul> <p><b>C. Military history</b></p> <ul style="list-style-type: none"> <li>• Study of battles of Indo-Pak War 1965,1971 and Kargil</li> <li>• War Movies</li> </ul> <p><b>D. Communication</b></p> <ul style="list-style-type: none"> <li>• Characteristics of Walkie-Talkies</li> <li>• Basic RT Procedure</li> <li>• Latest trends and Development (Multi Media, Video Conferencing, IT)</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p><b><u>Navy</u></b></p> <p><b>A. Naval orientation and service subjects</b></p> <ul style="list-style-type: none"> <li>• Organization of Ship- Introduction on Onboard Organization</li> <li>• Naval Customs and Traditions</li> <li>• Mode of Entry into Indian Navy</li> <li>• Branches of the Navy and their functions</li> <li>• Naval Campaign (Battle of Atlantic, Pearl Harbour, Falkland War/Fleet Review/ PFR/ IFR)s</li> </ul> <p><b>B. Ship and Boat Modelling</b></p> <ul style="list-style-type: none"> <li>• Types of Models</li> <li>• Introduction of Ship Model- Competition Types of Model Prepare in NSC and RDC</li> <li>• Care and handling of power-tools used- maintenance and purpose of tools</li> </ul>

Sr. No.	Modules / Units
	<p><b>C. Search and Rescue</b></p> <ul style="list-style-type: none"> <li>• Role of Indian Coast Guard related to SAR</li> </ul> <p><b>D. Swimming</b></p> <ul style="list-style-type: none"> <li>• Floating and Breathing Techniques- Precautions while Swimming</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p><b><u>AIR</u></b></p> <p><b>A. General Service Knowledge</b></p> <ul style="list-style-type: none"> <li>• Organization Of Air Force</li> <li>• Branches of the IAF.</li> </ul> <p><b>B. Principles of Flight</b></p> <ul style="list-style-type: none"> <li>• Venturi Effect</li> <li>• Aerofoil</li> <li>• Forces on an Aircraft</li> <li>• Lift and Drag</li> </ul> <p><b>C. Airmanship</b></p> <ul style="list-style-type: none"> <li>• ATC/RT Procedures</li> <li>• Aviation Medicine</li> </ul> <p><b>D. Aero- Engines</b></p> <ul style="list-style-type: none"> <li>• Types of Engines</li> <li>• Piston Engines</li> <li>• Jet Engines</li> <li>• Turboprop Engines</li> </ul>

**Revised Syllabus of Courses of B.Com. Programme at Semester III  
with Effect from the Academic Year 2018-2019**

**2 Ability Enhancement Courses (AEC)  
2B \* Skill Enhancement Courses (SEC) Group B**

**6.Foundation Course in Physical Education Paper-III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No of Lectures</b>
1	Overview of Nutrition	10
2	Evaluation of Health, Fitness and Wellness	10
3	Prevention and Care of Exercise Injuries	10
4	Sports Training	15
<b>Total</b>		<b>45</b>



Sr. No.	Modules / Units
1	<b>Overview of Nutrition</b>
	<ul style="list-style-type: none"> <li>• Introduction to nutrition &amp; its principles</li> <li>• Role of Nutrition in promotion of health</li> <li>• Dietary Guidelines for Good Health</li> <li>• Regulation of water in body and factors influencing body temperature.</li> </ul>
2	<b>Evaluation of Health, Fitness and Wellness</b>
	<ul style="list-style-type: none"> <li>• Meaning &amp; Concept of holistic health</li> <li>• Evaluating Personal health-basic parameters</li> <li>• Evaluating Fitness Activities – Walking &amp; Jogging</li> <li>• Myths &amp; mis-conceptions of Personal fitness</li> </ul>
3	<b>Prevention and Care of Exercise Injuries</b>
	<ul style="list-style-type: none"> <li>• Types of Exercise Injuries</li> <li>• First Aid- Importance &amp; application in Exercise Injuries</li> <li>• Management of Soft tissues injuries</li> <li>• Management of bone injuries</li> </ul>
4	<b>Sports Training</b>
	<ul style="list-style-type: none"> <li>• Definition, aims &amp; objectives of Sports training</li> <li>• Importance of Sports training</li> <li>• Principles of Sports training</li> <li>• Drug abuse &amp; its effects</li> </ul>

## R. \_\_\_\_\_: The Scheme of Examination:

The performance of the learners shall be evaluated in two components: Internal Assessment with 25% marks by way of continuous evaluation and by Semester End Examination with 75% marks by conducting the theory examination.

**INTERNAL ASSESSMENT:-** It is defined as the assessment of the learners on the basis of continuous evaluation as envisaged in the credit based system by way of participation of learners in various academic and correlated activities in the given semester of the programme.

### A) Internal Assessment – 25%

25 Marks

Sr. No.	Particulars	Marks	
1	A project to be prepared by an individual learner or a group of learners in not more than five learners in a group. It is to be evaluated by the teacher concerned.	20 Marks	
	Hard Copy of the project*		10 Marks
	Presentation		05 Marks
	Viva/Interaction		05 Marks
2	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	

The marks of the internal assessment should not be disclosed to the students till the results of the corresponding semester is declared.

**SEMESTER END EXAMINATION:-** It is defined as the examination of the learners on the basis of performance in the semester end theory / written examinations.

### B) Semester End Examinations – 75%

75 Marks

The assessment of Part 'A' i.e. Internal Assessment and Part 'B' i.e. Semester End Examination as mentioned above for the Semesters I to IV shall be processed by the Colleges / Institutions of their learners and issue the grade cards to them after the conversion of marks into grade as per the procedure.

**INTERNAL ASSESSMENT (PRACTICUM)**  
**(25 Marks)**

**SEMESTER –III**

*(Continuous Evaluation during practical sessions conducted for 27 hours)*

- a. A learner willing to participate in inter-collegiate/ inter university competitions of any game and sports conducted by the University of Mumbai will be evaluated for 15 marks on the basis of his attendance, sincerity and performance during the training / practice / coaching sessions / camps conducted by the college/University for at least 10 days. It is expected that the colleges should organize training / practice / coaching sessions / camps of various games and sports as per the choice of the learner. However, due to unavailability of the same in his / her college if a learner participates in the training / practice / coaching sessions / camps organized by other organizations or clubs of sports and games, may be considered for evaluation for 15 marks on the basis of the proofs of attendance and participation submitted by a learner.
  
- b. A learner will be taught the following yogic practices by conducting practicals for at least 10 sessions (one hour each) and will be assessed by the concern teacher for marks out of **10** on the basis of his attendance, sincerity and performance.
  
- **Yogic Practices** :- Shirshasana, Sarvangasana, Matsyasana, Halasana, Bhujangasana, Shalabhasana, Dhanurasana, Ardhamatsendrasana, Pashchimotanasana, Mayurasana, Shavasana, Yoga Mudra & Uddiyan Bandh, Nauli, Kapalbhathi, Ujjayyi Pranayam, Bhastrika, Omkar and Dhyana.

***(Note:- The above yoga practical sessions should be conducted in a such way that every learner must realize its effects as well as should make it as a part of his/her life style).***

**Revised Syllabus of Courses of B.Com. Programme at Semester III  
with Effect from the Academic Year 2018-2019**

**2 Ability Enhancement Courses (AEC)  
2B \* Skill Enhancement Courses (SEC) Group B**

**7. Business Law - I**

**Course Objective:**

- To provide a conceptual study about the framework of Indian Business Laws.
- To orient students about the legal aspects of business
- To familiarize the students with case law studies related to Business Laws of Semester III and IV.

Sr. No.	Modules	No. of Lectures
1	Indian Contract Act – 1872 Part -I	12
2	Indian Contract Act – 1872 Part -II	12
3	Special Contracts	12
4	The Sale Of Goods Act - 1930	12
5	The Negotiable Instruments (Ammended) Act 2015	12
<b>Total</b>		<b>60</b>

Sr. No.	Modules
1	<b>Indian Contract Act – 1872 Part –I</b>
	<ul style="list-style-type: none"> <li>• Contract – Definition of Contract and Agreement, Essentials of Valid Contract, Classification of Contracts.</li> <li>• Offer and Acceptance – Rules of valid offer and acceptance, Counter offer, standing or open offer, distinguish between offer and invitation to offer. Concept of Communication and Revocation of offer and acceptance (sec. 3,5)</li> <li>• Capacity to Contract (S. 10-12) – Minor, Unsound Mind, Disqualified Persons.</li> <li>• Consideration (S. 2 &amp; 25) – Concept and Importance of consideration, Legal rules of Consideration, Exceptions to the Rule, ‘No Consideration No Contract’(Ss. 25) Unlawful Consideration (S 23)</li> </ul>
2	<b>Indian Contract Act – 1872 Part –II</b>
	<ul style="list-style-type: none"> <li>• Consent (Ss.13, 14-18, 39.53, 55, 66)-Agreements in which consent is not free - Coercion, Undue Influence, Misrepresentation Fraud, Mistake.</li> <li>• Void Agreements (S. 24-30) – Concept, Void Agreements under Indian Contract Act.</li> <li>• Contingent Contract (S. 31), Quasi Contract (S.68-72), Concept of E-Contract&amp; Legal Issues in formation and discharge of E- Contract. Concept of Performance of Contract (S 37)</li> <li>• Modes of Discharge of Contract, Remedies on breach of Contract.(73-75)</li> </ul>
3	<b>Special Contracts</b>
	<ul style="list-style-type: none"> <li>• Law of Indemnity &amp; Guarantee (Ss. 124-125, Ss. 126-129, 132-147) – Concept, Essentials elements of Indemnity and Guarantee, Contract of Indemnity vs. Guarantee, Modes of Discharge of Surety.</li> <li>• Law of Bailment (S. 148, 152-154, 162, 172, 178, 178A, 179) – Concept, Essentials of Bailment, Kinds of Bailment, Rights and Duties of Bailor and Bailee</li> <li>• Law of Pledge – Concept, Essentials of valid Pledge, Lien - concept, Difference between Pledge and Lien, Rights of Pawnor &amp; Pawnee.( Ss.173, 174, 177)</li> <li>• Law of Agency (Ss. 182-185, 201-209) – Concept, Modes of creation of Agency, Modes of termination of Agency, Rights&amp; Duties of Principal and Agent.</li> </ul>

<b>4</b>	<b>The Sale Of Goods Act - 1930</b>
	<ul style="list-style-type: none"> <li>• Contract of Sale (S.2) – Concept, Essentials elements of contract of sale, Distinction between Sale and Agreement to sell (S.4) Distinguish between Sale and Hire Purchase Agreement, Types of Goods. Effects of destruction of Goods (Ss. 6,7.8),</li> <li>• Conditions &amp; Warranties (Ss. 11-25 &amp; 62, 63) – Concept, Distinguish between Conditions and Warranties, Implied Conditions &amp; Warranties, Concept of Doctrine of Caveat Emptor –Exceptions.</li> <li>• Property – Concept , Rules of transfer of property (Ss. 18-26)</li> <li>• Unpaid Seller (Ss. 45-54, 55 &amp; 56)- Concept, Rights of an unpaid seller, Remedies for Breach of contract of Sale (Ss. 55-61),Auction sale – Concept, Legal Provisions. (S. 64)</li> </ul>
<b>5</b>	<b>The Negotiable Instruments (Ammended) Act 2015</b>
	<ul style="list-style-type: none"> <li>• Negotiable Instruments – Concept (S13), Characteristics, Classification of Negotiable Instruments (Ss. 11, 12, 17-20, 42, 43, 104,134,135) Maturity of Instruments.</li> <li>• Promissory Note and Bill of Exchange (Ss. 4,5, 108-116)- Concept, Essentials of Promissory Note, Bill of Exchange (Ss. 4,5), Essential features of promissory note and Bill of exchange, Kinds Promissory note and Bill of exchange, Cheque (S.6)– Concept, Types &amp; Crossing of Cheque, Distinguish between Bill of Exchange &amp; Cheque, Dishonour of Cheque – Concept &amp; Penalties (Ss. 138, 139,142)</li> <li>• Miscellaneous Provisions (S. 8-10, 22, 99-102, 118-122, 134-137) –Parties to Negotiable instruments Holder, Holder in due course, Rights &amp; Privileges of Holder in due course, Payment in due course, Noting &amp; Protest (99-104A)</li> </ul>

### SEMESTER – III REFERENCE BOOKS:

#### REFERENCES

1. Law of Contract: Avatar Singh, Eastern Book Company.
2. Merchantile Law: by M.C.Kucchal.
3. Business Law : N.D.Kapoor
4. The Law of Contract: An Outline by Dr. Nilima Chandiramani, Avinash Publications.
5. Law of Sale of Goods and Partnership: A Concise Study by Dr. Nilima Chandiramani, Shroff Publishers.
6. The Sale of Goods Act: P. Ramanatha Aiyar, University Book Agency.
7. The Negotiable Instruments Act: Bhashyam & Adiga, Bharat Law House.
8. The Negotiable Instruments Act: Avatar Singh, Eastern Book Company
9. Khergamvala on the Negotiable Instruments (Amendment) Act, 2015, Lexis Nexis

**PAPER PATTERN**

**S.Y.B.COM**

**SEMESTER III &IV**

**BUSINESS LAW PAPER I & II**

**(100 Marks Paper Per Semester)**

- 1. Question paper to have Five Questions  
(One from Each Module) 20 Marks Each**
- 2. All Questions to be Compulsory.**
- 3. Each Question to have Four Sub Questions of Ten Marks Each  
(Students to answer any Two out of Four)**



## **Question Paper Pattern (Practical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered any 10 B) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Practical Question <b>OR</b>	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question <b>OR</b>	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question <b>OR</b>	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	Full Length Practical Question <b>OR</b>	15 Marks
Q-5	Full Length Practical Question	15 Marks
Q-6	A) Theory questions B) Theory questions <b>OR</b>	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

**Note:**

**Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.**

## **Question Paper Pattern (Theoretical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions G) Sub Questions to be asked 12 and to be answered any 10 H) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question <b>OR</b>	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	G) Theory questions H) Theory questions <b>OR</b>	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

**Note:**

**Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.**

**B.Com. Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

(To be implemented from Academic Year- 2018-2019)

**Semester IV**

No. of Courses	Semester IV	Credits
<b>1</b>	<b>Elective Courses (EC)</b>	
<b>1A</b>	<b>Discipline Specific Elective(DSE) Courses</b>	
<b>1Aa</b>	<b>Discipline Specific Elective(DSE) Courses</b>	
1	Accountancy and Financial Management IV	<b>03</b>
<b>1Ab</b>	<b>Discipline Specific Elective(DSE) Courses</b>	
2	*Any one course from the following list of the courses	<b>03</b>
<b>1B</b>	<b>Discipline Related Elective(DRE) Courses</b>	
3	Commerce IV	<b>03</b>
4	Business Economics IV	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>*Skill Enhancement Courses (SEC) Group A</b>	
5	*Any one course from the following list of the courses	<b>03</b>
<b>2B</b>	<b>*Skill Enhancement Courses (SEC) Group B</b>	
6	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>	
7	Business Law II	<b>03</b>
<b>Total Credits</b>		<b>20</b>

<b>1Ab *List of Discipline Specific Elective (DSE) Courses for Semester IV (Any One)</b>	
1	Financial Accounting and Auditing - Auditing
2	Business Management- Marketing Management
3	Banking & Finance- Introduction to Banking in India
4	Commerce- International Business Relations

**\*List of Skill Enhancement Courses (SEC) Group A  
for Semester IV (Any One)**

1	Advertising II
2	Field Sales Management II
3	Public Relations II
4	Mass Communication II
5	Travel & Tourism Management II
6	Journalism II
7	Company Secretarial Practice II
8	Rural Development II
9	Co-operation II
10	Mercantile Shipping II
11	Indian Economic Problem II
12	Computer Programming II
13	Logistic and Supply Chain Management I
14	Economic System II

**Note: Course selected in Semester III will continue in Semester IV**

**\*\* List of Skill Enhancement Courses (SEC) Group B**

1	Foundation Course- Contemporary Issues - IV
2	Foundation Course in NSS - IV
3	Foundation Course in NCC - IV
4	Foundation Course in Physical Education - IV

**Note: Course selected in Semester III will continue in Semester IV**

**Revised Syllabus of Courses of B.Com. Programme at Semester IV  
with Effect from the Academic Year 2018-2019**

**Elective Courses (EC)  
Discipline Specific Elective (DSE) Courses**

**1Aa. Accountancy and Financial Management IV**

**Modules at a Glance**

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

Sr. No.	Modules / Units
1	<b>Introduction to Company Accounts</b>
	<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 (Only theory)</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	<b>Redemption of Preference Shares</b>
	<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 capitalisation 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 governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards prescribed for them. Hence, the balance in security premium account not to be utilised for premium payable on redemption of preference shares.</p>
3	<b>Redemption of Debentures</b>
	<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 instalments (excluding from by purchase in open market), Conversion. (Question on entries. ledgers and/or Balance Sheet and /or redemption of preference shares)</p>
4	<b>Ascertainment and Treatment of Profit Prior to Incorporation</b>
	<p>(i) Principles for ascertainment</p> <p>Preparation of separate combined, columnar Profit and Loss A/c including different basis of allocation of expenses and income</p>

**Note: The Law and Standards in force on 1<sup>st</sup> April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations**

**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.

## **Question Paper Pattern (Theoretical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions I) Sub Questions to be asked 12 and to be answered any 10 J) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question <b>OR</b>	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	I) Theory questions J) Theory questions <b>OR</b>	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

**Note:**

**Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.**

**Revised Syllabus of Courses of B.Com. Programme at Semester III  
with Effect from the Academic Year 2018-2019**

**Elective Courses (EC)  
Discipline Specific Elective (DSE) Courses**

**1Ab. Financial Accounting and Auditing VI – Auditing**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Auditing	10
2	Audit Planning, Procedures and Documentation	10
3	Auditing Techniques and Internal Audit Introduction	15
4	Auditing Techniques : Vouching & Verification	10
<b>Total</b>		<b>45</b>



Sr. No.	Modules / Units
1	<b>Introduction to Auditing</b>
	<p>A. Basics – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing, Investigation and Auditing.</p> <p>B. Errors &amp; Frauds – Definitions, Reasons and Circumstances, Types of Error, Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud.</p> <p>C. Principles of Audit, Materiality, True and Fair view</p> <p>D. Types of Audit – Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audit</p>
2	<b>Audit Planning, Procedures and Documentation</b>
	<p>A. Audit Planning – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach</p> <p>B. Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before commencing Work, Overall Audit Approach.</p> <p>C. Audit Working Papers – Meaning, importance, Factors determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client’s Books.</p>
3	<b>Auditing Techniques and Internal Audit Introduction</b>
	<p>A. Test Check – Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages, disadvantages, precautions.</p> <p>B. Audit Sampling – Audit Sampling, meaning, purpose, factors in determining sample size – Sampling Risk, Tolerable Error and expected error, methods of selecting Sample Items Evaluation of Sample Results auditors Liability in conducting audit based on Sample</p> <p>C. Internal Control – Meaning and purpose, review of internal control, advantages, auditors duties, review of internal control, Inherent Limitations of Internal control, internal control samples for sales and debtors, purchases and creditors, wages and salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks.</p> <p>D. Internal Audit : Meaning, basic principles of establishing Internal audit, objectives, evaluation of internal Audit by statutory auditor, usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audit</p>

Sr. No.	Modules / Units
4	<b>Auditing Techniques : Vouching &amp; Verification</b>
	<p>A. Audit of Income : Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received Royalties Received</p> <p>B. Audit of Expenditure : Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense</p> <p>C. Audit of Assets Book Debts / Debtors, Stocks – Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers Quoted Investments and Unquoted Investment Trade Marks / Copyrights Patents Know-How Plant and Machinery Land and Buildings Furniture and Fixtures</p> <p>D. Audit of Liabilities : Outstanding Expenses, Bills Payable Secured loans Unsecured Loans, Contingent Liabilities</p>

***Note: The Law and Standards in force on 1<sup>st</sup> April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations***

## **Question Paper Pattern (Theoretical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions K) Sub Questions to be asked 12 and to be answered any 10 L) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question <b>OR</b>	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	K) Theory questions L) Theory questions <b>OR</b>	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

**Note:**

**Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.**

**Revised Syllabus of Courses of B.Com. Programme at Semester IV  
with Effect from the Academic Year 2018-2019**

**Elective Courses (EC)  
Discipline Specific Elective (DSE) Courses**

**1Ab. Business Management-Marketing Management**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Distribution	10
2	Promotion	15
3	Understanding Buyer Behaviour	10
4	Marketing of services and Rural Marketing	10
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Distribution</b>
	<ul style="list-style-type: none"> <li>• Types of middlemen</li> <li>• Factors affecting channel by middlemen</li> <li>• Functions performed by middlemen</li> <li>• Logistics : Meaning and components</li> <li>• E-marketing : Meaning, merits and demerits of e-marketing</li> <li>• Online retailing – successful online retailers in India and abroad</li> </ul>
2	<b>Promotion</b>
	<ul style="list-style-type: none"> <li>• Elements of promotion mix</li> <li>• Objectives of promotion and marketing communication</li> <li>• Factors affecting promotion mix decisions</li> <li>• Steps in designing a marketing communication program</li> <li>• Role of Social Media in marketing communication</li> </ul>
3	<b>Understanding Buyer Behaviour</b>
	<ul style="list-style-type: none"> <li>• Comparing consumer markets (individuals and households) with organizational buyers (Industrial / Business houses)</li> <li>• Factors affecting consumer behaviour</li> <li>• Steps in consumer purchase decision process (with respect to high involvement and low involvement products)</li> <li>• Factors affecting organizational buyer behaviour</li> <li>• Steps in the organizational purchase decision process (with respect to different buying situations)</li> </ul>
4	<b>Marketing of services and Rural Marketing</b>
	<ul style="list-style-type: none"> <li>• Services : definition and features</li> <li>• Marketing mix for services marketing</li> <li>• Managing service quality and productivity</li> <li>• Rural market scenario in India</li> <li>• Factors contributing to the growth of rural markets in India</li> <li>• Challenge of Rural Marketing</li> <li>• Strategies to cope with the challenges of rural marketing.</li> </ul>

**Reference Books:**

1. Philip Kotler (2003). Marketing Management : Eleventh Edition. New Delhi : Pearson Education
2. V. S. Ramaswani and S Namakumari (2002). Marketing : Planning, Implementation and Control (3<sup>rd</sup> Edition) New Delhi, Macmillan India
3. Michael Porter – Competitive Advantage
4. Theodore Levitt – Marketing Management
5. Fundamentals of Marketing – William Stanton
6. Customer Driven Services Management (1999) Response Books

## **Question Paper Pattern (Theoretical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions M) Sub Questions to be asked 12 and to be answered any 10 N) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question <b>OR</b>	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	M) Theory questions N) Theory questions <b>OR</b>	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

**Note:**

*Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.*

**Revised Syllabus of Courses of B.Com. Programme at Semester IV  
with Effect from the Academic Year 2018-2019**

**Elective Courses (EC)-  
1B Discipline Related Elective (DRE) Courses**

**3. Commerce – IV  
(Management: Production & Finance)**

**Course Objectives: -**

1. To acquaint the learners with the basic concepts of Production Management, Inventory Management & Quality Management.
2. To provide basic knowledge about Indian Financial Systems.
3. To update the learners with the recent trends in Finance.

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Production & Inventory Management	11
2	Quality Management	10
3	Indian Financial System	12
4	Recent Trends In Finance	12
	<b>Total</b>	<b>45</b>

Sr. No.	Modules
1	<b>Production &amp; Inventory Management</b>
	<ul style="list-style-type: none"> <li>• <b>Production Management:</b> Objectives, Scope Production Planning &amp; Control : Steps, Importance</li> <li>• <b>Production Systems:</b> Concept, Types - Continuous and Intermittent. Productivity: Concept, Factors Influencing Productivity, Measures for improving Productivity.</li> <li>• <b>Inventory Management-</b> Objectives, Inventory Control- Techniques. Scientific Inventory Control System - Importance</li> </ul>
2	<b>Quality Management</b>
	<ul style="list-style-type: none"> <li>• Introduction to Quality: Dimensions of Quality, Cost of Quality: Types – Internal Failure Cost, External Failure Cost, Appraisal Cost, Prevention Cost, Quality Circle: Features.</li> <li>• Quality Management Tools: TQM – Importance, Six Sigma – Process, ISO 9000 – Certification Procedure, Kaizen – Process</li> <li>• Service Quality Management: Importance, SERVQUAL Model, Measures to improve service quality.</li> </ul>
3	<b>Indian Financial System</b>
	<ul style="list-style-type: none"> <li>• Indian Financial Market: Structure, Primary Market – IPO Procedure Dematerialisation: Process, Role of Depositories : NSDL and CDSL</li> <li>• SEBI: Functions of SEBI, Investors protection measures of SEBI. Stock Exchange – Functions, Speculators.</li> <li>• Credit Rating: Advantages, Credit Rating Agencies in India - CRISIL, CARE, and ICRA.</li> </ul>
4	<b>Recent Trends In Finance</b>
	<ul style="list-style-type: none"> <li>• Mutual Funds- Advantages and Limitations, Types, Factors responsible for growth of mutual funds – Systematic Investment Plan.</li> <li>• Commodity Market: Categories, Derivatives Market: Types, Participants, Types of Derivative Instruments.</li> <li>• Start-up Ventures – Concept, Sources of Funding, Micro Finance – Importance, Role of Self Help Groups.</li> </ul>



## SEMESTER – IV REFERENCE BOOKS:

### REFERENCES

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 Ventues : An EnterpreneurialApproach-KathleenR.Allen, Cengage Learning
5. Essentials of Inventory Management-MaxMuller,Amacon Publishes
6. Indian Financial System—BharathiPathiak, Pearson Publication
7. Financial Institutions and Markets : Structure Growth& Innovations – L.M.Bhole , Jitendra Mahakad, Tata McGraw Hill.
- 8.The IndianFinancial System and Financial Market Operator-VasantDesai, Himalaya Publishing
9. Indian Financial System – M.Y.Khan, Tata McGraw –Hill
- 10.Production and Operations Management –Anandkumar Sharma, Anmol Publication
11. Mutual Funds in India: Emerging Issues-NaliniPravaTripathy, Excel Books New Delhi.
12. Start up Stand up: A step by stepguide to Growing your Business,NandiniVaidyanathan, Jaico Publishing House,Mumbai
13. A Trades Guide to Indian Commodities Market-Vijay L. Bhambwani, Network 18 Publication Ltd.

**PAPER PATTERN**  
**COMMERCE PAPER I & II**  
**SEMESTER - III & IV**  
**W.E.F. 2018-2019**

Q.1 Multiple Choice Questions

(A) Select the most appropriate answer from the option given below 10

(Any Ten out of Twelve)

(B) State whether the following statements are True or False 10

(Any Ten out of Twelve)

Q.2 Answer **Any Two** of the following **Out of Three** questions - Module - I 15

a.

b.

c.

Q.3 Answer **Any Two** of the following **Out of Three** questions - Module - II 15

a.

b.

c.

Q.4 Answer **Any Two** of the following **Out of Three** questions - Module - III 15

a.

b.

c.

Q.5 Answer **Any Two** of the following **Out of Three** questions - Module - IV 15

a.

b.

c.

Q.6 Write notes on **Any Four out of Six**

***Revised Syllabus of Courses of B.Com. Programme at Semester IV  
with Effect from the Academic Year 2018-2019***

***Elective Courses (EC)-  
1B Discipline Related Elective (DRE) Courses***

**4. Business Economics IV  
Foundation of Public Finance**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No.of Lectures</b>
1	Introduction to Public Finance	10
2	Public revenue	10
3	Public Expenditure and Debt	10
4	Fiscal Management and Financial Administration	15
<b>Total</b>		<b>45</b>

## **Business Economics IV**

### **Foundation of Public Finance**

#### **Preamble**

Public Finance Issues are central to economic and Political discourse worldwide, as one of the primary functions of government is to generate resources from its people to spend money for improving the lives of its people. The primary objective of this course is to provide students with the tools to understand the underlying concepts and practical tradeoffs entailed in Public finance policy alternatives.

It is strongly recommended to analyze Union budget of ongoing financial year in the class room.

Sr. no	Modules / Units
1	<b>The Role Of Government In An Economy</b>
	<ul style="list-style-type: none"> <li>• <b>Meaning and Scope of Public finance.</b></li> <li>• <b>Major fiscal functions</b> : allocation function, distribution function &amp; stabilization function</li> <li>• <b>Principle of Maximum Social Advantage:</b> Dalton and Musgrave Views - the Principle in Practice, Limitations.</li> <li>• <b>Relation between Efficiency, Markets and Governments</b></li> <li>• <b>The concept of Public Goods and the role of Government</b></li> </ul>
2	<b>Public Revenue</b>
	<ul style="list-style-type: none"> <li>• <b>Sources of Public Revenue</b> :tax and non-tax revenues</li> <li>• Objectives of taxation - Canons of taxation - Types of taxes : direct and indirect - Tax Base and Rates of taxation : proportional, progressive and regressive taxation</li> <li>• <b>Shifting of tax burden:</b> Impact and incidence of taxation - Processes- factors influencing incidence of taxation</li> <li>• <b>Economic Effects of taxation:</b> on Income and Wealth, Consumption, Savings, Investments and Production.</li> <li>• <b>Redistributive and Anti – Inflationary nature of taxation</b> and their implications</li> <li>•</li> </ul>
3	<b>Public Expenditure And Public Debt</b>
	<ul style="list-style-type: none"> <li>• <b>Public Expenditure:</b> Canons - classification - economic effects of public spending - on production, consumption, distribution, employment and stabilization - Theories of Public Expenditure: Wagner’s Hypothesis and Wiseman Peacock Hypothesis - Causes for Public Expenditure Growth.</li> <li>• <b>Significance of Public Expenditure:</b> Social security contributions- Low Income Support and Social Insurance Programmes.</li> <li>• <b>Public Debt</b> :Classification - Burden of Debt Finance : Internal and External- Public Debt and Fiscal Solvency</li> </ul>
4	<b>Fiscal Management and Financial Administration</b>
	<ul style="list-style-type: none"> <li>• <b>Fiscal Policy:</b> Meaning, Objectives, constituents and Limitations.</li> <li>• <b>Contra cyclical Fiscal Policy and Discretionary Fiscal Policy</b> :Principles of Sound and Functional Finance</li> <li>• <b>Budget-</b> Meaning objectives and types - Structure of Union budget - Deficit concepts-Fiscal Responsibility and Budget Management Act.</li> <li>• <b>Intergovernmental Fiscal Relations:</b> fiscal federalism and fiscal decentralization - central-state financial relations - 14th Finance Commission recommendations</li> </ul>

<b>Reference Books</b>	
	Ahuja H.L. : Modern Economics, 19th edition, 2015, S.Chand&co Pvt Ltd, New Delhi
	Bhatia H.L.: Public Finance. Vikas Publishing House Pvt. Ltd.
	David N. Hyman : Public Finance A Contemporary Application of theory of policy, Krishna Offset, Delhi
	Hoiughton E.W.(1998) : Public Finance, Penguin, Baltimore
	Hajela T.N: Public Finance – Ane Books Pvt.Ltd
	Jha, R (1998) : Modern Public Economics, Route Ledge, London
	Musgrave, R.A and P.B. Musgrave (1976) : Public Finance in Theory and Practice, Tata McGraw Hill, Kogakusha, Tokyo
	Mithani, D.M (1998) : Modern Public Finance, Himalaya Publishing House, Mumbai

## QUESTION PAPER PATTERN

### Business Economics Semester IV

**Maximum Marks:** 100 Marks

**Time:** 3 Hours

**Note:** 1) Attempt all Questions

2) Attempt any two out of three questions from each of question no. 2, 3, 4 & 5

Question No	Particulars	Marks
Q-1	<b>Objective Questions:</b> A) Conceptual questions (Any Five out of Eight) (Two from each module) B) Multiple Choice questions ( 10 questions - at least two from each Module)	<b>20Marks</b> 10 Marks 10 Marks
Q-2 (from Module I )	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks
Q-3 (from Module II)	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks
Q-4 (from Module III)	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks
Q-5 (from Module IV )	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks

**Revised Syllabus of Courses of B.Com. Programme at Semester IV  
with Effect from the Academic Year 2018-2019**

**2 Ability Enhancement Courses (AEC)  
2A \* Skill Enhancement Courses (SEC) Group A**

**5. Advertising - II**

**Course Objective:**

1. To highlight the role of advertising for the success of brands and its importance within the marketing function of a company.
2. It aims to orient learners towards the practical aspects and techniques of advertising.
3. It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in advertising

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Media in Advertising	11
2	Planning Advertising Campaign	11
3	Execution and Evaluation of Advertising	11
4	Fundamentals of Creativity in Advertising	12
<b>Total</b>		<b>45</b>



Sr. No.	Modules
1	<b>Media in Advertising</b>
	<ul style="list-style-type: none"> <li>• <b>Traditional Media:</b> Print, Broadcasting, Out-Of-Home advertising and films - advantages and limitations of all the above traditional media</li> <li>• <b>New Age Media:</b> Digital Media / Internet Advertising – Forms, Significance and Limitations</li> <li>• <b>Media Research:</b> Concept, Importance, Tool for regulation - ABC and Doordarshan Code</li> </ul>
2	<b>Planning Advertising Campaigns</b>
	<ul style="list-style-type: none"> <li>• <b>Advertising Campaign:</b> Concept, Advertising Campaign Planning -Steps Determining advertising objectives - DAGMAR model</li> <li>• <b>Advertising Budgets:</b> Factors determining advertising budgets, methods of setting advertising budgets, Media Objectives - Reach, Frequency and GRPs</li> <li>• <b>Media Planning:</b> Concept, Process, Factors considered while selecting media, Media Scheduling Strategies</li> </ul>
3	<b>Fundamentals of Creativity in Advertising</b>
	<ul style="list-style-type: none"> <li>• <b>Creativity:</b> Concept and Importance, Creative Process, Concept of Creative Brief, Techniques of Visualization</li> <li>• <b>Creative aspects:</b> Buying Motives - Types, Selling Points- Features, Appeals – Types, Concept of Unique Selling Proposition (USP)</li> <li>• <b>Creativity through Endorsements:</b> Endorsers – Types, Celebrity Endorsements – Advantages and Limitations, High Involvement and Low Involvement Products</li> </ul>
4	<b>Execution and Evaluation of Advertising</b>
	<ul style="list-style-type: none"> <li>• <b>Preparing print ads:</b> Essentials of Copywriting, Copy – Elements, Types, Layout- Principles, Illustration - Importance.</li> <li>• <b>Creating broadcast ads:</b> Execution Styles, Jingles and Music – Importance, Concept of Storyboard</li> <li>• <b>Evaluation:</b> Advertising copy, Pre-testing and Post-testing of Advertisements – Methods and Objectives</li> </ul>

**Revised Syllabus of Courses of SYB. Com**  
**Programme at Semester III & IV**  
**with effect from the Academic Year 2018-2019**

**Reference Books**

**Advertising**

15. Advertising and Promotion : An Integrated Marketing Communications Perspective George Belch and Michael Belch, 2015, 10<sup>th</sup> Edition, McGraw Hill Education
16. Contemporary Advertising, 2017, 15th Edition, William Arens, Michael Weigold and Christian Arens, Hill Higher Education
17. Strategic Brand Management – Kevin Lane Keller, 4th Edition, 2013 – Pearson Education Limited
18. Kleppner’s Advertising Procedure – Ron Lane and Karen King, 18th edition, 2011 – Pearson  
a. Education Limited
19. Advertising: Planning and Implementation, 2006 – Raghuvir Singh, Sangeeta Sharma –Prentice Hall
20. Advertising Management, 5th Edition, 2002 – Batra, Myers and Aaker – Pearson Education
21. Advertising Principles and Practice, 2012 - Ruchi Gupta – S.Chand Publishing
22. Brand Equity & Advertising- Advertising’s role in building strong brands, 2013- David A. Aker, Alexander L. Biel, Psychology Press
23. Brand Positioning – Strategies for Competitive Advantage, Subroto Sengupta, 2005, Tata McGraw Hill Publication.
24. The Advertising Association Handbook - J. J. D. Bullmore, M. J. Waterson, 1983 - Holt Rinehart & Winston
25. Integrated Advertising, Promotion, and Marketing Communications, Kenneth E. Clow and Donald E. Baack, 5th Edition, 2012 – Pearson Education Limited
26. Kotler Philip and Eduardo Roberto, Social Marketing, Strategies for Changing Public Behaviour, 1989, The Free Press, New York.
27. Confessions of an Advertising Man, David Ogilvy, 2012, Southbank Publishing
28. Advertising, 10<sup>th</sup> Edition, 2010 - Sandra Moriarty, Nancy D Mitchell, William D. Wells, Pearson

**PAPER PATTERN**

**ADVERTISING PAPER I & II**

**SEMESTER - III & IV**

**W.E.F. 2018-2019**

**Q.1 Multiple Choice Questions**

(A) Select the most appropriate answer from the option given below 10

(Any Ten out of Twelve)

(B) State whether the following statements are True or False 10

(Any Ten out of Twelve)

**Q.2 Answer Any Two of the following Out of Three questions - Module - I 15**

a.

b.

c.

**Q.3 Answer Any Two of the following Out of Three questions - Module - II 15**

a.

b.

c.

**Q.4 Answer Any Two of the following Out of Three questions - Module - III 15**

a.

b.

c.

**Q.5 Answer Any Two of the following Out of Three questions - Module - IV 15**

a.

b.

c.

**Q.6 Write notes on Any Four out of Six 20**

**Revised Syllabus of Courses of B.Com. Programme at Semester IV  
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**2 Ability Enhancement Courses (AEC)  
2A \* Skill Enhancement Courses (SEC) Group A**

**5. Field Sales Management - II**

**Course Objective:**

4. This course will prepare learners to understand the concept of Field Sales Management and Sales Organization.
5. To make learners understand various sales policies and learn the various aspects of sales force management

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Sales Planning & Forecasting I	11
2	Sales Planning & Forecasting II	11
3	Sales Budget & Control	11
4	Recent Issues In Sales Management	12
<b>Total</b>		<b>45</b>

Sr. No.	Modules	
<b>1</b>	<b>SALES PLANNING &amp; FORECASTING I</b>	<b>11</b>
	<ul style="list-style-type: none"> <li>• Sales Plan – Steps in developing an effective Sales Plan.</li> <li>• Planning Function of Sales Management – Sales Call Planning, Setting Quantitative Performance Standards.</li> <li>• Sales Forecasting – Meaning, Objectives &amp; Factors affecting Sales Forecasting.</li> <li>• Sales Forecasting Techniques (Qualitative &amp; Quantitative)</li> </ul>	
<b>2</b>	<b>SALES PLANNING &amp; FORECASTING II</b>	<b>11</b>
	<ul style="list-style-type: none"> <li>• Concept of Sales Territory, Reasons for establishing sales territories</li> <li>• Salesman’s Report &amp; its types</li> <li>• Concept of Quotas &amp; Targets, Reasons for fixing targets.</li> <li>• Methods of fixing Quotas &amp; Targets</li> </ul>	
<b>3</b>	<b>SALES BUDGET &amp; CONTROL</b>	<b>11</b>
	<ul style="list-style-type: none"> <li>• Meaning of Sales Budget, Objectives of Sales Budget, Procedure to prepare Sales Budget.</li> <li>• Sales Control – Concept and steps in Control Process Sales Analysis &amp; Marketing Cost Analysis Sales Audit - Concept, Importance of Sales Audit,</li> <li>• Procedure of Conducting Sales Audit</li> </ul>	
<b>4</b>	<b>RECENT ISSUES IN SALES MANAGEMENT</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>• <b>Ethical</b> &amp; Legal issues in Sales Management</li> <li>• Use of Technology in Sales Management (Telemarketing, E-Marketing, M-Marketing, Digitalization)</li> <li>• Relationship Selling Process &amp; Consumer Education (Value Added Selling)</li> <li>• Challenges in Sales Management.</li> </ul>	

**Revised Syllabus of Courses of SYB. Com  
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**Reference Books**

**Field Sales Management - II**

1. Philip Kotler – Marketing Management, 11<sup>th</sup> ed. Pearson Publication.
2. Porter, Michel E. Competitive Strategy, New York: The Free Press, 1980.
3. Richard R Still, Edward W. Candiff, Sales Management.
4. M.D.Pestonjee, Motivation & Job Satisfaction.
5. Tom Reilly, Value Added Selling
6. Helen Woodruffe, Services Marketing, Macmillan Publication.
7. V.S.Ramaswamy, S.Namakumari, Marketing Management, Global Prospective –Indian Concept, Macmillan Publication

**PAPER PATTERN**  
**FIELD SALES MANAGEMENT PAPER I & II**  
**SEMESTER - III & IV**  
**W.E.F. 2018-2019**

Q.1 Multiple Choice Questions

(A) Select the most appropriate answer from the option given below 10

(Any Ten out of Twelve)

(B) State whether the following statements are True or False 10

(Any Ten out of Twelve)

Q.2 Answer **Any Two** of the following **Out of Three** questions - Module - I 15

a.

b.

c.

Q.3 Answer **Any Two** of the following **Out of Three** questions - Module - II 15

a.

b.

c.

Q.4 Answer **Any Two** of the following **Out of Three** questions - Module - III 15

a.

b.

c.

Q.5 Answer **Any Two** of the following **Out of Three** questions - Module - IV 15

a.

b.

c.

Q.6 Write notes on **Any Four out of Six** 20

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**2 Ability Enhancement Courses (AEC)  
2A \* Skill Enhancement Courses (SEC) Group A**

**5. Company Secretarial Practice - II**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Management of Companies	11
2	Company Meetings	11
3	Dematerialisation and Online Trading	11
4	Reports and Winding Up	12
	<b>Total</b>	<b>45</b>



Sr. No.	Modules
1	<b>Management of Companies</b>
	<ul style="list-style-type: none"> <li>• Directors – Appointment, Duties, Role, Directors Report, Director Identification Number (DIN).</li> <li>• Types of Directors , Role of CEO, Non- Executive Directors, Independent Director</li> <li>• Auditor- Appointment, Duties, Rights &amp; Powers, Audit report.</li> </ul>
2	<b>Company Meetings</b>
	<ul style="list-style-type: none"> <li>• Types of Company meeting, Secretarial Duties – Before, During and after company meeting – Annual General Meeting, Extra-Ordinary General Meeting, Board Meeting.</li> <li>• Notices, agenda, Chairman, Quorum&amp; Proxy – Concept and Statutory Provisions</li> <li>• Motion, Resolution, Minutes – Concept, Types Voting, Minutes – Concept, Methods.</li> </ul>
3	<b>Dematerialisation and Online Trading</b>
	<ul style="list-style-type: none"> <li>• Dematerialisation – Need and Importance, Secretarial Duties, Procedures, Participants.</li> <li>• Online Trading – Concept, Advantages &amp; Disadvantages, Bombay Stock Exchange Online Trading (BOLT), BOSS.</li> <li>• Listing of securities – Procedure, Advantages, Secretarial Duties, Scrips – Types.</li> </ul>
4	<b>Reports and Winding Up</b>
	<ul style="list-style-type: none"> <li>• Company Reports – Types, Secretarial Duties with regard to payment of dividend, Interest, Charges &amp; penalties.</li> <li>• Winding up of a Company – Procedure,&amp; Statutory Provisions, Secretarial role in winding up.</li> <li>• Specimen – Notice &amp; Agenda of Annual General Meeting, Notice &amp; Agenda of Board Meeting prior to Annual General Meeting, Resolution for appointment of Company Secretary, Special Resolution for alteration of Memorandum of Association, Minutes of Board Meeting prior to Annual General Meeting, Minutes of Annual General Meeting.</li> </ul>

## COMPANY SECRETARIAL PRACTICE

### REFERENCES

#### Readings:

- |                                      |   |                                                                         |
|--------------------------------------|---|-------------------------------------------------------------------------|
| 13. M. C.Bhandari                    | : | Guide to Company Law Procedure;<br>Wadhwa& Company, Agra&Nagpur         |
| 14. K. V.Shanbhogue                  | : | Company Law Practice;<br>BharatLaw House, New Delhi – 34                |
| 15. M. L.Sharma                      | : | Company Procedures and Register of<br>Companies , Tax Publishers, Delhi |
| 16. A. M.Chakborti,<br>B. P.Bhargava | : | Company Notices, Meetings and<br>Resolutions, Taxmann, New Delhi        |
| 17. A.Ramaiya                        | : | Guide to the Companies Act,<br>Wadhwa & Company, Nagpur                 |
| 18. R.Suryanarayanan                 | : | Company Notices, Meetings and<br>Resolutions, Kamal Law House, Kolkatta |
| 19. D. K. Jain                       | : | E- Filling of Forms & returns                                           |
| 20. Taxmann                          | : | E-Company forms                                                         |
| 21. V.K.Gaba                         | : | Depository Participants (Law & Practice)                                |
| 22. ICSI Publications                | : | Meetings                                                                |
| 23. B. K.Sengupta                    | : | Company Law                                                             |
| 24. D. K. Jain                       | : | Company Law Procedures                                                  |

#### References:

- |                                  |   |                                                                                                   |
|----------------------------------|---|---------------------------------------------------------------------------------------------------|
| 3. M. C.Bhandari<br>R.D.Makheeja | : | Guide to Memorandum, Articles and<br>Incorporation of Companies ;<br>Wadhwa& Company, Agra&Nagpur |
| 4. Taxman                        | : | Company Law, Digest                                                                               |

#### Journals:

- |                              |   |                                                                   |
|------------------------------|---|-------------------------------------------------------------------|
| 5. Chartered Secretary       | : | ICSI Publication                                                  |
| 6. Student Company Secretary | : | ICSI Publication                                                  |
| 7. Company Law Journal       | : | L.M.Sharma, Post Box No. 2693,<br>New Delhi – 110005.             |
| 8. Corporate Law Adviser     | : | Corporate Law Advisers, Post Bag<br>No. 3, VasantVihar, New Delhi |

**PAPER PATTERN**

**COMPANY SECRETARIAL PRACTICE - PAPER I & II**

**SEMESTER - III & IV**

**W.E.F. 2018-2019**

Q.1 Multiple Choice Questions

(A) Select the most appropriate answer from the option given below 10

(Any Ten out of Twelve)

(B) State whether the following statements are True or False 10

(Any Ten out of Twelve)

Q.2 Answer **Any Two** of the following **Out of Three** questions - Module - I 15

a.

b.

c.

Q.3 Answer **Any Two** of the following **Out of Three** questions - Module - II 15

a.

b.

c.

Q.4 Answer **Any Two** of the following **Out of Three** questions - Module - III 15

a.

b.

c.

Q.5 Answer **Any Two** of the following **Out of Three** questions - Module - IV 15

a.

b.

c.

Q.6 Write notes on **Any Four out of Six** 20

**Revised Syllabus of Courses of B.Com. Programme at Semester IV  
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**2 Ability Enhancement Courses (AEC)  
2A \* Skill Enhancement Courses (SEC) Group A**

**5. Computer Programming Paper II**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Computer Communication Systems	15
2	Principles Of DBMS	15
3	Case Study Of DBMS Using MS-ACCESS	15
4	MS-ACCESS QUERIES	15
5	Laboratory Training	15
<b>Total</b>		<b>75</b>

Sr. No.	Modules / Units
1	<b>UNIT – I :Computer Communication Systems</b>
	The Internet, internet connections, ISO's Open system interconnection reference model, The TCP/IP stack, E-mail, Internet addresses, Internet Protocol, SMTP, MIME POP, IMAP, Domain Name system, Telnet, FTP, WWW, Browsers, HTML, http, JAVA,. Intranet, Intranet Services and their advantages. Extranets. Search Engine and Web Crawlers
2	<b>UNIT – II :Principles Of DBMS</b>
	What is a database, Relational databases (Relation, Attribute, Instance, Relationship, Join), Database capabilities (Data definition, data manipulation, Access as an RDBMs)
3	<b>UNIT – III : CASE STUDY OF DBMS USING MS-ACCESS</b>
	<p>MS-Office workspace basics, Exploring the Office menu, Working with ribbon, Opening an access database Exploring database objects, Creating database, Changing views. Printing database objects. Saving and closing database file. Working with datasheets, Moving among records, Updating records, adding records to a table, Finding records, sorting records, Filtering records, Using the PIVOT chart View, Saving and closing tables.</p> <p>Adding a table to a database, Adding fields to a table, adding a Lookup field, setting a Primary key, Using the input mask wizard. Saving design changes, Importing data (From Excel).</p>
4	<b>UNIT – IV : MS-ACCESS QUERIES</b>
	<p>What is a Query, Creating a query, working with queries, saving and running a query, creating calculated fields, using aggregate functions, Understanding query properties, Joining Tables. What is a Form, Using the form tool, Creating a form with form wizard, Working in design view, Changing the form layout, Using calculated controls, Working with records on a Form.</p> <p>What is a report tool, Printing report, saving a report, designing a report, changing report layout, creating mailing labels.</p>

## QUESTION PAPER PATTERN

Maximum Marks : 75

Questions to be set : 05

Duration :  $2\frac{1}{2}$  Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particulars	Marks
Q. 1.	Objective Questions A. Attempt any eight sub-questions from the following : (True / False) any 08 B. Attempt any seven sub-questions from the following : (Multiple Choice)any 07	15 Marks
Q. 2.	A. Attempt any one sub-question from a, b (Unit – I) B. Attempt any one sub-question from c, d (Unit – I)	16 Marks
Q. 3.	A. Attempt any one sub-question from a, b (Unit – II) B. Attempt any one sub-question from c, d (Unit – II)	14 Marks
Q. 4.	A. Attempt any one sub-question from a, b (Unit – III) B. Attempt any one sub-question from c, d (Unit – III)	16 Marks
Q. 5.	A. Attempt any one sub-question from a, b (Unit – IV) B. Attempt any one sub-question from c, d (unit IV)	14 Marks

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**2 Ability Enhancement Courses (AEC)  
2B \* Skill Enhancement Courses (SEC) Group B**

**6. Foundation Course- Contemporary Issues- IV**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Significant, Contemporary Rights of Citizens	12
2	Approaches to understanding Ecology	11
3	Science and Technology –II	11
4	Introduction to Competitive Exams	11
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Significant, Contemporary Rights of Citizens</b>
	<p><b>A. Rights of Consumers</b>-Violations of consumer rights and important provisions of the Consumer Protection Act, 2016; Other important laws to protect consumers; Consumer courts and consumer movements. <b>(3 Lectures)</b></p> <p><b>B. Right to Information</b>- Genesis and relation with transparency and accountability; important provisions of the Right to Information Act, 2005; some success stories. <b>(3 Lectures)</b></p> <p><b>C. Protection of Citizens'/Public Interest</b>-Public Interest Litigation, need and procedure to file a PIL; some landmark cases. <b>(3 Lectures)</b></p> <p><b>D. Citizens' Charters, Public Service Guarantee Acts.</b> <b>(3 Lectures)</b></p>
2	<b>Approaches to understanding Ecology</b>
	<p><b>A. Understanding approaches to ecology</b>- Anthropocentrism, Biocentrism and Eco centrism, Ecofeminism and Deep Ecology. <b>(3 Lectures)</b></p> <p><b>B. Environmental Principles-1:</b> the sustainability principle; the polluter pays principle; the precautionary principle. <b>(4 Lectures)</b></p> <p><b>C. Environmental Principles-2:</b> the equity principle; human rights principles; the participation principle. <b>(4 Lectures)</b></p>
3	<b>Science and Technology –II</b>
	<p><b>Part A:Some Significant Modern Technologies, Features and Applications (7 Lectures)</b></p> <p><b>i. Laser Technology</b>- Light Amplification by Stimulated Emission of Radiation; use of laser in remote sensing, GIS/GPS mapping, medical use.</p> <p><b>ii. Satellite Technology</b>- various uses in satellite navigation systems, GPS, and imprecise climate and weather analyses.</p> <p><b>iii. Information and Communication Technology</b>- convergence of various technologies like satellite, computer and digital in the information revolution of today's society.</p> <p><b>iv. Biotechnology and Genetic engineering</b>- applied biology and uses in medicine, pharmaceuticals and agriculture; genetically modified plant, animal and human life.</p> <p><b>v. Nanotechnology</b>- definition: the study, control and application of phenomena and materials at length scales below 100 nm; uses in medicine, military intelligence and consumer products.</p> <p><b>Part B:Issues of Control, Access and Misuse of Technology.</b> <b>(4 Lectures)</b></p>



Sr. No.	Modules / Units
4	Introduction to Competitive Exams
	<p><b>Part A. Basic information on Competitive Examinations- the pattern, eligibility criteria and local centres:</b></p> <ul style="list-style-type: none"> <li>i. Examinations conducted for entry into professional courses - Graduate Record Examinations (GRE), Graduate Management Admission Test (GMAT), Common Admission Test (CAT) and Scholastic Aptitude Test (SAT).</li> <li>ii. Examinations conducted for entry into jobs by Union Public Service Commission, Staff Selection Commission (SSC), State Public Service Commissions, Banking and Insurance sectors, and the National and State Eligibility Tests (NET / SET) for entry into teaching profession.</li> </ul> <p><b>Part B. Soft skills required for competitive examinations- (7 Lectures)</b></p> <ul style="list-style-type: none"> <li>i. Information on areas tested: Quantitative Ability, Data Interpretation, Verbal Ability and Logical Reasoning, Creativity and Lateral Thinking</li> <li>ii. Motivation: Concept, Theories and Types of Motivation</li> <li>iii. Goal-Setting: Types of Goals, SMART Goals, Stephen Covey's concept of human endowment</li> <li>iv. Time Management: Effective Strategies for Time Management</li> <li>v. Writing Skills: Paragraph Writing, Report Writing, Filing an application under the RTI Act, Consumer Grievance Letter.</li> </ul>

## References

1. Asthana, D. K., and Asthana, Meera, *Environmental Problems and Solutions*, S. Chand, New Delhi, 2012.
2. Bajpai, Asha, *Child Rights in India*, Oxford University Press, New Delhi, 2010.
3. Bhatnagar Mamta and Bhatnagar Nitin, *Effective Communication and Soft Skills*, Pearson India, New Delhi, 2011.
4. G Subba Rao, *Writing Skills for Civil Services Examination*, Access Publishing, New Delhi, 2014
5. Kaushal, Rachana, *Women and Human Rights in India*, Kaveri Books, New Delhi, 2000.
6. Mohapatra, Gaur Krishna Das, *Environmental Ecology*, Vikas, Noida, 2008.
7. Motilal, Shashi, and Nanda, Bijoy Lakshmi, *Human Rights: Gender and Environment*, Allied Publishers, New Delhi, 2007.
8. Murthy, D. B. N., *Disaster Management: Text and Case Studies*, Deep and Deep Publications, New Delhi, 2013.
9. Parsuraman, S., and Unnikrishnan, ed., *India Disasters Report II*, Oxford, New Delhi, 2013
10. Reza, B. K., *Disaster Management*, Global Publications, New Delhi, 2010.
11. Sathe, Satyaranjan P., *Judicial Activism in India*, Oxford University Press, New Delhi, 2003.
12. Singh, Ashok Kumar, *Science and Technology for Civil Service Examination*, Tata McGraw Hill, New Delhi, 2012.
13. Thorpe, Edgar, *General Studies Paper I Volume V*, Pearson, New Delhi, 2017.

### Projects / Assignments (for Internal Assessment)

- i. Projects/Assignments should be drawn for the component on Internal Assessment from the topics in **Module 1 to Module 4**.
- ii. Students should be given a list of possible topics - at least 3 from each Module at the beginning of the semester.
- iii. The Project/Assignment can take the form of Street-Plays / Power-Point Presentations / Poster Exhibitions and similar other modes of presentation appropriate to the topic.
- iv. Students can work in groups of not more than 8 per topic.
- v. Students must submit a hard / soft copy of the Project / Assignment before appearing for the semester end examination.

### QUESTION PAPER PATTERN (Semester III)

The Question Paper Pattern for Semester End Examination shall be as follows:

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

QUESTION NUMBER	DESCRIPTION	MARKS ASSIGNED
<b>1</b>	<b>i.</b> Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules. <b>ii.</b> Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semester <b>iii.</b> In all 8 Questions will be asked out of which 5 have to be attempted.	<b>a)</b> Total marks: 15 <b>b)</b> For 1 A, there will be 3 marks for each sub-question. <b>c)</b> For 1 B there will be 15 marks without any break-up.
<b>2</b>	Descriptive Question with internal option (A or B) on Module 1	15
<b>3</b>	Descriptive Question with internal option (A or B) on Module 2	15
<b>4</b>	Descriptive Question with internal option (A or B) on Module 3	15
<b>5</b>	Descriptive Question with internal option (A or B) on Module 4	15

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**2. Ability Enhancement Courses (AEC)**

**2B. Skill Enhancement Courses (SEC)**

**6. Foundation Course in NSS - IV**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Entrepreneurship Development	10
2	Rural Resource Mobilization	10
3	Ideal village & stake of GOS and NGO	13
4	Institutional Social Responsibility and modes of Awareness	12
	<b>Total</b>	<b>45</b>

Sr. No.	Modules / Units
1	<b>Entrepreneurship Development</b>
	<b>UNIT - I Entrepreneurship development</b> Entrepreneurship development- its meaning and schemes Government and self-employment schemes for Entrepreneurship development <b>UNIT - II - Cottage Industry</b> Cottage Industry- its meaning, its role in development process Marketing of cottage products and outlets
2	<b>Rural Resource Mobilization</b>
	<b>UNIT - I - Rural resource mobilization-</b> A case study of eco-village, eco-tourism, agro-tourism <b>UNIT - II - Micro financing with special reference to self-help groups</b>
3	<b>Ideal village &amp; stake of GOS and NGO</b>
	<b>UNIT - I - Ideal village</b> Ideal village- the concept Gandhian Concept of Ideal village Case studies on Ideal village <b>UNIT - II - Government Organisations(GOs ) and Non-Government Organisations (NGOs)</b> The concept and functioning
4	<b>Institutional Social Responsibility and modes of Awareness</b>
	<b>UNIT - I - Institutional Social Responsibilities</b> Concept and functioning- case study of adapted village <b>UNIT - II - Modes of awareness through fine Arts Skills</b> Basics of performing Arts as tool for social awareness, street play, creative dance, patriotic song, folk songs and folk dance. Rangoli, posters, flip charts, placards, etc.

**Revised Syllabus of Courses OF B.Com Programme at Semester IV  
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**2. Ability Enhancement Courses (AEC)**

**2B. Skill Enhancement Courses (SEC)**

**6. Foundation Course in NCC - IV**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Disaster Management, Social Awareness and Community Development	10
2	Health and Hygiene	10
3	Drill with Arms	05
4	Weapon Training	10
5	Specialized Subject: Army Or Navy Or Air	10
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Disaster Management, Social Awareness and Community Development</b>
	<p><b>Disaster Management:</b>  <b>Desired outcome:</b> The student shall gain basic information about civil defence organisation / NDMA &amp; shall provide assistance to civil administration in various types of emergencies during natural / manmade disasters</p> <ul style="list-style-type: none"> <li>• Fire Services &amp; Fire fighting</li> <li>• Assistance during Natural / Other Calamities: Flood / Cyclone/ Earth Quake/ Accident etc.</li> </ul> <p><b>Social Awareness and Community Development:</b>  <b>Desired outcome:</b> The student shall have an understanding about social evils and shall inculcate sense of whistle blowing against such evils and ways to eradicate such evils.</p> <ul style="list-style-type: none"> <li>• NGOs: Role &amp; Contribution</li> <li>• Drug Abuse &amp; Trafficking</li> <li>• Corruption</li> <li>• Social Evil viz. Dowry/ Female Foeticide/Child Abuse &amp; trafficking etc.</li> <li>• Traffic Control Org. &amp; Anti drunken Driving</li> </ul>
2	<b>Health and Hygiene</b>
	<p><b>Desired outcome:</b> The student shall be fully aware about personal health and hygiene lead a healthy life style and foster habits of restraint and self awareness.</p> <ul style="list-style-type: none"> <li>• Hygiene and Sanitation (Personal and Food Hygiene)</li> <li>• Basics of Home Nursing &amp; First-Aid in common medical emergencies</li> <li>• Wound &amp; Fractures</li> </ul>
3	<b>Drill with Arms</b>
	<p><b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, and turnout, and develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> <li>• Getting on Parade with Rifle and Dressing at the Order</li> <li>• Dismissing and Falling Out</li> <li>• General Salute, Salami Shastra</li> <li>• Squad Drill</li> <li>• Short/Long tail from the order and vice-versa</li> <li>• Examine Arms</li> </ul>
4	<b>Weapon Training</b>
	<p><b>Desired outcome:</b> The student shall have basic knowledge of weapons and their use and handling.</p> <ul style="list-style-type: none"> <li>• The lying position, Holding and Aiming- I</li> <li>• Trigger control and firing a shot</li> <li>• Range procedure and safety precautions</li> <li>• Theory of Group and Snap Shooting</li> <li>• Short range firing, Aiming- II -Alteration of sight</li> </ul>

Sr. No.	Modules / Units
5	<b>Specialized Subject: Army Or Navy Or Air</b>
	<p><b>Army</b>  <b>Desired outcome:</b> The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces.  It will also acquaint, expose &amp; provide basic knowledge about armed, naval and air-force subjects</p> <p><b>A. Map reading</b></p> <ul style="list-style-type: none"> <li>• Setting a Map, finding North and own position</li> <li>• Map to ground, Ground to Map</li> <li>• Point to Point March</li> </ul> <p><b>B. Field Craft and Battle Craft</b></p> <ul style="list-style-type: none"> <li>• Observation, Camouflage and Concealment</li> <li>• Field Signals</li> <li>• Types of Knots and Lashing</li> </ul> <p><b>C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b></p> <p style="text-align: center;"><b>OR</b></p> <p><b>Navy</b></p> <p><b>A. Naval Communication</b></p> <ul style="list-style-type: none"> <li>• Semaphore <ul style="list-style-type: none"> <li>▪ Phonetic Alphabets</li> <li>▪ Radio Telephony Procedure</li> <li>▪ Wearing of National Flag, Ensign and Admiral's Flag.</li> </ul> </li> </ul> <p><b>B. Seamanship</b></p> <ul style="list-style-type: none"> <li>• <b>Anchor work</b> <ul style="list-style-type: none"> <li>▪ Types of Anchor, Purpose and Holding ground</li> </ul> </li> <li>• <b>Boat work</b> <ul style="list-style-type: none"> <li>▪ Demonstrate Rigging a whaler and enterprise boat- Parts of Sail and Sailing Terms</li> <li>▪ Instructions in Enterprise Class Board including theory of Sailing, Elementary Sailing Tools</li> <li>▪ Types of Power Boats Used in the Navy and their uses, Knowledge of Anchoring, Securing and Towing a Boat</li> </ul> </li> </ul> <p><b>C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b></p>



Sr. No.	Modules / Units
	<p style="text-align: center;"><i>OR</i></p> <p><b>Air</b></p> <p><b>A. Air frames</b></p> <ul style="list-style-type: none"> <li>• Fuselage</li> <li>• Main and Tail Plain</li> </ul> <p><b>B. Instruments</b></p> <ul style="list-style-type: none"> <li>• Introduction to RADAR</li> </ul> <p><b>C. Aero modelling</b></p> <ul style="list-style-type: none"> <li>• Flying/ Building of Aero models</li> </ul> <p><b>D. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b></p>

**Revised Syllabus of Courses of B.Com.Programme at Semester IV  
with Effect from the Academic Year 2018-2019**

**2 Ability Enhancement Courses (AEC)  
2B \* Skill Enhancement Courses (SEC) Group B**

**6.Foundation Course in Physical Education Paper-IV**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No of Lectures</b>
1	Stress Management	10
2	Awards, Scholarship & Government Schemes	10
3	Yoga Education	10
4	Exercise Scheduling/Prescription	15
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Stress Management</b>
	<ul style="list-style-type: none"> <li>• Meaning &amp; concept of Stress</li> <li>• Causes of Stress</li> <li>• Managing Stress</li> <li>• Coping Strategies</li> </ul>
2	<b>Awards, Scholarship &amp; Government Schemes</b>
	<ul style="list-style-type: none"> <li>• State &amp; National level Sports Awards</li> <li>• State Sports Policy &amp; Scholarship Schemes</li> <li>• National Sports Policy &amp; Scholarship Schemes</li> <li>• Prominent Sports Personalities</li> </ul>
3	<b>Yoga Education</b>
	<ul style="list-style-type: none"> <li>• Differences between Yogic Exercises &amp; non- Yogic exercises</li> <li>• Contribution of Yoga to Sports</li> <li>• Principles of Asanas&amp;Bandha</li> <li>• Misconceptions about Yoga</li> </ul>
4	<b>Exercise Scheduling/Prescription</b>
	<ul style="list-style-type: none"> <li>• Daily Routine Prescription.</li> <li>• Understanding Activity level &amp; Calorie requirement.</li> <li>• Adherence &amp; Motivation for exercise.</li> <li>• Impact of Lifestyle on Health</li> </ul>

## R. \_\_\_\_\_: The Scheme of Examination:

The performance of the learners shall be evaluated in two components: Internal Assessment with 25% marks by way of continuous evaluation and by Semester End Examination with 75% marks by conducting the theory examination.

**INTERNAL ASSESSMENT:-** It is defined as the assessment of the learners on the basis of continuous evaluation as envisaged in the credit based system by way of participation of learners in various academic and correlated activities in the given semester of the programme.

### A) Internal Assessment – 25%

25 Marks

Sr. No.	Particulars	Marks	
1	A project to be prepared by an individual learner or a group of learners in not more than five learners in a group. It is to be evaluated by the teacher concerned.	20 Marks	
	Hard Copy of the project*		10 Marks
	Presentation		05 Marks
	Viva/Interaction		05 Marks
2	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	

The marks of the internal assessment should not be disclosed to the students till the results of the corresponding semester is declared.

**SEMESTER END EXAMINATION:-** It is defined as the examination of the learners on the basis of performance in the semester end theory / written examinations.

### B) Semester End Examinations – 75%

75 Marks

The assessment of Part 'A' i.e. Internal Assessment and Part 'B' i.e. Semester End Examination as mentioned above for the Semesters I to IV shall be processed by the Colleges / Institutions of their learners and issue the grade cards to them after the conversion of marks into grade as per the procedure.

**INTERNAL ASSESSMENT (PRACTICUM)**  
**(25 Marks)**

**SEMESTER –III**

*(Continuous Evaluation during practical sessions conducted for 27 hours)*

- a) A learner willing to participate in inter-collegiate/ inter university competitions of any game and sports conducted by the University of Mumbai will be evaluated for 15 marks on the basis of his attendance, sincerity and performance during the training / practice / coaching sessions / camps conducted by the college/University for at least 10 days. It is expected that the colleges should organize training / practice / coaching sessions / camps of various games and sports as per the choice of the learner. However, due to unavailability of the same in his / her college if a learner participates in the training / practice / coaching sessions / camps organized by other organizations or clubs of sports and games, may be considered for evaluation for 15 marks on the basis of the proofs of attendance and participation submitted by a learner.
- b) A learner will be practically taught different exercises including Suryanamaskara for developing their Motor Performance Components by conducting practical sessions for at least 10 hours (one hour each) and will be assessed by the concern teacher for **marks out of 10** on the basis of his attendance, sincerity and performance.

## Question Paper Pattern

Maximum Marks: 75

Questions to be Set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/ fill in the blanks)	15 Marks
Q-2	Full Length Question	15 Marks
Q-2	OR Full Length Question	15 Marks
Q-3	Full Length Question	15 Marks
Q-3	OR Full Length Question	15 Marks
Q-4	Full Length Question	15 Marks
Q-4	OR Full Length Question	15 Marks
Q-5	Full Length Question	15 Marks
Q-5	OR Short Notes To be asked 05 To be answered 03	15 Marks

**Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.**

➤ **Standard of Passing the Examination**

- A learner shall have to obtain a minimum of 40 % marks in aggregate to qualify the each course where the course consists of internal assessment and semester end examination.
- A learner shall obtain a minimum of 40 % marks( i.e. **10** out of **25**) in the internal assessment and obtain a minimum of 40 % marks (i.e. **30** out of **75**) in semester end

### **Reference Books**

1. National Service Scheme Manual (Revised) 2006, Government of India, Ministry of Youth Affairs and Sports, New Delhi.
2. Adams, William. C .( 1991)– Foundation of Physical Education Exercises and Sports Sciences, Lea and Febigor: Philadelphia.
3. American College of Sports Medicine, ACSM’s, Certification Review.(2006) 2nd Ed.: LippianCott Williams and Wilkins .
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19. Kansal, D.K. (2012). A Text book of Applied Measurement Evaluation and Sports Selection (3rd Ed.). New Delhi : DVS Publication.
20. Lock Hurt and others (1975) Anatomy of the human body, Feber&Feber Oxford University,
21. Muller, J. P.(2000). Health, Exercise and Fitness. Delhi : Sports.
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23. NASPE. (2005). Physical Education for lifelong fitness. The physical Best teacher's guide. IL:Human Kinetics
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25. Nimbalkar. Sadashiv(2004), Yoga for Health and Peace.- 6th Ed., Yoga VidyaNiketan, Mumbai.,.
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**Revised Syllabus of Courses of B.Com. Programme at Semester IV  
with Effect from the Academic Year 2018-2019**

**Core Courses (CC)**

**7. Business Law II**

Sr. No.	Modules	No. of Lectures
1	Indian Companies Act – 2013 Par T –I	12
2	Indian Companies Act – 2013, Par T –II	12
3	Indian Partnership Act – 1932	12
4	Consumer Protection Act, 1986 & Competition Act 2002	12
5	Intellectual Property Rights	12
	<b>Total</b>	<b>60</b>

Sr. No.	Modules
1	<b>Indian Companies Act – 2013 Par T –I</b>
	<ul style="list-style-type: none"> <li>• Company –Concept, Features, Role of Promoters (S. 2(69) S. 92), Duties and liabilities of the Promoter Effects of Pre-Incorporation contracts, Consequences of non-registration, and Lifting of Corporate Veil.</li> <li>• Classification of Companies Distinction between Private Company and Public Company, Advantages and disadvantages of Private company and Public Company. –Common Procedure for Incorporation of Company,</li> <li>• Memorandum of Association (MOA) &amp; Article of Association(AOA) – Concept , Clauses of MOA, AOA- Contents, Doctrine of constructive notice, Doctrine of Ultra Vires, Doctrine of Indoor Management.</li> <li>• Prospectus – Concept, Kinds, Contents, Private Placement</li> </ul>
2	<b>Indian Companies Act – 2013, Par T –II</b>
	<ul style="list-style-type: none"> <li>• Member of a Company –Concept, Who can become a member, Modes of acquiring membership, Cessation of membership, Right &amp; Liabilities of Members.</li> <li>• Director – Qualifications&amp; Disqualification, Classification, Director Identification Number (DIN), Legal Position of Directors.</li> <li>• Meetings – Types, Legal Provisions of Statutory Meeting, Annual General Meeting, Extra-Ordinary Meeting, Board Meeting.</li> </ul>
3	<b>Indian Partnership Act – 1932</b>
	<ul style="list-style-type: none"> <li>• Partnership – Concept, Essentials, True Test of Partnership, Partnership Deed, Types of Partnership, Rights and Duties of Partners, Distinguish between Partnership &amp; Hindu Undivided Family (HUF).</li> <li>• Dissolution – Concept, Modes of Dissolution, Consequences of Dissolution.</li> <li>• Limited Liability Partnership (LLP) 2008 – Concept, Characteristics, Advantages &amp; Disadvantages, Procedure for Incorporation.</li> <li>• Extent of L.L.P.- Conversion of LLP, Mutual rights &amp; duties of partners, Winding up of LLP, Distinction between LLP and Partnership.</li> </ul>
4	<b>Consumer Protection Act, 1986 &amp; Competition Act 2002</b>
	<ul style="list-style-type: none"> <li>• Consumer Protection Act – Concept , Objects, Reasons for enacting the Consumer Protection Act, Definition of Consumer, Consumer Dispute, Complaint, Complainant, Defect, Deficiency, Consumer Dispute, Unfair Trade Practices, Goods and Services.</li> <li>• Consumer Protection Councils &amp; Redressal Agencies – District, State &amp; National.</li> <li>• Competition Act 2002 – Concept, Salient Features, Objectives &amp; Advantages.</li> <li>• Abuse of Dominant Position, Competition Commission of India, Anti-Competition Agreements,</li> </ul>

Sr. No.	Modules
5	<b>INTELLECTUAL PROPERTY RIGHTS</b> <span style="float: right;"><b>12</b></span>
	<ul style="list-style-type: none"> <li>• Intellectual Property Right (IPR) – Concept, Nature, Introduction &amp; background of IPR in India.</li> <li>• IPR relating to Patents – Concepts of Invention and discovery, Comparison (S2 (j)), Concept of Patents, General principles applicable to working of patented inventions, Term of Patent. Infringement of Patent Rights &amp; Remedies. (Ss. 104-115)</li> <li>• IPR relating to Copyrights- Concept of Copyright (Ss. 14, 16, 54,) Concept of author and authorised acts, (S.2) Ownership of Copy right (S.17) Duration or term of Copy right. (S. 22-27), Original work and fair use, Rights of Copyright holder, Infringement of Copyrights &amp; Remedies. (Ss. 51, 52)</li> <li>• IPR relating to Trademarks –Concept, Functions of Trade Mark, types, trademarks that cannot be registered, Registration of Trade Marks and rights of the proprietor of Trade Marks. Procedure for registration of Trade Marks., Infringement of Trademarks &amp; Remedies.</li> </ul>

## SEMESTER – IV REFERENCE BOOKS:

### REFERENCES

1. Guide to the Companies Act,2013 by A Ramaiya , Lexis Nexis.
2. Company Law by G.K.Kapoor.
3. Company Law by N.D.Kapoor.
4. Company Law by P.C. Tulsian.
5. Law and practice of Intellectual Property in India by Dr.Vikas Vashishth,Bharat Law House.
6. Law of Partnership along with Limited Liability Partnership by Avatar Singh , Eastern Book Company.
7. Laws Relating to Intellectual Property, Universal Law Publishing Co. Dr. B.L.Wadhera
8. Consumer Protection Law and Practice by Dr.V.K.Agarwal, Bharat Law House.
9. Competition Law by Avatar Singh, Eastern Book Company
10. Competition Law in India by T. Ramappa, Oxford University Press.
11. Intellectual Property Rights by Narayan.
12. Laws Relating to Intellectual Property, Universal Law Publishing Co. Dr. B.L.Wadhera

**PAPER PATTERN  
S.Y.B.COM  
SEMESTER III &IV**

**BUSINESS LAW PAPER I & II**

**(100 Marks Paper Per Semester)**

- 1. Question paper to have Five Questions  
(One from Each Module) 20 Marks Each**
- 2. All Questions to be Compulsory.**
- 3. Each Question to have Four Sub Questions of Ten Marks Each  
(Students to answer any Two out of Four)**

## **Question Paper Pattern (Practical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions C) Sub Questions to be asked 12 and to be answered any 10 D) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Practical Question <b>OR</b>	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question <b>OR</b>	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question <b>OR</b>	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	Full Length Practical Question <b>OR</b>	15 Marks
Q-5	Full Length Practical Question	15 Marks
Q-6	C) Theory questions D) Theory questions <b>OR</b>	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

**Note:**

**Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.**

## **Question Paper Pattern (Theoretical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions O) Sub Questions to be asked 12 and to be answered any 10 P) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question <b>OR</b>	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	O) Theory questions P) Theory questions <b>OR</b>	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

**Note:**

**Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.**



# University of Mumbai



**Revised Syllabus  
and  
Question Paper Pattern  
of Courses  
of  
Bachelor of Management Studies  
(BMS) Programme  
Second Year  
*Semester III and IV***

**Under Choice Based Credit, Grading and  
Semester System**

*(To be implemented from Academic Year- 2018-2019)  
Board of Studies-in-Business Management, University of Mumbai*

# Bachelor of Management Studies (BMS) Programme

## Under Choice Based Credit, Grading and Semester System

### Course Structure

### SYBMS

(To be implemented from Academic Year- 2018-2019)

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
1 & 2	*Any one group of courses from the following list of the courses	<b>06</b>	1 & 2	** Any one group of courses from the following list of the courses	<b>06</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>		<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Courses (AECC)</b>		<b>2A</b>	<b>Ability Enhancement Compulsory Courses (AECC)</b>	
3	Information Technology in Business Management - I	<b>03</b>	3	Information Technology in Business Management-II	<b>03</b>
<b>2B</b>	<b>Skill Enhancement Courses (SEC)</b>		<b>2B</b>	<b>Skill Enhancement Courses (SEC)</b>	
4	Foundation Course – III	<b>02</b>	4	Foundation course-IV	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>		<b>3</b>	<b>Core Courses (CC)</b>	
5	Business Planning & Entrepreneurial Management	<b>03</b>	5	Business Economics-II	<b>03</b>
6	Accounting for Managerial Decisions	<b>03</b>	6	Business Research Methods	<b>03</b>
7	Strategic Management	<b>03</b>	7	Production & Total Quality Management	<b>03</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

*List of Skill Enhancement Courses (SEC) for Semester III (Any One)		**List of Skill Enhancement Courses (SEC) for Semester II (Any One)	
1	Foundation Course (Environmental Management) - III	1	Foundation Course (Ethics & Governance) - IV
2	Foundation Course-Contemporary Issues-III	2	Foundation Course-Contemporary Issues-IV
3	Foundation Course in NSS - III	3	Foundation Course in NSS - IV
4	Foundation Course in NCC - III	4	Foundation Course in NCC - IV
5	Foundation Course in Physical Education- III	5	Foundation Course in Physical Education- IV
<b>Note: Course selected in Semester I will continue in Semester III &amp; IV</b>			

<b>*List of group of Elective Courses(EC) for Semester III (Any two)</b>		<b>** List of group of Elective Courses(EC) for Semester IV (Any two)</b>	
<b>Group A: Finance Electives (Any Two Courses)</b>			
1	Basics of Financial Services	1	Financial Institutions & Markets
2	Introduction to Cost Accounting	2	Auditing
3	Equity & Debt Market	3	Strategic Cost Management
4	Corporate Finance	4	Corporate Restructuring
<b>Group B: Marketing Electives (Any Two Courses)</b>			
1	Consumer Behaviour	1	Integrated Marketing Communication
2	Product Innovations Management	2	Rural Marketing
3	Advertising	3	Event Marketing
4	Social Marketing	4	Tourism Marketing
<b>Group C: Human Resource Electives(Any Two Courses)</b>			
1	Recruitment & Selection	1	Human Resource Planning & Information System
2	Motivation and Leadership	2	Training & Development in HRM
3	Employees Relations & Welfare	3	Change Management
4	Organisation Behaviour & HRM	4	Conflict & Negotiation
<b>Note: Group Selected in Semester III will continue in Semester IV.</b>			

**Bachelor of Management Studies (BMS)**  
**Programme**  
*Under Choice Based Credit, Grading and Semester System*  
**Course Structure**

*(To be implemented from Academic Year- 2018-2019)*

**Semester III**

No. of Courses	Semester III	Credits
<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
1 & 2	*Any one group of courses from the following list of the courses	<b>06</b>
<b>2</b>	<b><i>Ability Enhancement Courses (AEC)</i></b>	
<b>2A</b>	<b><i>Ability Enhancement Compulsory Course (AECC)</i></b>	
3	Information Technology in Business Management - I	<b>03</b>
<b>2B</b>	<b><i>*Skill Enhancement Courses (SEC)</i></b>	
4	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b><i>Core Courses (CC)</i></b>	
5	Business Planning & Entrepreneurial Management	<b>03</b>
6	Accounting for Managerial Decisions	<b>03</b>
7	Strategic Management	<b>03</b>
<b>Total Credits</b>		<b>20</b>

<b><i>*List of Skill Enhancement Courses (SEC) for Semester III (Any One)</i></b>	
1	Foundation Course (Environmental Management) - III
2	Foundation Course-Contemporary Issues-III
3	Foundation Course in NSS - III
4	Foundation Course in NCC - III
5	Foundation Course in Physical Education - III

**Revised Syllabus of Courses of Bachelor of Management Studies (BMS)  
Programme at Semester III  
with Effect from the Academic Year 2018-2019**

**Elective Courses (EC)  
Group A. Finance Electives**

**Basics of Financial Services**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Financial System	14
2	Commercial Banks, RBI And Development Banks	16
3	Insurance	15
4	Mutual Funds	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	The course aims at explaining the core concepts of business finance and its importance in managing a business
2	The objectives of develop a conceptual frame work of finance function and to acquaint the participants with the tools, types, instruments of financial system in the realm of Indian Financial Market.

Sr. No.	Modules / Units
1	<b>Financial System:</b>
	<ul style="list-style-type: none"> <li>• An overview of Financial System, Financial Markets, Structure of Financial Market (Organised and Unorganized Market), Components of Financial System, Major Financial Intermediaries, Financial Products, Function of Financial System, Regulatory Framework of Indian Financial System(Overview of SEBI and RBI-Role and Importance as regulators).</li> </ul>
2	<b>Commercial Banks, RBI And Development Banks</b>
	<ul style="list-style-type: none"> <li>• <b>Concept of Commercial Banks-</b> Functions, Investment Policy of Commercial Banks, Liquidity in Banks, Asset Structure of Commercial Banks, Non-Performing Assets, Interest Rate reforms, Capital Adequacy Norms.</li> <li>• <b>Reserve Bank of India-</b>Organisation &amp;Management, Role And Functions</li> <li>• <b>Development Banks-</b>Characteristics of Development Banks, Need And Emergence of Development Financial Institutions In India, Function of Development Banks.</li> </ul>
3	<b>Insurance:</b>
	<ul style="list-style-type: none"> <li>• Concept, Basic Characteristics of Insurance, Insurance Company Operations, Principles of Insurance, Reinsurance, Purpose And Need Of Insurance, Different Kinds of Life Insurance Products, Basic Idea About Fire And Marine Insurance and Bancassurance</li> </ul>
4	<b>Mutual Funds:</b>
	<ul style="list-style-type: none"> <li>• Concept of Mutual Funds, Growth of Mutual Funds in India, Features and Importance of Mutual Fund. Mutual Fund Schemes, Money Market Mutual Funds, Private Sector Mutual Funds, Evaluation of the Performance Of Mutual Funds, Functioning of Mutual Funds In India.</li> </ul>

**Revised Syllabus of Courses of Bachelor of Management Studies (BMS)  
Programme at Semester III  
with Effect from the Academic Year 2018-2019**

**Elective Courses (EC)  
Group A. Finance Electives**

**Introduction to Cost Accounting**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction	15
2	Elements of Cost	20
3	Cost Projection	15
4	Emerging Cost Concepts	10
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	This course exposes the students to the basic concepts and the tools used in Cost Accounting
2	To enable the students to understand the principles and procedure of cost accounting and to apply them to different practical situations

Sr. No.	Modules / Units
1	<b>Introduction</b>
	<ul style="list-style-type: none"> <li>• Meaning, Nature and scope-Objective of Cost Accounting-Financial Accounting v/s Cost Accounting- Advantages and disadvantages of Cost Accounting- Elements of Costs-Cost classification (concept only)- - Installation of Cost Accounting System, Process (Simple and Inter process) and Job Costing ( Practical Problems)</li> </ul>
2	<b>Elements of Cost</b>
	<ul style="list-style-type: none"> <li>• <b>Material Costing</b>- Stock valuation (FIFO &amp; weighted average method), EOQ, EOQ with discounts, Calculation of Stock levels (Practical Problems)</li> <li>• <b>Labour Costing</b> – (Bonus and Incentive Plans) (Practical Problems)</li> <li>• <b>Overhead Costing</b> (Primary and Secondary Distribution)</li> </ul>
3	<b>Cost Projection</b>
	<ul style="list-style-type: none"> <li>• Cost Sheet (Current and Estimated) ) ( Practical Problems)</li> <li>• Reconciliation of financial accounts and cost accounting (Practical Problems)</li> </ul>
4	<b>Emerging Cost Concepts</b>
	Uniform Costing and Interfirm Comparison, Emerging Concepts – Target Costing, Benchmarking, JIT, The Balanced Scorecard; Strategic Based Control; concept, process, implementation of Balanced Scorecard, Challenges in implementation of Balanced Scorecard



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**Elective Courses (EC)  
Group A. Finance Electives**

**Equity and Debt Market**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Financial Market	15
2	Dynamics of Equity Market	15
3	Players in Debt Markets	15
4	Valuation of Equity & Bonds	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	This paper will enable the students to understand the evolution of various aspects of financial markets which in turn will help them in framing the financial policies, development of financial instruments and processes and evolving the strategies during crisis. The teaching will be done mainly through materials available on internet and published research papers

Sr. No.	Modules / Units
1	<b>Introduction to Financial Market</b>
	<ul style="list-style-type: none"> <li>• <b>Equity market</b> – meaning &amp; definitions of equity share; Growth of Corporate sector &amp; simultaneous growth of equity shareholders; divorce between ownership and management in companies; development of Equity culture in India &amp; current position.</li> <li>• <b>Debt market</b> – Evolution of Debt markets in India; Money market &amp; Debt markets in India; Regulatory framework in the Indian Debt market.</li> </ul>
2	<b>Dynamics of Equity Market</b>
	<ul style="list-style-type: none"> <li>• <b>Primary:</b> <ol style="list-style-type: none"> <li>1) IPO – methods followed (simple numerical)</li> <li>2) Book building</li> <li>3) Role of merchant bankers in fixing the price</li> <li>4) Red herring prospectus – unique features</li> <li>5) Numerical on sweat equity, ESOP &amp; Rights issue of shares</li> </ol> </li> <li>• <b>Secondary:</b> <ol style="list-style-type: none"> <li>1) Definition &amp; functions of stock exchanges</li> <li>2) Evolution &amp; growth of stock exchanges</li> <li>3) Stock exchanges in India</li> <li>4) NSE, BSE OTCEI &amp; overseas stock exchanges</li> <li>5) Recent developments in stock exchanges</li> <li>6) Stock market Indices</li> </ol> </li> </ul>
3	<b>Players in debt markets:</b>
	<ul style="list-style-type: none"> <li>• <b>Players in debt markets:</b> <ol style="list-style-type: none"> <li>1) Govt. securities</li> <li>2) Public sector bonds &amp; corporate bonds</li> <li>3) open market operations</li> <li>4) Security trading corp. of India</li> <li>5) Primary dealers in Govt. securities</li> </ol> </li> <li>• <b>Bonds:</b> <ol style="list-style-type: none"> <li>1) Features of bonds</li> <li>2) Types of bonds</li> </ol> </li> </ul>
4	<b>Valuation of Equity &amp; Bonds</b>
	<ul style="list-style-type: none"> <li>• <b>Valuation of equity:</b> <ol style="list-style-type: none"> <li>1. Balance sheet valuation</li> <li>2. Dividend discount model(zero growth, constant growth &amp; multiple growth)</li> <li>3. Price earning model</li> </ol> </li> <li>• <b>Valuation of bonds</b> <ol style="list-style-type: none"> <li>1. Determinants of the value of bonds</li> <li>2. Yield to Maturity</li> <li>3. Interest rate risk</li> <li>4. Determinants of Interest Rate Risk</li> </ol> </li> </ul>

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**Elective Courses (EC)  
Group A. Finance Electives**

**Corporate Finance**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction	15
2	Capital Structure and Leverage	15
3	Time Value of Money	15
4	Mobilisation of Funds	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	The objectives of develop a conceptual frame work of finance function and to acquaint the participants with the tools techniques and process of financial management in the realm of financial decision making
2	The course aims at explaining the core concepts of corporate finance and its importance in managing a business
3	To providing understanding of nature, importance, structure of corporate finance related areas and to impart knowledge regarding source of finance for a business

Sr. No.	Modules / Units
1	<b>Introduction</b>
	<ul style="list-style-type: none"> <li>• <b>Introduction To Corporate Finance:</b> Meaning, Principles of Corporate Finance, Significance of Corporate Finance, Amount of Capitalisation, Over Capitalisation and Under Capitalisation, Fixed capital and Working Capital funds.</li> <li>• <b>Introduction to ownership securities</b>– Ordinary Shares, Reference Shares, Creditor Ship Securities, Debtors and Bonds, Convertible Debentures, Concept of Private Placement of Securities.</li> </ul>
2	<b>Capital Structure and Leverage</b>
	<ul style="list-style-type: none"> <li>• Introduction to Capital Structure theories, EBIT – EPS analysis for Capital Structure decision.</li> <li>• Cost of Capital – Cost of Debt, Cost of Preference Shares, Cost of Equity Shares and Cost of Retained Earnings, Calculation of Weighted Cost of Capital.</li> <li>• Introduction to concept of Leverage - Operating Leverage, Financial Leverage and Combined Leverage.</li> </ul>
3	<b>Time Value of Money</b>
	<ul style="list-style-type: none"> <li>• Introduction to Time Value of Money – compounding and discounting</li> <li>• Introduction to basics of Capital Budgeting (time value of money based methods) – NPV and IRR (Net Present Value and Internal Rate of Return)</li> <li>• Importance of Risk and Return analysis in Corporate Finance</li> </ul>
4	<b>Mobilisation of Funds</b>
	<p>Public deposits and RBI regulations, Company deposits and SEBI regulations, Protection of depositors, RBI and public deposits with NBFC's.</p> <p>Foreign capital and collaborations, Foreign direct Investment (FDI)</p> <p>Emerging trends in FDI</p> <p>Global Depository Receipts, Policy development, Capital flows and Equity Debt.</p> <p>Brief introduction &amp; sources of short term Finance Bank Overdraft, Cash Credit, Factoring</p>

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**Elective Courses (EC)  
Group B. Marketing Electives**

**1. Consumer Behaviour**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction To Consumer Behaviour:	14
2	Individual- Determinants of Consumer Behaviour	16
3	Environmental Determinants of Consumer Behaviour	15
4	Consumer decision making models and New Trends	15
<b>Total</b>		<b>60</b>

**Objectives**

<b>SN</b>	<b>Objectives</b>
1	The basic objective of this course is to develop an understanding about the consumer decision making process and its applications in marketing function of firms
2	This course is meant to equip undergraduate students with basic knowledge about issues and dimensions of Consumer Behaviour. Students are expected to develop the skill of understanding and analysing consumer information and using it to create consumer- oriented marketing strategies.

Sr. No.	Modules / Units
1	<b>Introduction To Consumer Behaviour:</b>
	<ul style="list-style-type: none"> <li>• Meaning of Consumer Behaviour, Features and Importance</li> <li>• Types of Consumer (Institutional &amp; Retail), Diversity of consumers and their behaviour- Types Of Consumer Behaviour</li> <li>• Profiling the consumer and understanding their needs</li> <li>• Consumer Involvement</li> <li>• Application of Consumer Behaviour knowledge in Marketing</li> <li>• Consumer Decision Making Process and Determinants of Buyer Behaviour, factors affecting each stage, and Need recognition.</li> </ul>
2	<b>Individual- Determinants of Consumer Behaviour</b>
	<ul style="list-style-type: none"> <li>• Consumer Needs &amp; Motivation (Theories - Maslow, Mc Clelland).</li> <li>• Personality – Concept, Nature of personality, Freudian, non - Freudian and Trait theories, Personality Traits and it's Marketing significance, Product personality and brand personification.</li> <li>• Self Concept – Concept</li> <li>• Consumer Perception</li> <li>• Learning - Theory, Nature of Consumer Attitudes, Consumer Attitude Formation &amp; Change.</li> <li>• Attitude - Concept of attitude</li> </ul>
3	<b>Environmental Determinants of Consumer Behaviour</b>
	<ul style="list-style-type: none"> <li>• Family Influences on Buyer Behaviour,</li> <li>• Roles of different members, needs perceived and evaluation rules.</li> <li>• Factors affecting the need of the family, family life cycle stage and size.</li> <li>• Social Class and Influences.</li> <li>• Group Dynamics &amp; Consumer Reference Groups, Social Class &amp; Consumer Behaviour - Reference Groups, Opinion Leaders and Social Influences In-group versus out-group influences, role of opinion leaders in diffusion of innovation and in purchase process.</li> <li>• Cultural Influences on Consumer Behaviour Understanding cultural and sub-cultural influences on individual, norms and their role, customs, traditions and value system.</li> </ul>
4	<b>Consumer decision making models and New Trends</b>
	<ul style="list-style-type: none"> <li>• Consumer Decision making models: Howard Sheth Model, Engel Blackwell, Miniard Model, Nicosia Models of Consumer Decision Making</li> <li>• Diffusion of innovations Process of Diffusion and Adoption, Innovation, Decision process, Innovator profiles</li> <li>• E-Buying behaviour The E-buyer vis-a vis the Brick and Mortar buyer, Influences on E-buying</li> </ul>

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**Elective Courses (EC)  
Group B. Marketing Electives**

**2. Product Innovations Management**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Innovations Management	15
2	Managerial Aspects of Innovations functions	15
3	Product innovations, Process Innovations and Innovations Diffusion	15
4	New Product Development Strategy	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To understand the concept of innovations and relevance of innovations in the present day scenario.
2	To understand the importance of protecting innovations and legal aspects related to innovations
3	To study product innovations, process innovations and innovations diffusion
4	To acquaint the students with stages in new product development

Sr. No.	Modules / Units
1	<b>Innovations Management</b>
	<ul style="list-style-type: none"> <li>• <b>Introduction -Innovations Management</b> Innovations: Concept; Features; Types of Innovations; Innovations management; Features of Innovations Management; Significance of innovations; Principles of innovations.</li> <li>• <b>Thinking Tools for Innovations</b> Left and right brain thinking; Creative thinking; Traditional V/S Creative thinking; Intuition; Introduction to creativity; Process of creativity; Creativity methods</li> <li>• <b>Legal Aspects of innovations</b> Safeguarding innovations; Concept of Intellectual Property Rights; Patents; Patenting trends; trademarks; Industrial designs; Copyrights ;Trade secrets</li> </ul>
2	<b>Managerial Aspects of Innovations functions</b>
	<ul style="list-style-type: none"> <li>• <b>Organizing for Innovations</b> Introduction; Concepts; Organizational theories and structures; Traits of innovative organization; Factors influencing organizational design and Size decision.</li> <li>• <b>Strategizing Innovations</b> Introduction; Innovations as a strategy component; Developing innovation strategy; Innovation strategies; Market standing based strategies.</li> <li>• <b>Managing Innovations Functions</b> Introduction; Style at the top; Planning; Organizing; Staffing; Controlling; Characteristics of good management</li> <li>• <b>Climate and culture for innovations</b> Introduction; Need for creative organizations; Characteristics of creative organizations; Creating creative organizations – 7s framework; Fostering innovations climate and culture.</li> </ul>
3	<b>Product innovations, Process Innovations and Innovations Diffusion</b>
	<ul style="list-style-type: none"> <li>• <b>Introduction to product innovations</b> Types of new products; Technology strategy for product innovation; New product development process; Packaging innovations; Positioning innovations; New product failures; Cases of Innovating companies.</li> <li>• <b>Process Innovations</b> Introduction; Concept of Process; Features of process; Types of process innovations; Process Management; Process improvement methods; Business process reengineering; Benchmarking.</li> <li>• <b>Innovations Diffusion</b> Introduction; Concept of diffusion and adoption; Impact of innovations; Diffusion as an integral part of innovation strategy; Innovations diffusion theories; Factors influencing diffusion strategy; Internalization of innovations.</li> </ul>
4	<b>New Product Development Strategy</b>
	<ul style="list-style-type: none"> <li>• <b>New Product Development and Product specifications</b> Concept of new product development, specifications: Establishment of specifications, Establishing Target specifications; Setting the final specifications.</li> <li>• <b>Concept Generation, Selection and Testing</b> 5 step methods of concept generation, Methods for selecting a concept; Benefits of choosing a structured method; Concept screening; Concept scoring, 7- Test method of concept testing.</li> <li>• <b>Product testing</b> Introduction, Purpose of product testing; Overriding concerns of product testing; Major decision in constructing a product test.</li> </ul>



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**Elective Courses (EC)  
Group B. Marketing Electives**

**3. Advertising**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Advertising	15
2	Strategy and Planning Process in Advertising	15
3	Creativity in Advertising	15
4	Budget, Evaluation, Current trends and careers in Advertising	15
<b>Total</b>		<b>60</b>

**Objectives**

<b>SN</b>	<b>Objectives</b>
1	To understand and examine the growing importance of advertising
2	To understand the construction of an effective advertisement
3	To understand the role of advertising in contemporary scenario
4	To understand the future and career in advertising

Sr. No.	Modules / Units
1	<b>Introduction to Advertising</b>
	<ul style="list-style-type: none"> <li>• Definition, Evolution of Advertising, Importance, Scope, Features, Benefits, Five M's of Advertising</li> <li>• Types of Advertising –consumer advertising, industrial advertising, institutional advertising, classified advertising, national advertising, generic advertising</li> <li>• Theories of Advertising : Stimulus Theory, AIDA, Hierarchy Effects Model, Means – End Theory, Visual Verbal Imaging, Cognitive Dissonance</li> <li>• Ethics and Laws in Advertising : Puffery, Shock Ads, Subliminal Advertising, Weasel Claim, Surrogate Advertising, Comparative Advertising Code of Ethics, Regulatory Bodies, Laws and Regulation – CSR, Public Service Advertising, Corporate Advertising, Advocacy Advertising</li> <li>• Social, cultural and Economic Impact of Advertising, the impact of ads on Kids, Women and Advertising</li> </ul>
2	<b>Strategy and Planning Process in Advertising</b>
	<ul style="list-style-type: none"> <li>• Advertising Planning process &amp; Strategy : Introduction to Marketing Plan, Advertising Plan- Background, situational analysis related to Advertising issues, Marketing Objectives, Advertising Objectives, Target Audience, Brand Positioning (equity, image personality), creative Strategy, message strategy, media strategy, Integration of advertising with other communication tools</li> <li>• Role of Advertising in Marketing Mix : Product planning, product brand policy, price, packaging, distribution, Elements of Promotion, Role of Advertising in PLC</li> <li>• Advertising Agencies – Functions – structure – types - Selection criteria for Advertising agency – Maintaining Agency–client relationship, Agency Compensation.</li> </ul>
3	<b>Creativity in Advertising</b>
	<ul style="list-style-type: none"> <li>• Introduction to Creativity – definition, importance, creative process , Creative strategy development – Advertising Campaign – determining the message theme/major selling ideas – introduction to USP – positioning strategies – persuasion and types of advertising appeals – role of source in ads and celebrities as source in Indian ads – execution styles of presenting ads.</li> <li>• Role of different elements of ads – logo, company signature, slogan, tagline, jingle, illustrations, etc –</li> <li>• Creating the TV commercial – Visual Techniques, Writing script, developing storyboard, other elements (Optical, Soundtrack, Music)</li> <li>• Creating Radio Commercial – words, sound, music – scriptwriting the commercial – clarity, coherence, pleasantness, believability, interest, distinctiveness</li> <li>• Copywriting: Elements of Advertisement copy – Headline, sub-headline, Layout, Body copy, slogans. Signature, closing idea, Principles of Copywriting for print, OOH, essentials of good copy, Types of Copy, Copy Research</li> </ul>

Sr. No.	Modules / Units
4	<b>Budget, Evaluation, Current trends and careers in Advertising</b>
	<ul style="list-style-type: none"> <li>• Advertising Budget – Definition of Advertising Budget, Features, Methods of Budgeting</li> <li>• Evaluation of Advertising Effectiveness – Pre-testing and Post testing Objectives, Testing process for Advertising effectiveness, Methods of Pre-testing and Post-testing, Concept testing v/s Copy testing</li> <li>• Current Trends in Advertising : Rural and Urban Advertising, Digital Advertising, Content Marketing (Advertorials), retail advertising, lifestyle advertising, Ambush Advertising, Global Advertising – scope and challenges – current global trends</li> <li>• Careers in Advertising : careers in Media and supporting firms, freelancing options for career in advertising, role of Advertising Account Executives, campaign Agency family tree – topmost advertising agencies and the famous advertisements designed by them</li> </ul>

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**Elective Courses (EC)  
Group B. Marketing Electives**

**4. Social Marketing**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Social Marketing & Its Environment	15
2	Social Marketing Plan, STP and Marketing Mix	15
3	Managing Behaviour for Social Change & NPO & CSR	15
4	Social marketing – A Sectoral Overview & Careers	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	Understand the concept of social marketing, compare and contrast marketing in a profit-oriented corporate and a nonprofit social environment.
2	Analyze the impact of environment on social marketing & study the various behavior models/frameworks/theories for social change.
3	To study the basis of Segmentation, Targeting and Positioning and identify marketing mix of social marketing.
4	To provide an overview of the Not for Profit Sector (NPO) and comment on the CSR provision in the companies act of 2013.
5	To study overview of social marketing in various key sectors and Identify basic ethical issues in Social marketing and appreciate the careers in Social Marketing

Sr. No.	Modules / Units
1	<b>Introduction to Social Marketing &amp; Its Environment</b>
	<p>Definition of Social Marketing, Features, Need for Social Marketing, Evolution of Social Marketing, Social Marketing v/s Commercial Marketing, Challenges of Social Marketing. Social Marketing Unique Value Proposition, Relevance of Social marketing.</p> <p>Environment in Social Marketing, Components, Impact of Environment on Social Marketing.</p>
2	<b>Social Marketing Plan, STP and Marketing Mix</b>
	<ul style="list-style-type: none"> <li>• <b>Social Marketing Plan, Segmentation, Targeting &amp; Positioning</b> Social Marketing Plan, Steps in developing social marketing plan, importance of planning. Segmentation, Basis of Segmentation, Criteria for evaluating segments, Targeting, Selecting Target Audience for Social Marketing, Positioning and Types of positioning.</li> <li>• <b>Social Marketing Mix</b> <ol style="list-style-type: none"> <li>1. Product: Social Product, Level of Product, Social Product Branding Decision.</li> <li>2. Price: Monetary and non-monetary incentives for desired behavior, Pricing Objectives, Pricing Strategies.</li> <li>3. Place: 5 A's of Distribution of Product in social marketing, Types of distribution channel</li> <li>4. Promotion: Developing a Promotion Mix for social product, Message Strategy, Messenger Strategy, Creativity Strategy, selecting communication channel.</li> </ol> </li> </ul>
3	<b>Managing Behaviour for Social Change &amp; NPO &amp; CSR</b>
	<ul style="list-style-type: none"> <li>• <b>Managing Behaviour for Social Change</b> Types of Behaviour Objectives, Knowledge objectives and belief objectives, Behaviour Change Models, Theories and Frameworks: Social Norm Theory, The diffusion of innovation model, The health belief model, The ecological model, Theory of reasoned action and theory of planned behaviour. Social Cognitive theory/social learning, The behavioural economics framework and the nudge factor, the science of habit framing,</li> <li>• <b>Not for Profit Organization (NPO) &amp; CSR</b> Meaning, NGO, Voluntary Organization, Third Sector, NPO Sector. Status of Voluntary sector in India. Starting a Voluntary Organization in India: Trust, Society, Section 8 Company under the Companies Act of 2013. CSR, Meaning, Overview of CSR in India, Overview of CSR rules for corporation under Companies Act of 2013, CSR Impact Evaluation. Need for Governance in Not for Profit Sector, <b>Ethics</b> in Social Marketing</li> </ul>
4	<b>Social Marketing – A Sectoral Overview &amp; Careers</b>
	<ul style="list-style-type: none"> <li>• Marketing Health</li> <li>• Marketing Education</li> <li>• Marketing Medicare</li> <li>• Marketing Sanitation</li> <li>• Marketing Financial Literacy &amp; Savings</li> <li>• Marketing Digital Literacy</li> <li>• Marketing of Social Issues of Youth.</li> <li>• Social Work as a profession and Social Entrepreneurship, Careers in Social Marketing.</li> </ul>

**Revised Syllabus of Courses of Bachelor of Management Studies (BMS)  
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**Elective Courses (EC)  
Group C. Human Resource Electives**

**Recruitment & Selection**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Recruitment	18
2	Selection	15
3	Induction	15
4	Soft Skills	12
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	The objective is to familiarize the students with concepts and principles, procedure of Recruitment and Selection in an organization.
2	To give an in depth insight into various aspects of Human Resource management and make them acquainted with practical aspect of the subject.

Sr. No.	Modules / Units
1	<b>Recruitment</b>
	<ul style="list-style-type: none"> <li>• <b>Concepts of Recruitment</b>- -Meaning, Objectives, Scope &amp; Definition, Importance and relevance of Recruitment.</li> <li>• <b>Job Analysis</b>--Concept, Specifications, Description, Process And Methods, Uses of Job Analysis</li> <li>• <b>Job Design</b>--Introduction, Definition, Modern Techniques, Factors affecting Job Design, Contemporary Issues in Job Designing.</li> <li>• <b>Source or Type of Recruitment</b>– a) Direct/Indirect, b)Internal/ External. Internal-Notification, Promotion– Types, Transfer –Types, Reference External-Campus Recruitment, Advertisement, Job Boards Website/Portals, Internship, Placement Consultancies-Traditional (In-House, Internal Recruitment, On Campus, Employment And Traditional Agency). Modern (Recruitment Books, Niche Recruitments, Internet Recruitment, Service Recruitment, Website and Job, Search Engine, Social Recruiting and Candidate Paid Recruiters).</li> <li>• <b>Technique of Recruitment</b>-Traditional Vs Modern Recruitment</li> <li>• <b>Evaluation of Recruitment</b>-Outsourcing Programme</li> </ul>
2	<b>Selection</b>
	<ul style="list-style-type: none"> <li>• <b>Selection</b>-Concept of Selection, Criteria for Selection, Process, Advertisement and Application (Blank Format).</li> <li>• <b>Screening</b>-Pre and Post Criteria for Selection, Steps of Selection</li> <li>• <b>Interviewing</b>-Types and Guidelines for Interviewer &amp; Interviewee, Types of Selection Tests, Effective Interviewing Techniques.</li> <li>• <b>Selection Hurdles</b> and Ways to Overcome Them</li> </ul>
3	<b>Induction</b>
	<ul style="list-style-type: none"> <li>• <b>Induction</b>-Concept, Types-Formal /Informal, Advantages of Induction ,How to make Induction Effective</li> <li>• <b>Orientation &amp; On boarding</b>-Programme and Types, Process.</li> <li>• <b>Socialisation</b>-Types-Anticipatory, Encounter, Setting in, Socialisation Tactics</li> <li>• <b>Current trends</b> in Recruitment and Selection Strategies– with respect to Service, Finance, I.T., Law And Media Industry</li> </ul>
4	<b>Soft Skills</b>
	<ul style="list-style-type: none"> <li>• Preparing Bio-data and C.V.</li> <li>• Social and Soft Skills – Group Discussion &amp;Personal Interview, Video and Tele Conferencing Skills,</li> <li>• Presentation and Negotiation Skills, Aesthetic Skills,</li> <li>• Etiquettes-Different Types and Quitting Techniques.</li> <li>• Exit Interview-Meaning, importance.</li> </ul>

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**Elective Courses (EC)  
Group C. Human Resource Electives**

**Motivation & Leadership**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Motivation -I	12
2	Motivation-II	15
3	Leadership-I	17
4	Leadership-II	16
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To gain knowledge of the leadership strategies for motivating people and changing organizations
2	To study how leaders facilitate group development and problem solving and work through problems and issues as well as transcend differences
3	To acquaint the students about practical approaches to Motivation and Leadership & its application in the Indian context



Sr. No.	Modules / Units
1	<b>Motivation-I</b>
	<ul style="list-style-type: none"> <li>• Concept of motivation, Importance, Tools of Motivation.</li> <li>• Theory Z, Equity theory.</li> <li>• Process Theories-Vroom's Expectancy Theory, Valency-Four drive model.</li> </ul>
2	<b>Motivation-II</b>
	<ul style="list-style-type: none"> <li>• East v/s West, motivating workers (in context to Indian workers)</li> <li>• The Indian scene – basic differences.</li> <li>• Work –Life balance – concept, differences, generation and tips on work life balance.</li> </ul>
3	<b>Leadership-I</b>
	<ul style="list-style-type: none"> <li>• Leadership– Meaning, Traits and Motives of an Effective Leader, Styles of Leadership.</li> <li>• Theories –Trait Theory, Behavioural Theory, Path Goal Theory.</li> <li>• Transactional v/s Transformational leaders.</li> <li>• Strategic leaders– meaning, qualities.</li> <li>• Charismatic Leaders– meaning of charisma, Qualities, characteristics, types of charismatic leaders (socialized, personalized, office-holder, personal, divine)</li> </ul>
4	<b>Leadership-II</b>
	<ul style="list-style-type: none"> <li>• Great leaders, their style, activities and skills (Ratan Tata, Narayan Murthy, Dhirubhai Ambani, Bill Gates, Mark Zuckerberg, Donald Trump)</li> <li>• Characteristics of creative leaders and organization methods to enhance creativity (Andrew Dubrein).</li> <li>• Contemporary issues in leadership–Leadership roles, team leadership, mentoring, self leadership, online leadership, finding and creating effective leader.</li> </ul>

**Revised Syllabus of Courses of Bachelor of Management Studies (BMS)  
Programme at Semester III  
with Effect from the Academic Year 2018-2019**

**Elective Courses (EC)  
Group C. Human Resource Electives**

**Employees Relations & Welfare**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Overview of Employee Relations and Collective Bargaining	15
2	Overview of Employee Welfare	15
3	Welfare and Work Environment Management	15
4	Workers Participation and Employee Grievance	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To understand the nature and importance of employee relations in an organization
2	To understand the importance of collective bargaining and Workers participation
3	To understand the causes and effects of employee grievances as well as the procedure to solve the same

Sr. No.	Modules / Units
1	<b>Overview of Employee Relations and Collective Bargaining</b>
	<ul style="list-style-type: none"> <li>• <b>Employee Relations</b> - Meaning, Scope, Elements of Employee Relations, Role of HR in Employee Relations</li> <li>• <b>Employee Relation Policies</b> – Meaning and Scope.</li> <li>• <b>Ways to Improve Employee Relations</b></li> <li>• <b>Collective Bargaining</b> – Meaning, Characteristics, Need and Importance, Classification of collective bargaining - Distributive bargaining, Integrative bargaining, Attitudinal structuring and Intra-organizational bargaining; Principles of Collective Bargaining, Process, Causes for Failure of Collective Bargaining, Conditions for Successful Collective Bargaining</li> <li>• <b>Collective Bargaining Strategies</b> - Parallel or Pattern Bargaining, Multi-employer or Coalition Bargaining, Multi-unit or Coordinated Bargaining, and Single-unit Bargaining</li> <li>• <b>Current Trends</b> in Collective Bargaining</li> </ul>
2	<b>Overview of Employee Welfare</b>
	<ul style="list-style-type: none"> <li>• Meaning, Need for Employee Welfare, Principles of Employee/ Labour Welfare, Scope for Employee/ Labour Welfare in India, Types of Welfare Services – Individual and Group.</li> <li>• <b>Historical Development of Employee/ Labour Welfare in India</b> – Pre and Post-Independence, Employee/ Labour Welfare Practices in India</li> <li>• <b>Approaches to Employee/ Labour Welfare</b> – Paternalistic, Atomistic, Mechanistic, Humanistic approach</li> <li>• <b>Theories of Employee Welfare</b>–Policing Theory, Religion Theory, Philanthropic Theory, Trusteeship Theory, Public Relations Theory, Functional Theory</li> <li>• <b>Administration of Welfare Facilities</b> – Welfare Policy, Organisation of Welfare, Assessment of Effectiveness.</li> </ul>
3	<b>Welfare and Work Environment Management</b>
	<ul style="list-style-type: none"> <li>• <b>Agencies for Labour Welfare</b> – Central Government, State Government, Employers, Trade Union</li> <li>• <b>Women Welfare</b> - Meaning, Need for women welfare, Provision of Factories Act as applicable for women welfare</li> <li>• <b>Responsibility of Employers towards labour welfare</b></li> <li>• <b>Work Environment Management</b> – Meaning, Need for healthy work environment, measures for providing healthy work, Fatigue at work – Meaning, Causes and Symptoms of Fatigue, Boredom at Workplace – Meaning, Hazards at Workplace – Meaning, Types of Hazards – Physical and Social, Hazard Management – Meaning and Process, Hazard Audit - Concept</li> <li>• <b>Accidents and Safety Issues at Workplace</b> – Safety, Safety Culture</li> </ul>
4	<b>Workers Participation and Employee Grievance</b>
	<ul style="list-style-type: none"> <li>• <b>Workers Participation in Management</b> – Concept, Pre-requisites, forms &amp; levels of participation, Benefit of Workers Participation in Management, Importance of employee stock option plans as a method of participation.</li> <li>• <b>Employee Grievance</b> – Meaning, Features, Causes and Effects of Employee Grievances, Employee Grievance Handling Procedure, Effective Ways of Handling Grievance</li> <li>• Role of Industrial Relations Manager in Promoting &amp; Establishing Peaceful Employee Relations</li> </ul>

**Revised Syllabus of Courses of Bachelor of Management Studies (BMS)  
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with Effect from the Academic Year 2018-2019**

**Elective Courses (EC)  
Group C. Human Resource Electives**

**Organisation Behaviour & HRM**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Organisational Behaviour I	12
2	Organisational Behaviour II	13
3	Human Resource Management-I	17
4	Human Resource Management-II	18
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	The objective of this course is to familiarize the student with the fundamental aspects of Various issues associated with Human Resource Management as a whole.
2	The course aims to give a comprehensive overview of Organization Behaviour as a separate area of management.
3	To introduce the basic concepts, functions and processes & create an awareness of the role, functions and functioning of Human Resource Management & OB.

Sr. No.	Modules / Units
1	<b>Organisational Behaviour-I</b>
	<ul style="list-style-type: none"> <li>• Introduction to Organizational Behaviour-Concept, definitions, Evolution of OB</li> <li>• Importance of Organizational Behaviour-Cross Cultural Dynamics, Creating Ethical</li> <li>• Organizational Culture &amp; Climate</li> <li>• Individual and Group Behaviour-OB models--Autocratic, Custodial, Supportive, Collegial &amp; SOBC in context with Indian OB</li> <li>• Human Relations and Organizational Behaviour</li> </ul>
2	<b>Organisational Behaviour-II</b>
	<ul style="list-style-type: none"> <li>• Managing Communication: Conflict management techniques.</li> <li>• Time management strategies.</li> <li>• Learning Organization and Organizational Design</li> <li>• Rewards and Punishments-Termination, layoffs, Attrition, Retrenchment, Separations, Downsizing</li> </ul>
3	<b>Human Resource Management-I</b>
	<ul style="list-style-type: none"> <li>• HRM-Meaning, objectives, scope and functions</li> <li>• HRP-Definition, objectives, importance, factors affecting HRP, Process of HRP, Strategies of HRM , Global HR Strategies</li> <li>• HRD-Concept ,meaning, objectives, HRD functions</li> </ul>
4	<b>Human Resource Management-II</b>
	<ul style="list-style-type: none"> <li>• Performance Appraisal: concept, process, methods and problems, KRA'S</li> <li>• Compensation-concept, components of Pay Structure, Wage and salary administration, Incentives and Employee benefits.</li> <li>• Career planning-concept of career Planning, Career stages and carrier planning</li> </ul>

**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester III  
with Effect from the Academic Year 2018-2019**

**2. Ability Enhancement Courses (AEC)  
2A. Ability Enhancement Compulsory Course**

**3. Information Technology in Business Management-I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to IT Support in Management	15
2	Office Automation using MS-Office	15
3	Email, Internet and its Applications	15
4	E-Security	15
<b>Total</b>		<b>60</b>

**Objectives**

<b>SN</b>	<b>Objectives</b>
1	To learn basic concepts of Information Technology, its support and role in Management, for managers
2	Module II comprises of practical hands on training required for office automation. It is expected to have practical sessions of latest MS-Office software
3	To understand basic concepts of Email, Internet and websites, domains and security therein
4	To recognize security aspects of IT in business, highlighting electronic transactions, advanced security features

Sr. No.	Modules / Units
1	<b>Introduction to IT Support in Management</b>
	<ul style="list-style-type: none"> <li>• <b>Information Technology concepts</b> Concept of Data, Information and Knowledge Concept of Database</li> <li>• <b>Introduction to Information Systems and its major components.</b> Types and Levels of Information systems. Main types of IT Support systems Computer based Information Systems (CBIS) <ul style="list-style-type: none"> <li>▪ Types of CBIS - brief descriptions and their interrelationships/hierarchies</li> <li>▪ Office Automation System(OAS)</li> <li>▪ Transaction Processing System(TPS)</li> <li>▪ Management Information System(MIS)</li> <li>▪ Decision Support Systems (DSS)</li> <li>▪ Executive Information System(EIS)</li> <li>▪ Knowledge based system, Expert system</li> </ul> </li> <li>• <b>Success and Failure of Information Technology.</b> Failures of Nike and AT&amp;T</li> <li>• <b>IT Development Trends.</b> Major areas of IT Applications in Management</li> <li>• <b>Concept of Digital Economy and Digital Organization.</b></li> <li>• <b>IT Resources</b> Open Source Software - Concept and Applications. Study of Different Operating Systems. (Windows / Linux/ DOS)</li> </ul>
2	<b>Office Automation using MS Office</b>
	<ul style="list-style-type: none"> <li>• <b>Learn Word:</b> Creating/Saving of Document Editing and Formatting Features Designing a title page, Preparing Index, Use of SmartArt Cross Reference, Bookmark and Hyperlink. Mail Merge Feature.</li> <li>• <b>Spreadsheet application (e.g. MS-Excel/openoffice.org)</b> Creating/Saving and editing spreadsheets Drawing charts. Using Basic Functions: text, math &amp; trig, statistical, date &amp; time, database, financial, logical Using Advanced Functions : Use of VLookup/HLookup Data analysis – sorting data, filtering data (AutoFilter , Advanced Filter), data validation, what-if analysis (using data tables/scenarios), creating sub-totals and grand totals, pivot table/chart, goal seek/solver,</li> <li>• <b>Presentation Software</b> Creating a presentation with minimum 20 slides with a script. Presenting in different views, Inserting Pictures, Videos, Creating animation effects on them Slide Transitions, Timed Presentations Rehearsal of presentation</li> </ul>

Sr. No.	Modules / Units
3	<b>Email, Internet and its Applications</b>
	<ul style="list-style-type: none"> <li>• <b>Introduction to Email</b> Writing professional emails Creating digitally signed documents.</li> <li>• <b>Use of Outlook</b> : Configuring Outlook, Creating and Managing profile in outlook, Sending and Receiving Emails through outlook Emailing the merged documents. Introduction to Bulk Email software</li> <li>• <b>Internet</b> Understanding Internet Technology Concepts of Internet, Intranet, Extranet Networking Basics, Different types of networks. Concepts (Hubs, Bridges, Routers, IP addresses) Study of LAN, MAN, WAN</li> <li>• <b>DNS Basics.</b> Domain Name Registration, Hosting Basics.</li> <li>• <b>Emergence of E-commerce and M-Commerce</b> Concept of E-commerce and M-Commerce Definition of E-commerce and M-Commerce Business models of e-commerce: models based on transaction party (B2B, B2C,B2G, C2B, C2C, E-Governance) Models based on revenue models, Electronics Funds Transfer, Electronic Data Interchange.</li> </ul>
4	<b>E-Security Systems</b>
	<ul style="list-style-type: none"> <li>• <b>Threats to Computer systems and control measures.</b> Types of threats- Virus, hacking, phishing, spyware, spam, physical threats (fire, flood, earthquake, vandalism) Threat Management</li> <li>• <b>IT Risk</b> Definition, Measuring IT Risk, Risk Mitigation and Management</li> <li>• <b>Information Systems Security</b></li> <li>• <b>Security on the internet</b> Network and website security risks Website Hacking and Issues therein. Security and Email</li> <li>• <b>E-Business Risk Management Issues</b> Firewall concept and component, Benefits of Firewall</li> <li>• <b>Understanding and defining Enterprise wide security framework</b></li> <li>• <b>Information Security Environment in India with respect to real Time Application in Business</b> Types of Real Time Systems, Distinction between Real Time, On – line and Batch Processing System. Real Time Applications viz. Railway / Airway / Hotel Reservation System, ATMs, EDI Transactions - definition, advantages, examples;E-Cash, Security requirements for Safe E-Payments Security measures in International and Cross Border financial transactions</li> <li>• <b>Threat Hunting Software</b></li> </ul>



***Revised Syllabus of Courses of Bachelor of Management Studies  
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***2. Ability Enhancement Courses (AEC)  
2B. Skill Enhancement Courses (SEC)***

**4. Foundation Course –III  
Environmental Management**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Environmental Concepts	12
2	Environment degradation	11
3	<b>Sustainability</b> and role of business	11
4	Innovations in business- an environmental Perspective	11
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Environmental Concepts:</b>
	<ul style="list-style-type: none"> <li>• <b>Environment:</b> Definition and composition, Lithosphere, Atmosphere, Hydrosphere, Biosphere</li> <li>• <b>Biogeochemical cycles</b> - Concept and water cycle</li> <li>• Ecosystem &amp; Ecology; Food chain, food web &amp; Energy flow pyramid</li> <li>• <b>Resources:</b> Meaning, classification( Renewable &amp; non-renewable), types &amp; Exploitation of Natural resources in sustainable manner</li> </ul>
2	<b>Environment degradation</b>
	<ul style="list-style-type: none"> <li>• <b>Degradation</b>-Meaning and causes, degradation of land, forest and agricultural land and its remedies</li> <li>• <b>Pollution</b> – meaning, types, causes and remedies (land, air, water and others)</li> <li>• <b>Global warming:</b> meaning, causes and effects.</li> <li>• <b>Disaster Management:</b> meaning, disaster management cycle.</li> <li>• <b>Waste Management:</b> Definition and types -solid waste management anthropogenic waste, e-waste &amp; biomedical waste (consumerism as a cause of waste)</li> </ul>
3	<b>Sustainability and role of business</b>
	<ul style="list-style-type: none"> <li>• <b>Sustainability:</b> Definition, importance and Environment Conservation.</li> <li>• Environmental clearance for establishing and operating Industries in India.</li> <li>• EIA, Environmental auditing, ISO 14001</li> <li>• Salient features of Water Act, Air Act and Wildlife Protection Act.</li> <li>• Carbon bank &amp; Kyoto protocol</li> </ul>
4	<b>Innovations in business- an environmental perspective</b>
	<p><b>Non-Conventional energy sources-</b> Wind, Bio-fuel, Solar, Tidal and Nuclear Energy.</p> <p>Innovative Business Models: Eco-tourism, Green marketing, Organic farming, Eco-friendly packaging, Waste management projects for profits ,other business projects for greener future</p>

***Revised Syllabus of Courses of Bachelor of Management Studies  
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***2. Ability Enhancement Courses (AEC)  
2B. Skill Enhancement Courses (SEC)***

**Foundation Course- Contemporary Issues- III**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Human Rights Provisions, Violations and Redressal	12
2	Dealing With Environmental Concerns	11
3	Science and Technology I	11
4	Soft Skills for Effective Interpersonal Communication	11
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Human Rights Violations and Redressal</b>
	<p><b>A.</b> Scheduled Castes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p><b>B.</b> Scheduled tribes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p><b>C.</b> Women- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p><b>D.</b> Children- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p><b>E.</b> People with Disabilities, Minorities, and the Elderly population- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(4 Lectures)</b></p>
2	<b>Dealing With Environmental Concerns</b>
	<p><b>A.</b> Concept of Disaster and general effects of Disasters on human life- physical, psychological, economic and social effects. <b>(3 Lectures)</b></p> <p><b>B.</b> Some locally relevant case studies of environmental disasters. <b>(2 Lectures)</b></p> <p><b>C.</b> Dealing with Disasters - Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness. <b>(3 Lectures)</b></p> <p><b>D.</b> Human Rights issues in addressing disasters- issues related to compensation, equitable and fair distribution of relief and humanitarian approach to resettlement and rehabilitation. <b>(3 Lectures)</b></p>
3	<b>Science and Technology – I</b>
	<p><b>A. Development of Science-</b> the ancient cultures, the Classical era, the Middle Ages, the Renaissance, the Age of Reason and Enlightenment. <b>(3 Lectures)</b></p> <p><b>B. Nature of science-</b> its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge. <b>(2 Lectures)</b></p> <p><b>C. Science and Superstition-</b> the role of science in exploding myths, blind beliefs and prejudices; Science and scientific temper- scientific temper as a fundamental duty of the Indian citizen. <b>(3 Lectures)</b></p> <p><b>D. Science in everyday life-</b> technology, its meaning and role in development; Interrelation and distinction between science and technology. <b>(3 Lectures)</b></p>
4	<b>Soft Skills for Effective Interpersonal Communication</b>
	<p><b>Part A</b> <b>(4 Lectures)</b></p> <p>I) Effective Listening - Importance and Features.</p> <p>II) Verbal and Non-Verbal Communication; Public-Speaking and Presentation Skills.</p> <p>III) Barriers to Effective Communication; Importance of Self-Awareness and Body Language.</p> <p><b>Part B</b> <b>(4 Lectures)</b></p> <p>I) Formal and Informal Communication - Purpose and Types.</p> <p>II) Writing Formal Applications, Statement of Purpose (SOP) and Resume.</p> <p>III) Preparing for Group Discussions, Interviews and Presentations.</p> <p><b>Part C</b> <b>(3 Lectures)</b></p> <p>I) Leadership Skills and Self-Improvement - Characteristics of Effective Leadership.</p> <p>II) Styles of Leadership and Team-Building.</p>

## References

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7. Motilal, Shashi, and Nanda, Bijoy Lakshmi, *Human Rights: Gender and Environment*, Allied Publishers, New Delhi, 2007.
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11. Sathe, Satyaranjan P., *Judicial Activism in India*, Oxford University Press, New Delhi, 2003.
12. Singh, Ashok Kumar, *Science and Technology for Civil Service Examination*, Tata McGraw Hill, New Delhi, 2012.
13. Thorpe, Edgar, *General Studies Paper I Volume V*, Pearson, New Delhi, 2017.

### Projects / Assignments (for Internal Assessment)

- i. Projects/Assignments should be drawn for the component on Internal Assessment from the topics in **Module 1 to Module 4**.
- ii. Students should be given a list of possible topics - at least 3 from each Module at the beginning of the semester.
- iii. The Project/Assignment can take the form of Street-Plays / Power-Point Presentations / Poster Exhibitions and similar other modes of presentation appropriate to the topic.
- iv. Students can work in groups of not more than 8 per topic.
- v. Students must submit a hard / soft copy of the Project / Assignment before appearing for the semester end examination.

### QUESTION PAPER PATTERN (Semester III)

The Question Paper Pattern for Semester End Examination shall be as follows:

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

QUESTION NUMBER	DESCRIPTION	MARKS ASSIGNED
<b>1</b>	<b>i.</b> Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules. <b>ii.</b> Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semester <b>iii.</b> In all 8 Questions will be asked out of which 5 have to be attempted.	<b>a)</b> Total marks: 15 <b>b)</b> For 1 A, there will be 3 marks for each sub-question. <b>c)</b> For 1 B there will be 15 marks without any break-up.
<b>2</b>	Descriptive Question with internal option (A or B) on Module 1	15
<b>3</b>	Descriptive Question with internal option (A or B) on Module 2	15
<b>4</b>	Descriptive Question with internal option (A or B) on Module 3	15
<b>5</b>	Descriptive Question with internal option (A or B) on Module 4	15

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**2. Ability Enhancement Courses (AEC)**

**2B. Skill Enhancement Courses (SEC)**

**4. Foundation Course in NSS - III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Value System & Gender sensitivity	12
2	Disaster preparedness & Disaster management	10
3	Health, hygiene & Diseases	13
4	Environment & Energy conservation	10
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Value System &amp; Gender sensitivity</b>
	<p><b>UNIT - I – Value System</b>            Meaning of value, Types of values- human values and social responsibilities- Indian value system- the concepts and its features</p> <p><b>UNIT - II - Gender sensitivity and woman empowerment</b>            Concept of gender- causes behind gender related problems- measures            Meaning of woman empowerment- schemes for woman empowerment in India</p>
2	<b>Disaster preparedness &amp; Disaster management</b>
	<p><b>UNIT - I - Basics of Disaster preparedness</b>            Disaster- its meaning and types            Disaster preparedness- its meaning and methods</p> <p><b>UNIT - II - Disaster management</b>            Disaster management- concept- disaster cycle - role of technology in disaster response- role of as first responder – the study of 'Avhan' Model</p>
3	<b>Health, hygiene &amp; Diseases</b>
	<p><b>UNIT - I - Health and hygiene</b>            Concept of complete health and maintenance of hygiene</p> <p><b>UNIT - II - Diseases and disorders- preventive campaigning</b>            Diseases and disorders- preventive campaigning in Malaria, Tuberculosis, Dengue, Cancer, HIV/AIDS, Diabetes</p>
4	<b>Environment &amp; Energy conservation</b>
	<p><b>UNIT - I Environment and Environment enrichment program</b>            Environment- meaning, features , issues, conservation of natural resources and sustainability in environment</p> <p><b>UNIT - II Energy and Energy conservation program</b>            Energy- the concept, features- conventional and non- conventional energy            Energy conservation- the meaning and importance</p>



**Revised Syllabus of Courses of Bachelor of Management Studies  
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**2. Ability Enhancement Courses (AEC)  
2B. Skill Enhancement Courses (SEC)**

**4. Foundation Course in NCC - III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	National Integration & Awareness	10
2	Drill: Foot Drill	10
3	Adventure Training and Environment Awareness and Conservation	05
4	Personality Development and Leadership	10
5	Specialized subject (ARMY)	10
	<b>Total</b>	<b>45</b>

Sr. No.	Modules / Units
1	<b>National Integration &amp; Awareness</b>
	<p><b>Desired outcome:</b> The students will display sense of patriotism, secular values and shall be transformed into motivated youth who will contribute towards nation building through national unity and social cohesion.</p> <p>The students shall enrich themselves about the history of our beloved country and will look forward for the solutions based on strengths to the challenges to the country for its development.</p> <ul style="list-style-type: none"> <li>• Freedom Struggle and nationalist movement in India.</li> <li>• National interests, Objectives, Threats and Opportunities.</li> <li>• Problems/ Challenges of National Integration.</li> <li>• Unity in Diversity</li> </ul>
2	<b>Drill: Foot Drill</b>
	<p><b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> <li>• Side pace, pace forward and to the rear</li> <li>• Turning on the march and whiling</li> <li>• Saluting on the march</li> <li>• Marking time, forward march and halt in quick time</li> <li>• Changing step</li> <li>• Formation of squad and squad drill</li> </ul>
3	<b>Adventure Training, Environment Awareness and Conservation</b>
3A	<b>Adventure Training</b>
	<p><b>Desired outcome:</b> The students will overcome fear &amp; inculcate within them the sense of adventure, sportsmanship, esprit-d-corp and develop confidence, courage, determination, diligence and quest for excellence.</p> <ul style="list-style-type: none"> <li>• Any Two such as – Obstacle course, Slithering, Trekking, Cycling, Rock Climbing, Para Sailing, Sailing, Scuba Diving etc.</li> </ul>
3B	<b>Environment Awareness and Conservation</b>
	<p><b>Desired outcome:</b> The student will be made aware of the modern techniques of waste management and pollution control.</p> <ul style="list-style-type: none"> <li>• Waste management</li> <li>• Pollution control, water, Air, Noise and Soil</li> </ul>
4	<b>Personality Development and Leadership</b>
	<p><b>Desired outcome:</b> The student will inculcate officer like qualities with desired ability to take right decisions.</p> <ul style="list-style-type: none"> <li>• Time management</li> <li>• Effect of Leadership with historical examples</li> <li>• Interview Skills</li> <li>• Conflict Motives- Resolution</li> </ul>

Sr. No.	Modules / Units
5	<b>Specialized Subject: Army Or Navy Or Air</b>
	<p><b><u>Army</u></b>  <b>Desired outcome:</b> It will acquaint, expose &amp; provide knowledge about Army/ Navy/ Air force and to acquire information about expanse of Armed Forces ,service subjects and important battles</p> <p><b>A. Armed Force</b></p> <ul style="list-style-type: none"> <li>• Task and Role of Fighting Arms</li> <li>• Modes of Entry to Army</li> <li>• Honors and Awards</li> </ul> <p><b>B. Introduction to Infantry and weapons and equipments</b></p> <ul style="list-style-type: none"> <li>• Characteristics of 5.56mm INSAS Rifle, Ammunition, Fire power, Stripping, Assembling and Cleaning</li> <li>• Organization of Infantry Battalion.</li> </ul> <p><b>C. Military history</b></p> <ul style="list-style-type: none"> <li>• Study of battles of Indo-Pak War 1965,1971 and Kargil</li> <li>• War Movies</li> </ul> <p><b>D. Communication</b></p> <ul style="list-style-type: none"> <li>• Characteristics of Walkie-Talkies</li> <li>• Basic RT Procedure</li> <li>• Latest trends and Development (Multi Media, Video Conferencing, IT)</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p><b><u>Navy</u></b></p> <p><b>A. Naval orientation and service subjects</b></p> <ul style="list-style-type: none"> <li>• Organization of Ship- Introduction on Onboard Organization</li> <li>• Naval Customs and Traditions</li> <li>• Mode of Entry into Indian Navy</li> <li>• Branches of the Navy and their functions</li> <li>• Naval Campaign (Battle of Atlantic, Pearl Harbour, Falkland War/Fleet Review/ PFR/ IFR)s</li> </ul> <p><b>B. Ship and Boat Modelling</b></p> <ul style="list-style-type: none"> <li>• Types of Models</li> <li>• Introduction of Ship Model- Competition Types of Model Prepare in NSC and RDC</li> <li>• Care and handling of power-tools used- maintenance and purpose of tools</li> </ul>

Sr. No.	Modules / Units
	<p><b>C. Search and Rescue</b></p> <ul style="list-style-type: none"> <li>• Role of Indian Coast Guard related to SAR</li> </ul> <p><b>D. Swimming</b></p> <ul style="list-style-type: none"> <li>• Floating and Breathing Techniques- Precautions while Swimming</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p><b><u>AIR</u></b></p> <p><b>A. General Service Knowledge</b></p> <ul style="list-style-type: none"> <li>• Organization Of Air Force</li> <li>• Branches of the IAF.</li> </ul> <p><b>B. Principles of Flight</b></p> <ul style="list-style-type: none"> <li>• Venturi Effect</li> <li>• Aerofoil</li> <li>• Forces on an Aircraft</li> <li>• Lift and Drag</li> </ul> <p><b>C. Airmanship</b></p> <ul style="list-style-type: none"> <li>• ATC/RT Procedures</li> <li>• Aviation Medicine</li> </ul> <p><b>D. Aero- Engines</b></p> <ul style="list-style-type: none"> <li>• Types of Engines</li> <li>• Piston Engines</li> <li>• Jet Engines</li> <li>• Turboprop Engines</li> </ul>

***Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester III  
with Effect from the Academic Year 2018-2019***

***2. Ability Enhancement Courses (AEC)  
2B. Skill Enhancement Courses (SEC)***

**4. Foundation Course in Physical Education - III**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Overview of Nutrition	10
2	Evaluation of Health, Fitness and Wellness	10
3	Prevention and Care of Exercise Injuries	10
4	Sports Training	15
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Overview of Nutrition</b>
	<ul style="list-style-type: none"> <li>• Introduction to nutrition &amp; its principles</li> <li>• Role of Nutrition in promotion of health</li> <li>• Dietary Guidelines for Good Health</li> <li>• Regulation of water in body and factors influencing body temperature.</li> </ul>
2	<b>Evaluation of Health, Fitness and Wellness</b>
	<ul style="list-style-type: none"> <li>• Meaning &amp; Concept of holistic health</li> <li>• Evaluating Personal health-basic parameters</li> <li>• Evaluating Fitness Activities – Walking &amp; Jogging</li> <li>• Myths &amp; mis-conceptions of Personal fitness</li> </ul>
3	<b>Prevention and Care of Exercise Injuries</b>
	<ul style="list-style-type: none"> <li>• Types of Exercise Injuries</li> <li>• First Aid- Importance &amp; application in Exercise Injuries</li> <li>• Management of Soft tissues injuries</li> <li>• Management of bone injuries</li> </ul>
4	<b>Sports Training</b>
	<ul style="list-style-type: none"> <li>• Definition, aims &amp; objectives of Sports training</li> <li>• Importance of Sports training</li> <li>• Principles of Sports training</li> <li>• Drug abuse &amp; its effects</li> </ul>

**Revised Syllabus of Courses of Bachelor of Management Studies (BMS)  
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**3. Core Courses (CC)**

**5. Business Planning & Entrepreneurial Management**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Foundations of Entrepreneurship Development	15
2	Types & Classification Of Entrepreneurs	15
3	Entrepreneur Project Development & Business Plan	15
4	Venture Development	15
<b>Total</b>		<b>60</b>

**Objectives**

<b>SN</b>	<b>Objectives</b>
1	Entrepreneurship is one of the major focus areas of the discipline of Management. This course introduces Entrepreneurship to budding managers.
2	To develop entrepreneurs & to prepare students to take the responsibility of full line of management function of a company with special reference to SME sector.

Sr. No.	Modules / Units
1	<b>Foundations of Entrepreneurship Development:</b>
	<ul style="list-style-type: none"> <li>• <b>Foundations of Entrepreneurship Development:</b> Concept and Need of Entrepreneurship Development Definition of Entrepreneur, Entrepreneurship, Importance and significance of growth of entrepreneurial activities Characteristics and qualities of entrepreneur</li> <li>• <b>Theories of Entrepreneurship:</b> Innovation Theory by Schumpeter &amp; Imitating Theory of High Achievement by McClelland X-Efficiency Theory by Leibenstein Theory of Profit by Knight Theory of Social change by Everett Hagen</li> <li>• <b>External Influences on Entrepreneurship Development:</b> Socio-Cultural, Political, Economical, Personal. Role of Entrepreneurial culture in Entrepreneurship Development.</li> </ul>
2	<b>Types &amp; Classification Of Entrepreneurs</b>
	<ul style="list-style-type: none"> <li>• Intrapreneur – Concept and Development of Intrapreneurship</li> <li>• Women Entrepreneur – concept, development and problems faced by Women Entrepreneurs, Development of Women Entrepreneurs with reference to Self Help Group</li> <li>• Social entrepreneurship – concept, development of Social entrepreneurship in India. Importance and Social responsibility of NGO's.</li> <li>• Entrepreneurial development Program (EDP) – concept, factor influencing EDP. Option available to Entrepreneur. (Ancillarisation, BPO, Franchise, M&amp;A)</li> </ul>
3	<b>Entrepreneur Project Development &amp; Business Plan</b>
	<ul style="list-style-type: none"> <li>• Innovation, Invention, Creativity, Business Idea, Opportunities through change.</li> <li>• Idea generation – Sources – Development of product / idea,</li> <li>• <b>Environmental</b> scanning and SWOT analysis</li> <li>• Creating Entrepreneurial Venture – Entrepreneurship Development Cycle</li> <li>• Business Planning Process – The business plan as an Entrepreneurial tool, scope and value of Business plan.</li> <li>• Elements of Business Plan, Objectives, Market and Feasibility Analysis, Marketing, Finance, Organization &amp; Management, Ownership,</li> <li>• Critical Risk Contingencies of the proposal, Scheduling and milestones.</li> </ul>
4	<b>Venture Development</b>
	<ul style="list-style-type: none"> <li>• Steps involved in starting of Venture</li> <li>• Institutional support to an Entrepreneur</li> <li>• Venture funding, requirements of Capital (Fixed and working) Sources of finance, problem of Venture set-up and prospects</li> <li>• Marketing: Methods, Channel of Marketing, Marketing Institutions and Assistance.</li> <li>• New trends in entrepreneurship</li> </ul>



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**3. Core Courses (CC)**

**6. Accounting for Managerial Decisions**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Analysis and Interpretation of Financial statements	15
2	Ratio analysis and Interpretation	15
3	Cash flow statement	15
4	Working capital	15
<b>Total</b>		<b>60</b>

**Objectives**

<b>SN</b>	<b>Objectives</b>
1	To acquaint management learners with basic accounting fundamentals.
2	To develop financial analysis skills among learners.
3	The course aims at explaining the core concepts of business finance and its importance in managing a business

Sr. No.	Modules / Units
1	<b>Analysis and Interpretation of Financial statements</b>
	<ul style="list-style-type: none"> <li>• Study of balance sheet of limited companies. Study of Manufacturing, Trading, Profit and Loss A/c of Limited Companies</li> <li>• Vertical Form of Balance Sheet and Profit &amp; Loss A/c-Trend Analysis, Comparative Statement &amp; Common Size.</li> </ul>
2	<b>Ratio analysis and Interpretation</b>
	<ul style="list-style-type: none"> <li>• <b>Ratio analysis and Interpretation</b>(based on vertical form of financial statements)including conventional and functional classification restricted to:</li> <li>• <b>Balance sheet ratios:</b> Current ratio, Liquid Ratio, Stock Working capital ratio, Proprietary ratio, Debt Equity Ratio, Capital Gearing Ratio.</li> <li>• <b>Revenue statement ratios:</b> Gross profit ratio, Expenses ratio, Operating ratio, Net profit ratio, Net Operating Profit Ratio, Stock turnover Ratio, Debtors Turnover , Creditors Turnover Ratio</li> <li>• <b>Combined ratios:</b> Return on capital Employed (including Long term borrowings), Return on Proprietors fund (Shareholder fund and Preference Capital), Return on Equity Capital, Dividend Payout Ratio, Debt Service Ratio,</li> <li>• <b>Different modes of expressing ratios:</b>-Rate, Ratio, Percentage, Number. Limitations of the use of Ratios.</li> </ul>
3	<b>Cash flow statement</b>
	Preparation of cash flow statement(AccountingStandard-3(revised))
4	<b>Working capital</b>
	<ul style="list-style-type: none"> <li>• <b>Working capital</b>-Concept, Estimation of requirements in case of Trading &amp; Manufacturing Organizations.</li> <li>• <b>Receivables management</b>-Meaning &amp; Importance, Credit Policy Variables, methods of Credit Evaluation(Traditional and Numerical- Credit Scoring); Monitoring the Debtors Techniques [DSO, Ageing Schedule]</li> </ul>

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**3. Core Courses (CC)**

**7. Strategic Management**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction	12
2	Strategy Formulation	16
3	Strategic Implementation	18
4	Strategic Evaluation & Control	14
<b>Total</b>		<b>60</b>

**Objectives**

<b>SN</b>	<b>Objectives</b>
1	The objective of this course is to learn the management policies and strategies at every Level to develop conceptual skills in this area as well as their application in the corporate world.
2	The focus is to critically examine the management of the entire enterprise from the Top Management view points.
3	This course deals with corporate level Policy & Strategy formulation areas. This course aims to developing conceptual skills in this area as well as their application in the corporate world.

Sr. No.	Modules / Units
1	<b>Introduction</b>
	<ul style="list-style-type: none"> <li>• <b>Business Policy</b>-Meaning, Nature, Importance</li> <li>• <b>Strategy</b>-Meaning, Definition</li> <li>• <b>Strategic Management</b>-Meaning, Definition, Importance, Strategic management</li> <li>• Process &amp; Levels of Strategy and Concept and importance of Strategic Business Units (SBU's)</li> <li>• <b>Strategic Intent</b>-Mission, Vision, Goals, Objective, Plans</li> </ul>
2	<b>Strategy Formulation</b>
	<ul style="list-style-type: none"> <li>• <b>Environment</b> Analysis and Scanning(SWOT )</li> <li>• Corporate Level Strategy (Stability, Growth, Retrenchment, Integration and Internationalization)</li> <li>• Business Level Strategy(Cost Leadership, Differentiation, Focus)</li> <li>• Functional Level Strategy(R&amp;D, HR, Finance, Marketing, Production)</li> </ul>
3	<b>Strategic Implementation</b>
	<ul style="list-style-type: none"> <li>• Models of Strategy making.</li> <li>• Strategic Analysis&amp; Choices &amp;Implementation: BCG Matrix, GE 9Cell, Porter5 Forces, 7S Frame Work</li> <li>• Implementation: Meaning, Steps and implementation at Project, Process, Structural ,Behavioural ,Functional level.</li> </ul>
4	<b>Strategic Evaluation &amp; Control</b>
	<p><b>Strategic Evaluation &amp; Control</b>– Meaning, Steps of Evaluation &amp; Techniques of Control</p> <p>Synergy: Concept , Types , evaluation of Synergy. Synergy as a Component of Strategy &amp; its Relevance.</p> <p>Change Management– Elementary Concept</p>

**Bachelor of Management Studies (BMS)**  
**Programme**  
*Under Choice Based Credit, Grading and Semester System*  
**Course Structure**

*(To be implemented from Academic Year- 2018-2019)*

## Semester IV

No. of Courses	Semester IV	Credits
<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
1& 2	*Any one group of courses from the following list of the courses	<b>06</b>
<b>2</b>	<b><i>Ability Enhancement Courses (AEC)</i></b>	
<b>2A</b>	<b><i>Ability Enhancement Compulsory Course (AECC)</i></b>	
3	Information Technology in Business Management-II	<b>03</b>
<b>2B</b>	<b><i>**Skill Enhancement Courses (SEC)</i></b>	
4	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b><i>Core Courses (CC)</i></b>	
5	Business Economics-II	<b>03</b>
6	Business Research Methods	<b>03</b>
7	Production & Total Quality Management	<b>03</b>
<b>Total Credits</b>		<b>20</b>

<b><i>**List of Skill Enhancement Courses (SEC) for Semester IV (Any One)</i></b>	
1	Foundation Course ( <b>Ethics</b> & Governance )- IV
2	Foundation Course- Contemporary Issues- IV
3	Foundation Course in NSS - IV
4	Foundation Course in NCC - IV
5	Foundation Course in Physical Education - IV

**Revised Syllabus of Courses of Bachelor of Management Studies (BMS)  
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**Elective Courses (EC)  
Group A. Finance Electives**

**Financial Institutions & Markets**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Financial System in India	16
2	Financial Regulators & Institutions in India (detail discussion on their role and functions )	16
3	Financial Markets (In Details)	16
4	Managing Financial Systems Design	12
<b>Total</b>		<b>60</b>

**Objectives**

<b>SN</b>	<b>Objectives</b>
1	The Course aims at providing the students basic knowledge about the structure, role and functioning of financial institutions and markets in the financial system in India.
2	To inculcate understanding relating to managing of financial system

Sr. No.	Modules / Units
1	<b>Financial System in India</b>
	<ul style="list-style-type: none"> <li>• <b>Financial System Theoretical Settings</b> – Meaning, Importance, Functions of financial system, Indian financial system from financial neutrality to financial activism and from financial volatility to financial stability. Role of government in Financial development , Phases of Indian financial system since independence ( State Domination – 1947-1990, Financial sector reforms 1991 till Financial sector Legislative Reforms Commission 2013) ( Only an Overview) Monitoring Framework for financial Conglomerates,</li> <li>• <b>Structure of Indian financial system</b> – Financial Institutions ( Banking &amp; Non-Banking ), Financial Markets ( Organized and Unorganized) Financial Assets/Instruments, Financial Services( Fund based &amp; Free Based) – ( In details)</li> <li>• <b>Microfinance</b> - Conceptual Framework – Origin, Definitions, Advantages, Barriers, Microfinance Models in India</li> </ul>
2	<b>Financial Regulators &amp; Institutions in India (detail discussion on their role and functions )</b>
	<ul style="list-style-type: none"> <li>• <b>Financial Regulators</b> – Ministry of Finance (Dept of DEA, Expenditure ,Revenue, financial services and disinvestment) RBI- Changing role of RBI in the financial sector, global crisis and RBI, Ministry of Corporate Affairs, SEBI, Pension Fund Regulatory and Development Authority, IRDA.</li> <li>• <b>Financial Institutions</b>- Role, Classification, Role of Commercial banks, IFCI, IDBI, Industrial Credit and Investment Corporation of India, SFC, Investment institutions in India ( LIC, GIC) NBFC services provided by NBFC.</li> <li>• <b>Specialized Financial Institutions</b> – EXIM, NABARD, SIDBI, NHB, SIDC, SME Rating agency of India Ltd, IIFCL, IWRFC ( Their role, functions and area of concerns)</li> </ul>
3	<b>Financial Markets ( In Details)</b>
	<ul style="list-style-type: none"> <li>• <b>Indian Money Market</b> – Meaning, Features, Functions, Importance, Defects, Participants, Components ( Organized and Unorganized) ( in details) and Reforms</li> <li>• <b>Indian Capital Market</b> - Meaning, Features, Functions, Importance, Participants, Instruments, Reforms in Primary and Secondary Market, Stock Indices, NSE, BSE, ADR and GDR</li> <li>• <b>Introduction of Commodity and Derivative Markets</b></li> <li>• <b>Insurance and Mutual funds</b> – An introduction</li> </ul>
4	<b>Managing Financial Systems Design</b>
	<ul style="list-style-type: none"> <li>• <b>Financial System Design</b> – Meaning, Stakeholder Lender Conflict, Manager Stock holder conflict, Conflict Resolution and Financial System Design, Bank oriented systems and Market oriented systems its advantages and drawbacks, Dimensions of well-functioning financial systems</li> <li>• <b>At global level</b> – Financial system designs of Developed countries ( Japan, Germany , UK and USA) ( Brief Summary)</li> <li>• <b>Case studies</b> relating to disinvestments polices of PSU in India, Global crises and failures in market systems around world</li> </ul>

**Revised Syllabus of Courses of Bachelor of Management Studies (BMS)  
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**Elective Courses (EC)  
Group A. Finance Electives**

**Auditing**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Auditing	15
2	Audit Planning, Procedures and Documentation	15
3	Auditing Techniques and Internal Audit Introduction	15
4	Auditing Techniques: Vouching & Verification	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To enable students get acquaint with the various concepts of auditing.
2	To ensure students understand and practice the various techniques of auditing while managing their finances



Sr. No.	Modules / Units
1	<b>Introduction to Auditing</b>
	<ul style="list-style-type: none"> <li>• <b>Basics</b> – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing – Primary and Secondary, Expression of opinion, Detection of Frauds and Errors, Inherent limitations of Audit. Difference between Accounting and Auditing, Investigation and Auditing.</li> <li>• <b>Errors &amp; Frauds</b> – Definitions, Reasons and Circumstances, Types of Error – Commission, Omission, Compensating error. Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud</li> <li>• <b>Principles of Audit</b> – Integrity, Objectivity, Independence, Skills, Competence, Work performed by others, Documentation, Planning, Audi Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting</li> <li>• <b>Types of Audit</b> – Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit</li> </ul>
2	<b>Audit Planning, Procedures and Documentation</b>
	<ul style="list-style-type: none"> <li>• <b>Audit Planning</b> – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach.</li> <li>• <b>Audit Program</b> – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work , Instruction before commencing Work, Overall Audit Approach</li> <li>• <b>Audit Working Papers</b> - Meaning, importance, Factors determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books</li> <li>• <b>Audit Notebook</b> – Meaning, structure, Contents, General Information, Current Information, Importance</li> </ul>
3	<b>Auditing Techniques and Internal Audit Introduction</b>
	<ul style="list-style-type: none"> <li>• <b>Test Check</b> - Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages disadvantages precautions.</li> <li>• <b>Audit Sampling</b> - Audit Sampling, meaning, purpose, factors in determining sample size -Sampling Risk, Tolerable Error and expected error, methods of selecting Sample Items Evaluation of Sample Results auditors Liability in conducting audit based on Sample</li> <li>• <b>Internal Control</b> - Meaning and purpose, review of internal control, advantages, auditors duties, review of internal control, Inherent Limitations of Internal control, internal control samples for sales and debtors, purchases and creditors, wages and salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks</li> <li>• <b>Internal Audit</b> - Meaning, basic principles of establishing Internal audit, objectives, evaluation of internal Audit by statutory auditor, usefulness of Internal Audit, Internal Audit Vs External Audit,, Internal Checks Vs Internal Audit</li> </ul>

Sr. No.	Modules / Units
4	<b>Auditing Techniques: Vouching &amp; Verification</b>
	<ul style="list-style-type: none"> <li>• <b>Audit of Income</b> - Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received Royalties Received</li> <li>• <b>Audit of Expenditure</b> - Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense</li> <li>• <b>Audit of Assets Book Debts / Debtors, Stocks</b> -Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers Quoted Investments and Unquoted Investment Trade Marks / Copyrights Patents Know-How Plant and Machinery Land and Buildings Furniture and Fixtures</li> <li>• <b>Audit of Liabilities</b> - Outstanding Expenses, Bills Payable Secured loans Unsecured Loans, Contingent Liabilities</li> </ul>

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**Elective Courses (EC)  
Group A. Finance Electives**

**Strategic Cost Management**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Strategic Cost Management(Only Theory)	20
2	Activity Based Costing	20
3	Strategic Cost Management performance assessment (Only theory )	08
4	Variance Analysis & Responsibility Accounting (Practical Problems)	12
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	Learners should develop skills of analysis, evaluation and synthesis in cost and management accounting
2	The subject covers the complex modern industrial organizations within which the various facets of decision-making and controlling operations take place.

Sr. No.	Modules / Units
1	<b>Introduction to Strategic Cost Management(Only Theory)</b>
	<ul style="list-style-type: none"> <li>• <b>Strategic Cost Management (SCM):</b> Concept and Philosophy-Objectives of SCM-<b>Environmental</b> influences on cost management practices, Key elements in SCM-Different aspects of Strategic Cost Management: Value Analysis &amp; Value Engineering, Wastage Control, Disposal Management, Business Process Re-engineering, Total Quality Management, Total Productive Maintenance, Energy Audit, Control of Total Distribution Cost &amp; Supply Cost, Cost Reduction &amp; Product Life Cycle Costing(An Overview)</li> </ul>
2	<b>Activity Based Costing</b>
	<ul style="list-style-type: none"> <li>• <b>Activity Based Management and Activity Based Budgeting:</b> Concept, rationale, issues, limitations. Design and Implementation of Activity Based Costing (<b>Practical Problems on ABC</b>), Life Cycle Costing, Kaizen Costing, Back Flush Costing. Evaluation criterion; Return on Cash Systems; Transfer Pricing and Divisional Performance. Transfer Pricing in International Business, Marginal Costing and Managerial Decision Mix (Practical Problems)</li> </ul>
3	<b>Strategic Cost Management performance assessment (Only theory )</b>
	<ul style="list-style-type: none"> <li>• Cost Audit &amp; Management Audit under companies Act, with reference to strategic assessment of cost &amp; managerial performance- Strategic Cost-Benefit Analysis of different business restructuring propositions-Entrepreneurial approach to cost Management, with reference to core competencies, strategic advantages &amp; long-term perspective of cost Management. Six Sigma, Learning Curve, Praise Analysis and Simulation</li> </ul>
4	<b>Variance Analysis &amp; Responsibility Accounting (Practical Problems)</b>
	<ul style="list-style-type: none"> <li>• <b>Standard Costing</b> (Material, Labour, Overhead, Sales &amp; Profit)</li> <li>• <b>Responsibility Accounting</b> –Introduction, Types &amp; Evaluation of Profit Centre and Investment Centre</li> </ul>

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**Elective Courses (EC)  
Group A. Finance Electives**

**Corporate Restructuring**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Corporate Restructuring – Introduction and Concepts ( Only Theory)	15
2	Accounting of Internal Reconstruction ( Practical and theory)	15
3	Accounting of External Reconstruction (Amalgamation/ Mergers/ Takeovers and Absorption)( Practical and theory)	15
4	Impact of Reorganization on the Company - An Introduction (Only Theory)	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To impart knowledge relating to legal, accounting and practical implementation of corporate restructuring.
2	The subject covers the complex facets of corporate restructuring process

Sr. No.	Modules / Units
1	<b>Corporate Restructuring – Introduction and Concepts ( Only Theory)</b>
	<ul style="list-style-type: none"> <li>• Corporate Restructuring - Historical Background, Meaning of Corporate Restructuring, Corporate Restructuring as a Business Strategy, Need and Scope of Corporate Restructuring.</li> <li>• Planning, Formulation and Execution of Various Restructuring Strategies, Important Aspects to be considered while Planning or Implementing Corporate Restructuring Strategies.</li> <li>• Forms of Restructuring - Merger, Demerger, Reverse merger , Disinvestment , Takeover/acquisition, Joint Venture (JV), Strategic Alliance, Franchising and Slump sale</li> </ul>
2	<b>Accounting of Internal Reconstruction ( Practical and theory)</b>
	<ul style="list-style-type: none"> <li>• Need for reconstruction and Company Law provisions, Distinction between internal and external reconstructions</li> <li>• Methods including alteration of share capital, variation of share-holder rights, sub division, consolidation, surrender and reissue/cancellation, reduction of share capital, with relevant legal provisions and accounting treatments for same.</li> </ul>
3	<b>Accounting of External Reconstruction (Amalgamation/ Mergers/ Takeovers and Absorption)( Practical and theory)</b>
	<ul style="list-style-type: none"> <li>• In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase methods respectively</li> <li>• Computation and meaning of purchase consideration and Problems based on purchase method of accounting only.</li> </ul>
4	<b>Impact of Reorganization on the Company - An Introduction ( Only Theory)</b>
	<ul style="list-style-type: none"> <li>• Change in the Internal Aspects on Reorganization – Change of Name and Logo, Revised Organization Chart, Communication, Employee Compensation, Benefits and Welfare Activities, Aligning Company Policies, Aligning Accounting and Internal Database Management Systems, Re-Visiting Internal Processes and Re-Allocation of People</li> <li>• Change in External Aspects on Reorganization - Engagement with Statutory Authorities, Revised ISO Certification and Similar Other Certifications, Revisiting past Government approvals, decisions and other contracts.</li> <li>• Impact of Reorganization - Gain or Loss to Stakeholders, Implementation of Objectives, Integration of Businesses and Operations, Post Merger Success and Valuation and Impact on Human and Cultural Aspects.</li> </ul>

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**Elective Courses (EC)  
Group B. Marketing Electives**

**1. Integrated Marketing Communication**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Integrated Marketing Communication	15
2	Elements of IMC – I	15
3	Elements of IMC – II	15
4	Evaluation & Ethics in Marketing Communication	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To equip the students with knowledge about the nature, purpose and complex construction in the planning and execution of an effective Integrated Marketing Communication (IMC) program.
2	To understand the various tools of IMC and the importance of co-ordinating them for an effective marketing communication program.

Sr. No.	Modules / Units
1	<b>Introduction to Integrated Marketing Communication</b>
	<ul style="list-style-type: none"> <li>• Meaning, Features of IMC, Evolution of IMC, Reasons for Growth of IMC.</li> <li>• Promotional Tools for IMC, IMC planning process, Role of IMC in Marketing</li> <li>• Communication process, Traditional and alternative Response Hierarchy Models</li> <li>• Establishing objectives and Budgeting: Determining Promotional Objectives, Sales vs Communication Objectives, DAGMAR, Problems in setting objectives, setting objectives for the IMC Program.</li> </ul>
2	<b>Elements of IMC – I</b>
	<ul style="list-style-type: none"> <li>• <b>Advertising</b> – Features, Role of Advertising in IMC, Advantages and Disadvantages, Types of Advertising, Types of Media used for advertising.</li> <li>• <b>Sales promotion</b> – Scope, role of Sales Promotion as IMC tool, Reasons for the growth, Advantages and Disadvantages, Types of Sales Promotion, objectives of consumer and trade promotion, strategies of consumer promotion and trade promotion, sales promotion campaign, evaluation of Sales Promotion campaign.</li> </ul>
3	<b>Elements of IMC – II</b>
	<ul style="list-style-type: none"> <li>• <b>Direct Marketing</b> - Role of direct marketing in IMC, Objectives of Direct Marketing, Components for Direct Marketing, Tools of Direct Marketing – direct mail, catalogues, direct response media, internet, telemarketing, alternative media evaluation of effectiveness of direct marketing</li> <li>• <b>Public Relations and Publicity</b> – Introduction, Role of PR in IMC, Advantages and Disadvantages, Types of PR, Tools of PR ,Managing PR – Planning, implementation, evaluation and Research, Publicity, Sponsorship – definition, Essentials of good sponsorship, event sponsorship, cause sponsorship</li> <li>• <b>Personal Selling</b> – Features, Role of Personal Selling in IMC, advantages and disadvantages of Personal Selling, Selling process, Importance of Personal Selling</li> </ul>
4	<b>Evaluation &amp; Ethics in Marketing Communication</b>
	<ul style="list-style-type: none"> <li>• <b>Evaluating an Integrated Marketing program</b> – Evaluation process of IMC – Message Evaluations, Advertising tracking research – copy testing – emotional reaction test, cognitive Neuro science – online evaluation, Behavioural Evaluation – sales and response rate, POPAI, Toll free numbers, QR codes and facebook likes, response cards, Internet responses, redemption rate Test Markets – competitive responses, scanner data, Purchase simulation tests</li> <li>• <b>Ethics and Marketing communication</b> – stereotyping, targeting vulnerable customers, offensive brand messages – legal issues – Commercial free speech, misleading claims, puffery, fraud, questionable B2B practices</li> <li>• <b>Current Trends in IMC</b> – Internet &amp; IMC, Advertising on internet, PR through Internet Banner, Sales promotion on Internet, direct marketing on internet.</li> </ul>



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**Elective Courses (EC)  
Group B. Marketing Electives**

**2. Rural Marketing**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction	15
2	Rural Market	15
3	Rural Marketing Mix	15
4	Rural Marketing Strategies	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	The objective of this course is to explore the students to the Agriculture and Rural Marketing <b>environment</b> so that they can understand consumer's and marketing characteristics of the same for understanding and contributing to the emerging challenges in the upcoming global economic scenario.

Sr. No.	Modules / Units
1	<b>Introduction</b>
	<ul style="list-style-type: none"> <li>• Introduction to Rural Market, Definition &amp; Scope of Rural Marketing.</li> <li>• Rural Market in India-Size &amp; Scope, Rural development as a core area, Efforts put for Rural development by government (A brief Overview).</li> <li>• Emerging Profile of Rural Markets in India,</li> <li>• Problems of rural market.</li> <li>• Constraints in Rural Marketing and Strategies to overcome constraints</li> </ul>
2	<b>Rural Market</b>
	<ul style="list-style-type: none"> <li>• <b>Rural Consumer Vs Urban Consumers</b>– a comparison.</li> <li>• Characteristics of Rural Consumers.</li> <li>• <b>Rural Market Environment:</b> <ul style="list-style-type: none"> <li>a) Demographics– Population, Occupation Pattern, Literacy Level;</li> <li>b) Economic Factors-Income Generation, Expenditure Pattern, Rural Demand and Consumption Pattern, Rural Market Index; Land Use Pattern,</li> <li>c) Rural Infrastructure -Rural Housing, Electrification, Roads</li> </ul> </li> <li>• <b>Rural Consumer Behaviour:</b> meaning, Factors affecting Rural Consumer Behaviour-Social factors, Cultural factors, Technological factors, Lifestyle, Personality.</li> </ul>
3	<b>Rural Marketing Mix</b>
	<ul style="list-style-type: none"> <li>• Relevance of Marketing mix for Rural market/Consumers.</li> <li>• Product Strategies, Rural Product Categories-FMCGs, Consumer Durables, Agriculture Goods &amp; Services; Importance of Branding, Packaging and Labelling.</li> <li>• Nature of Competition in Rural Markets, the problem of Fake Brands</li> <li>• Pricing Strategies &amp; objectives</li> <li>• Promotional Strategies. Segmentation, Targeting &amp; Positioning for rural market.</li> </ul>
4	<b>Rural Marketing Strategies</b>
	<ul style="list-style-type: none"> <li>• <b>Distribution Strategies for Rural consumers.</b> Channels of Distribution- HAATS, Mandis, Public Distribution System, Co-operative society, Distribution Models of FMCG, Companies HUL, ITC etc. Distribution networks, Ideal distribution model for rural markets (Case study based)</li> <li>• <b>Communication Strategy.</b> Challenges in Rural Communication, Developing Effective Communication, Determining Communication Objectives, Designing the Message, Selecting the Communication Channels. Creating Advertisements for Rural Audiences. Rural Media- Mass media, Non-Conventional Media, Personalized media;</li> </ul>

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**Elective Courses (EC)  
Group B. Marketing Electives**

**3. Event Marketing**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Events	15
2	Segmenting, Targeting and Positioning of Events and Concept of Product in Events	15
3	Concept of Pricing and Promotion in Events	15
4	Trends and Challenges in Event Marketing	15
<b>Total</b>		<b>60</b>

**Objectives**

<b>SN</b>	<b>Objectives</b>
1	To understand basic concepts of Event Marketing.
2	To impart knowledge to learners about categories of Events.
3	To understand segmenting, targeting and positioning in the context of Event Marketing.
4	To familiarize learners with trends and challenges in Event Marketing.

Sr. No.	Modules / Units
1	<b>Introduction to Events</b>
	<ul style="list-style-type: none"> <li>• Definition and Meaning of Event Marketing ; The Evolution of Event Marketing, Advantages of Event Marketing, 5 C's of Events- Conceptualization, costing, canvassing, customization, carrying-out; Event Designing; Reach; <b>Interaction</b>- Interaction Points, Direct Interaction, Indirect Interaction, Interaction Catalysts or Enablers.</li> <li>• Importance of Events as a Marketing Communication Tool; Events as a Marketing Tool: The Varied Marketing Needs Addressed by Events: Brand Building, Focus on Target Market, Implementation of Marketing Plan, Marketing Research, Relationship Building, Creating opportunities for better deals with different media, Events and their Economic implications.</li> <li>• Concept of Event Creativity, Key Elements of Events: Event Infrastructure; Customer Groups; Clients; Event Organizers; Venue; Media</li> </ul>
2	<b>Segmenting, Targeting and Positioning of Events and Concept of Product in Events</b>
	<ul style="list-style-type: none"> <li>• Concept of Market in Events; Segmentation and targeting of the Market for events; Positioning of events-Event Property.</li> <li>• Concept of Product in Events: Benefit Levels-Core, generic, expected, augmented; Categories of Events: Competitive Events, Artistic Expression, Cultural Celebrations, Exhibition Events, Charitable Events ,Special Business Events, Retail Events.</li> <li>• Event Variations- Time Frame Based, Concept Based, Artist Based, Client Industry Based</li> </ul>
3	<b>Concept of Pricing and Promotion in Events</b>
	<ul style="list-style-type: none"> <li>• Risk Rating, Setting Pricing Objectives, Understanding local legislations and tax laws, Feedback about events from the market, skills required for negotiating the best price, validation against pricing objectives, pricing decisions, Event Charges: Percentage of the total Event Cost, Flat Fee, Package Price, Hourly Rate.</li> <li>• Networking Components: Print Media, Radio, Television, Internet, Outdoor Media, Direct Marketing, Sales Promotion, Public Relations, Merchandising, In-venue Publicity.</li> <li>• Event Sponsorship: Concept of Sponsorship, Sponsorship in a communication context, Synergy between sponsor and Event, Identifying Potential sponsors, Impact Measurement, Practical Sponsor Incentivization, In-Kind Sponsorship.</li> </ul>
4	<b>Trends and Challenges in Event Marketing</b>
	<ul style="list-style-type: none"> <li>• e-event marketing, Virtual Events, Societal Event Marketing, Green Event, Cause-Related Event Marketing, Sports Event Marketing.</li> <li>• Safety and Security of Event</li> <li>• Event Crisis Management</li> <li>• Growth of Event Industry in India</li> <li>• Career in Event Marketing</li> </ul>

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**Elective Courses (EC)  
Group B. Marketing Electives**

**4. Tourism Marketing**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Tourism Marketing	15
2	Tourism Market Segmentation & Product Mix of Tourism Marketing	15
3	Concept of Pricing, Place, Promotion and Expanded marketing mix for tourism marketing	15
4	Global tourism, tourism organizations and Challenges for Indian Tourism Industry	15
<b>Total</b>		<b>60</b>

**Objectives**

<b>SN</b>	<b>Objectives</b>
1	To understand basic concepts and strategies of Tourism Marketing.
2	To impart knowledge to learners about types of tourism.
3	To understand segmentation and Marketing mix in the context of Tourism Marketing.
4	To familiarize learners with trends and challenges in Tourism Marketing.

Sr. No.	Modules / Units
1	<b>Introduction to Tourism Marketing</b>
	<ul style="list-style-type: none"> <li>• Meaning of Tourism &amp; Tourist, Features of Tourism, Purpose of Tourism, Adverse Effects of Tourism, Factors Influencing growth of Tourism, Classification of Tourism; Types of Tourism: Health, adventure, rural, cultural, religious, eco-Tourism, wedding Tourism, cruise Tourism.</li> <li>• <b>Tourism Marketing</b> Meaning, Objectives of Tourism Marketing, Importance of Tourism Marketing, Problems of Tourism Marketing.</li> <li>• <b>Phases of Tourism:</b> Economic Approach, <b>Environmental</b> Approach, Cost Benefit Approach.</li> <li>• <b>Tourism Planning:</b> Process, Study of market, Levels of tourism planning, Organization of a tour. Tour Operators and Travel Agents: functions, types, distribution network, Travel agency operations, Travel Organization-Individual and group, travel itinerary. Travel Formalities and Documentation.</li> </ul>
2	<b>Tourism Market Segmentation &amp; Product Mix of Tourism Marketing</b>
	<ul style="list-style-type: none"> <li>• <b>Tourism Market Segmentation:</b> Meaning, Need for Market Segmentation in Tourism Importance of Market Segmentation in Tourism Bases for Segmentation in Tourism Tourist Typology: Cohens Typology, Plog's Typology</li> <li>• <b>4 'A's of Tourism</b> Attraction: Meaning, Typology of Attraction, Natural, Artificial, Cultural, Social, Managed Attraction for Tourist, Peter's Inventory of Tourist Accommodation: Meaning, Typology of Accommodation Accessibility: Meaning, Transportation System for Tourism, Surface Transport, Railways and its contribution to tourism, Sea &amp; Waterways, Airways Amenities: Meaning, Amenities &amp; Facilities at the destination.</li> <li>• <b>Marketing Strategy:</b> Hard v/s Soft Tourism Strategy.</li> <li>• <b>Product Mix of Tourism Marketing:</b> Meaning, Tourism Destination Life Cycle, Factors for tourism destination selection, launching a new tourism product, Tourism Product and Package Tour, Itinerary meaning, Types of Itinerary, Drawing a Itinerary for Tourist, Reservation meaning, Sources of reservation, Modes of Reservation, Ticketing Procedure</li> </ul>
3	<b>Concept of Pricing, Place, Promotion and Expanded marketing mix for tourism marketing</b>
	<ul style="list-style-type: none"> <li>• <b>Price:</b> Meaning, Factors Influencing Tourism Pricing, Tourism Pricing Objectives, Tourism Pricing Policies</li> <li>• <b>Place:</b> Meaning, Factors Influencing Tourism Distribution, Tourism Distribution System, Middlemen in Tourism Industry, Functions of Middlemen, Travel Guide Meaning, Essential of an ideal travel guide.</li> <li>• <b>Promotion:</b> Tourism Advertising, Tourism Publicity, Tourism Public Relation, Tourism Sales promotion Technique, Personal Selling in Tourism, Skills required for Selling Tourism Product, Electronics Channel of Tourism</li> <li>• <b>People:</b> Moment of Truth in Tourism, Employee as an element of people mix, Internal Marketing, Objectives of Internal Marketing, Internal marketing Process.</li> <li>• <b>Process:</b> Meaning, Factors to be considered while designing the service process, Tourism Service Blueprinting: Meaning, Steps, Benefits of Blueprinting</li> <li>• <b>Physical Evidence</b> for Tourism</li> </ul>

Sr. No.	Modules / Units
4	<b>Global Tourism, Tourism Organizations and Challenges for Indian Tourism Industry</b>
	<ul style="list-style-type: none"> <li>• <b>Global Tourism Market:</b> Overview of Tourism Market of America, Mauritius, Asia Pacific, Thailand, Vietnam, China, Singapore, Middle East and Gulf, UK and other European Countries.</li> <li>• <b>Status of tourism in developing countries.</b></li> <li>• <b>India as a Tourist Destination:</b> A conceptual framework, Destination Image, Building Brand India; Incredible India Campaign</li> <li>• <b>Challenges</b> for Indian Tourism Industry</li> <li>• <b>Tourism Organizations:</b> World Trade Organization (WTO), International Civil Aviation Organization (ICAO), International Air Transport Association (IATA), Pacific Asia Travel Association (PATA), Universal Federation of Travel Agents Association (UFTAA), Travel Agents Association of India (TAAI), Indian Association of Tour Operators (IATO), Ministry of Tourism, Government of India, India Tourism Development Corporation.</li> </ul>

**Revised Syllabus of Courses of Bachelor of Management Studies (BMS)  
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**Elective Courses (EC)  
Group C. Human Resource Electives**

**1. Human Resource Planning and Information System**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Overview of Human Resource Planning (HRP)	15
2	Job Analysis, Recruitment and Selection	15
3	HRP Practitioner, Aspects of HRP and Evaluation	15
4	Human Resource Information Systems	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To Understand the Concept and Process of HRP
2	To Understand Ways of matching Job Requirements and Human Resource Availability
3	To Explore the concept of Strategic HRP
4	To Understand the applications of HRIS



Sr. No.	Modules / Units
1	<b>Overview of Human Resource Planning (HRP)</b>
	<p><b>a) Overview of Human Resource Planning (HRP):</b></p> <p><b>Human Resource Planning</b>–Meaning, Features, Scope, Approaches, Levels of HRP, Types, Tools, Activities for HRP, Requirements for Effective HR Planning.</p> <p><b>Process of HRP</b>- Steps in HRP, HR Demand Forecasting–Factors, Techniques – (Concepts Only) Managerial Judgement, Ratio Trend Analysis, Regression Analysis, Work Study Technique, Delphi Technique. HR Supply Forecasting– Factors, Techniques – (Concepts Only) Skills Inventories, Succession Plans, Replacement Charts, Staffing Tables.</p> <ul style="list-style-type: none"> <li>• Barriers in Effective Implementation of HRP and Ways to Overcome Them.</li> <li>• <b>Strategic Human Resource Planning</b> –Meaning and Objectives.</li> <li>• Link between Strategic Planning and HRP through Technology.</li> <li>• <b>HR Policy</b> –Meaning, Importance.</li> <li>• <b>HR Programme</b>-Meaning and Contents.</li> </ul>
2	<b>Job Analysis, Recruitment and Selection</b>
	<p><b>a) Job Analysis, Recruitment and Selection:</b></p> <ul style="list-style-type: none"> <li>• <b>Job Analysis</b>-Meaning, Features, Advantages.</li> <li>• <b>Job Design:</b> Concept, Issues.</li> <li>• <b>Job Redesign</b> –Meaning, Process, Benefits.</li> </ul> <p><b>Matching Human Resource Requirement and Availability through:</b> Retention- Meaning, Strategies, Resourcing- Meaning, Types. Flexibility – Flexible work practices, Downsizing- Meaning, Reasons, Layoff – Meaning, Reasons.</p> <ul style="list-style-type: none"> <li>• <b>Recruitment</b> - Meaning and Factors affecting Recruitment, <b>Ethical</b> Issues in Recruitment and Selection.</li> <li>• <b>Employee Selection Tests:</b> Meaning, Advantages and Limitations.</li> <li>• <b>Human Resource Audit:</b> Meaning, Need, Objectives, Process, Areas.</li> </ul>
3	<b>HRP Practitioner, Aspects of HRP and Evaluation</b>
	<p><b>a) HRP Practitioner, Aspects of HRP and Evaluation:</b></p> <ul style="list-style-type: none"> <li>• <b>HRP Practitioner:</b> Meaning, Role.</li> <li>• <b>HRP Management Process:</b> <ul style="list-style-type: none"> <li>▪ Establish HRP Department Goals and Objectives</li> <li>▪ Creating HRP Department Structure</li> <li>▪ Staffing the HRP Department</li> <li>▪ Issuing Orders</li> <li>▪ Resolving Conflicts</li> <li>▪ Communicating</li> <li>▪ Planning for Needed Resources</li> <li>▪ Dealing with Power and Politics -Meaning and Types of Power</li> </ul> </li> <li>• HRP as Tool to Enhance Organisational Productivity</li> <li>• Impact of Globalisation on HRP.</li> </ul>

	<ul style="list-style-type: none"> <li>• <b>Aspects of HRP</b> : Performance Management, Career Management, Management Training and Development, Multi Skill Development</li> <li>• <b>Return on Investment in HRP</b>- Meaning and Importance.</li> <li>• <b>HRP Evaluation</b>- Meaning, Need, Process, Issues to be considered during HRP Evaluation.</li> <li>• <b>Selected Strategic Options and HRP Implications:</b> Restructuring and its Impact on HRP, Mergers and Acquisitions and its Impact on HRP, Outsourcing and its Impact on HRP.</li> </ul>
<b>4</b>	<b>Human Resource Information Systems</b>
	<ul style="list-style-type: none"> <li>• Human Resource Information Systems:</li> <li>• <b>Data Information Needs for HR Manager</b> – Contents and Usage of Data.</li> <li>• <b>HRIS</b>-Meaning, Features, Evolution, Objectives, Essentials, Components, Functions, Steps in designing of HRIS, HRIS Subsystems, Mechanisms of HRIS, Benefits, Limitations, Barriers in Effective Implementation of HRIS.</li> <li>• Security Issues in Human Resource Information Systems.</li> <li>• HRIS for HRP</li> <li>• Trends in HRIS</li> </ul>

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**Elective Courses (EC)**

**Group C. Human Resource Electives**

**Training & Development in HRM**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Overview of Training	15
2	Overview of development	15
3	Concept of Management development	15
4	Performance measurement, Talent management & Knowledge management	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	This paper is not pure academic oriented but practice based. It has been designed, keeping in view the needs of the organizations. Successful managerial performance depends on the individual's ability to observe, interpret the issues and modify his approach and behaviour. All organizations need to pay adequate attention to equip their employees. Rapid progress in technology has changed not only in the physical facilities but also in the abstract qualities required of the men who are using them. This paper will attempt to orient the students to tailor themselves to meet the specific needs of the organizations in training and development activities.

Sr. No.	Modules / Units
1	<b>Overview of Training</b>
	<ul style="list-style-type: none"> <li>• Overview of training– concept, scope, importance, objectives, features, need and assessment of training.</li> <li>• Process of Training–Steps in Training, identification of Job Competencies, criteria for identifying Training Needs (Person Analysis, Task Analysis, Organisation Analysis), Types–On the Job &amp;Off the Job Method.</li> <li>• Assessment of Training Needs, Methods &amp; Process of Needs Assessment.</li> <li>• Criteria &amp;designing-Implementation– an effective training program.</li> </ul>
2	<b>Overview of Development</b>
	<ul style="list-style-type: none"> <li>• Overview of development– concept, scope, importance &amp; need and features, Human Performance Improvement</li> <li>• Counselling techniques with reference to development employees, society and organization.</li> <li>• Career development– Career development cycle, model for planned self development, succession planning.</li> </ul>
3	<b>Concept of Management Development</b>
	<ul style="list-style-type: none"> <li>• Concept of Management Development.</li> <li>• Process of MDP.</li> <li>• Programs &amp;methods, importance, evaluating a MDP.</li> </ul>
4	<b>Performance measurement, Talent management &amp; Knowledge management</b>
	<ul style="list-style-type: none"> <li>• Performance measurements– Appraisals, pitfalls &amp;ethics of appraisal.</li> <li>• Talent management –Introduction ,Measuring Talent Management, Integration &amp; future of TM, Global TM &amp;knowledge management— OVERVIEW -Introduction: History, Concepts,</li> <li>• Knowledge Management: Definitions and the Antecedents of KM Information Management to Knowledge Management , Knowledge Management: What Is and What Is Not?, Three stages of KM, KM Life Cycle</li> </ul>

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**Elective Courses (EC)  
Group C. Human Resource Electives**

**Change Management**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction	15
2	Impact of Change	15
3	Resistance to Change	15
4	Effective Implementation of Change	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	The objective of this paper is to prepare students as organizational change facilitators using the knowledge and techniques of behavioural science.

Sr. No.	Modules / Units
1	<b>Introduction</b>
	<ul style="list-style-type: none"> <li>• Introduction &amp; levels of change. Importance, imperatives of change, Forces of change. Causes-social, economic, technological and organizational.</li> <li>• Organizational culture &amp; change.</li> <li>• Types &amp; Models of change – Kurt Lewin’s change model, Action research, Expanded Process Model., A.J. Leavitts model.</li> </ul>
2	<b>Impact of Change</b>
	<ul style="list-style-type: none"> <li>• Change &amp; its implementation.– individual change: concept, need, importance &amp; risk of not having individual perspective. Team Change –concept, need, importance &amp; limitation</li> <li>• Change &amp; its impact– Resistance to change &amp; sources-sources of individual resistance, sources of organizational resistance</li> </ul>
3	<b>Resistance to Change</b>
	<ul style="list-style-type: none"> <li>• Overcoming Resistance to change – Manifestations of resistance, Six box model</li> <li>• Minimizing RTC.</li> <li>• OD Interventions to overcome change-meaning and importance, Team intervention, Role analysis Technique, Coaching &amp; mentoring, T-group, Job expectations technique, Behaviour modification, Managing role stress.</li> </ul>
4	<b>Effective implementation of change</b>
	<ul style="list-style-type: none"> <li>• Effective implementation of change–change agents and effective change programs.</li> <li>• Systematic approach to change, client &amp; consultant relationship</li> <li>• Classic skills for leaders</li> <li>• Case study on smart change leaders, caselets on Action research.</li> </ul>

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**Elective Courses (EC)  
Group C. Human Resource Electives**

**Conflict & Negotiation**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Overview of Conflict	15
2	Conflict Management	15
3	Overview of Negotiation	15
4	Managing Negotiations, Ethics in Negotiation and 3D Negotiation	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To understand the nature of conflicts, their causes and outcomes
2	To study the aspects of conflict management and how to handle them effectively
3	To get insight into negotiations and negotiation process
4	To understand the role of third party negotiation and skills for effective negotiation

Sr. No.	Modules / Units
1	<b>Overview of Conflict</b>
	<ul style="list-style-type: none"> <li>• Meaning of Conflict, Nature, Transitions in Conflict Thought – Traditional View, Human Relations View, Interactionist View. Functional and Dysfunctional Conflict, Levels of Conflicts, Process of Conflicts.</li> <li>• Meaning of Industrial/ Organizational Conflict, Causes, Benefits and Limitations of Conflicts to the Organization.</li> <li>• <b>Conflict Outcomes</b> - win-lose, lose-lose, compromise, win-win.</li> <li>• <b>Five belief domains of Conflicts</b> – Superiority, Injustice, Vulnerability, Distrust, Helplessness</li> </ul>
2	<b>Conflict Management</b>
	<ul style="list-style-type: none"> <li>• Meaning of Conflict management, Need and Importance of Conflict management, Conflict Resolution Strategies - Competing, Accommodating, Avoiding, Compromising, Collaborative. Strategies for resolving conflicts at – Intra-personal, Inter-personal, Intra-group and Inter group levels.</li> <li>• <b>Prevention of Industrial Conflicts</b> – Labour welfare officer, Tripartite and Bipartite Bodies, Standing Orders, Grievance Procedure, Collective Bargaining.</li> <li>• <b>Settlement of Conflicts</b> – Investigation, Mediator, Conciliation, Voluntary arbitration, compulsory arbitration, labour courts, industrial tribunals, national tribunals</li> </ul>
3	<b>Overview of Negotiation</b>
	<ul style="list-style-type: none"> <li>• <b>Negotiation</b> - Meaning, Importance of Negotiation, Process, Factors/ Elements affecting negotiation, Challenges for an Effective Negotiation</li> <li>• Role of Communication, Personality and Emotions in Negotiation.</li> <li>• Distributive and Integrative Negotiation (concepts)</li> <li>• <b>Cross-Cultural Negotiation</b> – Meaning, Factors influencing cross-cultural negotiations, Ways to resolve Cross Cultural negotiation.</li> <li>• <b>Types of Negotiations</b> in Corporates/ Work Place – Day to Day, Employer – Employee, Negotiation between Colleagues, Commercial Negotiation, Legal Negotiations</li> <li>• <b>International Negotiations</b> - Meaning, Factors affecting negotiation</li> </ul>
4	<b>Managing Negotiations, Ethics in Negotiation and 3D Negotiation</b>
	<ul style="list-style-type: none"> <li>• <b>Third Party Negotiation</b> <ol style="list-style-type: none"> <li>1. Mediation - Meaning, Role of Mediator</li> <li>2. Arbitration – Meaning, Role of Arbitrator</li> <li>3. Conciliation – Meaning, Role of Conciliator</li> <li>4. Consultation – Meaning, Role of Consultant</li> </ol> </li> <li>• <b>Skills for Effective Negotiation</b></li> <li>• <b>Negotiation as an Approach to Manage Conflicts.</b></li> <li>• <b>Ethics in Negotiation</b> – Meaning, Need, <b>Ethically</b> Ambiguous Negotiation Tactics.</li> <li>• <b>Culture and Negotiation</b> – Meaning, Influence of culture on negotiations</li> <li>• <b>3D Negotiation</b> – Meaning, The 3 Dimensions for successful negotiations</li> </ul>



**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester IV  
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**2. Ability Enhancement Courses (AEC)  
2A. Ability Enhancement Compulsory Course**

**3. Information Technology in Business Management-II**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Management Information system	15
2	ERP/E-SCM/E-CRM	15
3	Introduction to databases and data warehouse	15
4	Outsourcing	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To understand managerial decision-making and to develop perceptive of major functional area of MIS
2	To provide conceptual study of Enterprise Resource Planning, Supply Chain Management, Customer Relationship Management, Key issues in implementation. This module provides understanding about emerging MIS technologies like ERP, CRM, SCM and trends in enterprise applications.
3	To learn and understand relationship between database management and data warehouse approaches , the requirements and applications of data warehouse
4	To learn outsourcing concepts. BPO/KPO industries, their structures , Cloud computing

Sr. No.	Modules / Units
1	<b>Management Information System</b>
	<ul style="list-style-type: none"> <li>• <b>Overview of MIS</b> Definition, Characteristics</li> <li>• <b>Subsystems of MIS</b> (Activity and Functional subsystems)</li> <li>• <b>Structure of MIS</b></li> <li>• <b>Reasons for failure of MIS.</b></li> <li>• <b>Understanding Major Functional Systems</b> Marketing &amp; Sales Systems Finance &amp; Accounting Systems Manufacturing &amp; Production Systems Human Resource Systems Inventory Systems</li> <li>• <b>Sub systems, description and organizational levels</b></li> <li>• <b>Decision support system</b> Definition Relationship with MIS</li> <li>• <b>Evolution of DSS, Characteristics, classification, objectives, components, applications of DSS</b></li> </ul>
2	<b>ERP/E-SCM/E-CRM</b>
	<ul style="list-style-type: none"> <li>• <b>Concepts of ERP</b></li> <li>• <b>Architecture of ERP</b> Generic modules of ERP</li> <li>• <b>Applications of ERP</b></li> <li>• <b>ERP Implementation concepts</b> ERP lifecycle</li> <li>• <b>Concept of XRP</b> (extended ERP)</li> <li>• <b>Features of commercial ERP software</b> Study of SAP, Oracle Apps, MS Dynamics NAV, Peoplesoft</li> <li>• <b>Concept of e-CRM</b> E-CRM Solutions and its advantages, How technology helps?</li> <li>• <b>CRM Capabilities and customer Life cycle</b> Privacy Issues and CRM</li> <li>• <b>Data Mining and CRM</b> CRM and workflow Automation</li> <li>• <b>Concept of E-SCM</b> Strategic advantages, benefits E-SCM Components and Chain Architecture</li> <li>• <b>Major Trends in e-SCM</b></li> <li>• <b>Case studies ERP/SCM/CRM</b></li> </ul>

Sr. No.	Modules / Units
3	<b>Introduction to Data base and Data warehouse</b>
	<ul style="list-style-type: none"> <li>• <b>Introduction to DBMS</b> Meaning of DBMS, Need for using DBMS. Concepts of tables, records, attributes, keys, integrity constraints, schema architecture, data independence.</li> <li>• <b>Data Warehousing and Data Mining</b> Concepts of Data warehousing, Importance of data warehouse for an organization Characteristics of Data warehouse Functions of Data warehouse Data warehouse architecture Business use of data warehouse Standard Reports and queries</li> <li>• <b>Data Mining</b> The scope and the techniques used</li> <li>• <b>Business Applications of Data warehousing and Data mining</b></li> </ul>
4	<b>Outsourcing</b>
	<ul style="list-style-type: none"> <li>• <b>Introduction to Outsourcing</b> Meaning of Outsourcing, Need for outsourcing Scope of Outsourcing. Outsourcing : IT and Business Processes</li> <li>• <b>Business Process Outsourcing (BPO)</b> Introduction</li> <li>• <b>BPO Vendors</b> How does BPO Work? BPO Service scope Benefits of BPO BPO and IT Services Project Management approach in BPO BPO and IT-enabled services</li> <li>• <b>BPO Business Model</b> Strategy for Business Process Outsourcing Process of BPO ITO Vs BPO</li> <li>• <b>BPO to KPO</b> Meaning of KPO KPO vs BPO KPO : Opportunity and Scope KPO challenges KPO Indian Scenario</li> <li>• <b>Outsourcing in Cloud Environment</b> Cloud computing offerings</li> <li>• <b>Traditional Outsourcing Vs. Cloud Computing</b></li> </ul>

**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester IV  
with Effect from the Academic Year 2018-2019**

**2. Ability Enhancement Courses (AEC)  
2B. Skill Enhancement Courses (SEC)**

**4. Foundation Course –IV  
Ethics & Governance**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to <b>Ethics</b> and Business <b>Ethics</b>	12
2	<b>Ethics</b> in Marketing, Finance and HRM	11
3	Corporate Governance	11
4	Corporate Social Responsibility (CSR)	11
<b>Total</b>		<b>45</b>

**Objectives**

SN	Objectives
1	To understand significance of <b>ethics</b> and <b>ethical</b> practices in businesses which are indispensable for progress of a country
2	To learn the applicability of <b>ethics</b> in functional areas like marketing, finance and human resource management
3	To understand the emerging need and growing importance of good governance and CSR by organisations
4	To study the <b>ethical</b> business practices, CSR and Corporate Governance practiced by various organisations

Sr. No.	Modules / Units
1	<b>Introduction to Ethics and Business Ethics</b>
	<ul style="list-style-type: none"> <li>• <b>Ethics:</b> Concept of <b>Ethics</b>, Evolution of <b>Ethics</b>, Nature of <b>Ethics</b>- Personal, Professional, Managerial Importance of <b>Ethics</b>, Objectives, Scope, Types – Transactional, Participatory and Recognition</li> <li>• <b>Business Ethics:</b> Meaning, Objectives, Purpose and Scope of Business <b>Ethics</b> Towards Society and Stakeholders, Role of Government in Ensuring Business <b>Ethics</b> Principles of Business <b>Ethics</b>, 3 Cs of Business <b>Ethics</b> – Compliance, Contribution and Consequences Myths about Business <b>Ethics</b> <b>Ethical</b> Performance in Businesses in India</li> </ul>
2	<b>Ethics in Marketing, Finance and HRM</b>
	<ul style="list-style-type: none"> <li>• <b>Ethics in Marketing:</b> <b>Ethical</b> issues in Marketing Mix, Unethical Marketing Practices in India, <b>Ethical</b> Dilemmas in Marketing, <b>Ethics</b> in Advertising and Types of Unethical Advertisements</li> <li>• <b>Ethics In Finance:</b> Scope of <b>Ethics</b> in Financial Services, <b>Ethics</b> of a Financial Manager – Legal Issues, Balancing Act and Whistle Blower, <b>Ethics</b> in Taxation, Corporate Crime - White Collar Crime and Organised Crime, Major Corporate Scams in India, Role of SEBI in Ensuring Corporate Governance, Cadbury Committee Report, 1992</li> <li>• <b>Ethics in Human Resource Management:</b> Importance of Workplace <b>Ethics</b>, Guidelines to Promote Workplace <b>Ethics</b>, Importance of Employee Code of Conduct, <b>Ethical</b> Leadership</li> </ul>
3	<b>Corporate Governance</b>
	<ul style="list-style-type: none"> <li>• Concept, History of Corporate Governance in India, Need for Corporate Governance</li> <li>• Significance <b>Ethics</b> in Corporate Governance, Principles of Corporate Governance, Benefits of Good Governance, Issues in Corporate Governance</li> <li>• Theories- Agency Theory, Shareholder Theory, Stakeholder Theory and Stewardship Theory</li> <li>• Corporate Governance in India, Emerging Trends in Corporate Governance, Models of Corporate Governance, Insider Trading</li> </ul>
4	<b>Corporate Social Responsibility (CSR)</b>
	<ul style="list-style-type: none"> <li>• Meaning of CSR, Evolution of CSR, Types of Social Responsibility</li> <li>• Aspects of CSR- Responsibility, Accountability, <b>Sustainability</b> and Social Contract</li> <li>• Need for CSR</li> <li>• CSR Principles and Strategies</li> <li>• Issues in CSR</li> <li>• Social Accounting</li> <li>• Tata Group’s CSR Rating Framework</li> <li>• Sachar Committee Report on CSR</li> <li>• <b>Ethical</b> Issues in International Business Practices</li> <li>• Recent Guidelines in CSR</li> <li>• Society’s Changing Expectations of Business With Respect to Globalisation</li> <li>• Future of CSR</li> </ul>

***Revised Syllabus of Courses of Bachelor of Management Studies  
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***2. Ability Enhancement Courses (AEC)  
2B. Skill Enhancement Courses (SEC)***

**Foundation Course- Contemporary Issues- IV**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Significant, Contemporary Rights of Citizens	12
2	Approaches to understanding Ecology	11
3	Science and Technology –II	11
4	Introduction to Competitive Exams	11
	<b>Total</b>	<b>45</b>

Sr. No.	Modules / Units
1	<p data-bbox="326 205 906 239"><b>Significant, Contemporary Rights of Citizens</b></p> <p data-bbox="326 258 1404 365"><b>A. Rights of Consumers</b>-Violations of consumer rights and important provisions of the Consumer Protection Act, 2016; Other important laws to protect consumers; Consumer courts and consumer movements. <b>(3 Lectures)</b></p> <p data-bbox="326 390 1404 497"><b>B. Right to Information</b>- Genesis and relation with transparency and accountability; important provisions of the Right to Information Act, 2005; some success stories. <b>(3 Lectures)</b></p> <p data-bbox="326 522 1404 594"><b>C. Protection of Citizens’/Public Interest</b>-Public Interest Litigation, need and procedure to file a PIL; some landmark cases. <b>(3 Lectures)</b></p> <p data-bbox="326 619 1404 646"><b>D. Citizens’ Charters, Public Service Guarantee Acts.</b> <b>(3 Lectures)</b></p>
2	<p data-bbox="326 682 829 716"><b>Approaches to understanding Ecology</b></p> <p data-bbox="326 735 1404 806"><b>A. Understanding approaches to ecology</b>- Anthropocentrism, Biocentrism and Eco centrim, Ecofeminism and Deep Ecology. <b>(3 Lectures)</b></p> <p data-bbox="326 831 1404 900"><b>B. Environmental Principles-1:</b> the sustainability principle; the polluter pays principle; the precautionary principle. <b>(4 Lectures)</b></p> <p data-bbox="326 926 1404 995"><b>C. Environmental Principles-2:</b> the equity principle; human rights principles; the participation principle. <b>(4 Lectures)</b></p>
3	<p data-bbox="326 1020 683 1054"><b>Science and Technology –II</b></p> <p data-bbox="326 1073 1354 1106"><b>Part A:Some Significant Modern Technologies, Features and Applications (7 Lectures)</b></p> <p data-bbox="326 1108 1404 1180">i. <b>Laser Technology</b>- Light Amplification by Stimulated Emission of Radiation; use of laser in remote sensing, GIS/GPS mapping, medical use.</p> <p data-bbox="326 1205 1404 1276">ii. <b>Satellite Technology</b>- various uses in satellite navigation systems, GPS, and imprecise climate and weather analyses.</p> <p data-bbox="326 1323 1404 1430">iii. <b>Information and Communication Technology</b>- convergence of various technologies like satellite, computer and digital in the information revolution of today’s society.</p> <p data-bbox="326 1476 1404 1583">iv. <b>Biotechnology and Genetic engineering</b>- applied biology and uses in medicine, pharmaceuticals and agriculture; genetically modified plant, animal and human life.</p> <p data-bbox="326 1629 1404 1736">v. <b>Nanotechnology</b>- definition: the study, control and application of phenomena and materials at length scales below 100 nm; uses in medicine, military intelligence and consumer products.</p> <p data-bbox="326 1770 1341 1803"><b>Part B:Issues of Control, Access and Misuse of Technology.</b> <b>(4 Lectures)</b></p>

Sr. No.	Modules / Units
4	Introduction to Competitive Exams
	<p><b>Part A. Basic information on Competitive Examinations- the pattern, eligibility criteria and local centres:</b></p> <ul style="list-style-type: none"> <li>i. Examinations conducted for entry into professional courses - Graduate Record Examinations (GRE), Graduate Management Admission Test (GMAT), Common Admission Test (CAT) and Scholastic Aptitude Test (SAT).</li> <li>ii. Examinations conducted for entry into jobs by Union Public Service Commission, Staff Selection Commission (SSC), State Public Service Commissions, Banking and Insurance sectors, and the National and State Eligibility Tests (NET / SET) for entry into teaching profession.</li> </ul> <p><b>Part B. Soft skills required for competitive examinations- (7 Lectures)</b></p> <ul style="list-style-type: none"> <li>i. Information on areas tested: Quantitative Ability, Data Interpretation, Verbal Ability and Logical Reasoning, Creativity and Lateral Thinking</li> <li>ii. Motivation: Concept, Theories and Types of Motivation</li> <li>iii. Goal-Setting: Types of Goals, SMART Goals, Stephen Covey's concept of human endowment</li> <li>iv. Time Management: Effective Strategies for Time Management</li> <li>v. Writing Skills: Paragraph Writing, Report Writing, Filing an application under the RTI Act, Consumer Grievance Letter.</li> </ul>



## References

1. Asthana, D. K., and Asthana, Meera, *Problems and Solutions*, S. Chand, New Delhi, 2012.
2. Bajpai, Asha, *Child Rights in India*, Oxford University Press, New Delhi, 2010.
3. Bhatnagar Mamta and Bhatnagar Nitin, *Effective Communication and Soft Skills*, Pearson India, New Delhi, 2011.
4. G Subba Rao, *Writing Skills for Civil Services Examination*, Access Publishing, New Delhi, 2014
5. Kaushal, Rachana, *Women and Human Rights in India*, Kaveri Books, New Delhi, 2000.
6. Mohapatra, Gaur Krishna Das, *Environmental Ecology*, Vikas, Noida, 2008.
7. Motilal, Shashi, and Nanda, Bijoy Lakshmi, *Human Rights: Gender and Environment*, Allied Publishers, New Delhi, 2007.
8. Murthy, D. B. N., *Disaster Management: Text and Case Studies*, Deep and Deep Publications, New Delhi, 2013.
9. Parsuraman, S., and Unnikrishnan, ed., *India Disasters Report II*, Oxford, New Delhi, 2013
10. Reza, B. K., *Disaster Management*, Global Publications, New Delhi, 2010.
11. Sathe, Satyaranjan P., *Judicial Activism in India*, Oxford University Press, New Delhi, 2003.
12. Singh, Ashok Kumar, *Science and Technology for Civil Service Examination*, Tata McGraw Hill, New Delhi, 2012.
13. Thorpe, Edgar, *General Studies Paper I Volume V*, Pearson, New Delhi, 2017.

### Projects / Assignments (for Internal Assessment)

- i. Projects/Assignments should be drawn for the component on Internal Assessment from the topics in **Module 1 to Module 4**.
- ii. Students should be given a list of possible topics - at least 3 from each Module at the beginning of the semester.
- iii. The Project/Assignment can take the form of Street-Plays / Power-Point Presentations / Poster Exhibitions and similar other modes of presentation appropriate to the topic.
- iv. Students can work in groups of not more than 8 per topic.
- v. Students must submit a hard / soft copy of the Project / Assignment before appearing for the semester end examination.

### QUESTION PAPER PATTERN (Semester III)

The Question Paper Pattern for Semester End Examination shall be as follows:

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

QUESTION NUMBER	DESCRIPTION	MARKS ASSIGNED
<b>1</b>	<b>i.</b> Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules. <b>ii.</b> Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semester <b>iii.</b> In all 8 Questions will be asked out of which 5 have to be attempted.	<b>a)</b> Total marks: 15 <b>b)</b> For 1 A, there will be 3 marks for each sub-question. <b>c)</b> For 1 B there will be 15 marks without any break-up.
<b>2</b>	Descriptive Question with internal option (A or B) on Module 1	15
<b>3</b>	Descriptive Question with internal option (A or B) on Module 2	15
<b>4</b>	Descriptive Question with internal option (A or B) on Module 3	15
<b>5</b>	Descriptive Question with internal option (A or B) on Module 4	15

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***2. Ability Enhancement Courses (AEC)  
2B. Skill Enhancement Courses (SEC)***

**4. Foundation Course in NSS - IV**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Entrepreneurship Development	10
2	Rural Resource Mobilization	10
3	Ideal village & stake of GOS and NGO	13
4	Institutional Social Responsibility and modes of Awareness	12
	<b>Total</b>	<b>45</b>

Sr. No.	Modules / Units
1	<b>Entrepreneurship Development</b>
	<b>UNIT - I Entrepreneurship development</b> Entrepreneurship development- its meaning and schemes Government and self-employment schemes for Entrepreneurship development <b>UNIT - II - Cottage Industry</b> Cottage Industry- its meaning, its role in development process Marketing of cottage products and outlets
2	<b>Rural Resource Mobilization</b>
	<b>UNIT - I - Rural resource mobilization-</b> A case study of eco-village, eco-tourism, agro-tourism <b>UNIT - II - Micro financing with special reference to self-help groups</b>
3	<b>Ideal village &amp; stake of GOS and NGO</b>
	<b>UNIT - I - Ideal village</b> Ideal village- the concept Gandhian Concept of Ideal village Case studies on Ideal village <b>UNIT - II - Government Organisations(GOs ) and Non-Government Organisations (NGOs)</b> The concept and functioning
4	<b>Institutional Social Responsibility and modes of Awareness</b>
	<b>UNIT - I - Institutional Social Responsibilities</b> Concept and functioning- case study of adapted village <b>UNIT - II - Modes of awareness through fine Arts Skills</b> Basics of performing Arts as tool for social awareness, street play, creative dance, patriotic song, folk songs and folk dance. Rangoli, posters, flip charts, placards, etc.

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***4. Foundation Course in NCC - IV***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Disaster Management, Social Awareness and Community Development	10
2	Health and Hygiene	10
3	Drill with Arms	05
4	Weapon Training	10
5	Specialized Subject: Army Or Navy Or Air	10
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Disaster Management, Social Awareness and Community Development</b>
	<p><b>Disaster Management:</b>  <b>Desired outcome:</b> The student shall gain basic information about civil defence organisation / NDMA &amp; shall provide assistance to civil administration in various types of emergencies during natural / manmade disasters</p> <ul style="list-style-type: none"> <li>• Fire Services &amp; Fire fighting</li> <li>• Assistance during Natural / Other Calamities: Flood / Cyclone/ Earth Quake/ Accident etc.</li> </ul> <p><b>Social Awareness and Community Development:</b>  <b>Desired outcome:</b> The student shall have an understanding about social evils and shall inculcate sense of whistle blowing against such evils and ways to eradicate such evils.</p> <ul style="list-style-type: none"> <li>• NGOs: Role &amp; Contribution</li> <li>• Drug Abuse &amp; Trafficking</li> <li>• Corruption</li> <li>• Social Evil viz. Dowry/ Female Foeticide/Child Abuse &amp; trafficking etc.</li> <li>• Traffic Control Org. &amp; Anti drunken Driving</li> </ul>
2	<b>Health and Hygiene</b>
	<p><b>Desired outcome:</b> The student shall be fully aware about personal health and hygiene lead a healthy life style and foster habits of restraint and self awareness.</p> <ul style="list-style-type: none"> <li>• Hygiene and Sanitation (Personal and Food Hygiene)</li> <li>• Basics of Home Nursing &amp; First-Aid in common medical emergencies</li> <li>• Wound &amp; Fractures</li> </ul>
3	<b>Drill with Arms</b>
	<p><b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, and turnout, and develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> <li>• Getting on Parade with Rifle and Dressing at the Order</li> <li>• Dismissing and Falling Out</li> <li>• General Salute, Salami Shastra</li> <li>• Squad Drill</li> <li>• Short/Long tail from the order and vice-versa</li> <li>• Examine Arms</li> </ul>
4	<b>Weapon Training</b>
	<p><b>Desired outcome:</b> The student shall have basic knowledge of weapons and their use and handling.</p> <ul style="list-style-type: none"> <li>• The lying position, Holding and Aiming- I</li> <li>• Trigger control and firing a shot</li> <li>• Range procedure and safety precautions</li> <li>• Theory of Group and Snap Shooting</li> <li>• Short range firing, Aiming- II -Alteration of sight</li> </ul>

Sr. No.	Modules / Units
5	<b>Specialized Subject: Army Or Navy Or Air</b>
	<p><b>Army</b>  <b>Desired outcome:</b> The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces.  It will also acquaint, expose &amp; provide basic knowledge about armed, naval and air-force subjects</p> <p><b>A. Map reading</b></p> <ul style="list-style-type: none"> <li>• Setting a Map, finding North and own position</li> <li>• Map to ground, Ground to Map</li> <li>• Point to Point March</li> </ul> <p><b>B. Field Craft and Battle Craft</b></p> <ul style="list-style-type: none"> <li>• Observation, Camouflage and Concealment</li> <li>• Field Signals</li> <li>• Types of Knots and Lashing</li> </ul> <p><b>C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b></p> <p style="text-align: center;"><i>OR</i></p> <p><b>Navy</b></p> <p><b>A. Naval Communication</b></p> <ul style="list-style-type: none"> <li>• Semaphore <ul style="list-style-type: none"> <li>▪ Phonetic Alphabets</li> <li>▪ Radio Telephony Procedure</li> <li>▪ Wearing of National Flag, Ensign and Admiral's Flag.</li> </ul> </li> </ul> <p><b>B. Seamanship</b></p> <ul style="list-style-type: none"> <li>• <b>Anchor work</b> <ul style="list-style-type: none"> <li>▪ Types of Anchor, Purpose and Holding ground</li> </ul> </li> <li>• <b>Boat work</b> <ul style="list-style-type: none"> <li>▪ Demonstrate Rigging a whaler and enterprise boat- Parts of Sail and Sailing Terms</li> <li>▪ Instructions in Enterprise Class Board including theory of Sailing, Elementary Sailing Tools</li> <li>▪ Types of Power Boats Used in the Navy and their uses, Knowledge of Anchoring, Securing and Towing a Boat</li> </ul> </li> </ul> <p><b>C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b></p>

Sr. No.	Modules / Units
	<p style="text-align: center;"><i>OR</i></p> <p><b>Air</b></p> <p><b>A. Air frames</b></p> <ul style="list-style-type: none"><li>• Fuselage</li><li>• Main and Tail Plain</li></ul> <p><b>B. Instruments</b></p> <ul style="list-style-type: none"><li>• Introduction to RADAR</li></ul> <p><b>C. Aero modelling</b></p> <ul style="list-style-type: none"><li>• Flying/ Building of Aero models</li></ul> <p><b>D. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b></p>



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4.

**Foundation Course in Physical Education - IV**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Stress Management	10
2	Awards, Scholarship & Government Schemes	10
3	Yoga Education	10
4	Exercise Scheduling/Prescription	15
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Stress Management</b>
	<ul style="list-style-type: none"> <li>• Meaning &amp; concept of Stress</li> <li>• Causes of Stress</li> <li>• Managing Stress</li> <li>• Coping Strategies</li> </ul>
2	<b>Awards, Scholarship &amp; Government Schemes</b>
	<ul style="list-style-type: none"> <li>• State &amp; National level Sports Awards</li> <li>• State Sports Policy &amp; Scholarship Schemes</li> <li>• National Sports Policy &amp; Scholarship Schemes</li> <li>• Prominent Sports Personalities</li> </ul>
3	<b>Yoga Education</b>
	<ul style="list-style-type: none"> <li>• Differences between Yogic Exercises &amp; non- Yogic exercises</li> <li>• Contribution of Yoga to Sports</li> <li>• Principles of Asanas &amp; Bandha</li> <li>• Misconceptions about Yoga</li> </ul>
4	<b>Exercise Scheduling/Prescription</b>
	<ul style="list-style-type: none"> <li>• Daily Routine Prescription.</li> <li>• Understanding Activity level &amp; Calorie requirement.</li> <li>• Adherence &amp; Motivation for exercise.</li> <li>• Impact of Lifestyle on Health</li> </ul>

**Revised Syllabus of Courses of Bachelor of Management Studies (BMS)  
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**Core Courses (CC)**

**Business Economics- II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Macroeconomic Data and Theory	15
2	Money, Inflation and Monetary Policy	15
3	Constituents of Fiscal Policy	15
4	Open Economy : Theory and Issues of International Trade	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Introduction to Macroeconomic Data and Theory</b>
	<ul style="list-style-type: none"> <li>• <b>Macroeconomics:</b> Meaning, Scope and Importance.</li> <li>• <b>Circular flow of aggregate income and expenditure:</b> closed and open economy models</li> <li>• <b>The Measurement of national product:</b> Meaning and Importance - conventional and Green GNP and NNP concepts - Relationship between National Income and Economic Welfare.</li> <li>• <b>Short run economic fluctuations :</b> Features and Phases of Trade Cycles</li> <li>• <b>The Keynesian Principle of Effective Demand:</b> Aggregate Demand and Aggregate Supply - Consumption Function - Investment function - effects of Investment Multiplier on Changes in Income and Output</li> </ul>
2	<b>Money, Inflation and Monetary Policy</b>
	<ul style="list-style-type: none"> <li>• <b>Money Supply:</b> Determinants of Money Supply - Factors influencing Velocity of Circulation of Money</li> <li>• <b>Demand for Money :</b> Classical and Keynesian approaches and Keynes' liquidity preference theory of interest</li> <li>• <b>Money and prices :</b> Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach</li> <li>• <b>Inflation:</b> Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy.</li> <li>• <b>Monetary policy :</b> Meaning, objectives and instruments, inflation targeting</li> </ul>
3	<b>Constituents of Fiscal Policy</b>
	<ul style="list-style-type: none"> <li>• <b>Role of a Government</b> to provide Public goods- Principles of Sound and Functional Finance</li> <li>• <b>Fiscal Policy:</b> Meaning, Objectives - Contra cyclical Fiscal Policy and Discretionary Fiscal Policy</li> <li>• <b>Instruments of Fiscal policy :</b> Canons of taxation - Factors influencing incidence of taxation - Effects of taxation Significance of Public Expenditure - Social security contributions- Low Income Support and Social Insurance Programmes - Public Debt - Types, Public Debt and Fiscal Solvency, Burden of debt finance</li> <li>• <b>Union budget</b> -Structure- Deficit concepts-Fiscal Responsibility and Budget Management Act.</li> </ul>
4	<b>Open Economy : Theory and Issues of International Trade</b>
	<ul style="list-style-type: none"> <li>• <b>The basis of international trade :</b> Ricardo's Theory of comparative cost advantage - The Heckscher – Ohlin theory of factor endowments- terms of trade - meaning and types Factors determining terms of trade - Gains from trade - Free trade versus protection</li> <li>• <b>Foreign Investment :</b> Foreign Portfolio investment- Benefits of Portfolio capital flows- Foreign Direct Investment - Merits of Foreign Direct Investment - Role of Multinational corporations</li> <li>• <b>Balance of Payments:</b> Structure -Types of Disequilibrium - Measures to correct disequilibrium in BOP.</li> <li>• <b>Foreign Exchange and foreign exchange market :</b> Spot and Forward rate of Exchange - Hedging, Speculation and Arbitrage -Fixed and Flexible exchange rates- Managed flexibility</li> </ul>

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**3. Core Courses (CC)**

**6. Business Research Methods**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to business research methods	18
2	Data collection and Processing	14
3	Data analysis and Interpretation	16
4	Advanced techniques in Report Writing	12
<b>Total</b>		<b>60</b>

**Objectives**

<b>SN</b>	<b>Objectives</b>
1	The course is designed to inculcate the analytical abilities and research skills among the students.
2	The course intends to give hands on experience and learning in Business Research.

Sr. No.	Modules / Units
1	<b>Introduction to business research methods</b>
	<ul style="list-style-type: none"> <li>• Meaning and objectives of research</li> <li>• Types of research– a)Pure, Basic and Fundamental b) Applied, c)Empirical d) Scientific &amp; Social e)Historical f) Exploratory g) Descriptive h)Causal</li> <li>• Concepts in Research: Variables, Qualitative and Quantitative Research</li> <li>• Stages in research process.</li> <li>• Characteristics of Good Research</li> <li>• Hypothesis-Meaning, Nature, Significance, Types of Hypothesis, Sources.</li> <li>• Research design– Meaning, Definition, Need and Importance, Steps in research design, Essentials of a good research design, Areas / Scope of research design and Types-Descriptive, Exploratory and causal.</li> <li>• Sampling– <ul style="list-style-type: none"> <li>a) meaning of sample and sampling,</li> <li>b) methods of sampling-i)Non Probability Sampling– Convenient, Judgment, Quota, Snow ball</li> <li>ii) Probability– Simple Random, Stratified, Cluster, Multi Stage.</li> </ul> </li> </ul>
2	<b>Data collection and Processing</b>
	<ul style="list-style-type: none"> <li>• Types of data and sources-Primary and Secondary data sources</li> <li>• Methods of collection of primary data <ul style="list-style-type: none"> <li>a) Observation- i)structured and unstructured, ii) disguised and undisguised, iii)mechanical observations (use of gadgets)</li> <li>b) Experimental i)Field ii) Laboratory</li> <li>c) Interview – i) Personal Interview ii)focused group, iii) in- depth interviews - Method,</li> <li>d) Survey– Telephonic survey, Mail, E-mail, Internet survey, Social media, and Media listening.</li> <li>e) Survey instrument– i) Questionnaire designing.</li> <li>f) Types of questions– i) structured/ close ended and ii) unstructured/ open ended, iii) Dicotomous, iv) Multiple Choice Questions.</li> <li>f) Scaling techniques-i) Likert scale, ii) Semantic Differential scale</li> </ul> </li> </ul>
3	<b>Data analysis and Interpretation</b>
	<ul style="list-style-type: none"> <li>• Processing of data– i) Editing- field and office editing, ii)coding– meaning and essentials, iii) tabulation – note</li> <li>• Analysis of data-Meaning, Purpose, types.</li> <li>• Interpretation of data-Essentials, importance and Significance of processing data</li> <li>• Multivariate analysis– concept only</li> <li>• Testing of hypothesis– concept and problems– i)chi square test, ii) Zandt-test (for large and small sample)</li> </ul>
4	<b>Advanced techniques in Report Writing</b>
	<ul style="list-style-type: none"> <li>• Report writing – i) Meaning , importance, functions of reports, essential of a good report, content of report , steps in writing a report, types of reports, Footnotes and Bibliography</li> <li>• <b>Ethics</b> and research</li> <li>• Objectivity, Confidentiality and anonymity in Research</li> <li>• Plagiarism</li> </ul>

**Revised Syllabus of Courses of Bachelor of Management Studies (BMS)  
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**3. Core Courses (CC)**

**7. Production & Total Quality Management**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Production Management	14
2	Materials Management	16
3	Basics Of Productivity & TQM	16
4	Quality Improvement Strategies & Certifications	14
<b>Total</b>		<b>60</b>

**Objectives**

<b>SN</b>	<b>Objectives</b>
1	To acquaint learners with the basic management decisions with respect to production and quality management
2	To make the learners understand the designing aspect of production systems
3	To enable the learners apply what they have learnt theoretically.

Sr. No.	Modules / Units
1	<b>Production Management</b>
	<p><b>Production Management</b></p> <ul style="list-style-type: none"> <li>• Objectives, Components–Manufacturing systems: Intermittent and Continuous Production Systems.</li> <li>• Product Development, Classification and Product Design.</li> <li>• Plant location &amp; Plant layout– Objectives, Principles of good product layout, types of layout.</li> <li>• Importance of purchase management.</li> </ul>
2	<b>Materials Management</b>
	<ul style="list-style-type: none"> <li>• <b>Materials Management:</b> Concept, Objectives and importance of materials management Various types of Material Handling Systems.</li> <li>• <b>Inventory Management:</b> Importance–Inventory Control Techniques ABC, VED, FSN, GOLF, XYZ, SOS, HML. EOQ: Assumptions limitations &amp; advantages of Economic Order Quantity, Simple numerical on EOQ , Lead Time, Reorder Level, Safety Stock.</li> </ul>
3	<b>Basics Of Productivity &amp;TQM</b>
	<ul style="list-style-type: none"> <li>• <b>Basics Of Productivity &amp;TQM:</b> Concepts of Productivity, modes of calculating productivity. Importance Of Quality Management, factors affecting quality; TQM– concept and importance, Cost of Quality, Philosophies and Approaches To Quality: Edward Deming, J. Juran , Kaizen , P. Crosby’s philosophy.</li> <li>• <b>Product &amp; Service Quality Dimensions, SERVQUAL</b> Characteristics of Quality, Quality Assurance, Quality Circle : Objectives Of Quality Circles, Ishikawa Fish Bone, Applications in Organizations. Simple numerical on productivity</li> </ul>
4	<b>Quality Improvement Strategies &amp;Certifications</b>
	<ul style="list-style-type: none"> <li>• <b>Quality Improvement Strategies &amp;Certifications:</b> Lean Thinking, Kepner Tregor Methodology of problem solving, Sigma features, Enablers, Goals, DMAIC/DMADV.</li> </ul> <p>TAGUCHI’S QUALITYENGINEERING,ISO 9000,ISO 1400, QS9000. Malcolm Baldrige National Quality Award(MBNQA), Deming’s Application Prize.</p>



**Revised Syllabus of Courses of Bachelor of Management Studies (BMS)**  
**Programme at Semester III**  
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**Reference Books**

**Reference Books**

**Basics of Financial Services**

1. Khan M.Y., Indian Financial System, Tata McGraw Hill Publishing Company
2. Varshney P.N. & Mittal MN, Financial System, Sultan Chand & Co
3. A. Avadhani , Marketing of Financial Services-
4. Bhole L. M: Financial Markets and Institutions; Tata McGraw-Hill Publishing Company, New Delhi.
5. Chandra Prasanna: Financial Management: Theory and Practice; Tata McGraw Hill, New Delhi.
6. Gupta Suraj B: Monetary Economics; S. Chand and Co., New Delhi.

**Introduction to Cost Accounting**

1. Cost Accounting-Principles and Practice; Arora M.N: Vikas, New Delhi.
2. Cost Accounting; Jain S.P. and Narang K.L: Kalyani New Delhi.
3. Principles of Management Accounting; Anthony Robert, Reece, et at: Richard D. Irwin Inc. Illinois.
4. Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, Horngren, Charles, Foster and Datar: New Delhi

**Equity and Debt Market**

1. Allen, Larry (1750-2000). The Global Financial System.
2. Ian H. Giddy (1994). Global Financial Markets. Houghton Mifflin.
3. Saunders, Anthony & Cornett, Marica Millon. Financial markets & institutions: A modern perspective: TMIT
4. LM Bhole. Financial institutions & markets: Structure, growth & innovations. TMH (5th ed.)
5. Chandra, P. (2011).Corporate Valuation and Value Creation, (1st ed). TMH

**Corporate Finance**

1. Foster, George Financial Statement Analysis, 2nd ed., Pearson Education Pvt Ltd
2. Damodaran, A. (2008). Damodaran on Valuation, Security Analysis for Investment and Corporate Finance (2nd ed.). Wiley India Pvt. Ltd.
3. Chandra, P. (2011).Corporate Valuation and Value Creation, (1st ed). TMH
4. Weston, Chung, Hoag, Mergers, Restructuring and Corporate Control, Prentice Hall Of India.
5. M.Y. Khan and P.K. Jain - Financial Management - Tata - McGraw Hill Publishing co. Ltd., New Delhi.
6. Prasanna Chandra - Financial Management - Tata - McGraw Hill

## Consumer Behaviour

1. Schiffman, L.G., Kanuk, L.L., & Kumar, S.R. (2011). Consumer Behaviour. (10th ed.). Pearson.
2. Solomon, M.R. (2009). Consumer Behaviour – Buying, Having, and Being. (8th ed.) New Delhi: Pearson .
3. Blackwell, R.D., Miniard, P.W., & Engel, J. F. (2009). Consumer Behaviour. New Delhi: Cengage Learning.
4. Hawkins, D.I., Best, R. J., Coney, K.A., & Mookerjee, A. (2007). Consumer Behaviour – Building Marketing Strategy. (9th ed.). Tata McGraw Hill.
5. Loudan, David L and Bitta, A.J. Della Consumer Behaviour
6. Kotler, P. & Keller, K. L. (2012). Marketing Management (Global Edition) (14th ed.). Pearson
7. Nair, Suja R- Consumer Behaviour in Indian Perspective

## Product Innovations Management

1. Dr. C.S.G. Krishnamacharyulu and Dr. R. Lalitha, Innovation Management, Himalaya Publishing House, First Edition 2007
2. Karl Ulrich, Product design and Development, McGraw hill, 4 Edition.
3. Michael Baker and Susan Hart, Product strategy and Management, Pearson Education, 2nd Edition
4. Jacob Goldenberg and David Mazursky, Creativity in product innovation, Cambridge University Press, 2002
5. Robert G. Cooper and Scott J. Edgett, Product innovation and technology strategy, Product Development Institute Inc., 2009
6. Allan Afuah, Innovation Management: Strategies Implementation & Profits, Oxford University Press, 2009

## Advertising

1. Belch, Michael, “Advertising and Promotion: An integrated marketing communications perspective” Tata Mcgraw Hill 2010
2. Mohan, Manendra “Advertising Management Concept and Cases”, Tata Mcgraw Hill 2008
3. Kleppner, Russell J; Thomac, Lane W , “Advertising Procedure”, Prentice Hall 1999
4. Shimp, Terence, “Advertising and promotion :An IMC Approach”, Cengage Learning 2007
5. Sharma, Sangeeta and Singh, Raghuvir “Advertising planning and Implementation”, Prentice Hall of India 2006
6. Clow , Kenneth E and Baack, Donald E “Inetegrated Advertising Promotion and Marketing Communication”, Pearson Edu 2014
7. Duncan, Tom, “Principles of Advertising and IMC”, Tata Mcgraw Hill Pub 2006

## Social Marketing

1. Andreasen A & Kotler P (2008), *Strategic Marketing for Nonprofit Organisations* 7th International Edition, Upper Saddle River NJ: Prentice Hall.
2. Andreasen, A.R. (2006). *Social Marketing in the 21st century*. London, UK: Sage.
3. *Social Marketing in India*, Nancy Lee and Sameer Deshpande, SAGE Publications, 2013
4. *Social Marketing*, S M Jha, Himalaya Publishing House, 2012, (2nd Edition)
5. *Social Marketing: Influencing Behaviors for Good*, Nancy R. Lee, Philip Kotler, SAGE Publications, 2011 (4th Edition)
6. French, J., Blairs-Stevens, C., McVey, D., and Merritt, R., (2010), *Social Marketing and Public Health, Theory and Practice*, Oxford Press, UK.
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## Recruitment & Selection

1. Dipak Kumar Bhattacharya - *Human Resource Management*
2. Arun Monappa- *Managing Human Resource* .
3. C.B. Memoria -*Personnel Management*-
4. Armstrong, Michael & Baron Angela. (2005). *Handbook of Strategic HRM* (1st ed.). New Delhi: Jaico Publishing House.
5. Mello, Jeffrey A. (2007). *Strategic Human Resource Management* (2nd ed.). India: Thomson South Western.

## Motivation & Leadership

1. Stephen P. Robbins, Timothy A. Judge (Author) - *Organizational behaviour* (15<sup>th</sup> Edition), Prentice Hall Publication.
2. Niraj Kumar- *Organisational Behaviour: A New Looks (Concept, Theory & Cases)*, Himalaya Publishing House
3. *Strategic Leadership – Sahu & Bharati – Excel Books*
4. Peter I. Dowling & Denice E. (2006). *International HRM* (1st ed.). New Delhi. Excel Books.
5. French Wendell, Bell Cecil and Vohra Veena. (2004). *Organization Development, Behavioral Science Interventions for Organization Improvement*. (6th ed.)

## Employees Relations & Welfare

1. *Personnel Management and Industrial relations – P. C. Shejwalkar and S. B. Malegaonkar*
2. *Labour Management relations in India – K.M. Subramanian*
3. *Trade Unionism Myth and Reality*, New Delhi, Oxford University Press, 1982
4. *Dynamic Personnel Administration – Prof. M.N. Rudrabasavraj*.

## Organization Behaviour & HRM

1. Griffin, Ricky W: Organizational Behaviour, Houghton Mifflin Co., Boston.
2. Prasad L M, Organizational *Behaviour*, Sultan Chand
3. Khanka S. S., *Organizational Behaviour*, S. Chand
4. P.L. Rao-International Human Resource
5. Ivancevich; John and Micheol T. Matheson: Organizational Behaviour and Management, Business Publication Inc., Texas.
6. Koontz, Harold, Cyril O'Donnell, and Heinz Weihrich: Essentials of management, Tata McGraw-Hill, New Delhi.
7. Luthans, Fred: Organizational Behaviour, McGraw-Hill, New York.

## Information Technology in Business Management-I

1. Information Technology for Management, 6TH ED (With CD )  
By Efraim Turban, Dorothy Leidner, Ephraim Mclean, James Wetherbe (Ch1, Ch2)
2. Microsoft Office Professional 2013 Step by Step  
By Beth Melton, Mark Dodge, Echo Swinford, Andrew Couch
3. Tata McGraw Hill Joseph, P.T. : E-commerce An Indian Perspective (Ch-13,Ch-14)
4. Computer Viruses and Related Threats: A Management Guide (Ch-2, Ch-3) By John P. Wack, Lisa J. Carnahan  
(E-Book :  
<https://play.google.com/books/reader?id=tsP15h9gr8MC&printsec=frontcover&output=reader&hl=en&pg=GBS.PR7.w.2.1.0>)
5. Electronic Commerce - Technologies & Applications.  
Bharat, Bhaskar  
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1. **Environment** Management , N.K. Uberoi , Excel Books, Delhi
2. Environmental Management - Text & Cases, Bala Krishnamoorthy, Prentice Hall of India
3. Environmental Management- National and global Perspectives, Swapan C. Deb , JAICO
4. Environmental Management , Dr.Anand S. Bal , Himalaya Publishing House
5. Environmental Priorities in India , Khoshoo , Environmental Society (N.Delhi)

## Business Planning & Entrepreneurial Management

1. Dynamics of Entrepreneurial Development Management - Vasant Desai, Himalaya Publishing House.
2. Entrepreneurial Development - S.S. Khanna
3. Entrepreneurship & Small Business Management - CL Bansal, Haranand Publication
4. Entrepreneurial Development in India - Sami Uddin, Mittal Publication
5. Entrepreneur Vs Entrepreneurship- Human Diagno

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1. Srivastava R M, *Essentials of Business Finance*, Himalaya Publications
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3. Bhattacharya SK and Dearden J. - *Accounting for Management. Text and Cases* , New Delhi.
4. Hingorani NL and ramanthan AR - *Management Accounting* , New Delhi
5. Ravi M. Kishore , *Advanced management Accounting* , Taxmann , NewDelhi
6. Maheshwari SN - *Management and Cost Accounting* , Sultan Chand , New Delhi
7. Gupta , SP - *Management Accounting* , Sahitya Bhawan , Agra .

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2. P.K. Ghosh : *Business Policy , Strategy , Planning and Management*
3. Christensen , Andrews Dower: *Business Policy- Text and Cases*
4. William F. Gkycj : *Business Policy – Strategy Formation and Management Action*
5. Bongee and Colonan : *Concept of Corporate Strategy.*

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**Reference Books**

**Reference Books**

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2. V. A. Avadhani, Marketing of Financial Services, Himalaya Publishers, Mumbai
3. Vasant Desai, Indian Financial Systems, Himalaya Publishers
4. Gordon and Natarajan, Financial Services, Himalaya Publishers
5. Meir Khan, Financial Institutions and Markets, Oxford Press
6. Financial Markets and Institutions-Dr. S. Gurusamy, Tata McGraw Hill.
7. The Indian Financial System-Dr. Bharti Pathak, Pearson.
8. Indian Financial System-M.Y.Khan, Mc.Graw Hill
9. Machiraju, H.R., Indian Financial System, Vikas Publications

**Auditing**

1. CA Surbhi Bansal – Audit and Assurance
2. Taxmann – Auditing
3. Dr.SMeenakumari – Fundamentals of Auditing
4. Baldev Sachdeva&Jagwant Singh Pardeep Kumar – Auditing theory & Practice.

**Strategic Cost Management**

1. Dr. Girish Jakhotiya-Strategic Financial Management
2. Lall, B.M. and Jain, I.C. – Cost Accounting: Principles and Practice, Prentice Hall, Delhi
3. Welsch, Glenn A., Ronald W. Hilton and Paul N. Gordan – Budgeting, Profit and Control, Prentice Hall, Del
4. John K Shank & Vijay Govindaraja, Strategic Cost Management - The new tool for Competitive Advantage, Free Press

**Corporate Restructuring**

1. Ramanujam : Mergers et al, LexisNexis Butterworths Wadhwa Nagpur
2. Ray : Mergers and Acquisitions Strategy, Valuation and Integration, PH
3. Advanced Accounts Shukla and Grewal S. Chand and Co. (P) Ltd., New Delhi
4. Advanced accountancy R.L. Gupta and M. Radhaswamy S. Chand and Co. (P) Ltd., New Delhi

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## Rural Marketing

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3. Arora, R.C. : Integrated Rural Development
4. Rajgopal : Managing Rural Business
5. Gopalswamy, T.P. : Rural Marketing

## Event Marketing

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3. Kshitiz Sharma, Introduction to Tourism Management, McGraw Hill Education (India) Pvt. Ltd, 2014
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5. M.V.Kulkarni, Tourism marketing, Everest Publishing House, First edition, 2005
6. Alan A. Lew, A companion to tourism, Blackwell Publishing
7. Krishnan K Kamra, Tourism: An Overview

## Human Resource Planning and Information System

1. Bhattacharya D.K, Human Resource Planning, Excel Books.
2. John Bramham, Human Resource Planning, University Press.
3. Michael Armstrong, A Handbook Of Human Resource Management Practice, Kogan Page.
4. William J.Rothwell & H.C. Kazanaas, Planning & Managing Human Resources, Jaico Publishing House .
5. Arun Sekhri, Human Resource Planning And Audit, Himalaya Publishing House.
6. Michael J. Kavanag, Human Resource Information Systems Basics, Applications and Future Directions, Sage Publication.

## Training & Development in HRM

1. Brinkerhoff, Robert, .Achieving Results from Training How to evaluate HRD to Strengthen programs and Increase impact. 1987, Jossey bass, San Francisco.
2. Craig, Robert L. Training and Development Handbook. , 3rd ed. 1987. McGraw Hill, New York
3. Employee Training And Development - Raymond Noe
4. Every Trainers Handbook- Devendra Agochia
5. 360 Degree Feedback, Competency Mapping And Assessment Centre- Radha Sharma
6. Training And Development- S.K. Bhatia.

## Change Management

1. Organisational Development by French and Bell
2. An experiential approach to O.D. by Harvey and Brown
3. Consultants and Consulting Styles by Dharani Sinha P.
4. Kavita Singh- Organization change
5. S.K. Bhatia- Organisational Change-
6. K.Ashwathapa- Management & OB, HRM.
7. Radha Sharma- Training & Development.

## Conflict & Negotiation

1. Lewicki, Saunders & Barry - Negotiation (Tata Mc Graw Hill, 5th Ed.)
2. B. D. Singh - Negotiation Made Simple (Excel Books, 1st Ed.)

## Information Technology in Business Management-II

1. Information Technology for Management, 6TH ED (With CD )  
By Efraim Turban, Dorothy Leidner, Ephraim Mclean, James Wetherbe (Ch1, Ch2)
2. Microsoft Office Professional 2013 Step by Step  
By Beth Melton, Mark Dodge, Echo Swinford, Andrew Couch
3. Tata McGraw Hill Joseph, P.T. : E-commerce An Indian Perspective (Ch-13,Ch-14)
4. Computer Viruses and Related Threats: A Management Guide (Ch-2, Ch-3) By John P. Wack, Lisa J. Carnahan
5. (E-Book :  
<https://play.google.com/books/reader?id=tsP15h9gr8MC&printsec=frontcover&output=reader&hl=en&pg=GBS.PR7.w.2.1.0>)
6. Electronic Commerce - Technologies & Applications.  
Bharat, Bhaskar
7. <https://play.google.com/books/reader?id=F1zbUaBtk7IC&printsec=frontcover&output=reader&hl=en&pg=GBS.PP1>



## Foundation Course –IV- Ethics & Governance

1. Laura P. Hartman, Joe DesJardins, Business Ethics, McGraw Hill, 2<sup>nd</sup> Edition
2. C. Fernando, Business Ethics – An Indian Perspective, Pearson, 2010
3. Joseph DesJardins, An Introduction to Business Ethics, Tata McGraw Hill, 2<sup>nd</sup> Edition
4. Richard T DeGeorge, Business Ethics, Pearson, 7<sup>th</sup> Edition
5. Dr.A.K. Gavai, Business Ethics, Himalaya Publishing House, 2008
6. S.K. Mandal, Ethics in Business and Corporate Governance, McGraw Hill, 2010
7. Laura Pincus Hartman, Perspectives in Business Ethics, McGraw Hill International Editions, 1998

## Business Research Methods

1. Research for Marketing Decisions Paul E. Green, Donald S. Tull
2. Marketing Research- Text and Cases Harper W. Boyd Jr. , Ralph Westfall.
3. Research methodology in Social sciences, O.R.Krishnaswamy, Himalaya Publication
4. Business Research Methods, Donald R Cooper, Pamela Schindler, Tata McGraw Hill
5. Marketing research and applied orientation, Naresh K Malhotra, Pearson
6. Statistics for management, Levin and Reuben, Prentice Hall.
7. Research Methods for Management: S Shajahan, Jaico Publishing

## Production & Total Quality Management

1. Production and Operations Management: R. Paneerselvam
2. Production (Operations) Management: L.C. Jhamb
3. K. Ashwathappa and K .Shridhar Bhatt ; Production and Operations management
4. Productivity Management: Concepts and Techniques, Sawhney S.C., Tata McGraw Hill
5. Srinivas Gondhalekar and Uday Salunkhe, "Productivity Techniques", Himalaya Publishing House
6. Gerard Leone and Richard D. Rahn, "Productivity Techniques", Jaico Book House
7. John S. Oakland, "TQM: Text with Cases", Butterworth-Heinemann
8. David J. Sumanth, "Total Productivity Management (TPMgt): A systematic and quantitative approach to compete in quality, price and time", St. Lucie Press

**Revised Syllabus of Courses of Bachelor of Management Studies (BMS)  
Programme at Semester III and IV  
with effect from the Academic Year 2018-2019**

**Scheme of Evaluation**

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

**A) Internal Assessment: 25 %**

**Question Paper Pattern**

**(Internal Assessment- Courses without Practical Courses)**

Sr. No.	Particular	Marks
1	<b>One class test (20 Marks)</b>	
	Match the Column/ Fill in the Blanks/ Multiple Choice Questions <i>(½ Mark each)</i>	05 Marks
	Answer in One or Two Lines (Concept based Questions) <i>(01 Mark each)</i>	05 Marks
	Answer in Brief (Attempt Any Two of the Three) <i>(05 Marks each)</i>	10 Marks
2	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

**Question Paper Pattern**

**(Internal Assessment- Courses with Practical Courses)**

Sr. No.	Particular	Marks
1	<b>Semester End Practical Examination (20 Marks)</b>	
	Journal	05 Marks
	Viva	05 Marks
	Laboratory Work	10 Marks
2	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 articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

**B) Semester End Examination: 75 %**

- i) Duration: The examination shall be of 2 ½ Hours duration
  - ii) Theory question paper pattern
    - There shall be five questions each of 15 marks.
    - All questions shall be compulsory with internal choice within the questions.
    - Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.
- (Detail question paper pattern has been given separately)**

**Passing Standard**

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

## **Question Paper Pattern (Practical Courses)**

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question <b>OR</b>	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question <b>OR</b>	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question <b>OR</b>	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions <b>OR</b>	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

**Note:**

**Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.**

## **Question Paper Pattern (Theoretical Courses)**

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	A) Theory questions B) Theory questions <b>OR</b>	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

**Note:**

**Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks.**



**UNIVERSITY OF MUMBAI**

No. UG/91 of 2018-19

**CIRCULAR:-**

Attention of the Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty is invited to this office Circular No. UG/28 of 2015, dated 22<sup>nd</sup> July, 2015 relating to syllabus of Bachelor of Commerce (Accounting and Finance) degree programme.

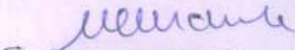
Their attention is also invited to University Circular No. UG/106 of 2016-17 dated 25<sup>th</sup> October, 2016 for F.Y.B.Com. (Accounting & Finance) Sem. I & II and University Circular No. UG/166 of 2017-18 dated 8<sup>th</sup> August, 2017 for S.Y.B.Com. (Accounting & Finance) Sem. III & IV respectively.

They are hereby informed that the recommendations made by the Board of Studies in Accountancy at its meeting held on 28<sup>th</sup> February, 2018 have been accepted by the Academic Council at its meeting held on 5<sup>th</sup> May, 2018 vide item No. 4.42 and that in accordance therewith, the revised syllabus as per the (CBCS) for the T.Y.B.Com. in Accountancy (Accounting and Finance) (Sem. V & VI), has been brought into force with effect from the academic year 2018-19, accordingly. (The same is available on the University's website [www.mu.ac.in](http://www.mu.ac.in)).

MUMBAI - 400 032

27<sup>th</sup> July, 2018

To

  
(Dr. Dinesh Kamble)  
I/c REGISTRAR

The Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty. (Circular No. UG/334 of 2017-18 dated 9<sup>th</sup> January, 2018.)

**A.C./4.42/05/05/2018**

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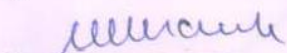
No. UG/ 91 -A of 2018

MUMBAI-400 032

27<sup>th</sup> July, 2018

Copy forwarded with Compliments for information to:-

- 1) The I/c Dean, Faculty of Commerce & Management,
- 2) The Director, Board of Examinations and Evaluation,
- 3) The Director, Board of Students Development,
- 4) The Professor-cum-Director, Institute of Distance and Open Learning (IDOL),
- 5) The Co-Ordinator, University Computerization Centre,

  
(Dr. Dinesh Kamble)  
I/c REGISTRAR

# University of Mumbai



**Revised Syllabus  
and  
Question Paper Pattern  
of Courses of  
B.Com. (Accounting and Finance)  
Programme at  
Third Year  
*Semester V and VI***

**Under Choice Based Credit, Grading and  
Semester System**

***(To be implemented from Academic Year 2018-2019)***  
***Board of Studies-in-Accountancy***

## B.Com. (Accounting and Finance) Programme Under Choice Based Credit, Grading and Semester System

### T.Y.B.Com. (Accounting and Finance)

*(To be implemented from Academic Year 2018-2019)*

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
1,2,3 &4	*Any four courses from the following list of the courses	<b>12</b>	1,2,3 &4	**Any four courses from the following list of the courses	<b>12</b>
<b>2</b>	<b>Core Courses (CC)</b>		<b>2</b>	<b>Core Courses (CC)</b>	
5	Financial Accounting - V	<b>04</b>	5	Financial Accounting - VII	<b>04</b>
6	Financial Accounting - VI	<b>04</b>	6	Project Work-II	<b>04</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

✓ **Note:** Project work is considered as a special course involving application of knowledge in solving/analyzing/exploring a real life situation/ difficult problem. Project work would be of 04 credits each. A project work may be undertaken in any area of Elective Courses/ Study Area

<b>*List of Elective Courses for Semester V (Any Four)</b>		<b>**List of Elective Courses for Semester VI (Any Four)</b>	
01	Cost Accounting - III	01	Cost Accounting - IV
02	Financial Management - II	02	Financial Management - III
03	Taxation - IV (Indirect Taxes - II)	03	Taxation - V (Indirect Taxes- III)
04	International Finance	04	Security Analysis and Portfolio Management
05	Financial Analysis and Business Valuation	05	Management Control Systems
06	Management -II (Management Applications)	06	Economics Paper – III (Indian Economy)
<b>Note: Course selected in Semester V will continue in Semester VI</b>			



**B.Com. (Accounting and Finance) Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

*(To be implemented from Academic Year 2018-2019)*

## Semester V

No. of Courses	Semester V	Credits
<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
1,2,3 & 4	*Any four courses from the following list of the courses	<b>12</b>
<b>2</b>	<b><i>Core Courses (CC)</i></b>	
5	Financial Accounting - V	<b>04</b>
6	Financial Accounting - VI	<b>04</b>
<b>Total Credits</b>		<b>20</b>

<b><i>*List of Elective Courses for Semester V (Any Four)</i></b>	
01	Cost Accounting - III
02	Financial Management - II
03	Taxation - IV (Indirect Taxes - II)
04	International Finance
05	Financial Analysis and Business Valuation Management
06	Management -II (Management Applications)I

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)**  
**Programme at Semester V**  
**with effect from the Academic Year 2018-2019**

**1. Elective Courses (EC)**

**1.**

**Cost Accounting – III**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
01	Uniform Costing and Inter-Firm Comparison	05
02	Integrated System and Non Integrated System of Accounts	15
03	Operating Costing	10
04	Process Costing- Equivalent Units of Production and Inter-process Profit	15
05	Activity Based Costing System	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Uniform Costing and Inter –Firm Comparison</b>
	<p><b>Uniform costing</b>  Meaning of and need for Uniform costing  Essentials for success of Uniform costing  Advantages and limitations of Uniform costing  Areas of Uniformity, Uniform cost manual</p> <p><b>Inter Firm Comparison</b>  Pre-requisites of inter firm comparison; Advantages and limitations  Practical problems</p>
2	<b>Integrated System and Non- integrated System of Accounts</b>
	<p><b>Integrated System</b>  Meaning; Features, Advantages and Disadvantages  Journal Entries and Preparing Integrated Ledgers.  Practical problems</p> <p><b>Non-Integrated system</b>  Meaning; Features, Advantages and disadvantages  Journal entries and Preparing Cost Control Accounts  Practical problems</p>
3	<b>Operating Costing</b>
	<p>Meaning of operating costing; Determination of per unit cost ; Pricing of services  Collection of costing data  Note-Practical problems based on costing of hospitals, hotels, goods and passengers transport service</p>
4	<b>Process Costing – Equivalent units of Production and Inter Process Profit</b>
	<p>Valuation of Work in progress and Equivalent production (FIFO Method and Weighted Average Method))  Inter Process transfer at Profit  Practical problems</p>
5	<b>Activity Based Costing System</b>
	<p>Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System.</p>

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester V  
with effect from the Academic Year 2018-2019**

**1. Elective Courses (EC)**

**2. Financial Management -II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Strategic Financial Management	05
02	Capital Budgeting – Project Planning & Risk Analysis	15
03	Capital Structure Theories and Dividend Decisions	15
04	Mutual Fund and Bond Valuation	15
05	Credit Management	10
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>Strategic Financial Management</b>
	Strategic Financial Management – Need and Importance Corporate, Business and Functional Strategy Financial Planning - Need and Importance Profit Maximization Wealth Maximization Interface of Financial Policy and Strategic Management Relationship of Finance to Economics and Accounting Role of Financial Manager
2	<b>Capital Budgeting – Project Planning &amp; Risk Analysis</b>
	Introduction - Capital Budgeting Process, Project Classification and Investment Criteria. Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of Estimation of Project Cash Flows) Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems Risk Analysis in Capital Budgeting – Sources and Perspectives of Risk, Sensitivity Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break - Even Analysis.
3	<b>Capital Structure Theories and Dividend Decisions</b>
	Capital Structure Theories – Background, Assumptions, Definitions and Taxation and Capital Structure Types – Net Operating Income, Net Operating Income Approach, Traditional Position, Modigliani and Miller Approach, Trade off Theory and Signalling Theory. Dividend Decisions- Need, Importance, Formulation, Legal and Procedural Aspects. Dividend Decision Models - Walter, Gordon, Graham & Dodd Model and M-M Model
4	<b>Mutual Fund and Bond Valuation</b>
	Introduction to Mutual Fund- History & Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds, <b>Ethics in Mutual Fund</b> . Entities involved – Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent ( RTA) and Fund Houses in India. Classification of Mutual Fund - Functional/Operational – Open ended, close ended, Interval, Portfolio – Income, Growth, Balanced, MMMF, Geographical/ Location – Domestic and Offshore, Tax Saving Funds, Exchange Traded Funds , Balance Funds , Fixed Term Plan Debt Funds and SIP. Calculations of NAV, Entry Load and Exit Load. Bond Valuation - Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration. (Practical Problems on YTM and Bond Duration.)
5	<b>Credit Management</b>
	Credit Management – Terms of Payment, Credit Policy Variables, Credit Evaluation, Credit Granting Decision, Control of Accounts Receivables ie Receivables Management, Ageing Schedule and Credit Management in India

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)**  
**Programme at Semester V**  
**with effect from the Academic Year 2018-2019**

**1. Elective Courses (EC)**

**3. Taxation – IV (Indirect Taxes – II)**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
01	Introduction to Indirect Taxation and GST	10
02	Levy and Collection of GST	08
03	Concept of Supply	08
04	Documentation	08
05	Input Tax Credit and Computation of GST	20
06	Registration	06
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Introduction to Indirect Taxation and GST</b>
	<p><b>Basics for Taxation</b> - Direct Taxes and Indirect Taxes – Features of Indirect taxes, Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution)</p> <p><b>Introduction to GST</b> – Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GST, Conceptual Framework – CGST, IGST,SGST,UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST.</p> <p><b>GST Council and GST Network</b></p> <p><b>Definitions</b> under CGST Act</p>
2	<b>Levy and Collection of GST</b>
	Charge of GST, Levy and Collection GST, Composite and Mixed Supplies under GST, Power to Grant Exemption, Negative list of GST, GST Rate Schedule for Goods and Services
3	<b>Concept of Supply</b>
	Taxable Event Supply Place of Supply Time of Supply Value of Supply
4	<b>Documentation</b>
	Tax Invoices, Credit and Debit notes
5	<b>Input Tax Credit and Computation of GST</b>
	Eligibility and conditions for taking Input Tax Credit Apportionment of credit & Blocked credits Credit in special circumstances Computation of GST under Inter State supplies and Intra State Supplies
6	<b>Registration</b>
	<b>Registration</b> – Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration,, Amendment, Cancellation and Revocation of Registration.

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)**  
**Programme at Semester V**  
**with effect from the Academic Year 2018-2019**

**1. Elective Courses (EC)**

**4.**

**International Finance**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
01	Derivatives – Futures	15
02	Derivatives – Options	15
03	Foreign Exchange Markets and Dealings	15
04	Foreign Exchange Exposure and Risk Management	15
<b>Total</b>		<b>60</b>



Sr. No.	Modules / Units
1	<b>Derivatives – Futures</b>
	Derivatives – Need and Importance, Major Players in Derivative Markets, Features of Forward Contracts, Features of Future Contract, Forward V/s Future, Theoretical Future Price, Pricing Index Futures, Initial Margin and Maintenance Margin, Marking to Market and Variation Margin.
2	<b>Derivatives – Options</b>
	Options- Long Call, Short Call, Long Put, Short Put, Options V/s Futures, Writer of an Option, At the Money, In the Money and Out of The Money Options. Intrinsic and Time Value, Option Spreads and Strategies, Put Call Parity Theorem.
3	<b>Foreign Exchange Markets and Dealings</b>
	Introduction – Participants of Foreign Exchange Markets, Characteristics of Foreign Exchange Market, Major Foreign Currencies that Trade Worldwide, Foreign Currency Accounts – Nostro, Vostro and Loro (Cash Position and Currency position) Terms in Forex Market – Direct Quote and Indirect Quote, Bid, Ask and Spread, American terms, European terms, Spot, Tom, Cash and Forward Rates, Appreciation and Depreciation of currency, Premium and Discount, Swap Points, and Cross Rates.
4	<b>Foreign Exchange Exposure and Risk Management</b>
	Exchange Rate Determination Theories – The theory of Purchasing Power Parity, The Fischer effect, The International Fischer Effect and The Theory of Interest Rate Parity. Calculation of Forward Rate and Future Spot Rate. Arbitrage in Foreign Exchange Market – Covered and Uncovered Interest Arbitrage. Foreign Exchange Risk - Introduction, Types of Exposures and Strategies for Exposure Management. Hedging Transaction Exposure, Hedging Techniques, Money Market Hedge, Forward Hedge and Hedging of Futures & Options

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)**  
**Programme at Semester V**  
**with effect from the Academic Year 2018-2019**

**1. Elective Courses (EC)**

**5. Financial Analysis and Business Valuation**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
01	Financial Modeling for Project Appraisal	05
02	Financial Analysis	15
03	Growth Analysis and Sustainable Earning	10
04	Basics of Valuation	06
05	Valuation Models	12
06	Valuation of Assets and Liabilities	12
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	Financial Modeling for Project Appraisal
	Financial Modeling – concepts and application Financial statements module area Use of functions -NPV and IRR Forecasting Techniques
2	Financial Analysis
	Financial Analysis, Financial Statement Analysis, Analysis of Balance Sheet Analysis of Income Statement Analysis of Statement of Shareholder Equity Analysis of Cash flow Statement Analysis of Profitability
3	Growth Analysis and Sustainable Earning
	Concept of Growth Analysis Analysis of changes in profitability and sustainable earnings Evaluation of P/B ratios and P/E ratios
4	<b>Basics of Valuation</b>
	Introduction to valuation Value, Distinction between Price and Value Foundation of Business Valuation Purpose of business valuation Valuation Bias Uncertainties in Business Valuation Role of valuation in business acquisition, legal and tax purposes, efficient market hypothesis
5	<b>Valuation Models</b>
	Introduction to valuation models: asset based approach, Income based approach, market based approach Discounted cash flow valuation Relative valuation Free Cash Flow valuation
6	<b>Valuation of Assets and Liabilities</b>
	Valuation of Fixed Assets, Valuation of Inventories and Valuation of Investment Valuation of Shares Valuation of Goodwill, Patents, Copyrights, Brands, Real Estate Valuation of Liabilities

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)**  
**Programme at Semester V**  
**with effect from the Academic Year 2018-2019**

**1. Elective Courses (EC)**

**6. Management- II (Management Applications)**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
01	Marketing Management	15
02	Production Management	15
03	Human Resource Management	15
04	Financial Management	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Marketing Management</b>
	Meaning and Definition of Marketing – 4 Ps of Marketing, Importance Product Management – Meaning & Definition – Product Development Strategies, Product life cycle, Branding- Meaning, Factors influencing branding Price Management – Meaning and Definition – Factors affecting pricing decisions, Pricing Strategies Place (Distribution) Management – Meaning and Definition – Factors Governing Distribution Decisions – Types of Distribution Channels Promotion Management – Meaning – Promotion Strategies, Integrated marketing communication Case studies based on the above topics
2	<b>Production Management</b>
	Meaning and Definition of Production Management – Scope of Production Management, Steps in Production Planning and Control Meaning of Productivity - Measurement of Productivity – Measure to increase Productivity – Productivity Movement in India Meaning and Definition of Quality Management – TQM – Quality Circles – ISO 9000/14000 Inventory Management – Meaning and Methods Case studies based on the above topics
3	<b>Human Resource Management</b>
	Human Resource Management – Meaning, Nature, Functions of Human Resource Management Human Resource Planning- Meaning, Process of Human Resource Planning Human Resource Development- Methods of Developing Human Resource Performance Appraisal – Meaning and Definition – Traditional and Modern Methods of Appraisal Employee retention Leadership- Traits, Styles Motivation- Factors of Motivation, Theories of Motivation- Maslow’s Theory, Douglas MacGregor’s Theory X and Theory Y Case studies based on the above topics
4	<b>Financial Management</b>
	Meaning and Definition of Financial Management – Functions of Financial Management Capital Budgeting- Introduction, Importance and Process Capital Structure- Meaning, Factors affecting Capital Structure Capital Market – Meaning and Constituents – Functions Fundamental Analysis – Technical Analysis - Venture Capital – DEMAT Account - Futures and Options Case studies based on the above topics

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)**  
**Programme at Semester V**  
**with effect from the Academic Year 2018-2019**

**2. Core Courses (CC)**

**1. Financial Accounting - V**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
01	Underwriting of shares & debentures	08
02	Buy-Back of shares	10
03	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter – company holding)	15
04	Internal Reconstruction	15
05	Liquidation of Companies	10
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Underwriting of shares &amp; debentures</b>
	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
2	<b>Buy Back of Shares</b>
	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) Practical problems
3	<b>AS – 14 - Amalgamation, Absorption &amp; External Reconstruction (excluding inter-company holdings)</b>
	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. Practical problems
4	<b>Internal Reconstruction</b>
	Need for reconstruction and company law provisions. Distinction between internal and external reconstruction. 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. Practical problems
5	<b>Liquidation of Companies</b>
	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 Practical problems

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester V  
with effect from the Academic Year 2018- 2019**

**2. Core Courses (CC)**

**2. Financial Accounting – VI**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Final Accounts of Banking Company	15
02	Final Accounts of Insurance Company (Excl. Life Insurance)	15
03	Non – Banking Financial Companies	08
04	Valuation of Goodwill and Shares	12
05	Accounting for Limited Liability Partnership	10
	<b>Total</b>	<b>60</b>



Sr. No.	Modules / Units
1	<b>Final Accounts of Banking Company</b>
	<p>Legal provision in Banking Regulation Act, 1949 relating to Accounts.  Statutory reserves including Cash Reserve and Statutory Liquidity Ratio.  Bill purchase and discounted, rebate of bill discounted.  Final Accounts in prescribed form  Non – performing assets and Income from non – performing assets.  Capital Adequacy  Classification of Advances, standard, sub – standard, doubtful and provisioning requirement.</p>
2	<b>Final Accounts of Insurance Company (Excl. Life Insurance)</b>
	<p>General Insurance – Various types of insurance, like fire, marine, Miscellaneous, Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk, reinsurance  Final Accounts in a prescribed form. Revenue Statement – Form B – RA, Profit / Loss Account – Form B – PL and Balance Sheet Form B – BS.</p>
3	<b>Non – Banking Financial Companies</b>
	<p>Introduction, Definition, Registration and Regulation, Classification, Income Recognition, Accounting of Investment, Applicability of Prudential Norms, Assets classification, Non- performing Assets, Capital Adequacy, Preparation of Financial statement</p>
4	<b>Valuation of Goodwill and Shares</b>
	<p><b>Valuation of Goodwill</b>  Maintainable Profit method, Super Profit Method  Capitalization method, Annuity Method  <b>Valuation of Shares</b>  Intrinsic Value Method, Yield method and Fair Value Method</p>
5	<b>Accounting for Limited Liability Partnership</b>
	<p>Statutory provisions  Conversion of partnership business into Limited Liability Partnership  Final accounts</p>

**Revised Syllabus of Courses of B.Com.(Accounting and Finance)  
Programme at Semester V  
with effect from the Academic Year 2018-2019**

**Reference Books**

<b>Reference Books</b>
<b>Elective Courses (EC)</b>
<b>Cost Accounting- III</b>
<ul style="list-style-type: none"> <li>• <i>Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi</i></li> <li>• <i>Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i></li> <li>• <i>Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i></li> <li>• <i>Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi</i></li> <li>• <i>Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta</i></li> <li>• <i>Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i></li> <li>• <i>Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi</i></li> <li>• <i>Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi</i></li> <li>• <i>Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana</i></li> <li>• <i>Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</i></li> </ul>
<b>Financial Management - II</b>
<ul style="list-style-type: none"> <li>• <i>Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi</i></li> <li>• <i>Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi</i></li> <li>• <i>Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi</i></li> <li>• <i>Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi</i></li> <li>• <i>Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi</i></li> <li>• <i>Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi</i></li> <li>• <i>Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi</i></li> <li>• <i>Financial Management by C. Paramasivan &amp; T. Subramanian</i></li> <li>• <i>Financial Management by IM Pandey</i></li> <li>• <i>Financial Management by Ravi Kishor</i></li> <li>• <i>Financial Management by Khan &amp; Jain</i></li> </ul>
<b>Taxation - Indirect Taxes - Paper IV</b>
<ul style="list-style-type: none"> <li>• <i>Indirect Taxes: Law and Practice by V.S. Datey, Taxmann</i></li> <li>• <i>Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi</i></li> <li>• <i>GST Law &amp; practice with Customs &amp; FTP by V.S. Datey, Taxmann</i></li> <li>• <i>GST by V.S. Datey, Taxmann</i></li> <li>• <i>GST &amp; customs Law by K.M. Bansal, University Edition</i></li> <li>• <i>GST Law &amp; practice with Customs &amp; FTP by Vineet Sodhani, Snow White Publications</i></li> <li>• <i>GST Law &amp; practice with Customs &amp; FTP by Sanjiv Agarwal, Snow White Publications</i></li> <li>• <i>Indirect taxes(Containing GST, Customs &amp; FTP) by MOhd. Rafi, Bharat Publications</i></li> </ul>
<b>International Finance</b>
<ul style="list-style-type: none"> <li>• <i>P G Apte, International Financial Management, 5th Edition, The McGraw Hill</i></li> <li>• <i>Cheol . S. Eun &amp; Bruce G. Resnick, International Finance Management</i></li> <li>• <i>Maurice D. Levi, International Finance – Special Indian Edition</i></li> <li>• <i>Prakash G. Apte, International Finance – A Business Perspective</i></li> <li>• <i>V A. Aadhani, International Finance</i></li> </ul>

## Reference Books

### Financial Analysis and Business Valuation

- *Valuation: Measuring and Managing the value of Companies: Thomas Copeland- Wiley*
- *The Handbook of Advance Business Valuation: Rovert F Reilly and Robert Swhweish: Mc Graw hill*
- *Business Valuation: Pitabas Mohanty- Taxmann*
- *Valuation- Measuring and Managing the value of Companies : Tim Koller- Mc Kinsey & Co*

### Management II (Management Applications)

- *Kotlar, Philip, Marketing Management, Prentice Hall, New Delhi.*
  - *Stanton, Etzel, Walker, Fundamentals of Marketing, Tata-McGraw Hill, New Delhi.*
  - *Saxena, Rajan, Marketing Management, Tata-McGraw Hill, New Delhi.*
  - *McCarthy, E.J., Basic Marketing: A managerial approach, Irwin, New York.*
  - *Pillai R S, Bagavathi, Modern Marketing*
  - *Principles of Management , Ramasamy , Himalya Publication , Mumbai*
  - *Principles of Management , Tripathi Reddy , Tata Mc Grew Hill*
  - *Management Text & Cases , VSP Rao , Excel Books, Delhi*
  - *Management Concepts and OB , P S Rao & N V Shah , AjabPustakalaya*
  - *Essentials of Management , Koontz II & W , Mc. Grew Hill , New York*
- Principles of Management-Text and Cases –Dr..M.SakthivelMurugan, New Age Publications*

### Core Courses (CC)

#### Financial Accounting - V and VI

- *Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi*
- *Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi*
- *Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi*
- *Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi*
- *Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai*
- *Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi*
- *Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc*
- *Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida*
- *Compendium of Statement and Standard of Accounting, ICAI*
- *Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi*
- *Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi*
- *Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi*
- *Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi*
- *Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi*

**B.Com. (Accounting and Finance) Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

*(To be implemented from Academic Year 2018-2019)*

## Semester VI

No. of Courses	Semester VI	Credits
<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
1,2,3 & 4	**Any four courses from the following list of the courses	<b>12</b>
<b>2</b>	<b><i>Core Course (CC)</i></b>	
5	Financial Accounting - VII	<b>04</b>
6	Project Work -II	<b>04</b>
<b>Total Credits</b>		<b>20</b>

<b>**List of Elective Courses for Semester VI (Any Four)</b>	
01	Cost Accounting - IV
02	Financial Management - III
03	Taxation - V (Indirect Taxes- III)
04	Management Control Systems
05	Security Analysis and Portfolio Management
06	Economics Paper – III (Indian Economy)

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester VI  
with effect from the Academic Year 2018-2019**

**1. Elective Courses (EC)**

**1. Cost Accounting - IV**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Budgeting and Budgetary Control	15
02	Absorption Costing and Marginal Costing Cost Volume and Profit Analysis	15
03	Managerial Decision Making	15
04	Standard Costing and Variance Analysis	15
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>Budgeting and Budgetary Control</b>
	Meaning & objectives, Advantages and limitations of budgets Functional budgets, fixed and flexible budgets Zero based budgeting, performance budgeting <i>Practical problems of preparing flexible budgets and functional budgets</i>
2	<b>Absorption Costing and Marginal Costing, Cost Volume and Profit Analysis</b>
	<b>Absorption Costing and Marginal Costing</b> Meaning of absorption costing, Introduction to marginal costing Distinction between absorption costing and marginal costing Advantages and limitations of marginal costing <b>Cost Volume and Profit Analysis</b> Break even analysis meaning and graphic presentation Margin of safety Key factor <i>Practical problems based on using the marginal costing formulae and key factor</i>
3	<b>Managerial Decision Making</b>
	Make or buy Sales mix decisions Exploring new markets Plant shut down decision <i>Practical problems</i>
4	<b>Standard Costing and Variance Analysis</b>
	Preliminaries in installing of a standard cost system Material Cost variance Labour cost variance Variable overhead variances Fixed Overhead variances Sales variances Profit variances <i>Practical problems</i>

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester VI  
with effect from the Academic Year 2018-2019**

**1. Elective Courses (EC)**

**2. Financial Management - III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Business Valuation	05
02	Mergers and Acquisitions	15
03	Corporate Restructuring and Takeovers	15
04	Lease and Hire Purchase Financing	15
05	Working Capital financing	10
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>Business Valuation</b>
	<p>Conceptual Framework of Valuation – Book Value, Market Value, Economic Value, Liquidation Value, Replacement Value, Salvage Value, Value of Goodwill and Fair Value</p> <p>Approaches of Valuation – Assets Based Approach to Valuation, Earnings Based Approach to Valuation , Earnings Measure on Cash Flow Basis, Market Value Added Approach and Economic Value Added.</p>
2	<b>Mergers and Acquisitions</b>
	<p>Introduction- Basic modes of acquiring another firm, Synergy effects, Difference between Merger and Takeover, Advantages of Mergers and Acquisitions, Benefits of Merger for Acquiring firm, Reasons of companies to offer themselves for sale, Reasons for failure of Mergers and Reverse Merger.</p> <p>Commonly Used Bases for determining the Exchange Ratio – EPS, MPS, Book value and Combination of Measures and Evaluation of Mergers (Practical Problems)</p>
3	<b>Corporate Restructuring and Takeovers</b>
	<p>Introduction – Meaning, Need and Importance, Forms of Restructuring, Advantages and Disadvantages</p> <p>Takeovers – Meaning, SEBI Guidelines, Anti-takeover defences and Asset and Liability Restructuring. (Practical Problems)</p>
4	<b>Lease and Hire Purchase Financing</b>
	<p>Introduction – Meaning and Types of Leases, Rationale, Mechanics, Operating Leases, Leasing as Financing Decisions, Calculation of Cash flows of a finance lease.</p> <p>Hire Purchase – Meaning, Need and Importance, Calculation of Hire Purchase instalments.</p> <p>Choice between Leasing and Hire Purchase</p>
5	<b>Working Capital financing</b>
	<p>Introduction – Key features and Characteristics of Trade Credit, Bank Credit, Commercial Papers, Certificate of Deposits and Factoring.</p> <p>Practical Problems based on Factoring and calculations of yield of CP's and CD's</p>



**Revised Syllabus of Courses of B.Com. (Accounting and Finance)**  
**Programme at Semester VI**  
**with effect from the Academic Year 2018-2019**

**1. Elective Courses (EC)**

**3. Taxation - Paper V (Indirect Taxes – III)**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
01	Payment of Tax and Refunds	08
02	Returns	08
03	Accounts, Audit, Assessment and Records	08
04	Custom Act - I	12
05	Custom Act - II	12
06	Foreign Trade Policy	12
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Payment of Tax and Refunds</b>
	Payment of Tax, Interest and other Amounts, Interest on delayed Payment, TDS, TCS Refund of tax, Refund in certain cases, Interest on delayed refunds
2	<b>Returns</b>
	Types of Returns and Provisions relating to filing of Returns
3	<b>Accounts, Audit, Assessment and Records</b>
	Accounts and other records, Period of retention of accounts, Electronic Way Bill Self-Assessment, Provisional Assessment, Scrutiny of Returns, Assessment of non-filers of Returns, Assessment of Unregistered person, summary assessment in certain special cases, Audit by tax authorities, Special Audit.
4	<b>Custom Act - I</b>
	Introduction to customs law including Constitutional aspects Levy of and exemptions from customs duties – All provisions including application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty Types of customs duties Classification and valuation of imported and export goods
5	<b>Custom Act - II</b>
	Import and Export Procedures – All import and export procedures including special procedures relating to baggage, goods imported or exported by post, stores Provisions relating to coastal goods and vessels carrying coastal goods Warehousing and Drawback
6	<b>Foreign Trade Policy</b>
	Introduction to FTP – legislation governing FTP, salient features of an FTP, Foreign Trade Policy 2015- 20, administration of FTP, contents of FTP, scope of FTP. Provision related to import and export of goods Basic concepts relating to export promotion schemes provided under FTP – Duty Exemption & remission Schemes, Duty Free Import Authorization Scheme, Reward scheme, Export Promotion Capital Goods Scheme, EOU, STP, BTP AND EHTP scheme.

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)**  
**Programme at Semester VI**  
**with effect from the Academic Year 2018-2019**

**1. Elective Courses (EC)**

**4. Security Analysis and Portfolio Management**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Portfolio Management – An Introduction & Process	12
02	Portfolio Management – Valuation	12
03	Fundamental Analysis	12
04	Technical Analysis	12
05	Efficient Market Theory & CAPM	12
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
<b>1</b>	<b>Portfolio Management – An Introduction &amp; Process</b>
	<p>Investment - Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors</p> <p>Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management.</p> <p>Investment Environment in India and factors conducive for investment in India.</p> <p>Portfolio Analysis – Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk – Return Trade off.</p> <p>Portfolio Selection – Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz Model, Measuring Security Return and Portfolio Return and Risk under Single Index Model and Multi Index Model.</p>
<b>2</b>	<b>Portfolio Management – Valuation</b>
	<p>Portfolio Revision – Meaning, Need, Constraints and Strategies.</p> <p>Portfolio Evaluation – Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance.</p>
<b>3</b>	<b>Fundamental Analysis</b>
	<p>Economy Analysis – Meaning, Framework, Economic Analysis, Forecasting, Barometric or Indicator Approach, Econometric Model Building and Opportunistic Model Building.</p> <p>Industry Analysis – Concept of Analysis, Industry Life Cycle, Industry Characteristics</p> <p>Company Analysis – Financial Statements, Analysis of Financial Statements, (Practical questions on Debt equity ratios, total debt ratio, proprietary ratios, interest coverage ratio, Profitability ratios related to sales, investment and equity shares Efficiency or Activity Ratios) and Assessment of risk ( Leverages)</p>
<b>4</b>	<b>Technical Analysis</b>
	<p>Dow Theory</p> <p>Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart, Japanese Candlestick Chart, Trends and Trend Reversals, Chart Patterns, Support and Resistance, Reversal Patterns, Continuation Patterns and Elliot Wave Theory</p> <p>Mathematical Indicators – Calculation of Moving Averages (Simple and Exponential Moving Average), Oscillators and Relative Strength Index</p> <p>Market Indicators</p> <p>Fundamental Analysis V/s Technical Analysis</p>

Sr. No.	Modules / Units
5	<b>Efficient Market Theory &amp; CAPM</b>
	<p>Random Walk Theory</p> <p>The Efficient Market Hypothesis</p> <p>Forms of Market Efficiency</p> <p>Competitive Market Hypothesis</p> <p>CAPM – Fundamental Notions of Portfolio Theory, Assumption of CAPM, Efficient Frontier with Riskless Lending and Borrowing, Capital Market Line, Security Market Line and Pricing of Securities with CAPM.</p> <p>Arbitrage Pricing Theory (APT) – The Return Generating Model, Factors Affecting Stock Return, Expected Return on Stock, APT V/s CAPM.</p>

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)**  
**Programme at Semester VI**  
**with effect from the Academic Year 2018-2019**

**1. Elective Courses (EC)**

**5. Management Control Systems**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Developments in Management Accounting and Control Systems	08
02	Financial Goal Setting	12
03	Responsibility Centres	15
04	Transfer Pricing	15
05	Inflation Accounting	10
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>Developments in Management Accounting and Control Systems</b>
	<p>–Introduction- The Modern economic environment, Traditional production processes, The background to change, The new manufacturing computer-aided design, Computer-aided manufacturing, Computer-integrated manufacturing, Flexible manufacturing systems, Value chain, Production operations systems and Management strategies, Material requirements planning, Manufacturing Resources Planning, Optimised Production Technology (OPT), ERP, CRM and SCM Just-in-time concept , Total Quality Management (TQM) and Synchronous Manufacturing.</p> <p>Control in special sectors: Scrap Control, Control of R &amp; D – Project Control, Administrative Cost Control and the emphasis on continuous improvement.</p>
2	<b>Financial Goal Setting</b>
	<p>Analysis of Incremental ROI, Sensitivity Analysis, Developing Financial Goals along Organizational Hierarchy.</p> <p>Concept and Technique of Responsibility Budgeting - Analytical framework for Developing Responsibility Budgets - Integrating Responsibility Budgets Integrating Responsibility Budgeting with MBO System.</p>
3	<b>Responsibility Centres</b>
	<p>Introduction to Cost, Revenue, Profit and Investment Centres, Reporting of Responsibility Centre.</p> <p>Performance Measures -Investment Centres/Strategic Business Units, Return on Investment, The problems with ROI and Residual income (RI)</p>
4	<b>Transfer Pricing</b>
	<p>Introduction - Aims and Features, General rules, Cost-based prices, Market-based prices, Marginal cost, Dual pricing, Profit-maximising transfer prices, Negotiated transfer prices and other behavioural considerations</p>
5	<b>Inflation Accounting</b>
	<p>Introduction - Need, Brief History, Methods of Inflation Accounting (Current Purchasing Power and Current Cost Accounting), Inflation Accounting and Corporate Taxation. Financial Reporting to Management under conditions of change in price level.</p>

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)**  
**Programme at Semester VI**  
**with effect from the Academic Year 2018-2019**

**1. Elective Courses (EC)**

**6. Economics Paper – III (Indian Economy)**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
01	Introduction Agricultural Sector	15
02	Industrial Sector	15
03	Service Sector and External Sector	15
04	Money and Banking	15
<b>Total</b>		<b>60</b>



Sr. No.	Modules / Units
1	<b>Introduction Agricultural Sector</b>
	Introduction Demographic features- Poverty, Income inequality and Unemployment Urbanization and its effects Agricultural Sector Institutional Structure- Land reforms in India Technological changes in agriculture Agricultural pricing and agricultural finance Agricultural marketing National agricultural policy
2	<b>Industrial Sector</b>
	Growth and pattern of industrialization Industrial Policy of 1991. Public sector enterprises and disinvestment policy Small scale sector- problems and prospects
3	<b>Service Sector and External Sector</b>
	Service Sector Nature and scope of service industry Recent trends in Banking industry, Insurance Industry, Healthcare Industry and Tourism Industry External Sector Structure and directions of Foreign trade India's Balance of payments since 1991 FDI, foreign capital and transnational companies in India. Role and impact of SAARC, ASEAN and WTO
4	<b>Money and Banking</b>
	Money market and its features Monetary policy of RBI Progress of commercial banking in India Development of capital markets SEBI and its functions

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)**  
**Programme at Semester VI**  
**with effect from the Academic Year 2018-2019**

**2. Core Courses (EC)**

**1. Financial Accounting – VII**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
01	Final Account for Electricity Company	15
02	Final Accounts for Co-Operative Society: (Co-Operative Housing Society and Consumer Co-Operative Society)	15
03	Investment Accounting (w.r.t. Accounting Standard - 13)	10
04	Mutual Fund	08
05	Introduction to IFRS and Indian Accounting Standards	12
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Final Account for Electricity Company</b>
	Final Accounts as per Double Account System <ul style="list-style-type: none"> <li>• Final Accounts as per Electricity Rules</li> <li>• Receipt &amp; Expenditure on Capital Account</li> <li>• General Balance Sheet</li> <li>• Contingency Reserve</li> </ul> Disposal of Surplus (As per Electricity Rules): Norms regarding Disposal of Surplus Replacement of Assets Simple practical problems
2	<b>Final Accounts for Co-Operative Society (Co-Operative Housing Society and Consumer Co-Operative Society)</b>
	Provisions of Maharashtra State Co-Operative Societies Act and rules. Accounting provisions including appropriation to various funds Format of Final Accounts – Form N Simple practical problems on preparation of final accounts of a Co-Operative housing society & Consumer Co-Operative Society
3	<b>Investment Accounting (w.r.t. Accounting Standard- 13)</b>
	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.
4	<b>Mutual Fund</b>
	Introduction, Historical Background SEBI Guidelines, Organisation, NAC Scheme, Types of Mutual Fund Schemes, , FOF Scheme, Load or No-Load Scheme, Investment Valuation norms, Pricing of units, Contents of Balance sheet and revenue Account, Evaluation of mutual funds, Disposal of Investments, Recognition of Income, Accounting policies and entries.
5	<b>Introduction to IFRS</b>
	<b>Accounting standards:</b> Role/objectives of accounting standards, Development of accounting standards in India - Requirements of international accounting standards - International organizations engaged in accounting harmonization - IASB - FASB - Role of IASB in developing IFRS, Applicability, Interpretation, Scope and compliance of Accounting Standards <b>Indian Accounting standards (Ind AS) :</b> Introduction, Road map, First time adaptation of Indian Accounting Standard, Conceptual framework <b>Comparison of Ind AS, IFRS and AS</b> <b>IFRS :</b> Introduction, scope Purpose & Objective of financial statement-its Frame work-its assumption, characteristics, element, recognition & measurement., first time adoption of IFRS Convergence of Ind-As and IFRS

**Revised Syllabus of Courses of B.Com.(Accounting and Finance)  
Programme at Semester VI  
with effect from the Academic Year 2018-2019**

**Reference Books**

<b>Reference Books</b>
<b>Elective Courses (EC)</b>
<b>Cost Accounting- IV</b>
<ul style="list-style-type: none"> <li>• <i>Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi</i></li> <li>• <i>Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i></li> <li>• <i>Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i></li> <li>• <i>Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi</i></li> <li>• <i>Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta</i></li> <li>• <i>Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i></li> <li>• <i>Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi</i></li> <li>• <i>Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi</i></li> <li>• <i>Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana</i></li> <li>• <i>Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</i></li> </ul>
<b>Financial Management - III</b>
<ul style="list-style-type: none"> <li>• <i>Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi</i></li> <li>• <i>Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi</i></li> <li>• <i>Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi</i></li> <li>• <i>Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi</i></li> <li>• <i>Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi</i></li> <li>• <i>Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi</i></li> <li>• <i>Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi</i></li> <li>• <i>Financial Management by C. Paramasivan &amp; T. Subramanian</i></li> <li>• <i>Financial Management by IM Pandey</i></li> <li>• <i>Financial Management by Ravi Kishor</i></li> <li>• <i>Financial Management by Khan &amp; Jain</i></li> </ul>
<b>Taxation - Indirect Taxes - III</b>
<ul style="list-style-type: none"> <li>• <i>Indirect Taxes: Law and Practice by V.S. Datey, Taxmann</i></li> <li>• <i>Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi</i></li> <li>• <i>GST Law &amp; practice with Customs &amp; FTP by V.S. Datey, Taxmann</i></li> <li>• <i>GST by V.S. Datey, Taxmann</i></li> <li>• <i>GST &amp; customs Law by K.M. Bansal, University Edition</i></li> <li>• <i>GST Law &amp; practice with Customs &amp; FTP by Vineet Sodhani, Snow White Publications</i></li> <li>• <i>GST Law &amp; practice with Customs &amp; FTP by Sanjiv Agarwal, Snow White Publications</i></li> <li>• <i>Indirect taxes(Containing GST, Customs &amp; FTP) by MOhd. Rafi, Bharat Publications</i></li> </ul>
<b>Security Analysis And Portfolio Management</b>
<ul style="list-style-type: none"> <li>• <i>Blake, David 1992, Financial Market Analysis , McGraw Hill London</i></li> <li>• <i>Francis J.C Investments, Analysis and Management McGraw Hill New York.</i></li> <li>• <i>Pistolesse Clifford Using Technical Analysis Vision Books</i></li> <li>• <i>Reilly Frank K and Keith Brown Investment Analysis and Portfolio Management.</i></li> </ul>

## Reference Books

### Management Control Systems

- Anthony & Govindrajana - *Management Control Systems* (TATA McGraw Hill), 12th Edition, 2006.
- Bob Scarlett – *Management Accounting and Performance Evaluation*, Oxford Press, 2006 Edition
- Maciaririllo & Kirby – *Management Control Systems* (Prentice Hall India), 2th Edition

### Economics

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

### Core Courses (CC)

#### Financial Accounting - VII

- *Introduction to Accountancy* by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- *Advance Accounts* by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- *Advanced Accountancy* by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- *Modern Accountancy* by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- *Financial Accounting* by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- *Financial Accounting for Management* by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- *Financial Accounting* by P.C. Tulsian, Pearson Publications, New Delhi
- *Accounting Principles* by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- *Financial Accounting* by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- *Compendium of Statement and Standard of Accounting*, ICAI
- *Indian Accounting Standards*, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- *Financial Accounting* by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- *Company Accounting Standards* by Shrinivasan Anand, Taxman, New Delhi
- *Financial Accounting* by V. Rajasekaran, Pearson Publications, New Delhi
- *Introduction to Financial Accounting* by Horngren, Pearson Publications, New Delhi
- *Financial Accounting* by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- *Financial Accounting a Managerial Perspective*, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi

# University of Mumbai



**B.Com. (Accounting and Finance)  
Programme  
Guidelines for Project Work  
at  
Third Year  
Semester VI**

**Under Choice Based Credit, Grading and  
Semester System**

*(To be implemented from Academic Year 2018-2019)*

***Board of Studies-in-Accountancy***

## Introduction

### Inclusion of project work in the course curriculum of the B.Com. (Accounting & Finance)

programme is one of the ambitious aspects in the programme structure. The main objective of inclusion of project work 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 teacher should undertake the counselling sessions and make the awareness among the learners about the methodology of formulation, preparation and evaluation pattern of the project work.

- There are two modes of preparation of project work
  1. Project work based on research methodology in the study area
  2. Project work based on internship in the study area

## **Guidelines for preparation of Project Work**

### **1. General guidelines for preparation of project work based on Research Methodology**

- The project topic may be undertaken in any area of Elective Courses.
- Each of the learner has to undertake a Project individually under the supervision of a teacher-guide.
- The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.
- University/college shall allot a guiding teacher for guidance to the students based on her / his specialization.
- The project report shall be prepared as per the broad guidelines given below:
  - Font type: Times New Roman
  - Font size: 12-For content, 14-for Title
  - Line Space : 1.5-for content and 1-for in table work
  - Paper Size: A4
  - Margin : in Left-1.5, Up-Down-Right-1
  - The Project Report shall be bounded.
  - The project report should be 80 to 100 pages

# Format

*1<sup>st</sup> page (Main Page)*

*Title of the problem of the Project*

**A Project Submitted to  
University of Mumbai for partial completion of the degree of  
Bachelor in Commerce (Accounting and Finance)  
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*

*2<sup>nd</sup> Page*

*This page to be repeated on 2<sup>nd</sup> 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 Project Work

## *(Model Structure of the 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, 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**

*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 (Accounting & Finance) under the Faculty of Commerce in the subject of \_\_\_\_\_ and her/his project is entitled, “ \_\_\_\_\_ *Title of the Project* \_\_\_\_\_ ” 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

Date of submission:

*On separate page*

## ***Declaration by learner***

I the undersigned Miss / Mr. \_\_\_\_\_ *Name of the learner* \_\_\_\_\_ here by, declare that the work embodied in this 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 teacher* \_\_\_\_\_ 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*

## ***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** 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 **Coordinator** \_\_\_\_\_, 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.

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.

## 2. Guidelines for Internship based project work

- Minimum 20 days/ 100 hours of Internship with an Organisation/ NGO/ Charitable Organisation/ Private firm.
- The theme of the internship should be based on any study area of the elective courses
- 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.
- The project report based on internship shall be prepared as per the broad guidelines given below:
  - Font type: Times New Roman
  - Font size: 12-For content, 14-for Title
  - Line Space : 1.5-for content and 1-for in table work
  - Paper Size: A4
  - Margin : in Left-1.5, Up-Down-Right-1
  - The Project Report shall be bounded.
  - The project report should be of minimum 50 pages

## Evaluation pattern of the project work

The Project Report shall be evaluated in two stages viz.	
<b>• Evaluation of Project Report (Bound Copy)</b>	<b>60 Marks</b>
▪ Introduction and other areas covered	20 Marks
▪ Research Methodology, Presentation, Analysis and interpretation of data	30 Marks
▪ Conclusion & Recommendations	10 Marks
<b>• Conduct of Viva-voce</b>	<b>40 Marks</b>
▪ In the course of Viva-voce, the questions may be asked such as importance / relevance of the study, objective of the study, methodology of the study/ mode of Enquiry (question responses)	10 Marks
▪ Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study	20 Marks
▪ Overall Impression (including Communication Skill)	10 Marks

**Note:**

- *The guiding teacher along with the external evaluator appointed by the University/ College for the evaluation of project shall conduct the viva-voce examination as per the evaluation pattern*

### Passing Standard

- Minimum of Grade E in the project component
- In case of failing in the project work, the same project can be revised for ATKT examination.
- Absence of student for viva voce: If any student fails to appear for the viva voce on the date and time fixed by the department such student shall appear for the viva voce on the date and time fixed by the Department, such student shall appear for the viva voce only along with students of the next batch.

**Revised Syllabus of Courses of B.Com. (Accounting and Finance) Programme  
at Semester V and VI  
with effect from the Academic Year 2018-2019**

**Scheme of Evaluation**

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

**A) Internal Assessment: 25 %**

**Question Paper Pattern  
(Internal Assessment- Courses without Practical Courses)**

Sr. No.	Particular	Marks
1	<b>One class test (20 Marks)</b>	
	Match the Column/ Fill in the Blanks/ Multiple Choice Questions <i>(½ Mark each)</i>	05 Marks
	Answer in One or Two Lines (Concept based Questions) <i>(01 Mark each)</i>	05 Marks
	Answer in Brief (Attempt Any Two of the Three) <i>(05 Marks each)</i>	10 Marks
2	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

**B) Semester End Examination: 75 %**

- i) Duration: The examination shall be of 2 ½ Hours duration
- ii) Theory question paper pattern
  - There shall be five questions each of 15 marks.
  - All questions shall be compulsory with internal choice within the questions.
  - Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.

**(Detail question paper pattern has been given separately)**

**❖ Passing Standard**

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.



## **Question Paper Pattern (Practical Courses)**

Maximum Marks: 75

Questions to be set: 05

Duration: 2 1/2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A. Sub Questions to be asked 10 and to be answered any 08 B. Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question <b>OR</b>	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question <b>OR</b>	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question <b>OR</b>	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions <b>OR</b>	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

**Note:**

**Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.**

## **Question Paper Pattern (Theoretical Courses)**

Maximum Marks: 75

Questions to be set: 05

Duration: 2 1/2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	A) Theory questions B) Theory questions <b>OR</b>	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

**Note:**

**Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.**

**UNIVERSITY OF MUMBAI**

No. UG/21 of 2018-19

**CIRCULAR:-**

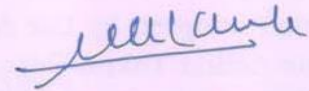
Attention of the Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty is invited to this office Circular No.UG/105 of 2016-17, dated 25<sup>th</sup> October, 2016 relating to syllabus of Bachelor of Commerce (B.Com.) degree course.

They are informed that the recommendations made by the Board of Studies in Commerce at its meeting held on 28<sup>th</sup> February, 2018 have been accepted by the Academic Council at its meeting held on 5<sup>th</sup> May, 2018 vide item No. 4.48 and that in accordance therewith, the revised syllabus as per the (CBCS) for the T.Y.B.Com. (Sem. V & VI), has been brought into force with effect from the academic year 2018-19, accordingly. (The same is available on the University's website [www.mu.ac.in](http://www.mu.ac.in)).

MUMBAI – 400 032

14<sup>th</sup> June, 2018

To



(Dr. Dinesh Kamble)  
I/c REGISTRAR

The Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty. (Circular No. UG/334 of 2017-18 dated 9<sup>th</sup> January, 2018.)

**A.C./4.48/05/05/2018**

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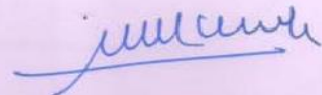
No. UG/21 -A of 2018

MUMBAI-400 032

14<sup>th</sup> June, 2018

Copy forwarded with Compliments for information to:-

- 1) The I/c Dean, Faculty of Commerce & Management,
- 2) The Chairman, Board of Studies in Commerce,
- 3) The Director, Board of Examinations and Evaluation,
- 4) The Director, Board of Students Development,
- 5) The Professor-cum-Director, Institute of Distance and Open Learning (IDOL),
- 6) The Co-Ordinator, University Computerization Centre,



(Dr. Dinesh Kamble)  
I/c REGISTRAR

University of Mumbai



**Revised Syllabus  
and  
Question Paper Pattern  
of Courses of  
Bachelor of Commerce Programme  
at  
Third Year  
Semester V and VI  
Under Choice Based Credit, Grading and  
Semester System**

*To be implemented from Academic Year 2018-2019*

***Faculty of Commerce***

# Bachelor of Commerce (B.Com) Programme

## Under Choice Based Credit, Grading and Semester System

T.Y.B.Com

(To be implemented from Academic Year- 2018-2019)

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
<b>1A</b>	<b>Discipline Specific Elective(DSE) Courses</b>		<b>1A</b>	<b>Discipline Specific Elective(DSE) Courses</b>	
1 & 2	*Any one group of courses from the following list of the Groups (A/B/C/D/E/F)	<b>04+04</b>	1 & 2	*Any one group of courses from the following list of the Groups (A/B/C/D/E/F)	<b>04+04</b>
<b>1B</b>	<b>Discipline Related Elective(DRE) Courses</b>		<b>1B</b>	<b>Discipline Related Elective(DRE) Courses</b>	
3	Commerce V	<b>03</b>	3	Commerce VI	<b>03</b>
4	Business Economics V	<b>03</b>	4	Business Economics VI	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>		<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
5 & 6	**Any two courses from the following list of the courses	<b>03+03</b>	5 & 6	**Any two courses from the following list of the courses	<b>03+03</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

<b>*List of groups of Discipline Specific Elective(DSE) Courses for Semester V (Any One Group)</b>		<b>*List of groups of Discipline Specific Elective(DSE) Courses for Semester VI (Any One Group)</b>	
<b>Group A: Advanced Accountancy</b>			
1	Financial Accounting and Auditing VII - Financial Accounting	1	Financial Accounting and Auditing IX - Financial Accounting
2	Financial Accounting and Auditing VIII - Cost Accounting	2	Financial Accounting and Auditing X - Cost Accounting
<b>Group B: Business Management</b>			
1	Business Management Paper - I	1	Business Management Paper - III
2	Business Management Paper - II	2	Business Management Paper - IV
<b>Group C: Banking and Finance</b>			
1	Banking and Finance Paper - I	1	Banking and Finance Paper - III
2	Banking and Finance Paper - II	2	Banking and Finance Paper - IV
<b>Group D: Commerce</b>			
1	Commerce Paper - I	1	Commerce Paper - III
2	Commerce Paper - II	2	Commerce Paper - IV
<b>Group E: Quantitative Techniques</b>			
1	Quantitative Techniques Paper - I	1	Quantitative Techniques Paper - III
2	Quantitative Techniques Paper - II	2	Quantitative Techniques Paper - IV
<b>Group F: Economics</b>			
1	Economics Paper - I	1	Economics Paper - III
2	Economics Paper - II	2	Economics Paper - IV
<b>Note: Group selected in Semester V will continue in Semester VI</b>			



<b>**List of Ability Enhancement Courses (AEC) for Semester V (Any Two)</b>		<b>**List of Ability Enhancement Courses (AEC) for Semester VI (Any Two)</b>	
1	Trade Unionism and Industrial Relations Paper - I	1	Trade Unionism and Industrial Relations. Paper - II
2	Computer systems & Applications Paper -I	2	Computer systems & Applications Paper - II
3	Export Marketing Paper - I	3	Export Marketing Paper - II
4	Marketing Research Paper - I	4	Marketing Research Paper - II
5	Investment Analysis and Portfolio Management Paper - I	5	Investment Analysis and Portfolio Management Paper - II
6	Transport Management Paper - I	6	Transport Management Paper - II
7	Entrepreneurship& M.S.S.I. Paper - I	7	Entrepreneurship& M.S.S.I. Paper - II
8	International Marketing Paper - I	8	International Marketing Paper - II
9	Merchant Banking Paper - I	9	Merchant Banking Paper - II
10	Direct & Indirect Taxation Paper - I	10	Direct & Indirect Taxation Paper - II
11	Labour Welfare & Practice Paper - I	11	Labour Welfare & Practice Paper - II
12	Purchasing & Store keeping Paper - I	12	Purchasing & Store keeping Paper - II
13	Insurance Paper - I	13	Insurance Paper - II
14	Banking Law & Practice Paper - I	14	Banking Law & Practice Paper - II
15	Regional Planning Paper - I	15	Regional Planning Paper - II
16	Rural Marketing Paper - I	16	Rural Marketing Paper - II
17	Elements of Operational Research Paper- I	17	Elements of Operational Research Paper - II
18	Psychology of Human Behaviour at work Paper - I	18	Psychology of Human Behaviour at work Paper - II
<b>Note: Course selected in Semester V will continue in Semester VI</b>			

**B.Com. Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

(To be implemented from Academic Year- 2018-2019)

**Semester V**

No. of Courses	Semester V	Credits
<b>1</b>	<b>Elective Courses (EC)</b>	
<b>1A</b>	<b>Discipline Specific Elective(DSE) Courses</b>	
1 & 2	*Any one group of courses from the following list of the Groups (A/B/C/D/E/F)	<b>04+04</b>
<b>1B</b>	<b>Discipline Related Elective(DRE) Courses</b>	
3	Commerce V	<b>03</b>
4	Business Economics V	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
5 & 6	**Any two courses from the following list of the courses	<b>03+03</b>
<b>Total Credits</b>		<b>20</b>

<b>*List of groups of Discipline Specific Elective(DSE) Courses for Semester V (Any One Group)</b>	
<b>Group A: Advanced Accountancy</b>	
1	Financial Accounting and Auditing VII - Financial Accounting
2	Financial Accounting and Auditing VIII - Cost Accounting
<b>Group B: Business Management</b>	
1	Business Management Paper - I
2	Business Management Paper - II
<b>Group C: Banking and Finance</b>	
1	Banking and Finance Paper - I
2	Banking and Finance Paper - II
<b>Group D: Commerce</b>	
1	Commerce Paper - I
2	Commerce Paper - II
<b>Group E: Quantitative Techniques</b>	
1	Quantitative Techniques Paper - I
2	Quantitative Techniques Paper - II
<b>Group F: Economics</b>	
1	Economics Paper - I
2	Economics Paper - II

<b>**List of Ability Enhancement Courses (AEC) for Semester V (Any Two)</b>	
1	Trade Unionism and Industrial Relations Paper - I
2	Computer systems & Applications Paper -I
3	Export Marketing Paper - I
4	Marketing Research Paper - I
5	Investment Analysis and Portfolio Management Paper - I
6	Transport Management Paper - I
7	Entrepreneurship& M.S.S.I. Paper - I
8	International Marketing Paper - I
9	Merchant Banking Paper - I
10	Direct & Indirect Taxation Paper - I
11	Labour Welfare & Practice Paper - I
12	Purchasing & Store keeping Paper - I
13	Insurance Paper - I
14	Banking Law & Practice Paper - I
15	Regional Planning Paper - I
16	Rural Marketing Paper - I
17	Elements of Operational Research Paper- I
18	Psychology of Human Behaviour at work Paper - I



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**Elective Courses (EC)**

**1 A. Discipline Specific Elective (DSE) Courses**

**Group A: Advanced Accountancy**

**1. Financial Accounting and Auditing VII -**

**Financial Accounting**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Preparation of Final Accounts of Companies	15
2	Internal Reconstruction	15
3	Buy Back of Shares	10
4	Investment Accounting (w.r.t. Accounting Standard- 13)	12
5	<b>Ethical</b> Behaviour and Implications for Accountants	08
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Preparation of Final Accounts of Companies</b>
	<p>Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement)</p> <p>Preparation of financial statements as per Companies Act. (excluding cash flow statement)</p> <p>AS 1 in relation to final accounts of companies (disclosure of accounting policies)</p> <p>Adjustment for –</p> <ol style="list-style-type: none"> <li>1. Closing Stock</li> <li>2. Depreciation</li> <li>3. Outstanding expenses and income</li> <li>4. Prepaid expenses and Pre received income</li> <li>5. Proposed Dividend and Unclaimed Dividend</li> <li>6. Provision for Tax and Advance Tax</li> <li>7. Bill of exchange ( Endorsement, Honour, Dishonour)</li> <li>8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases</li> <li>9. Unrecorded Sales and Purchases</li> <li>10. Good sold on sale or return basis</li> <li>11. Managerial remuneration on Net Profit before tax</li> <li>12. Transfer to Reserves</li> <li>13. Bad debt and Provision for bad debts</li> <li>14. Calls in Arrears</li> <li>15. Loss by fire ( Partly and fully insured goods)</li> <li>16. Goods distributed as free samples.</li> <li>17. Any other adjustments as per the prevailing accounting standard.</li> </ol>
2	<b>Internal Reconstruction</b>
	<p>Need for reconstruction and company law provisions</p> <p>Distinction between internal and external reconstructions.</p> <p>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.</p>
3	<b>Buy Back of Shares</b>
	<p>Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions)</p> <p>Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back(Excluding Buy Back of minority shareholding)</p>

Sr. No.	Modules / Units
4	<b>Investment Accounting (w.r.t. Accounting Standard- 13)</b>
	<p>For shares (variable income bearing securities)</p> <p>For debentures/Preference. shares (fixed income bearing securities)</p> <p>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).</p> <p>Columnar format for investment account.</p>
5	<b>Ethical Behaviour and Implications for Accountants</b>
	<p>Introduction, Meaning of ethical behavior</p> <p>Financial Reports – What is the link between law, corporate governance, corporate social responsibility and ethics?</p> <p>What does the accounting profession mean by the ethical behavior?</p> <p>Implications of ethical values for the principles versus rule based approaches to accounting standards</p> <p>The principal based approach and ethics</p> <p>The accounting standard setting process and ethics</p> <p>The IFAC Code of Ethics for Professional Accountants</p> <p>Ethics in the accounting work environment – A research report</p> <p>Implications of unethical behavior for financial reports</p> <p>Company Codes of Ethics</p> <p>The increasing role of whistle – Blowing</p> <p>Why should student learn ethics?</p>

**Revised Syllabus of Courses of B.Com. Programme at Semester V  
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**Elective Courses (EC)**

**1 A. Discipline Specific Elective (DSE) Courses**

**Group A: Advanced Accountancy**

**2. Financial Accounting and Auditing Paper-VIII:**

**Cost Accounting**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Cost Accounting	10
2	Material Cost	10
3	Labour Cost	10
4	Overheads	10
5	Classification of Costs and Cost Sheet	10
6	Reconciliation of cost and financial accounts	10
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
<b>1</b>	<b>Introduction to Cost Accounting</b>
	(a) Objectives and scope of Cost Accounting (b) Cost centres and Cost units (c) Cost classification for stock valuation, Profit measurement, Decision making and control (d) Coding systems (e) Elements of Cost (f) Cost behaviour pattern, Separating the components of semi- variable costs
<b>2</b>	<b>Material Cost</b>
	(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 <b>Note-</b> 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.
<b>3</b>	<b>Labour Cost</b>
	(i) Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and Incentives (ii) Labour turnover (iii) Utilisation of labour, Direct and indirect labour, Charging of labour cost, Identifying labour hours with work orders or batches or capital jobs (iv) Efficiency rating procedures (v) Remuneration systems and incentive schemes. <b>Note-</b> 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
<b>4</b>	<b>Overheads</b>
	Functional analysis — Factory, Administration, Selling and Distribution Behavioural analysis — Fixed, Variable, Semi-variable cost <b>Note-</b> Simple practical problems on Departmentalization and apportionment of primary overheads, Computation of overhead rates including Machine overhead rates Basic concepts of treatment of over/under absorption of overheads- Direct Labour method and Prime Cost method
<b>5</b>	<b>Classification of Costs and Cost Sheet</b>
	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 <b>Note-</b> Simple practical problems on preparation of cost sheet
<b>6</b>	<b>Reconciliation of cost and financial accounts</b>
	Practical problems based on Reconciliation of cost and Financial accounts.

**Revised Syllabus of Courses of B.Com. Programme at Semester V  
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**Elective Courses (EC)**

**1 A. Discipline Specific Elective (DSE) Courses**

**Group B: Business Management**

**1. Business Management Paper-III:  
Management and Organization Development**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction	15
2	Planning	15
3	Organizing as a Managerial Function	15
4	Staffing	15
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>Introduction</b>
	<ul style="list-style-type: none"> <li>• Management – Definition and Characteristics</li> <li>• Management – as Science, art and profession – Levels of management and management skills</li> <li>• Development of Management Thought – Scientific Approach Administrative School, Behaviour School, Systems Approach and Contingency Approach. Evolution of Indian management thoughts and their relevance in the current era.</li> <li>• Functions of Management in a typical business organisation</li> </ul>
2	<b>Planning</b>
	<ul style="list-style-type: none"> <li>• Planning, forecasting, decision making and problem solving</li> <li>• Nature, characteristics, merits and limitations of planning.</li> <li>• Classification and components of plans</li> <li>• Essentials of a good plan and planning process</li> <li>• Management by objectives (MBO) – Importance and relevance</li> </ul>
3	<b>Organizing as a Managerial Function</b>
	<ul style="list-style-type: none"> <li>• Definition and Principles</li> <li>• Departmentalisation</li> <li>• Formal organisations – Functional, SBU, Matrix, Committees</li> <li>• Informal organisations – Relevance and Importance</li> <li>• Authority, responsibility, accountability and span of control</li> <li>• Organizational hierarchy – charts</li> <li>• Delegation of authority and decentralization</li> <li>• Emergence of virtual organisation – merits and limitations</li> </ul>
4	<b>Staffing</b>
	<ul style="list-style-type: none"> <li>• Importance of human resource in organisations</li> <li>• Estimation of human resource requirements</li> <li>• Human Asset Accounting</li> <li>• Job Analysis</li> <li>• Recruitment and selection</li> <li>• Training and Development</li> <li>• Performance Appraisal</li> </ul>

***Revised Syllabus of Courses of B.Com. Programme at Semester V  
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***Elective Courses (EC)***

***1 A. Discipline Specific Elective (DSE) Courses***

***Group B: Business Management***

**2. Business Management Paper-V:  
Financial Management**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Financial Management	11
2	Study of Financial Statements	11
3	Ratio Analysis	12
4	Sources of Finance and Cash Flow Analysis	11
	<b>Total</b>	<b>45</b>



Sr. No.	Modules / Units
1	<b>Introduction to Financial Management</b>
	<ul style="list-style-type: none"> <li>• Definition, nature and functions of financial management</li> <li>• Objectives of financial management</li> <li>• Importance of financial management and limitations.</li> <li>• Preparation of financial Statements adhering to current statutory requirements.</li> </ul>
2	<b>Study of Financial Statements</b>
	<ul style="list-style-type: none"> <li>• Objectives of financial statement analysis and interpretation</li> <li>• Steps involved in the analysis of financial statements</li> <li>• Comparative Statements</li> <li>• Common Size Statements</li> <li>• Trend Analysis</li> </ul>
3	<b>Ratio Analysis</b>
	<ul style="list-style-type: none"> <li>• Ratio Analysis – Meaning and objectives and Classification of Ratios- Traditional classification, functional classification and classification from the point of view of users</li> <li>• Balance Sheet Ratios- Current Ratio, Liquid Ratio, Proprietary Ratio, Stock-Working Capital Ratio, Capital Gearing Ratio, Debt Equity Ratio</li> <li>• Revenue Statement Ratios - Gross Profit Ratio, Operating Ratio, Expense Ratios, Net Profit Ratio, Stock Turnover Ratio.</li> <li>• Combined Ratios - Return on Capital Employed, Return on Proprietors' Funds, Return on Equity Share Capital, Debtors' Turnover Ratio (Debtors' Velocity), Earning Per Share, Dividend Payout Ratio, Price Earning Ratio</li> <li>• Importance and limitations of Accounting Ratios</li> </ul>
4	<b>Sources of Finance and Cash Flow Analysis</b>
	<ul style="list-style-type: none"> <li>• Classification of sources of finance with reference to period , ownership and source of generation</li> <li>• Internal and external financing including choice of financial instruments</li> <li>• Cash Flow Statement – Meaning and Classification</li> <li>• Uses of Cash Flow statement</li> <li>• Preparation of Cash Flow Statement – Direct and Indirect</li> </ul>

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**Elective Courses (EC)**

**1 A. Discipline Specific Elective (DSE) Courses**

**Group C: Banking and Finance**

**1. Banking and Finance Paper - I:  
Central Banking**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Indian Financial System	15
2	Financial Markets in India	15
3	Commodity Market	15
4	Derivatives Market	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Indian Financial System</b>
	<p><b>A)</b> Introduction, Meaning, Functions of financial system, Indian financial system from financial neutrality to financial activism and from financial volatility to financial stability, Role of Government in financial development, Overview of Phases of Indian financial system since independence (State Domination – 1947-1990, Financial sector reforms 1991 till Financial Sector Legislative Reforms Commission 2013), Monitoring framework for financial conglomerates.</p> <p><b>B)</b> Structure of Indian Financial System – Banking &amp; Non-Banking Financial Institutions, Organized and Unorganized Financial Markets, Financial Assets/Instruments, Fund based &amp; Fee Based Financial Services.</p>
2	<b>Financial Markets in India</b>
	<p><b>A)</b> Indian Money Market – Meaning, Features, Functions, Importance, Defects, Participants, Components of Organized and Unorganized markets and Reforms</p> <p><b>B)</b> Indian Capital Market - Meaning, Features, Functions, Importance, Participants, Instruments, Reforms in Primary and Secondary Market.</p> <p><b>C)</b> Indian Stock Market - Meaning and functions of Stock Exchange- NSE and BSE.</p> <p><b>D)</b> Equity Market – Primary Market, IPO, Book Building, Role of Merchant Bankers, ASBA , Green Shoe Option, Issue of Bonus shares, Right Shares, Sweat Equity shares, ESOP.</p> <p><b>E)</b> Indian Debt Market –Market Instruments, Listing, Primary and Secondary Segments</p>
3	<b>Commodity Market</b>
	<ul style="list-style-type: none"> <li>• Introduction to commodities market - Meaning History &amp; origin, Types of commodities traded,</li> <li>• Structure of commodities market in India,</li> <li>• Participants in commodities market, Trading in commodities in India(cash &amp; derivative segment),</li> <li>• Commodity exchanges in India &amp; abroad</li> <li>• Reasons for investing in commodities.</li> </ul>
4	<b>Derivatives Market</b>
	<ul style="list-style-type: none"> <li>• Introduction to Derivatives market- Meaning, History &amp; origin,</li> <li>• Elements of a derivative contract,</li> <li>• Factors driving growth of derivatives market,</li> <li>• Types of derivatives, Types of underlying assets, Participants in derivatives market, Advantages &amp; disadvantages of trading in derivatives market,</li> <li>• Current volumes of derivative trade in India,</li> <li>• Difference between Forwards &amp; Futures</li> </ul>

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**Elective Courses (EC)**

**1 A. Discipline Specific Elective (DSE) Courses**

**Group C: Banking and Finance**

**2. Banking and Finance Paper - II:  
Financial Reporting Analysis**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Final Accounts of Banking Company	16
2	Final Accounts of Insurance Company	12
3	Preparation of Final Accounts of Companies	12
4	Cash Flow Analysis & Ethical Behavior and implications for accountants	12
5	Introduction to IFRS	08
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
<b>1</b>	<b>Final Accounts of Banking Company</b>
	<p>Legal provision in Banking Regulation Act, 1949 relating to Accounts. Statutory reserves including Cash Reserve and Statutory Liquidity Ratio. Bill purchase and discounted, rebate of bill discounted.</p> <p>Final Accounts in prescribed form</p> <p>Non – performing assets and Income from non – performing assets. Classification of Advances, standard, sub – standard, doubtful and provisioning requirement.</p>
<b>2</b>	<b>Final Accounts of Insurance Company</b>
	<p>(a) Preparation and presentation of Corporate Final Accounts for Insurance Companies</p> <p>(b) Final Accounts in accordance with Insurance Legislation.</p> <p>(c) Study of Accounting Policies from Annual Reports of Listed Insurance Companies</p>
<b>3</b>	<b>Preparation of Final Accounts of Companies</b>
	<p>Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement)</p> <p>Preparation of financial statements as per Companies Act. (excluding cash flow statement)</p> <p>AS 1 in relation to final accounts of companies (disclosure of accounting policies)</p> <p>Adjustment for –</p> <ol style="list-style-type: none"> <li>1. Closing Stock</li> <li>2. Depreciation</li> <li>3. Outstanding expenses and income</li> <li>4. Prepaid expenses and Pre received income</li> <li>5. Proposed Dividend and Unclaimed Dividend</li> <li>6. Provision for Tax and Advance Tax</li> <li>7. Bill of exchange ( Endorsement, Honour, Dishonour)</li> <li>8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases</li> <li>9. Unrecorded Sales and Purchases</li> <li>10. Good sold on sale or return basis</li> <li>11. Managerial remuneration on Net Profit before tax</li> <li>12. Transfer to Reserves</li> <li>13. Bad debt and Provision for bad debts</li> <li>14. Calls in Arrears</li> <li>15. Loss by fire ( Partly and fully insured goods)</li> <li>16. Goods distributed as free samples.</li> </ol> <p>Any other adjustments as per the prevailing accounting standard.</p>

Sr. No.	Modules / Units
4	<b>Cash Flow Analysis as per AS 3 ( Indirect Method Only )</b> <b>Ethical Behaviour and implications for accountants</b>
	<p>Introduction, Meaning of ethical behavior</p> <p>Financial Reports – What is the link between law, corporate governance, corporate social responsibility and <b>ethics?</b></p> <p>What does the accounting profession mean by the <b>ethical</b> behavior?</p> <p>Implications of <b>ethical</b> values for the principles versus rule based approaches to accounting standards</p> <p>The principal based approach and ethics</p> <p>The accounting standard setting process and <b>ethics</b></p> <p>The IFAC Code of <b>Ethics</b> for Professional Accountants</p> <p><b>Ethics</b> in the accounting work <b>environment</b> – A research report</p> <p>Implications of unethical behavior for financial reports</p> <p>Company Codes of <b>Ethics</b></p> <p>The increasing role of whistle – Blowing</p> <p>Why should student learn <b>ethics?</b></p>
5	<b>Introduction to IFRS</b>
	<p><b>IFRS 1-</b> First time Adoption of International Financial Reporting Statements Objective, Scope, Definitions, First IFRS financial statements, Recognition and measurement, Comparative information, Explanation of transition to IFRS, Reconciliations, Interim financial reports, Designation of financial assets or financial liabilities, Use of fair value as deemed cost, Use of deemed cost, Exceptions to retrospective application of other IFRS, Exemptions for business combination, Exemptions from other IFRS and Presentation and Disclosure.</p> <p><b>IFRS2-</b> Share Based Payment – Objective, Scope, Definitions, Recognition, Equity settled share based payment transactions, Transactions in which services are received, Treatment of vesting conditions, Expected Vesting Period, Determining the fair value of equity instruments granted, Modifications of terms and conditions, Cancellation, Cash settled share based payment transactions, Share based payment transactions in which the terms of the arrangement provide the counterparty with a choice of settlement, Share based payment transactions in which the terms of the arrangement provide the entity with a choice of settlement, Share based payment transactions among group entities ( 2009 Amendments)</p> <p>Disclosure.</p>

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**Elective Courses (EC)**

**1 A. Discipline Specific Elective (DSE) Courses**

**Group D: Commerce**

**1. Commerce Paper - I:  
Management of Service Industry**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Service Industry	15
2	Tourism and Hospitality Industry	15
3	Transport Industry	15
4	Health Care Industry	15
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>Introduction to Service Industry</b>
	Services-Concept- characteristics –classification-significance- importance of relationship marketing in services- technology and its impact on service industry- role of service industry in economic development- career opportunitie
2	<b>Tourism and Hospitality Industry</b>
	Tourism Industry- significance- challenges- types of Tourism products-Present scenario of travel and tourism in India- Future prospects- Government’s Tourism policy- Role /functions of Indian Tourism Development Corporation and Maharashtra Tourism Development Corporation Hospitality Industry- characteristics- classification Restaurants- classification and types of consumers in a restaurant
3	<b>Transport Industry</b>
	Role of transport in economic development- types of transport (road, rail, air & ocean)- merits, demerits & recent trends in each mode
4	<b>Health Care Industry</b>
	Features- types of health care services- major inputs of health care industry- role of Corporates & Government in health care sector- emerging trends in health care industry



***Revised Syllabus of Courses of B.Com. Programme at Semester V  
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***Elective Courses (EC)***

***1 A. Discipline Specific Elective (DSE) Courses***

***Group D: Commerce***

**2. Commerce Paper - II:  
Commercial Administration**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction and Orientation to Commercial Administration	15
2	Office Layout and Equipments	15
3	Office Communication	15
4	Information Management and Records	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Introduction and Orientation to Commercial Administration</b>
	<b>Commercial Administration:</b> Meaning, nature and importance of Commercial Administration in business activity- role and functions of a commercial office- administrative structure of a commercial office- abilities, skills and attributes of office manager.
2	<b>Office Layout and Equipments</b>
	<b>Office layout-</b> Meaning, importance and types of office layout (enclosed or cellular/modular/ virtual etc.)- factors determining office layout- ergonomics with respect to comfort, health & safety <b>Office equipments-</b> various types of office equipments-functions of office equipments- types and uses of various office stationery-Role of IT in office administration
3	<b>Office Communication</b>
	<b>Communication:</b> Various channels of office communication- factors affecting selection of communication channels communication flows(upward/downward/vertical/horizontal/diagonal/grapevine)- barriers to effective communication- methods for intra firm communication- role of front office in communication with external stakeholders
4	<b>Information Management and Records</b>
	<b>Information Management:</b> Meaning and characteristics of information management- types of records to be maintained- characteristics of effective record management system- methods of classification of records-methods and procedures for managing inactive files- duties of record management Department.

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**Elective Courses (EC)**

**1 B. Discipline Related Elective (DRE) Courses**

**3. Commerce - V  
Marketing**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Marketing	12
2	Marketing Decisions I	11
3	Marketing Decisions	11
4	Key Marketing Dimensions	11
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Introduction to Marketing</b>
	<ul style="list-style-type: none"> <li>• Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing</li> <li>• Marketing Research - Concept, Features, Process Marketing Information System-Concept, Components Data Mining- Concept, Importance</li> <li>• Consumer Behaviour- Concept, ,Factors influencing Consumer Behaviour Market Segmentation- Concept, Benefits, Bases of market segmentation Customer Relationship Management- Concept , Techniques Market Targeting- Concept, Five patterns of Target market Selection</li> </ul>
2	<b>Marketing Decisions I</b>
	<ul style="list-style-type: none"> <li>• Marketing Mix- Concept, Product- Product Decision Areas Product Life Cycle- Concept, Managing stages of PLC Branding- Concept , Components Brand Equity- Concept , Factors influencing Brand Equity</li> <li>• Packaging- Concept , Essentials of a good package Product Positioning- Concept, Strategies of Product Positioning Service Positioning- Importance &amp; Challenges</li> <li>• Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies</li> </ul>
3	<b>Marketing Decisions</b>
	<ul style="list-style-type: none"> <li>• Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional &amp; Contemporary Channels) Supply Chain Management-Concept, Components of SCM</li> <li>• Promotion- Concept, Importance, Elements of Promotion mix Integrated Marketing Communication (IMC)- Concept, Scope ,Importance</li> <li>• Sales Management- Concept, Components, Emerging trends in selling Personal Selling- Concept , Process of personal selling, Skill Sets required for Effective Selling</li> </ul>
4	<b>Key Marketing Dimensions</b>
	<ul style="list-style-type: none"> <li>• Marketing <b>Ethics</b>: Concept, Unethical practices in marketing, General role of consumer organizations Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher Marketing <b>Ethics</b>:</li> <li>• Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing Digital Marketing-Concept, trends in Digital Marketing Green Marketing- concept, importance</li> <li>• Challenges faced by Marketing Managers in 21st Century Careers in Marketing – Skill sets required for effective marketing Factors contributing to Success of brands in India with suitable examples, Reasons for failure of brands in India with suitable examples.</li> </ul>

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**Elective Courses (EC)**

**1 B. Discipline Related Elective (DRE) Courses**

**4. Business Economics - V  
Macro Economic Aspects of India**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Macro Economic overview of India	15
2	Agriculture During Post Reform Period	10
3	The Industry And Service Sector During Post Reform Period	10
4	Banking and Financial Market	10
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Macro Economic overview of India</b>
	<ul style="list-style-type: none"> <li>• <b>Overview of New Economic Policy-1991</b>, - Role of Social Infrastructure with reference to education, health and family welfare.</li> <li>• <b>Sustainable Development Goals and Policy measures:</b> Make in India, Invest in India, and Skill Development and Training Programmes.</li> <li>• <b>Foreign Investment Policy Measures in India</b> – Foreign Investment Promotion Board, FDI- MNCs and their role.</li> </ul>
2	<b>Agriculture During Post Reform Period</b>
	<ul style="list-style-type: none"> <li>• <b>National Agricultural Policy 2000:</b> Objectives, Features and Implications</li> <li>• <b>Agricultural pricing and agricultural finance</b></li> <li>• <b>Agricultural Marketing Development-</b>Agricultural Market infrastructure - Market information- Marketing training- Enabling environments-Recent developments</li> </ul>
3	<b>The Industry And Service Sector During Post Reform Period</b>
	<ul style="list-style-type: none"> <li>• <b>Policy Measures- Competition Act 2003</b>, Disinvestment Policy, Micro, Small and Medium Enterprises [MSME sector] since 2007.</li> <li>• <b>Industrial Pollution in India: Meaning</b>, Types, Effects and Control.</li> <li>• <b>Service Sector:</b> Recent trends, role and growth in Healthcare and Tourism Industry</li> </ul>
4	<b>Banking and Financial Market</b>
	<ul style="list-style-type: none"> <li>• <b>Banking Sector-</b> Recent trends, issues and challenges in Banking and Insurance Industry</li> <li>• <b>Money Market</b> – Structure, Limitations and Reforms.</li> <li>• <b>Capital Market</b> – Structure, Growth and Reforms.</li> </ul>

**Revised Syllabus of Courses of B.Com. Programme at Semester V  
with effect from the Academic Year 2018-2019**

**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**1. Trade Unionism and Industrial Relations Paper - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Trade Unionism	12
2	Functions of Trade Unions	12
3	Leadership ideology, Recognition, Registration and administration of trade union	11
4	ILO- Objectives, Principles and Organs	10
	<b>Total</b>	<b>45</b>

Sr. No.	Modules / Units
1	<b>Trade Unionism</b>
	Meaning, Scope, Significance and Objectives, Structure of trade unions in India. New Role of Trade Union in the context of globalization
2	<b>Functions of Trade Unions</b>
	<ul style="list-style-type: none"> <li>• Functions of trade unions with respect to:               <ul style="list-style-type: none"> <li>i) Wages ii) Labour welfare iii) Training and education iv) Social security)</li> <li>Awareness of social responsibility vi) Environmental awareness.</li> </ul> </li> <li>• Problems of trade unions, Industrial dispute – causes of industrial disputes</li> </ul>
3	<b>Leadership ideology, Recognition, Registration and administration of trade union</b>
	<ul style="list-style-type: none"> <li>• Impact of recession and globalization on trade unions in India.</li> <li>• Problems of employees and need of trade unions in Information and Communication Industry.</li> </ul>
4	<b>ILO- Objectives, Principles and Organs</b>
	<p>ILO- Objectives, principles and organs. Impact of ILO on Indian trade union movement.</p> <ul style="list-style-type: none"> <li>• Workers participation in management – concept, pre-requisites, forms &amp; levels of participation, benefit of workers Participation in Management</li> <li>• Women’s participation in trade union activities.</li> </ul>



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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**2. Computer Systems and Applications Paper - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Data Communication, Networking and Internet	18
2	Database and MySQL	09
3	Database and MySQL	09
4	Spread Sheet	09
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<p data-bbox="323 181 954 215"><b>Data Communication, Networking and Internet</b></p> <p data-bbox="323 226 1398 297">a) Data Communication Component, Data representation, Distributed processing. (Concepts only)</p> <p data-bbox="323 309 807 342">b) Network Basics and Infrastructure</p> <ul data-bbox="363 349 1398 618" style="list-style-type: none"> <li>• Definition, Types (LAN, MAN, WAN) Advantages.</li> <li>• Network Structures – Server Based, Client server, Peer to Peer.</li> <li>• Topologies – Star, Bus, Ring.</li> <li>• Network Media, Wired – Twisted Pair, Co-axial, Fiber Optic and Wireless – Radio and Infrared.</li> <li>• Network Hardware: Hubs, Bridges, Switches, Routers.</li> <li>• Network Protocols – TCP/IP, OSI Model.</li> </ul> <p data-bbox="323 629 472 663">c) Internet</p> <ul data-bbox="363 669 1398 1021" style="list-style-type: none"> <li>• Definition, Types of connections, sharing internet connection, Hot Spots.</li> <li>• Services on net- WWW, Email-Blogs.</li> <li>• IP addresses, Domain names, URLs, Hyperlinks, Web Browsers</li> <li>• Searching Directories, Search engines, Boolean search (AND, OR, NOT), Advanced search, Meta Search Engines.</li> <li>• Email – POP/SMTP accounts in Email, Different parts of an Email address. Receiving and sending emails with attachments by scanning attachments for viruses.</li> <li>• Cyber Crime, Hacking, Sniffing, Spoofing</li> </ul>
2	<p data-bbox="323 1028 611 1061"><b>Database and MySQL</b></p> <p data-bbox="323 1072 1398 1144">a) <b>Introduction</b> :To Databases, Relational and Non-relational database system MySQL as a Non-procedural Language. View of data.</p> <p data-bbox="323 1155 1398 1610">b) <b>MySQL Basics</b> :Statements (Schema Statements, Data statements, Transaction statements), names (table &amp; column names), data types (Char, Varchar, Text, Mediumtext, Longtext, Smallint, Bigint, Boolean, Decimal, Float, Double, Date, Date Time, Timestamp, Year, Time), Creating Database, inserting data, Updating data, Deleting data, expressions, built-in-functions – lower, upper, reverse length, ltrim, rtrim, trim, left, right, mid, concat, now, time, date, curdate, day, month, year, dayname, monthname, abs, pow, mod, round, sqrt missing data(NULL and NOT NULL DEFAULT values) CREATE,USE, ALTER (Add, Remove, Change columns), RENAME, SHOW, DESCRIBE (CREATE TABLE, COLUMNS, STATUS and DATABASES only) and DROP (TABLE, COLUMN, DATABASES statements), PRIMARY KEY FOREIGN KEY (One and more columns) Simple Validity checking using CONSTRAINTS.</p>
3	<p data-bbox="323 1617 611 1650"><b>Database and MySQL</b></p> <p data-bbox="323 1662 1398 1809">a) <b>MySQL Simple queries</b> : TheSELECT statement (From, Where, Group By, Having, Order By, Distinct, Filtering Data by using conditions. Simple and complex conditions using logical, arithmetic and relational operators (=, !=, &lt;, &gt;, &lt;&gt;, AND, OR, NOT, LIKE) Aggregate Funtions – count, sum, avg, max, min.</p> <p data-bbox="323 1821 1398 1892">b) <b>Multi-table queries</b>:Simple joins (INNER JOIN), SQL considerations for multi table queries(table aliases, qualified column names,all column selections self joins).</p> <p data-bbox="323 1904 1398 2027">c) <b>Nested Queries (Only up to two levels)</b> :Using sub queries, sub query search conditions, sub queries &amp; joins, nested sub queries, correlated sub queries, sub queries in the HAVING clause. Simple Transaction illustrating START, COMMIT, and ROLLBACK.</p>

Sr. No.	Modules / Units
4	Spread Sheet
	<p><b>a) Creating and Navigating worksheets and adding information to worksheets</b></p> <ul style="list-style-type: none"> <li>• Types of data, entering different types of data such as texts, numbers, dates, functions.</li> <li>• Quick way to add data Auto complete, Autocorrect, Auto fill, Auto fit. Undo and Redo.</li> <li>• Moving data, contiguous and non contiguous selections, Selecting with keyboard. Cut-Copy, Paste. Adding and moving columns or rows. Inserting columns and rows.</li> <li>• Find and replace values. Spell check.</li> <li>• Formatting cells, Numbers, Date, Times, Font, Colors, Borders, Fills.</li> </ul> <p><b>b) Multiple Spreadsheets</b></p> <ul style="list-style-type: none"> <li>• Adding, removing, hiding and renaming worksheets.</li> <li>• Add headers/Footers to a Workbook. Page breaks, preview.</li> <li>• Creating formulas, inserting functions, cell references, Absolute, Relative (within a worksheet, other worksheets and other workbooks).</li> </ul> <p><b>c) Functions</b></p> <ul style="list-style-type: none"> <li>• Financial functions: FV, PV, PMT, PPMT, IPMT, NPER, RATE</li> <li>• Mathematical and statistical functions. ROUND, ROUNDDOWN, ROUNDUP, CEILING, FLOOR, INT, MAX, MIN, MOD, SQRT, ABS, SUM, COUNT, AVERAGE</li> </ul> <p><b>d) Data Analysis</b></p> <ul style="list-style-type: none"> <li>• Sorting, Subtotal.</li> <li>• Pivot Tables- Building Pivot Tables, Pivot Table regions, Rearranging Pivot Table.</li> </ul>

**Note :**

- a) Theory 03 lectures per week.
- b) Practical batch size 20-25, 01 practical = 03 theory lectures per week.
- c) 10 Practical's are to be completed in each semester.

**Semester V**

Topic	Number of Practical's
Word processing	01
Spread sheet	03
MySQL	06

Minimum 6 practical's are to be recorded in the journal in the Semester V  
[Minimum 4 on SQL, 2 on MS-Excel)

### ❖ Scheme of Examination

Type	Marks	Duration
Theory	75	2 ½ hours
Practical	20	1 hour per batch of 10
Active Participation and Class conduct	05	---

#### • Practical Examination Pattern- Semester V

Sr. No.	Topic	Marks
01	MySQL	07
02	Spread Sheet	03
03	Journal	05
04	Viva	05

- Practical examination to be conducted 2 to 3 weeks before the theory examination. Marks out of 25 to be submitted to the University before commencement of theory examination.
- Software Requirement :  
MS-Excel 2010, VB 6.0
- Hardware  
For a batch of 120 students minimum 10 computers with appropriate hardware and software installed on each computer. During practical hours maximum two student may share one computer.
- For in house computing facility fee of rupees 750/- be charged for each student per Semester in the existing fee structure against head of computer fee/computer practical.

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**3. Export Marketing Paper - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Export Marketing	12
2	Global Framework for Export Marketing	11
3	India's Foreign Trade Policy	11
4	Export Incentives and Assistance	11
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Introduction to Export Marketing</b>
	a) Concept and features of Export Marketing; Importance of Exports for a Nation and a Firm; Distinction between Domestic Marketing and Export Marketing b) Factors influencing Export Marketing; Risks involved in Export Marketing; Problems of India's Export Sector c) Major merchandise/commodities exports of India (since 2015); Services exports of India (since 2015); Region-wise India's Export Trade (since 2015)
2	<b>Global Framework for Export Marketing</b>
	a) Trade barriers; Types of Tariff Barriers and Non-Tariff barriers; Distinction between Tariff and Non-Tariff barriers b) Major Economic Groupings of the World; Positive and Negative Impact of Regional Economic Groupings; Agreements of World Trade Organisation (WTO) c) Need for Overseas Market Research; Market Selection Process, Determinants of Foreign Market Selection
3	<b>India's Foreign Trade Policy</b>
	a) Foreign Trade Policy (FTP) 2015-20 - Highlights and Implications, Export Trade facilitations and ease of doing business as per the new FTP b) Role of Directorate General of Foreign Trade (DGFT), Negative list of Exports, Deemed Exports c) Benefits to Status Holders & Towns of Excellence; Common benefits for EHTP, BTP and STP; Benefits enjoyed by (IIAs) Integrated Industrial Areas(SEZ), EOU, AEZ
4	<b>Export Incentives and Assistance</b>
	a. Financial Incentives available to Indian Exporters - Marketing Development Assistance (MDA), Market Access Initiative (MAI), Assistance to States for Infrastructure Development for Exports (ASIDE), Industrial Raw Material Assistance Centre(IRMAC), b. Institutional Assistance to Indian Exporters - Federation of Indian Export Organisations (FIEO), India Trade Promotion Organisation (ITPO), The Federation of Indian Chambers of Commerce and Industry (FICCI), Export Promotion Councils (EPCs) & Commodity Boards (CBs), Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP) c. Schemes - Export Promotion Capital Goods (EPCG) Scheme, Duty Exemption and Remission Schemes, Export Advance Authorisation Scheme; Duty Drawback (DBK); IGST Refund for Exporters

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**4. Marketing Research Paper - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Marketing Research	12
2	Planning Research	11
3	Data Collection	11
4	Data Processing, Analysis, Reporting	11
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Introduction to Marketing Research</b>
	a. Marketing Research- Definition, features, functions, significance of Marketing Research in marketing decision making, limitations of Marketing Research b. Steps in Marketing Research, <b>Ethics</b> in Marketing Research, Career options in Marketing Research, Qualities of a good Marketing Research professional c. Marketing Information System- Definition, components, essentials of a good MIS, Concept of Decision Support System- Components , importance Data Mining- concept, importance
2	<b>Planning Research</b>
	a. Research Design- concept, importance, types Hypothesis- concept, types, importance b. Questionnaire- concept, types of questions, steps in the preparation of questionnaire, essentials of a good questionnaire c. Sampling- concept, terms in sampling, techniques of sampling, essentials of good sampling
3	<b>Data Collection</b>
	a. Primary data-concept, merits, demerits, methods b. Secondary data- concept, merits, demerits, sources c. Qualitative and Quantitative research- concept, features, Qualitative v/s Quantitative research Integrating technology in data collection, methods- (online surveys, hand held devices, text messages, social networking), importance
4	<b>Data Processing, Analysis, Reporting</b>
	a. Stages in Data processing Editing- meaning, objectives, types Coding- meaning, guidelines Classification- meaning, methods Tabulation- meaning, methods b. Data Analysis & Interpretation Data Analysis- meaning, steps, use of statistical tools (SPSS, SAS, MS EXCEL, MINITAB) Data Interpretation- meaning, importance, stages c. Report Writing- concept, types, contents, essentials, use of visual aids in research report



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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

**5. Investment Analysis and Portfolio  
Management Paper - I**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Portfolio Management – An Introduction	09
2	Portfolio Analysis and Selection	12
3	Portfolio Revision and Evaluation	12
4	Bond Valuation	12
	<b>Total</b>	<b>45</b>

Sr. No.	Modules / Units
1	<b>Portfolio Management – An Introduction</b>
	<p>A) Investment - Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors</p> <p>B) Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management.</p> <p>C) Investment Environment in India and factors conducive for investment in India.</p>
2	<b>Portfolio Analysis and Selection</b>
	<p>A) Portfolio Analysis – Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk – Return Trade off.</p> <p>B) Portfolio Selection – Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz Model, Measuring Security Return and Portfolio Return and Risk under Single Index Model and Multi Index Model.</p>
3	<b>Portfolio Revision and Evaluation</b>
	<p>A) Portfolio Revision – Meaning, Need, Constraints and Strategies.</p> <p>B) Portfolio Evaluation – Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance.</p>
4	<b>Bond Valuation</b>
	<p>A) Bond Valuation – Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration. ( Practical Problems on YTM and Bond Duration.)</p>

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**6. Transport Management Paper - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Transportation Network	11
2	Factors Influencing transport development	11
3	Transportation Planning and Production Management	11
4	Multi Modal Transport System in India	12
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Transportation Network</b>
	Definition of transport, Characteristics of transport, various mode of transport network- Air, Surface and Water; public transport and its importance, Element of Transport – way, unit of carriage, motive power, Terminal
2	<b>Factors Influencing transport development</b>
	Factors Influencing transport development: Physical, Economic, Political and Strategic, Concept of connectivity and accessibility, Transport organisation: terminal facilities for different modes, Transport Demand: Direction, Volume and Frequency
3	<b>Transportation Planning and Production Management</b>
	Classification of roads, types of parking, problems due to parking, nature of traffic problem in cities, traffic and environment - Pollution under control certificate agency, cost structure of different transport modes, discriminatory pricing
4	<b>Multi Modal Transport System in India</b>
	Intermodal systems – road/rail/sea; sea/air; road/air; road/rail, sea/rail, sea/road – Inland Container Depot (ICD) & Container Freight Station (CFS) Terminals, Roll-on/Roll-Off Service, Planning of multi modal transport system for Indian cities- Metro Rails, Light Rail Transit (LRT), Sub-Urban Trains, Ring Rail and Monorails, Bus Rapid Transit Systems.

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**7. Entrepreneurship and Management of Small  
Scale Industries Paper - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Entrepreneurship	11
2	Entrepreneurial Development	11
3	Entrepreneurial Project Development	11
4	Specialized Focus Areas in Entrepreneurship	12
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Introduction to Entrepreneurship</b>
	<p><b>Unit-1:-</b></p> <ul style="list-style-type: none"> <li>• Meaning, Features, Need and Significance, Concept of Entrepreneur and Entrepreneurship</li> <li>• Importance, Significance and Growth of Entrepreneurial activity</li> <li>• Classification and Types of Entrepreneurs</li> <li>• Functions of an Entrepreneur</li> </ul> <p><b>Unit-2:</b></p> <ul style="list-style-type: none"> <li>• Characteristics, Qualities and Competencies of a Successful Entrepreneur – Examples of Successful Indian Entrepreneurs.</li> <li>• Entrepreneurship as a Career - Creating Self-employment through Entrepreneurship</li> <li>• Scope of Entrepreneurship</li> <li>• Meaning, Features, Significance, Concept of Promoters - Types of Promoters</li> </ul> <p><b>Unit-3:-</b></p> <ul style="list-style-type: none"> <li>• Incentives and Subsidies to Entrepreneurs in India</li> <li>• Meaning, Features, Significance, Concept and Qualities of Intrapreneur – Meaning and</li> <li>• Concept of Intrapreneurship</li> <li>• Measures to Promote Intrapreneurship</li> <li>• Differentiating the Role of: Entrepreneurs and Businessman - Entrepreneurs and Managers - Entrepreneurs and Employees</li> </ul>
2	<b>Entrepreneurial Development</b>
	<p><b>Unit-1:-</b></p> <ul style="list-style-type: none"> <li>• Meaning, Significance and Concept of Entrepreneurial Development in India</li> <li>• Factors influencing Entrepreneurial Development – Pull and Push Factors</li> <li>• Barriers to Entrepreneurship</li> <li>• Managing the Problems faced by Entrepreneurs - Measures/Suggestions to Overcome Barriers to Entrepreneurship, Start up India-Make in India.</li> </ul> <p><b>Unit-2:-</b></p> <ul style="list-style-type: none"> <li>• Meaning, Concept and Inter-Linkage between: Innovation and Invention - Innovation and Entrepreneurship</li> <li>• Factors influencing Entrepreneurial Development and Motivation</li> <li>• Role of Psychological, Social and Cultural factors in Entrepreneurial Development</li> <li>• Theories of Entrepreneurship - Contribution of David McClelland and Joseph Schumpeter</li> </ul> <p><b>Unit-3:-</b></p> <ul style="list-style-type: none"> <li>• Need and Significance of Entrepreneurial Education and Training</li> <li>• Meaning, Concept &amp; Areas of Entrepreneurship Development Programme (EDP)</li> <li>• Role of Entrepreneurial Development Programme (EDP) and Training Centers in India</li> <li>• Role of Entrepreneurial Development Institutes in India such as MSME-DI Mumbai, EDI Ahmedabad, MITCON, MCED, NIESBUD toward Entrepreneurial Development in India</li> </ul>

Sr. No.	Modules / Units
3	<b>Entrepreneurial Project Development</b>
	<p><b>Unit-1:-</b></p> <ul style="list-style-type: none"> <li>• Steps in Setting-up of an Entrepreneurial Venture</li> <li>• Idea Generation – Sources and Methods</li> <li>• Identification and Classification of Ideas</li> <li>• Meaning and Concept of Environment Scanning, SWOT Analysis and SWOT Matrix</li> </ul> <p><b>Unit-2:-</b></p> <ul style="list-style-type: none"> <li>• Meaning and Concept of Project Formulation</li> <li>• Meaning, Concept and Importance of Project Planning - Preparation of Project (Business) Plan -Points to be considered in Project Planning</li> <li>• Components of an ideal Business Plan: Market Plan, Financial Plan, Operational Plan, and HR Plan</li> <li>• Meaning and Concept of Project Report - Significance of Project Report - Contents of Project Report</li> </ul> <p><b>Unit-3:-</b></p> <ul style="list-style-type: none"> <li>• Meaning, Significance and Concept of Project Appraisal</li> <li>• Aspects and Methods of Project Appraisal: Economic Oriented Appraisal, Financial Appraisal, Market Oriented Appraisal, Technological Feasibility, Managerial Competency</li> <li>• Meaning, Concept, Significance and Importance of Feasibility Study</li> <li>• Types and Different Areas of Feasibility Study</li> </ul>
4	<b>Specialized Focus Areas in Entrepreneurship</b>
	<p><b>Unit-1:-</b></p> <ul style="list-style-type: none"> <li>• Meaning, Features, Concept, Role and Importance of Women Entrepreneurs</li> <li>• Problems faced by Women Entrepreneurs and Need for Promotion and Assistance</li> <li>• Measures/Suggestions to Overcome the Problems faced by Women Entrepreneurs</li> <li>• Agencies Supporting and Promoting Women Entrepreneurs- Stand up India.</li> </ul> <p><b>Unit-2:-</b></p> <ul style="list-style-type: none"> <li>• Meaning, Features, Concept, Role and Importance of Rural Entrepreneurs</li> <li>• Problems faced by Rural Entrepreneurs and Need for Promotion and Assistance</li> <li>• Measures/Suggestions to Overcome the Problems faced by Rural Entrepreneurs</li> <li>• Agencies Supporting and Promoting Rural Entrepreneurs</li> </ul> <p><b>Unit-3:-</b></p> <ul style="list-style-type: none"> <li>• Meaning, Features, Role and Importance, Concept of Social Entrepreneurship</li> <li>• Differentiating Role of Social Entrepreneurship and NGOs</li> <li>• Problems faced by Social Entrepreneurs and Need for Promotion and Assistance – Suggestions to Overcome the Challenges faced by Social Entrepreneurs</li> <li>• d. Examples of Social Entrepreneurship in India</li> </ul>

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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

***8. International Marketing Paper - I***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to International Marketing	12
2	Product Decisions in International Marketing	11
3	Finance and Pricing Decisions In International Marketing	11
4	International Marketing Environment	11
<b>Total</b>		<b>45</b>



Sr. No.	Modules / Units
1	<b>Introduction to International Marketing</b>
	<ul style="list-style-type: none"> <li>a. International Marketing- Features, Importance and scope of International Marketing. Domestic Marketing &amp; International Marketing.</li> <li>b. Motivating Factors for International Marketing, Problems in International Marketing, Challenges faced by Indian Exporter in International Market.</li> <li>c. International Marketing Research – Need &amp; importance, Scope &amp; complexities, International Marketing Information System- Concept, Importance and Components.</li> </ul>
2	<b>Product Decisions in International Marketing</b>
	<ul style="list-style-type: none"> <li>a. Product-Product Mix, International Product Life Cycle, New Product Development steps.</li> <li>b. Branding – Factors affecting International branding, Importance, Types.</li> <li>c. Labeling, Marking &amp; Packaging – Essential of Good Packaging in International Marketing, Importance of Labeling, Marking &amp; Packaging.</li> </ul>
3	<b>Finance and Pricing Decisions In International Marketing</b>
	<ul style="list-style-type: none"> <li>a. Export Finance-, Types, Features, Procedure for obtaining export finance.</li> <li>b. Export Financial Institutions-Role and Functions of Commercial Banks, EXIM, SIDBI, ECGC Cover.</li> <li>c. Pricing – Factors determining pricing in International Marketing, quotations including INCO terms (Sums / Practical Problems) Pricing strategies in International Marketing.</li> </ul>
4	<b>International Marketing Environment</b>
	<ul style="list-style-type: none"> <li>a. International Marketing Environment- ,Components of International Marketing Environment (Eco, Social, Cultural, Legal &amp; regulatory environment)</li> <li>b. Trade barriers – Types (Tariff and Non-Tariff Barriers), trading blocs (EU, SAARC, ASEAN).</li> <li>c. International Forums – WTO -Role/ Functions, Agreements (TRIMS, TRIPS, GATS, AOA, AOT), IMF, IBRD, BRICS- Role/ Functions.</li> </ul>

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**9. Merchant Banking Paper - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Merchant Banking	11
2	Capital Funds	11
3	Issue Management Process	11
4	Issue Management & Due Diligence	12
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Merchant Banking</b>
	<p>Merchant Banking and Financial Services: Introduction, Concept of merchant banking, Financial system in India and Development of merchant banks and regulations in India.</p> <p>Underwriting and Brokerage - Different roles played by underwriters and brokers in issue management and their responsibilities</p>
2	<b>Capital Funds</b>
	<p>Raising Capital from International Markets - Needs of Indian companies for raising funds from foreign markets, Usage of Euro issue, Evaluation of various types of depository receipts - American Depository Receipts, Global Depository Receipts, FCCBs and FCEBs.</p>
3	<b>Issue Management Process</b>
	<p>The process of issue management and merchant banker's role in it, The appointment of SEBI registered intermediaries and other intermediaries, The process of filing of offer document by the issuer with SEBI and the ROC with the help of the lead Merchant Banker, List of the documents to be submitted before opening of the issue, Copy of agreement between the Issuer and Merchant Banker, Certificate of compliance stating compliance of conditions, Due diligence certificate while registering DRHP/ Red Herring Prospectus/ prospectus with the ROC/ final post issue report, The type of In-Principle Approval from recognized stock exchanges for initial public issues as well as in the case for rights and further public offerings, the allotment, refund and payment of interest.</p>
4	<b>Issue Management &amp; Due Diligence</b>
	<p>The general obligations of Intermediaries with respect to Public Issues and Rights Issue, The pricing in preferential issue, The pricing and restrictions on allotment of Qualified Institutional Placement, The pre-issue advertisement for rights issue, Utilization of funds raised through rights issue and the manner of disclosures in the offer document, The procedure for Institutional Placement Programme w.r.t Offer Document Pricing and Allocation/Allotment Restrictions, Minimum number of allottees, Restrictions on size of the offer, Period of subscription and display of demand, Transferability of eligible securities, The procedure for issue of Indian Depository Receipts (IDRs) w.r.t Eligibility Conditions for issue of IDR, Minimum Subscription Filing of Draft Prospectus, Due diligence Certificate, Payment of Fees and Issue of advertisements for IDR, Post Issue Reports, Undersubscribed Issue Finalisation of basis of allotment, The importance of due diligence, The role of external parties in the due diligence process and List of due diligence documents.</p>

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**10. Direct and Indirect Taxes Paper - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Basic Terms	04
2	Scope of Total Income & Residential Status	04
3	Heads of Income	24
4	Deduction from Total Income	04
5	Computation of Total Income for Individual	09
	<b>Total</b>	<b>45</b>

Sr. No.	Modules / Units
1	<b>Basic Terms</b>
	Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer
2	<b>Scope of Total Income &amp; Residential Status</b>
	Scope of Total Income (S: 5) Residential Status (S: 6) for Individual assessee
3	<b>Heads of Income (S: 14)</b>
	<ul style="list-style-type: none"> <li>• Salary (S: 15 to 17)</li> <li>• Income from House Properties (S: 22 to 27)</li> <li>• Profit and Gain From Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B.</li> <li>• Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital gain on transfer of residential house property only</li> <li>• Income from Other Sources (S: 56 to S: 59)</li> </ul> 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
4	<b>Deduction from Total Income</b>
	S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA
5	<b>Computation of Total Income for Individual</b>

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**11. Labour Welfare and Practice Paper - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Labour welfare	15
2	Labour Legislations in India	10
3	Agencies of Labour welfare	10
4	Industrial Hygiene & Occupational Health	10
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Labour welfare</b>
	<ul style="list-style-type: none"> <li>• Meaning, Definition, Scope, Objective &amp; Theories of Labour welfare.</li> <li>• Evolution of Labour Welfare in India.</li> <li>• Provisions for Labour welfare content in the Constitution of India ( including Articles 41,42,43.....factories Act 1948, ESI Act 1948, Workmen’s Compensation Act 1923)</li> </ul>
2	<b>Labour Legislations in India</b>
	<ul style="list-style-type: none"> <li>• Labour Welfare Facilities</li> <li>• National Commission on Labour and Labour Welfare</li> <li>• Labour Laws of the Elimination of Child Labour</li> </ul>
3	<b>Agencies of Labour welfare</b>
	<ul style="list-style-type: none"> <li>• Agencies of Labour welfare in India ( Central govt. , State govt., Employers &amp; Trade-Unions)</li> <li>• Labour Welfare Officer: role and functions.</li> <li>• Labour Administration in India</li> </ul>
4	<b>Industrial Hygiene &amp; Occupational Health</b>
	<ul style="list-style-type: none"> <li>• Industrial hygiene &amp; Occupational Health</li> <li>• Industrial accidents – causes &amp; prevention.</li> <li>• Occupational diseases &amp; Statutory Provisions, Fatigue, Frustration, Absentism</li> </ul>

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**12. Purchasing and Store Keeping Paper - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Material Management and Material Requirement Planning	12
2	Materials Research & 'E' Material management	11
3	Scientific Purchasing	11
4	Purchase procedure	11
<b>Total</b>		<b>45</b>



Sr. No.	Modules / Units
1	<b>Material Management and Material Requirement Planning</b>
	<p>a. <b>Material Management</b> – Definition, Concept, Importance, Objectives, Functions, Scope, Responsibilities of material manager, Interdepartmental relationship.</p> <p>b. <b>Materials budget</b> – Purpose, Procedures &amp; Factors.</p> <p>c. <b>Material Requirement Planning</b> – Concept, Need, Objectives and Factors affecting MRP.</p>
2	<b>Materials Research &amp; ‘E’ Material management</b>
	<p>a. <b>Material Research</b> – Meaning, Definition, Need, Importance, Scope &amp; Functions.</p> <p>b. <b>‘E’ Material Management</b> – Concept, Application &amp; Operation, Uses &amp; Advantages, Classes/ Types of materials.</p> <p>c. <b>Coding and Standardization</b> – Nature, Methods and Advantages of Codification, Standardization – Nature &amp; Importance.</p>
3	<b>Scientific Purchasing</b>
	<p>a. <b>Purchase Department</b> - Types of Buyers/ Consumers, Personality traits for Purchase executives/ Manager-qualities &amp; qualification, Functions of Purchase department, Records maintain by Purchase department</p> <p>b. <b>Scientific Purchasing</b> - Meaning, Importance, Objectives &amp; Principles, Purchase policies-Centralized vs decentralized purchasing.</p> <p>c. <b>Suppliers</b> – Sources of supplier, Selection of Suppliers – Methods, Vendor rating &amp; Vendor development.</p>
4	<b>Purchase procedure</b>
	<p>a. <b>Purchase procedure</b> - Make or Buy or Import decision, Buyer &amp; Seller relationship – Techniques, <b>Ethics</b> in Buying – Principles, Purchase methods, Documentation.</p> <p>b. <b>National purchase Procedure</b> – Steps/procedure, Purchase requisition, quotations – types, Invoice – Types and different Methods of payment settlement, Legal aspect of contract- Contents and Clauses.</p> <p>c. <b>International Purchase Procedure</b> – Need, Indent house / firm – Functions &amp; Services offered by Indent house, Steps/Procedure of Importing, Documentations, Emerging trends in purchasing.</p>

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**13. Insurance Paper - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Risk Management	11
2	Insurance	11
3	Insurance Market	11
4	Insurance Regulation	12
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Risk Management</b>
	<ul style="list-style-type: none"> <li>a. Risk - Concept, different types of risks - actual and consequential losses</li> <li>b. Risk Management- Management of risks – Concept and Methods, loss minimization techniques</li> <li>c. Insurance Terminology: Common terms used in insurance - terms common to both life and non-life insurance - terms as specific to life and non-life insurance</li> </ul>
2	<b>Insurance</b>
	<ul style="list-style-type: none"> <li>a. Insurance – Concept, Nature of insurance, evolution of insurance, Different Types of insurance –importance of insurance, Insurance contract – Concept and Terms of an insurance contract</li> <li>b. Fundamental principles of insurance contract – principle of insurable interest, principle of indemnity, principle of subrogation, principle of contribution, principle of disclosure of all relevant information, principle of utmost good faith. Relevance of proximate cause</li> <li>c. <b>Policy documents:</b> Importance of a policy document, Format of a policy document</li> </ul>
3	<b>Insurance Market</b>
	<ul style="list-style-type: none"> <li>a. Insurance Market- Various Constituents of Insurance Market, operations of insurance companies - operations of intermediaries – specialist insurance companies – insurance specialists</li> <li>b. Insurance customers – different customer needs -importance of understanding customers – customer mind-sets’ - customer satisfaction - customer behaviour at purchase point - customer behaviour at the time of claim.</li> <li>c. <b>Ethics</b> in Insurance – concept and importance of <b>ethical</b> behaviour</li> </ul>
4	<b>Insurance Regulation</b>
	<ul style="list-style-type: none"> <li>a. Role of regulators – IRDA – Role, functions and importance</li> <li>b. Management of risk by individuals – management of risk by insurers – fixing of premiums, how insurance takes care of unexpected eventualities.</li> <li>c. Reinsurance – Concept and its importance for insurers - role of insurance in Economic development and social security - contribution of insurance to the society. Double Insurance</li> </ul>

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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

**14. Banking Law and Practice Paper - I  
Central Banking**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	An Overview of Central Banking	09
2	RBI as the Central Bank of India	09
3	Supervisory Role of RBI	09
4	Central Banking in other Countries	09
5	Central Banking in the Cyber World	09
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>An Overview of Central Banking</b>
	<p>Overview: Concept of Central Banking – Institutional Growth of Central Banking – The Changing Face of Central Banking.</p> <p>Role of Central Banks: Determination of Goals – Inflation Targeting – Exchange Rate Targeting – Money Supply Targeting – Money-Growth Targeting – Viable Alternatives to Central Bank – Central Banking in India.</p> <p>Contemporary Issues- Autonomy and Independence- credibility, accountability and transparency of a central bank</p>
2	<b>RBI as the Central Bank of India</b>
	<p>Policy Framework for RBI: Organizational Framework – Operational Framework – Role as a Central Banker – Promotional Role of RBI – Regulatory Role of RBI.</p> <p>RBI and Monetary Policy: Macroeconomic Policies: Objectives – What is a Monetary Policy? – Goals, Targets and Instruments – Monetary Policy in India.</p> <p>A Brief Overview of Fiscal Policy- Striking Balance between Inflation and Growth through Monetary and Fiscal Policies</p>
3	<b>Supervisory Role of RBI</b>
	<p>Regulation and Supervision: Need for Regulation and Supervision – Banking Regulation Act, 1949 – Banking Regulation and Supervision – Functions of the Department of Supervisory – Regulations Review Authority – Unified Regulator v/s Multiple Regulators.</p> <p>RBI – On-site Inspection and Off-site Monitoring and Surveillance: The Core Principles for Effective Supervision – On-site Examination – Off-site Surveillance – On-site Inspection and Off-site Monitoring in India – Off-site Monitoring in Different Countries – Computerized Off-site Monitoring and Surveillance (OSMOS).</p> <p>RBI and Financial System- Introduction- Functions- Characteristics of Financial System- Role of RBI in regulating Financial System and Financial Sector Reforms</p>
4	<b>Central Bank in other Countries</b>
	<p>Federal Reserve System – Bank of England – The European Central Banking, Bank of Japan, Peoples Bank of China</p> <p>Interconnectivity of Central Banks with Other International Financial Institutions- ADB- IMF- World Bank- BIS- Objectives- Role and Functions</p>
5	<b>Central Banking in Cyber World:</b>
	<p>E Banking, E money, IT induced Changes and Monetary Policy, E payments, Risks in the New IT ERA, Impact of IT, Globalization and Central Banks.</p>

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**15. Regional Planning Paper - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Development	15
2	Factors Determining Regional Planning	10
3	Problems in India	10
4	Human and Environmental Impacts	10
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Development</b>
	<ul style="list-style-type: none"> <li>• Development: Meaning – Growth versus Development</li> <li>• Factors promoting development of resources, infrastructure, technology, culture – diversities &amp; disparities &amp; need for balanced growth.</li> <li>• Concept and Nature of Planning, need for planning of region</li> </ul>
2	<b>Factors Determining Regional Planning</b>
	<ul style="list-style-type: none"> <li>• Factors determining regional planning Area versus regions, formal functional &amp; problem regions – utility of these concepts in identifying regions for planning.</li> <li>• National versus regional planning- Regional hierarchy &amp; Multi-level planning</li> </ul>
3	<b>Problems in India</b>
	<ul style="list-style-type: none"> <li>• Regional Problem in India- varying levels of development- causative factors</li> <li>• Problems characterizing development-potential, declining</li> <li>• Backward and ecologically sensitive regions examples-Inter related nature of regional problem.</li> </ul>
4	<b>Human and Environmental Impacts</b>
	<ul style="list-style-type: none"> <li>• Human and Environmental impacts of regional planning</li> <li>• Rural and Urban planning policy</li> <li>• Rural and Tribal Development Plans.</li> </ul>

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**16. Rural Marketing Paper - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Rural Marketing	11
2	Rural Consumer Behaviour	12
3	Marketing Mix – Product and Price in Rural Marketing	11
4	Marketing Mix– Promotion and Distribution in Rural Marketing	11
	<b>Total</b>	<b>45</b>



Sr. No.	Modules / Units
1	<b>Rural Marketing</b>
	<ul style="list-style-type: none"> <li>a. Rural Marketing-Concept, Nature, Scope, Significance of Rural Marketing</li> <li>b. Factors contributing to Growth of rural markets, e-rural marketing, growing importance of rural marketing, challenges in rural marketing</li> <li>c. Components and classification of Rural markets, Rural Marketing Information System</li> </ul>
2	<b>Rural Consumer Behaviour</b>
	<ul style="list-style-type: none"> <li>a. Rural Consumer behaviour-features, Rural Market VS Urban Market, Lifestyle of rural consumer, Classification of rural consumers, factors influencing consumer behaviour</li> <li>b. Rural Marketing Research- Significance, Tools of marketing research for rural marketing</li> <li>c. FMCG sector in Rural India-concept and classification of consumer goods</li> </ul>
3	<b>Marketing Mix – Product and Price in Rural Marketing</b>
	<ul style="list-style-type: none"> <li>a. Potential and size of the Rural Markets, Marketing mix for rural marketing</li> <li>b. Product Strategy - Product mix Decisions - Competitive product strategies for rural markets, importance of Branding, Packaging and Labelling in rural marketing</li> <li>c. Pricing strategy – pricing objectives, pricing policies, innovative pricing methods for rural markets</li> </ul>
4	<b>Marketing Mix– Promotion and Distribution in Rural Marketing</b>
	<ul style="list-style-type: none"> <li>a. Promotion strategy - appropriate media - Designing right promotion mix – promotional campaigns</li> <li>b. Distribution - Logistics Management - Problems encountered, Channels for rural markets, selection of appropriate channels- Factors</li> <li>c. New approaches and strategies to reach out rural markets</li> </ul>

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**17. Elements of Operational Research Paper - I**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Operation Research	10
2	Replacement Theory	05
3	Linear Programming Problems (LPP)	15
4	Transportation Problem	15
<b>Total</b>		<b>45</b>

**Pre-requisites:** Use of Normal Distribution in finding Probabilities. Concept of present value of money. Application of derivatives to obtain minima of Cost functions

Sr. No.	Modules / Units
1	<b>Introduction to Operation Research and Replacement Theory</b>
	<b>Introduction:</b> Meaning and scope of Operations Research, Applications in Business, Commerce and Industry, limitations of Operations Research.
2	<b>Replacement Theory</b>
	<b>Replacement Theory:</b> Replacement Models for items that deteriorate with time assuming value money i) constant ii) changes with time. Replacement of items that fail completely using individual and Group replacement.
3	<b>Linear Programming Problems (LPP)</b>
	Mathematical Formulation of LPP . Solution to the LPP using Graphical Method, Simplex Method and Big M method Duality in LPP. Detection of optimum solution to primal using optimum solution to the dual.
4	<b>Transportation Problem</b>
	Description and Formulation of Transportation Problem Initial Basic Feasible Solution by i) North West Corner Rule, ii) Least Cost Entry Method (Matrix Minima), iii) Vogel's Approximation Method. Optimum Solution by MODI Method. Existence of Alternative optimum solution. Impact of change in some cost Coefficients on optimum solution. Maximization type and Unbalanced Transportation Problems.

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**2. Ability Enhancement Courses (AEC)**

**18. Psychology of Human Behavior at Work Paper - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	What is Organizational Behaviour?	11
2	Attitudes and Job Satisfaction	11
3	Motivation Concepts	12
4	Leadership	11
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>What is Organizational Behaviour?</b>
	<ul style="list-style-type: none"> <li>a) The importance of interpersonal skills</li> <li>b) What managers do - management functions, roles, and skills</li> <li>c) Defining organizational behaviour; Disciplines that contribute to the OB field</li> <li>d) Challenges and Opportunities for OB - Responding to globalization; managing work force diversity; coping with “temporariness”; helping employees balance work–life conflicts; creating a positive work environment; improving <b>ethical</b> behaviour</li> </ul>
2	<b>Attitudes and Job Satisfaction</b>
	<ul style="list-style-type: none"> <li>a) Attitudes - Main components of attitudes; Major Job Attitudes</li> <li>b) Job Satisfaction - Measuring job satisfaction. What causes job satisfaction? The impact of satisfied and dissatisfied employees on the workplace</li> </ul>
3	<b>Motivation Concepts</b>
	<ul style="list-style-type: none"> <li>a) Defining Motivation; 4 early theories of motivation</li> <li>b) Contemporary theories of motivation - Goal Setting Theory, Equity Theory/ Organizational justice, Expectancy Theory</li> </ul>
4	<b>Leadership</b>
	<ul style="list-style-type: none"> <li>a) What is Leadership? Trait theories, Behavioural theories</li> <li>b) Contingency Theory – The Fiedler Model</li> <li>c) Charismatic Leadership and Transformational Leadership - Key characteristics of a charismatic leader; characteristics of transactional leaders; characteristics of transformational leaders</li> <li>d) Leading for the future: Mentoring</li> </ul>

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### **Reference Books**

<b>Reference Books</b>
<b>Elective Courses (EC)</b>
<b>Discipline Specific Elective (DSE) Courses</b>
<b>Group A: Advanced Accountancy</b>
<b>1. Financial Accounting and Auditing VII- Financial Accounting</b>
<ul style="list-style-type: none"> <li>• Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.</li> <li>• Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers.</li> <li>• R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi</li> <li>• Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers</li> <li>• Financial Accounting Reporting – Barry Elliot and Jamie Elliot – Prentice Hall ( 14th Edition)</li> </ul>
<b>2. Financial Accounting and Auditing VIII- Cost Accounting</b>
<ul style="list-style-type: none"> <li>• Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall</li> <li>• Management Accounting by Khan and Jain, Tata McGraw Hill</li> <li>• Practical Costing by P C Tulsian, Vikas New Delhi</li> <li>• Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi</li> <li>• Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd.</li> <li>• A Textbook of Cost And Management Accounting - 10th Edn by Arora M N, Vikas Publishing House Pvt. Ltd.</li> <li>• Cost Accounting: Principles &amp; Practice - 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd.</li> <li>• Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd.</li> <li>• Students Guide to Cost Accounting &amp; Financial Management (Set of 2 Volumes) (CA-IPCC) (Group I) by Bhavesh N. Chandarana, Taxmann</li> <li>• Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi</li> <li>• Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi</li> <li>• Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta</li> <li>• Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi</li> <li>• Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana</li> <li>• Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> <li>• Fundamentals of Cost Accounting by Jhamb. H. V., Ane Books Pvt. Ltd.</li> <li>• Cost Accounting by Gupta Nirmal, Ane Books Pvt. Ltd.</li> </ul>
<b>Discipline Specific Elective (DSE) Courses</b>
<b>Group B: Business Management</b>
<b>1. Business Management Paper I</b>
<ul style="list-style-type: none"> <li>• Essentials of Management by Koontz and Wehrich / McGraw Hill</li> <li>• Principles of Management by Koontz and O. Donnel/ Tata McGraw Hill, New Delhi</li> <li>• Principles of Management: Theory and practices by Sarangi S.K. VMP Publishers and Distributors.</li> <li>• Guide to Management Ideas by Tim Hindle, The Economist</li> <li>• Principles of Management by Terry G.R. AITBS</li> <li>• Business Organization and Principles of Management by Dutta Chowdury, Central Education</li> </ul>

## Reference Books

- *Principles of Management, Daver Rustoms, Crown*
- *Principles of Management, Tripathi P.C. Tata McGraw Hill, New York*
- *Management Theory and Practices by Dale, Ernest / McGraw Hill, New York.*
- *Practice of Management by Peter Drucker / Allied Publisher, New Delhi*
- *Management by Ricky W Griffin / Houghton Mifflin Company*
- *Management by Gary Dessler / Prentice Hall*
- *Management by Stephen Robbins, Mary Coulter / Prentice Hall*
- *Management by James Stoner, Edward Freeman / Prentice Hall*
- *Time Management by Roberta Roesch, Tata Mc Graw Hill*
- *Time Management by Marc MANCINI, Tata Mc Graw Hill*

## 2. Business Management Paper II

- *Fundamentals of Financial Management(5th edition) by Chandra Prasanna (2010). Tata McGraw Hill Education Pvt. Ltd.: New Delhi*
- *Financial Management – Analytical and Conceptual Approach (12th edition) by Kuchhal S.C. (1995).Chaitanya Publishing House: Allahabad*
- *Financial Management by Reddy R.Jayprakash (2010) APH Publishing Corporation: New Delhi*
- *Financial Management – Theory and Practice (5 & 6th edition) by Chandra Prasanna (2003, 2004). Tata McGraw Hill Education Pvt. Ltd.: New Delhi*
- *Fundamentals of Financial Management (13th edition) by Horne, James C. Van (2012) PHI Learning Pvt. Ltd.: New Delhi*
- *Financial Management and decision making by Samuels, John (1999) International Thomson Nusiness Press : London*
- *Financial Management - problems & solutions (2nd edition) by Kishore, Ravi M. (2010) Taxmann Publication Pvt. Ltd.: New Delhi*
- *Financial Management : theory, concepts and cases(5th rev edition) by Rustagi, R.P. (2011) Taxmann Publication Pvt. Ltd.: New Delhi*
- *Financial Management : principles & problems (7th edition) by Srivastava, R.M.&VermaShubhra (2002) PragatiPrakashan: Meerut*
- *Fundamentals of Financial Management – problems and solutions (3rd edition) by Maheswari, S.N. (2006) Sultan Chand and Sons: New Delhi*

## Discipline Specific Elective (DSE) Courses

### Group C: Banking and Finance

#### 1. Banking and Finance Paper- I Financial Markets

- *Khan M.Y, Financial Services, Mc Graw Hill Education.*
- *Dr.S. Gurusamy, Financial Services, Vijay Nicole Imprints.*
- *E. Gordon and K. Natarajan – Financial Markets and Services*
- *Niti Chatnani- Commodity markets McGraw Hill Publication*
- *S. Kevin, - Commodities & financial derivatives PHI Learning Pvt Ltd*

#### 2. Banking and Finance Paper- II Financial Reporting Analysis

- *Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.*
- *Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers.*
- *R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi*
- *Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers*
- *IFRS – Dr Ram Mohan Bhave and Dr Anjali Bhave*

## Reference Books

### Discipline Specific Elective (DSE) Courses

#### Group D: Commerce

##### 1. Commerce Paper I

- *Bhattacharjee, Service Sector Mgt; An Indian Perspective, Jaico Publishing house, 2011.*
- *Christopher Lovelock, service marketing –people technology, strategy, Pearson Education, IV Ed, 2003.*
- *Valarie A. Zeithaml & Mary Jo Bitner, Services Marketing, Tata McGraw-Hill, 2000.*
- *A. Vijaykumar, service sector in India – Recent Policy initiative, New Century Publication, 2008.*

##### 2. Commerce Paper II

- *Office Management, Pillai R S N, S. Chand Publishers, 2010*
- *Office Organisation & Management, N.Kumar & R. Mittal, Anmol Publisher, 2001*
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#### 3. Commerce V

- *Phillip Kotler. (2005) Marketing Management, Englewood Cliffs, Prentice Hall, NJ*
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#### 4. Business Economics V

- *Indian Economic Survey Reports (Annual), Ministry of Finance, Government of India*
- *Indian Economy by Misra and Puri, Himalaya Publishing House - Delhi*
- *Gaurav Dutt & Ashwini Mahajan, (2016) Indian Economy, S.Chand & Company PVT LTD New Delhi*
- *A.N. Agarwal – Indian Economy problems of Development and Planning New Age International Publisher*
- *Ruddar Datt K.P. M Sundharam – Indian Economy S. Chand E-co LTD. Delhi*
- <http://www.environmentalpollution.in/industrial-pollution/industrial-pollution-types-effects-and-control-of-industrial-pollution/299-for-industrial-pollution>

### Ability Enhancement Courses (AEC)

#### 1. Trade Unionism and Industrial Relations Paper I

- *Myers C.A. & Kannappan S. (1970), 'Industrial Relation in India', Asia Publishing House, India.*
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- *Tripathi, P.C. (2009) 'Personal Management and Ind. Relations' – Sultan Chand and Sons, New Delhi.*
- *Memoria & Memoria- 'Ind. Relations' Himalaya Pub. House, Mumbai.*
- *A.M. Sharma- 'Ind. Relations' - Himalaya Pub. House, Mumbai.*
- *G. Ramanujan- The Honey bee to words a new culture in Ind, Relations- Sterling Pub. Pvt. Ltd.*



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- *Data Communication and Networking* -Behrouz A Forouzan
- *Introduction to Computers* – Peter Norton, Tata McGraw Hill
- *Fundamentals of Database Systems* - Elmasri Navathe, Somayajulu, Gupta
- *Database Systems and Concepts* - Henry F. Korth, Silberschatz, Sudarshan McGraw Hill
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### 3. Export Marketing Paper I

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- *International Marketing Strategy*, Isobel Doole and Robin Lowe, 5th Edition, Thomson Learning, 2008.
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- *New Import Export Policy* - Nabhi Publications, 2017
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### 10. Direct and Indirect Taxation Paper I

- *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*
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- *Indirect Taxes by V.S.Datey, Taxmann*
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- Jayant S. Railkar- *Labour welfare & Practice – Vipul Prakashan.*
- A.M. Sarma – *Aspects of Labour welfare & Social Security – Himalaya Publications.*
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- Ammer. Dean S : *Materials Management (Richard D. Irwin Inc. U.S.A.).*
- Baily, Peter and Farmer, D. : *Purchasing Principles and Techniques : Arnold Heinemann, Publishers India New Delhi.*
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### 13. Insurance Paper I

- *General Insurance, John Magee & David Bicklhaupt,*
- *Operational Transformation of General Insurance Industry during the period 1950 to 1990 & Beyond, R D Samarth*
- *Study on Distribution Functions in General Insurance & Role of Intermediaries, Arun Agarwal / PR Rao*
- *General Insurance for Information Technology Professionals, Martin Frappoli*
- *S. Arunajatesan and T.R. Vishwanathan: Risk Management and Insurance: Macmillan, New Delhi.*
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- *Uma Narang, Insurance Industry in India, Features, Reforms & Outlook, New century Publication, 2013*



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### 16. Rural Marketing Paper I

- *Dantwala M.L., Indian Agriculture Since Independence Oxford & IBH Publishing Co. Pvt. Ltd. New Delhi- 110001, 1990.*
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### 17. Elements of Operation Research Paper I

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### 18. Psychology of Human Behaviour at work Paper I

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- *Gibson, J. L., Ivancevich, J. M., & Konopaske, R.(2013). Organisations: Behaviour, Structure, Processes. Tata McGraw Hill*
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**B.Com. Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

(To be implemented from Academic Year- 2018-2019)

**Semester VI**

No. of Courses	Semester VI	Credits
<b>1</b>	<b>Elective Courses (EC)</b>	
<b>1A</b>	<b>Discipline Specific Elective(DSE) Courses</b>	
1 & 2	*Any one group of courses from the following list of the Groups (A/B/C/D/E/F)	<b>04+04</b>
<b>1B</b>	<b>Discipline Related Elective(DRE) Courses</b>	
3	Commerce VI	<b>03</b>
4	Business Economics VI	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
5 & 6	**Any two courses from the following list of the courses	<b>03+03</b>
<b>Total Credits</b>		<b>20</b>

<b>*List of groups of Discipline Specific Elective(DSE) Courses for Semester VI (Any One Group)</b>	
<b>Group A: Advanced Accountancy</b>	
1	Financial Accounting and Auditing IX - Financial Accounting
2	Financial Accounting and Auditing X - Cost Accounting
<b>Group B: Business Management</b>	
1	Business Management Paper - III
2	Business Management Paper - IV
<b>Group C: Banking and Finance</b>	
1	Banking and Finance Paper - III
2	Banking and Finance Paper - IV
<b>Group D: Commerce</b>	
1	Commerce Paper - III
2	Commerce Paper - IV
<b>Group E: Quantitative Techniques</b>	
1	Quantitative Techniques Paper - III
2	Quantitative Techniques Paper - IV
<b>Group F: Economics</b>	
1	Economics Paper - III
2	Economics Paper - IV

<b>**List of Ability Enhancement Courses (AEC) for Semester VI (Any Two)</b>	
1	Trade Unionism and Industrial Relations Paper - II
2	Computer systems & Applications Paper - II
3	Export Marketing Paper - II
4	Marketing Research Paper - II
5	Investment Analysis Portfolio Paper - II
6	Transport Management Paper - II
7	Entrepreneurship & M.S.S.I. Paper - II
8	International Marketing Paper - II
9	Merchant Banking Paper - II
10	Direct & Indirect Taxation Paper - II
11	Labour Welfare & Practice Paper - II
12	Purchasing & Store keeping Paper - II
13	Insurance Paper - II
14	Banking Law & Practice Paper - II
15	Regional Planning Paper - II
16	Rural Marketing Paper - II
17	Elements of Operational Research Paper - II
18	Psychology of Human Behaviour at work Paper - II



**Revised Syllabus of Courses of B.Com. Programme at Semester VI  
with effect from the Academic Year 2018-2019**

**Elective Courses (EC)**

**1 A. Discipline Specific Elective (DSE) Courses**

**Group A: Advanced Accountancy**

**1. Financial Accounting and Auditing Paper-IX:  
Financial Accounting**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	AS – 14 - Amalgamation, Absorption & External Reconstruction	15
2	Accounting of Transactions of Foreign Currency	15
3	Liquidation of Companies	10
4	Underwriting of Shares & Debentures	10
5	Accounting for Limited Liability Partnership	10
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>AS – 14 - Amalgamation, Absorption &amp; External Reconstruction (excluding inter-company holdings)</b>
	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.
2	<b>Accounting of Transactions of Foreign Currency</b>
	In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences
3	<b>Liquidation of Companies</b>
	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	<b>Underwriting of Shares &amp; Debentures</b>
	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
5	<b>Accounting for Limited Liability Partnership</b>
	Statutory Provisions Conversion of partnership firm into LLP Final Accounts

**Revised Syllabus of Courses of B.Com. Programme at Semester VI  
with effect from the Academic Year 2018-2019**

**Elective Courses (EC)**

**1 A. Discipline Specific Elective (DSE) Courses**

**Group A: Advanced Accountancy**

**2. Financial Accounting and Auditing Paper-X:  
Cost Accounting**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Cost Control Accounts	10
2	Contract Costing	10
3	Process Costing	10
4	Introduction to Marginal Costing	10
5	Introduction to Standard Costing	10
6	Some Emerging concepts of Cost accounting	10
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>Cost Control Accounts</b>
	Advantages and Disadvantages Cost Control Accounts, Principal Accounts, Subsidiary Accounts to be maintained Note- Simple practical problems on preparation of cost control accounts
2	<b>Contract Costing</b>
	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 <b>Note-</b> Simple practical problems
3	<b>Process Costing</b>
	Process loss, Abnormal Gains and Losses, Joint products and by-products. Excluding Equivalent units, Inter-process profit <b>Note-</b> Simple Practical problems Process Costing and joint and by-products
4	<b>Introduction to Marginal Costing</b>
	Marginal costing meaning, applications, advantages, limitations Contribution, Breakeven analysis, Margin of safety and profit volume graph. <b>Note-</b> Simple Practical problems based on Marginal Costing excluding decision making
5	<b>Introduction to Standard Costing</b>
	Various types of standards, Setting of standards, Basic concepts of Material and Labour variance analysis. <b>Note-</b> Simple Practical problems based on Material and labour variances excluding sub-variances
6	<b>Some Emerging concepts of Cost accounting</b>
	Target Costing Life cycle Costing Benchmarking ABC Costing <b>Note-</b> No practical problems

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***Elective Courses (EC)***

***1 A. Discipline Specific Elective (DSE) Courses***

***Group B: Business Management***

**1. Business Management Paper-IV  
Management and Organization Development**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Directing & Leading	15
02	Co-ordination & Motivation	15
03	Controlling & Information Management	15
04	Contemporary Issues in Management	15
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>Directing and Leading</b>
	<ul style="list-style-type: none"> <li>• Communication as an important tool for effective direction and leadership</li> <li>• Barriers to Communication</li> <li>• <b>Ethical</b> issues in using social media for communication</li> <li>• Role of a leader in business organisations - qualities of a good leader</li> <li>• Style of leadership</li> <li>• Leadership continuum – developing an effective leader – path goal theory</li> <li>• Transactional and transformational leaders</li> </ul>
2	<b>Co-ordination and Motivation</b>
	<ul style="list-style-type: none"> <li>• Co-ordination as essence of management</li> <li>• Co-ordination vs co-operation vs conciliation</li> <li>• Motivation – meaning and importance of motivation</li> <li>• Financial and non-financial motivators</li> <li>• Theories of Motivation – Maslow’s theory – Herzberg’s theory – McGregor’s theory.</li> </ul>
3	<b>Controlling and information Management</b>
	<ul style="list-style-type: none"> <li>• Definition and steps in controlling.</li> <li>• Strategic and operational controlling techniques.</li> <li>• Requirements of an effective control system.</li> <li>• Flow of information in a typical organisation - Need for managing information.</li> <li>• Designing and developing modern MIS - Introduction to ERP.</li> </ul>
4	<b>Contemporary Issues in Management</b>
	<ul style="list-style-type: none"> <li>• Challenges in organisational growth and development - management perspective</li> <li>• Change management</li> <li>• Importance of time management and tools for effective time management</li> <li>• Addressing diversity due to human resource mobility</li> <li>• Conflict management.</li> </ul>

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***Elective Courses (EC)***

***1 A. Discipline Specific Elective (DSE) Courses***

***Group B: Business Management***

**2. Business Management Paper-VI  
Financial Management**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Capital Budgeting and Evaluation techniques	11
02	Working Capital Management	11
03	Receivable Management, Cash Management and Marketable Securities	12
04	Basic Principles of Cost Accounting	11
	<b>Total</b>	<b>45</b>

Sr. No.	Modules / Units
1	<b>Capital Budgeting and Evaluation techniques</b>
	<ul style="list-style-type: none"> <li>• Capital Budgeting - Meaning and Importance</li> <li>• Evaluation techniques</li> <li>• Pay-back method and ARR</li> <li>• NPV and Profitability index</li> <li>• Choice of evaluation techniques, uses and limitations</li> </ul>
2	<b>Working Capital Management</b>
	<ul style="list-style-type: none"> <li>• Working Capital – Meaning and Importance</li> <li>• Factors determining Working Capital requirements, Working Capital cycle</li> <li>• Classification of Working Capital – Gross and Net Working Capital, Permanent and Variable Working Capital, Positive and Negative Working Capital, Cash and Net Current Assets concept of Working Capital</li> <li>• Management of Working Capital</li> <li>• Estimation of Working Capital requirement</li> </ul>
3	<b>Receivable Management, Cash Management and Marketable Securities Management</b>
	<ul style="list-style-type: none"> <li>• Receivables Management – Meaning and importance, aspects of receivable management, Credit Policy and Credit Evaluation</li> <li>• Control of accounts receivables – Day’s Sales Outstanding, Ageing Schedule, ABC Analysis</li> <li>• Cash Management – Meaning, motives of holding cash, ways of speeding up cash collections</li> <li>• Preparation of Cash Budget</li> <li>• Understanding the role of marketable securities in corporate financial management</li> </ul>
4	<b>Basic Principles of Cost Accounting</b>
	<ul style="list-style-type: none"> <li>• Cost Accounting – Meaning, classification of costs and non-cost items</li> <li>• Preparation of Cost sheet</li> <li>• Marginal Costing - Meaning, features, advantages and limitations of marginal costing,</li> <li>• Break Even Analysis</li> <li>• Application of marginal costing</li> </ul>



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**Elective Courses (EC)**

**1 A. Discipline Specific Elective (DSE) Courses**

**Group C: Banking and Finance**

**1. Banking and Finance Paper-III:  
Risk Management**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Foundations of Risk Management	15
02	Capital markets Risk Management	15
03	Credit Market Risk Management	15
04	Risk Measurement	15
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>Foundations of Risk Management</b>
	<ul style="list-style-type: none"> <li>• Basic risk types</li> <li>• The role of risk management</li> <li>• Enterprise Risk Management (ERM)</li> <li>• History of financial disasters and risk management failures</li> <li>• 2007 financial crisis</li> </ul>
2	<b>Capital Market Risk Management</b>
	<ul style="list-style-type: none"> <li>• Equity, currencies &amp; commodities markets in India</li> <li>• Introduction to Derivatives</li> <li>• Forward, Future and option contracts</li> <li>• Hedging through Derivatives contract</li> <li>• Fixed-income securities</li> <li>• Fixed-income risk management through derivatives</li> <li>• Rating agencies</li> </ul>
3	<b>Credit Market Risk Management</b>
	<ul style="list-style-type: none"> <li>• Introduction,</li> <li>• Information required for evaluation of credit risk,</li> <li>• Procedure for Credit Risk Management,</li> <li>• Credit Lifecycle,</li> <li>• Loan Review Mechanism,</li> <li>• RBI guidelines on Credit Rating Framework in Banks,</li> <li>• Introduction of Basel Norms and calculation of capital adequacy ratio</li> </ul>
4	<b>Risk Measurement</b>
	<ul style="list-style-type: none"> <li>• Estimation of volatilities and correlations (application to volatility term structures) Monte Carlo simulations (application to interest rate forecasting)</li> <li>• Linear Value-at-Risk (application to market, credit and operational risk)</li> <li>• Option valuation</li> <li>• Risk-adjusted return on capital (RAROC) &amp; beta calculation</li> <li>• Risk management of derivatives (application to convertible risk)</li> <li>• Interest rates and measures of interest rate sensitivity</li> </ul>

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**Elective Courses (EC)**

**1 A. Discipline Specific Elective (DSE) Courses**

**Group C: Banking and Finance**

**2. Banking and Finance Paper-IV:  
Actuarial Analysis in Banking and Insurance**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Probability & Mathematical Statistics	12
02	Models	12
03	Mortality Model	12
04	Contingencies	12
05	Statistical Methods	12
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>Probability &amp; Mathematical Statistics</b>
	Concepts of Probability, Bayes' Theorem, Concepts of Random Variable, Probability Distribution, Distribution Function, Expected Value, Variance and Higher Moments, Basic Discrete And Continuous Distributions, Central Limit Theorem, Statistical Inference And Sampling Distribution, Confidence Intervals For Unknown Parameters. Test Hypotheses, Concepts Of Analysis Of Variance
2	<b>Models</b>
	The Principles of Actuarial Modelling., General Principles of Stochastic Processes, Markov Chain, Markov Process., Concept of Survival Models., Estimation Procedures for Lifetime Distributions., Maximum Likelihood Estimators For The Transition Intensities In Models Of Transfers Between States With Piecewise Constant Transition Intensities.
3	<b>Mortality Model</b>
	Binomial Model of Mortality, Derive A Maximum Likelihood Estimator for The Probability of Death, How to Estimate Transition Intensities Depending on Age, Exactly Or Using The Census Approximation., How To Test Crude Estimates For Consistency With A Standard Table Or A Set Of Graduated Estimates, And Describe The Process Of Graduation.
4	<b>Contingencies</b>
	<p>Simple assurance and annuity contracts, means and variances of the present values of the payments under these contracts, assuming constant deterministic interest.</p> <p>Expressions in the form of sums for the mean and variance of the present value of benefit payments under each contract above, in terms of the curtate random future lifetime, assuming that death benefits are payable at the end of the year of death and that annuities are paid annually in advance or in arrear, and, where appropriate, Obtain expressions in the form of integrals for the mean and variance of the present value of benefit payments under each contract above, in terms of the random future lifetime, assuming that death benefits are payable at the moment of death and that annuities are paid continuously, and, where appropriate.</p>
5	<b>Statistical Methods</b>
	<p>Concepts of decision theory, Decision function and a risk function. Apply decision criteria to determine which decision functions are best with respect to a specified criterion. In particular consider the minimax criterion and the Bayes criterion. Calculate probabilities and moments of loss distributions both with and without limits and risk-sharing arrangements.</p> <p>The properties of the statistical distributions which are suitable for modelling individual and aggregate losses. Apply the principles of statistical inference to select suitable loss distributions for sets of claims. Concepts of excesses (deductibles), and retention limits. The operation of simple forms of proportional and excess of loss reinsurance.</p>

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***Elective Courses (EC)***

***1 A. Discipline Specific Elective (DSE) Courses***

***Group D: Commerce***

**1. Commerce III:  
Management of Service Industry**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Housing and Construction Industry	15
02	Computer Services and e- commerce	15
03	Banking	15
04	Insurance	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Housing and Construction Industry</b>
	Characteristics- scope- challenges-promotion activities of construction industry- role of co-operative societies and Government schemes- career opportunities
2	<b>Computer Services and e- commerce</b>
	e-commerce- concept-functions- merits & limitations IT enabled services (ITES): features- Business Process Outsourcing: concept- advantages & challenges- Consultancy services: classification & significance
3	<b>Banking</b>
	Types of Banks- functions of a commercial bank-types of banking products-role of RBI- recent trends in Banking- Career opportunities in Banking
4	<b>Insurance</b>
	Concept- importance- types (Life, Fire, Marine & General)- Regulation of Insurance sector: role of Insurance Regulatory and Development Authority of India – Foreign Direct Investment in insurance sector- career opportunities in insurance sector

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***Elective Courses (EC)***

***1 A. Discipline Specific Elective (DSE) Courses***

***Group D: Commerce***

**2. Commerce IV:  
Commercial Administration**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Human Resource Management for office	15
02	Office Services -I	15
03	Office Services -II	15
04	Office Services -III	15
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>Human Resource Management for office</b>
	<b>Human Resource Management:</b> Meaning, nature and importance of human resource management- scope of HR functions in an office- duties and responsibilities of HR officer- records and information to be maintained with respect to the human resource- important HR legislations in India.
2	<b>Office Services -I</b>
	<b>Reception &amp; hospitality:</b> Role and function of the reception desk- duties and responsibilities of a receptionist, importance of reception. <b>Meetings &amp; Travel Arrangement:</b> meaning and procedure for business meetings- types of meetings- information and services related to travel- procedure for making travel arrangements
3	<b>Office Services -II</b>
	<b>Accounts &amp; financial services:</b> Role and functions of an accounts department/ officer- documents to be prepared by the accounts officer- types of hardware and software used – procedure for making and receiving payments- bank and cash related documents and procedures, digital payments. <b>Sales, marketing and customer care:</b> functions of sales & marketing officer- functions of customer service officer, importance of customer care
4	<b>Office Services -III</b>
	<b>Procurement &amp; dispatch:</b> role and functions of procurement officer- procedure for procurement of materials and services- functions of a dispatch clerk- documents to be maintained with respect to procurement and dispatch <b>Inventory management:</b> meaning and nature of inventory management, functions of inventory management - stock records to be maintained manual and electronic



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***Elective Courses (EC)***

***1 B. Discipline Related Elective (DRE) Courses***

**3. Commerce-VI**

**Human Resource Management**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Human Resource Management	12
02	Human Resource Development	11
03	Human Relations	11
04	Trends In Human Resource Management	11
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Human Resource Management</b>
	<ul style="list-style-type: none"> <li>• Human Resource Management – Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management</li> <li>• Human Resource Planning- Concept Steps in Human Resource Planning Job Analysis-Concept, Components, Job design- Concept, Techniques</li> <li>• Recruitment- Concept, Sources of Recruitment Selection - Concept , process , Techniques of E,selection,</li> </ul>
2	<b>Human Resource Development</b>
	<ul style="list-style-type: none"> <li>• Human Resource Development- Concept, functions Training- Concept, Process of identifying training and development needs, Methods of Training &amp; Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In, basket, management games) Evaluating training effectiveness- Concept, Methods</li> <li>• Performance Appraisal- Concept, Benefits, Limitations, Methods Potential Appraisal-Concept, Importance</li> <li>• Career Planning- Concept, Importance Succession Planning- Concept, Need Mentoring- Concept, Importance Counseling- Concept, Techniques.</li> </ul>
3	<b>Human Relations</b>
	<ul style="list-style-type: none"> <li>• Human Relations- Concept, Significance Leadership –Concept, Transactional &amp; Transformational Leadership Motivation- Concept, Theories of Motivation,(Maslow’s Need Hierarchy Theory, Vroom’s Expectancy Theory, McGregor’s Theory X and Theory Y, Pink’s Theory of Motivation)</li> <li>• Employees Morale- Concept, Factors affecting Morale, Measurement of Employees Morale Emotional Quotient and Spiritual Quotient- Concept, Factors affecting EQ &amp; SQ</li> <li>• Employee Grievance- Causes, Procedure for Grievance redressal Employee welfare measures and Healthy &amp; Safety Measures.</li> </ul>
4	<b>Trends In Human Resource Management</b>
	<ul style="list-style-type: none"> <li>• HR in changing environment: Competencies- concept, classification Learning organizations- Concept, Creating an innovative organization, Innovation culture- Concept, Need, Managerial role.</li> <li>• Trends in Human Resource Management,: Employee Engagement- Concept, Types Human resource Information System (HRIS) – Concept, Importance, Changing patterns of employment.</li> <li>• Challenges in Human Resource Management: Employee Empowerment, Workforce Diversity. Attrition, Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Domestic and International HR Practices, Millennial (Gen Y)Competency Mapping</li> </ul>

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***Elective Courses (EC)***

***1 B. Discipline Related Elective (DRE) Courses***

**4. Business Economics-VI  
International Economics**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Introduction to International Trade	10
02	Commercial Policy	10
03	Balance of payments and International Economic Organization	15
04	Foreign Exchange market	10
	<b>Total</b>	<b>45</b>



Sr. No.	Modules / Units
1	<b>Introduction to International Trade</b>
	<ul style="list-style-type: none"> <li>• Theories of International Trade - Ricardo's Theory of Comparative Costs and the Heckscher- Ohlin Theory.</li> <li>• Terms of Trade - Types and Limitations.</li> <li>• Gains from International trade - Offer Curves and Reciprocal Demand.</li> </ul>
2	<b>Commercial Policy</b>
	<ul style="list-style-type: none"> <li>• Commercial Trade Policy –Free Trade and Protection – Pros and Cons.</li> <li>• Tariff And Non Tariff Barriers: Meaning, Types and Effects</li> <li>• International Economic Integration – Types and Objectives:-EU and Brexit, ASAEN</li> </ul>
3	<b>Balance of payments and International Economic Organization</b>
	<ul style="list-style-type: none"> <li>• Balance of Payment: Meaning, Structure, Types of Disequilibrium.</li> <li>• Causes and measures to correct the disequilibrium in Balance of Payments</li> <li>• WTO- Recent Developments in TRIPS, TRIMS and GATS.</li> </ul>
4	<b>Foreign Exchange market</b>
	<ul style="list-style-type: none"> <li>• Foreign Exchange Market: Meaning, Functions, Determination of Equilibrium Rate of Exchange.</li> <li>• Purchasing Power Parity Theory, Spot and Forward Exchange Rates, Arbitrage.</li> <li>• Role of Central Bank in foreign exchange rate management, Managed flexible exchange rate system of India.</li> </ul>

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**1. Trade Unionism and Industrial Relations Paper - II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Industrial relations	12
2	Industrial conflicts and its Measures for Prevention and Settlement	12
3	Collective bargaining and Workers Participation in Management	11
4	Industrial relations in Public Sector Multi-nationals, and Co-operative Sector	10
	<b>Total</b>	<b>45</b>

Sr. No.	Modules / Units
1	<b>Industrial relations</b>
	<ul style="list-style-type: none"> <li>• Industrial relations: Meaning, Importance, Scope, Role and Impact on Labour Laws legislation, Execution, Employer, Trade Unions and Judiciary</li> <li>• Recommendations of Second National Commission on labour 2002.</li> </ul>
2	<b>Industrial conflicts and its Measures for Prevention and Settlement</b>
	<ul style="list-style-type: none"> <li>• Industrial conflicts: Meaning causes and impact. Strike: Meaning, Types &amp; Legal aspects. Concept of lockout.</li> <li>• Measures for prevention and settlement of industrial conflicts- (a) Conciliation (b) Mediation (c) Arbitration (d) Adjudication.</li> </ul>
3	<b>Collective bargaining and Workers Participation in Management</b>
	<ul style="list-style-type: none"> <li>• Collective bargaining: concept, principles and importance. Collective bargaining in India.</li> <li>• Workers participation in management- Meaning, Types with reference to India.</li> </ul>
4	<b>Industrial relations in Public Sector Multi-nationals, and Co-operative Sector</b>
	<ul style="list-style-type: none"> <li>• Industrial relations in public sector, multi-nationals, and co-operative Sector.</li> <li>• Plant level Industrial relations:- standing orders and grievance procedure.</li> <li>• Work and role of labour welfare officer.</li> </ul>

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**2. Computer Systems and Applications Paper - II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	E – Commerce	18
2	Advanced Spread Sheet	09
3	Advanced Spread Sheet	09
4	Visual Basic	09
<b>Total</b>		<b>45</b>



Sr. No.	Modules / Units
1	<b>E – Commerce</b>
	a) Definition of E-commerce b) Features of E-commerce c) Types of E-commerce (B2C, B2B, C2C, P2P) d) Business Models in E-commerce (Advertising, Subscription, Transaction Fee, Sales Revenue, Affiliate Revenue) e) Major B2C models (Portal, E-tailer, Content Provider, Transaction Broker, Market Creator, Service Provider, Community Provider). f) E-Commerce Security: Integrity, Non repudiation, Authenticity, Confidentiality, Privacy Availability. g) Encryption: Definition, Digital Signatures, SSL. h) Payment Systems: Digital Cash, Online stored value, Digital accumulating balance payment, Digital credit accounts, digital checking. i) How an Online credit card transaction works. SET protocol. j) Limitation of E-commerce. k) M-commerce (Definition and Features).
2	<b>Advanced Spread Sheet</b>
	<b>a) Multiple Spread sheets</b> <ul style="list-style-type: none"> <li>• Creating and using templates, Using predefined templates, Adding protection option.</li> <li>• Creating and Linking Multiple Spreadsheets.</li> <li>• Using formulas and logical operators.</li> <li>• Creating and using named ranges.</li> <li>• Creating Formulas that use reference to cells in different worksheets.</li> </ul> <b>b) Functions</b> <ul style="list-style-type: none"> <li>• Database Functions LOOKUP, VLOOKUP, HLOOKUP</li> <li>• Conditional Logic functions IF, Nested IF, COUNTIF, SUMIF, AVERAGEIF</li> <li>• String functions LEFT, RIGHT, MID, LEN, UPPER, LOWER, PROPER, TRIM, FIXED</li> </ul>
3	<b>Advanced Spread Sheet</b>
	<b>a) Functions</b> <ul style="list-style-type: none"> <li>• Date functions TODAY, NOW, DATE, TIME, DAY, MONTH, YEAR, WEEKDAY, DAYS360</li> <li>• Statistical Functions COUNTA, COUNTBLANK, CORREL, LARGE, SMALL</li> </ul> <b>b) Data Analysis</b> <ul style="list-style-type: none"> <li>• Filter with customized condition.</li> <li>• The Graphical representation of data Column, Line, Pie and Bar charts.</li> <li>• Using Scenarios, creating and managing a scenario.</li> <li>• Using Goal Seek</li> <li>• Using Solver</li> <li>• Understanding Macros, Creating, Recording and Running Simple Macros. Editing a Macro(concept only)</li> </ul>

Sr. No.	Modules / Units
4	Visual Basic
	<p>a) Introduction to Visual Basic, Introduction Graphical User Interface (GUI). Programming Language (Procedural, Object Oriented, Event Driven), Writing VB Projects. The Visual Basic Environment</p> <p>b) Introduction to VB Controls Text boxes, Frames, Check boxes, Option button, Designing the User Interface, Default &amp; Cancel property, tab order, Coding for controls using Text, Caption, Value property and Set Focus method</p> <p>c) Variables, Constants, and Calculations Variable and Constant, Data Type (String, Integer, Currency, Single, Double, Date), Naming rules/conventions, Constants (Named &amp; Intrinsic), Declaring variables, Val Function, Arithmetic Operations, Formatting Data.</p> <p>d) Decision and Condition Condition, Comparing numeric variables and constants, Comparing Strings, Comparing Text Property of text box, Compound Conditions (And, Or, Not). If Statement, if then-else Statement, LCase and Ucase function, Using If statements with Option Buttons &amp; Check Boxes. MsgBox (Message box) statement Input Validation : Is Numeric function.</p> <p>e) Sub-procedures and Sub-functions, Using common dialog box, Creating a new sub-procedure, Writing a Function procedure. Simple loops using For Next statements and Do while statement and display output using MsgBox Statement.</p>

**Note :**

- a) Theory 03 lectures per week.
- b) Practical batch size 20-25, 01 practical = 03 theory lectures per week.
- c) 10 Practical's are to be completed in each semester.

**Semester VI**

Topic	Number of Practical's
Presentation skills	01
Advanced Spread Sheet	06
Introduction to Visual Basic	03

Minimum 6 practical's are to be recorded in the journal in the Semester VI  
[Minimum 4 on VB, 2 on Advanced Spread Sheet]

**❖ Suggested list of Practical's for Semester VI**

1. Preparing a PowerPoint presentation on an E-Commerce website.
2. Calculation of DA, HRA, PF, Gross Salary and Net Salary using Spread Sheet
3. Calculation of Income Tax using Spread Sheet
4. Filtering data and Graphical representation of data using Spread Sheet
5. Using VLOOKUP and HLOOKUP using Spread Sheet
6. Creating and managing a scenario using Spread Sheet
7. Use of Goal Seek and Solver using Spread Sheet

8. Write a project in VB to design a suitable form to add two numbers and display their sum.
9. Write a project in VB to design a suitable form to enter sales and calculate and display the bonus which is 10% of sales.
10. Write a project in VB to design a suitable form to enter salary and calculate and display the DA which is 90% of salary.

#### ❖ Scheme of Examination

Type	Marks	Duration
Theory	75	2½ hours
Practical	20	1 hour per batch of 10
Active Participation and Class conduct	05	---

#### • Theory Examination Pattern

All questions are compulsory

Question No.	Unit No.	Marks	Marks with Internal Option
Q. 1.	Objective type based on I, (II,III) and IV	11+2+2	23
Q. 2.	I	15	30
Q. 3.	II	15	30
Q. 4.	III	15	30
Q. 5.	IV	15	30

#### • Practical Examination Pattern- Semester VI

Sr. No.	Topic	Marks
01	Advanced Spread sheet	07
02	Introduction to VB Programing	03
03	Journal	05
04	Viva	05

- Practical examination to be conducted 2 to 3 weeks before the theory examination. Marks out of 25 to be submitted to the University before commencement of theory examination.
- Software Requirement :  
Spread Sheet 2010, VB 6.0
- Hardware  
For a batch of 120 students minimum 10 computers with appropriate hardware and software installed on each computer. During practical hours maximum two student may share one computer.
- For in house computing facility fee of rupees 750/- be charged for each student per Semester in the existing fee structure against head of computer fee/computer practical.

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**3. Export Marketing Paper - II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Product Planning and Pricing Decisions for Export Marketing	12
2	Export Distribution and Promotion	11
3	Export Finance	11
4	Export Procedure and Documentation	11
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
<b>1</b>	<b>Product Planning and Pricing Decisions for Export Marketing</b>
	a) Planning for Export Marketing with regards to Product, Branding, Packaging b) Need for Labelling and Marking in Exports, Factors determining Export Price; Objectives of Export Pricing c) International Commercial (INCO) Terms; Export Pricing Quotations – Free on Board (FOB), Cost Insurance and Freight (CIF) and Cost and Freight (C&F); Problems on FOB quotation
<b>2</b>	<b>Export Distribution and Promotion</b>
	a) Factors influencing Distribution Channels; Direct and Indirect Exporting Channels; Distinction between Direct and Indirect Exporting Channels b) Components of Logistics in Export marketing; Selection criteria of Modes of Transport; Need for Insurance in Export Marketing c) Sales Promotion Techniques used in Export Marketing; Importance of Trade Fairs and Exhibitions; Benefits of Personal Selling; Essentials of Advertising in Export Marketing;
<b>3</b>	<b>Export Finance</b>
	a) Methods of Payment In export marketing; Procedure to open Letter of Credit, Types and Benefits of Countertrade b) Features of Pre-shipment and Post-shipment finance; Procedure to obtain Export Finance; Distinction between Pre-shipment Finance and Post Shipment Finance. c) Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters; Role of ECGC
<b>4</b>	<b>Export Procedure and Documentation</b>
	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 & Forwarding Agent; Post-shipment Procedure for Realisation of Export Proceeds; Procedure of Export under Bond and Letter of Undertaking. (LUT) c. Importance of - Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/Bill of Export, Consular Invoice, Certificate of Origin

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**4. Marketing Research Paper - II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Applications of Marketing Research-I	12
2	Applications of Marketing Research-II	11
3	Applications of Marketing Research-III	11
4	Managing Marketing Research	11
	<b>Total</b>	<b>45</b>

Sr. No.	Modules / Units
1	<b>Applications of Marketing Research-I</b>
	a. Product Research- concept, areas, steps in new product development Product Testing & Test Marketing- concept, methods b. Brand Research- concept, components of a Brand, importance of brand research Packaging Research- concept, importance c. Price Research- concept, factors influencing pricing, importance of price research, methods of price research
2	<b>Applications of Marketing Research-II</b>
	a. Physical Distribution research- concept, types of distribution channels, Supply Chain Management- concept, components of supply chain management, importance of physical distribution research b. Promotion Research- concept, elements of promotion, importance of promotion research Advertising Research- concept, scope, pre & post testing methods of advertising effectiveness c. Consumer Research- concept, objectives, methods Motivation Research- concept, importance
3	<b>Applications of Marketing Research-III</b>
	a. Sales Research- concept, significance, scope/areas b. Rural Marketing Research- concept, features of Indian rural market, sources of data, research tools, do's and don'ts in rural Marketing Research c. Global Marketing Research- concept, factors affecting Global Marketing , need and scope of Global Marketing Research
4	<b>Managing Marketing Research</b>
	a. Organizing Marketing Research activity- factors involved in organizing Marketing Research activity, methods of organizing Marketing Research activity, In house marketing department,--structure, merits , demerits b. Professional Marketing Research agencies- structure, merits, demerits, professional standards c. Prominent Marketing Research agencies- HTA, ORG, IMRB, NCAER, Nielson

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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

**5. Investment Analysis and Portfolio  
Management Paper - II**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Fundamental Analysis	12
2	Technical Analysis	11
3	Efficient Market Theory	11
4	Capital Asset Pricing Model	11
	<b>Total</b>	<b>45</b>



Sr. No.	Modules / Units
1	<b>Fundamental Analysis</b>
	<p><b>A)</b> Economy Analysis – Meaning, Framework, Economic Analysis, Forecasting, Barometric or Indicator Approach, Econometric Model Building and Opportunistic Model Building.</p> <p><b>B)</b> Industry Analysis – Concept of Analysis, Industry Life Cycle, Industry Characteristics</p> <p>Company Analysis – Financial Statements, Analysis of Financial Statements, ( Practical questions on Debt equity ratios, total debt ratio, proprietary ratios, interest coverage ratio, Profitability ratios related to sales, investment and equity shares Efficiency or Activity Ratios) and Assessment of risk ( Leverages)</p>
2	<b>Technical Analysis</b>
	<p><b>A)</b> Dow Theory</p> <p><b>B)</b> Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart, Japanese Candlestick Chart, Trends and Trend Reversals, Chart Patterns, Support and Resistance, Reversal Patterns, Continuation Patterns and Elliot Wave Theory</p> <p><b>C)</b> Mathematical Indicators – Calculation of Moving Averages ( Simple and Exponential Moving Average), Oscillators and Relative Strength Index</p> <p><b>D)</b> Market Indicators</p> <p><b>E)</b> Fundamental Analysis V/s Technical Analysis</p>
3	<b>Efficient Market Theory</b>
	<p><b>A)</b> Random Walk Theory</p> <p><b>B)</b> The Efficient Market Hypothesis</p> <p><b>C)</b> Forms of Market Efficiency</p> <p><b>D)</b> Competitive Market Hypothesis</p>
4	<b>Capital Asset Pricing Model</b>
	<p><b>A)</b> CAPM – Fundamental Notions of Portfolio Theory, Assumption of CAPM, Efficient Frontier with Riskless Lending and Borrowing, Capital Market Line, Security Market Line and Pricing of Securities with CAPM.</p> <p><b>B)</b> Arbitrage Pricing Theory (APT) – The Return Generating Model, Factors Affecting Stock Return, Expected Return on Stock, APT V/s CAPM.</p>

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**6. Transport Management Paper - II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Indian Surface Transport Service	11
2	Marketing of Transport Services	11
3	Transport Organisation	11
4	Safety Management Systems	12
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Indian Surface Transport Service</b>
	Development of Railway network and problem-changes in composition of passenger and freight traffic, Development of Road transport- Growth of Automobile Industry, Indian Motor Vehicle Acts, Urban transport problems with special defence to Mumbai
2	<b>Marketing of Transport Services</b>
	Marketing of transport services: Role of Advertising – Changes in fares and freight rates and their impact on demand, Regulation of transport services: Licensing policies, transport taxation, role of International bodies in transport development
3	<b>Transport Organisation</b>
	Water transport: Present status of Inland and Coastal Shipping in India, Growth of Merchant Shipping, International competition and problems of port. Air transport: Working of Indian Airlines and Air India - International Airport Authority of India – Air Cargo.
4	<b>Safety Management Systems</b>
	Overview and Understanding Safety, factors for improving safety on roads – causes of accidents due to drivers and pedestrians-design, selection, operation and maintenance of motor trucks, Responsibility for Management of Safety, Basics of Safety Management, Safety Training Programme

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**7. Entrepreneurship and Management of Small  
Scale Industries Paper - II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Micro, Small and Medium Enterprises	11
2	Setting-up of SSI/SME/MSME	11
3	Organization of SSI/SME/MSME	11
4	Specialized Focus Areas in Micro, Small and Medium Enterprises	12
	<b>Total</b>	<b>45</b>

Sr. No.	Modules / Units
1	<p data-bbox="323 203 1034 237"><b>Introduction to Micro, Small and Medium Enterprises</b></p> <p data-bbox="323 253 440 286"><b>Unit-1: –</b></p> <ul data-bbox="323 297 1401 566" style="list-style-type: none"> <li>• Meaning, Features, Concept of SSI</li> <li>• Role and Importance of SSI</li> <li>• Evolution and Growth of SSI since Independence in India w.r.t. 5-Year Plans in India</li> <li>• SSI Support Mechanism in India - Central and State Level, Government and Non-Government Agencies support to SSI with due emphasis to Concessions and Incentives</li> </ul> <p data-bbox="323 577 427 611"><b>Unit-2:-</b></p> <ul data-bbox="323 622 1273 768" style="list-style-type: none"> <li>• Meaning, Features, Concept of Micro, Small and Medium Enterprises</li> <li>• Need and Significance of MSMEs</li> <li>• Evolution and Growth of MSMEs since Economic Liberalization in India</li> <li>• Role and Importance of MSMEs</li> </ul> <p data-bbox="323 779 427 813"><b>Unit-3:-</b></p> <ul data-bbox="323 824 1082 969" style="list-style-type: none"> <li>• Meaning, Features, Concept of Industrial Sickness</li> <li>• Causes of Industrial Sickness</li> <li>• Consequences of Industrial Sickness</li> <li>• Remedies to Resolve the Problem of Industrial Sickness</li> </ul>
2	<p data-bbox="323 987 719 1021"><b>Setting-up of SSI/SME/MSME</b></p> <p data-bbox="323 1037 427 1070"><b>Unit-1:-</b></p> <ul data-bbox="323 1081 1313 1272" style="list-style-type: none"> <li>• Steps in Setting-up a SSI/SME/MSME</li> <li>• Registration Procedure – Benefits of Registration – De-registration</li> <li>• Environmental and Locational Issues – Environmental Clearance</li> <li>• Steps in Setting up a SSI/SME/MSME in India with Special Reference to Clearances and Permissions required</li> </ul> <p data-bbox="323 1283 427 1317"><b>Unit-2:-</b></p> <ul data-bbox="323 1328 1385 1473" style="list-style-type: none"> <li>• Meaning, Features, Concept of Regulatory Environment in India</li> <li>• Brief insights relating to Laws affecting SSI/SME/MSME</li> <li>• MSME Policy in India - Highlights of MSMED Act, 2006</li> <li>• Classification of Manufacturing and Service Industries under MSMED Act, 2006</li> </ul> <p data-bbox="323 1485 427 1518"><b>Unit-3:-</b></p> <ul data-bbox="323 1529 1337 1798" style="list-style-type: none"> <li>• Growth and Expansion of SSI/SME/MSME</li> <li>• Options available to SSI/SME/MSME for Growth and Expansion (Part-I): Ancillarisation, Licensing, Franchising</li> <li>• Options available to SSI/SME/MSME for Growth and Expansion (Part-II): Outsourcing, Insourcing</li> <li>• Options available to SSI/SME/MSME for Growth and Expansion (Part-III): Mergers, Acquisitions, Takeovers in India and at Global Level</li> </ul>

Sr. No.	Modules / Units
3	<p data-bbox="323 203 751 237"><b>Organization of SSI/SME/MSME</b></p> <p data-bbox="323 253 427 286"><b>Unit-1:-</b></p> <ul data-bbox="323 297 1358 528" style="list-style-type: none"> <li>• Meaning, Features, Concept of Organisation Structure of SSI/SME/MSME</li> <li>• Overview of Principles of Management applicable in Management of SSI/SME/MSME - Types of Organisation of SSI/SME/MSME</li> <li>• Problems and Prospects of SSI/SME/MSME</li> <li>• Legal Framework and Regulations Governing SSI/SME/MSME - Government Measures, Policy Support, Taxation Benefits for SSI/SME/MSME</li> </ul> <p data-bbox="323 539 427 573"><b>Unit-2:-</b></p> <ul data-bbox="323 584 1358 768" style="list-style-type: none"> <li>• Meaning, Features, Concept of SSI/SME/MSME Funding</li> <li>• Requirements of Capital (Fixed and Working) for SSI/SME/MSME</li> <li>• Factors Determining Capital (Fixed and Working) Requirements of SSI/SME/MSME</li> <li>• Sources of Institutional Finance to SSI/SME/MSME</li> </ul> <p data-bbox="323 779 427 813"><b>Unit-3:-</b></p> <ul data-bbox="323 824 1305 1041" style="list-style-type: none"> <li>• Meaning, Features, Concept of Marketing Mechanism in SSI/SME/MSME</li> <li>• Marketing related Problems of SSI/SME/MSME - Measures to Reduce Marketing related Problems of SSI/SME/MSME</li> <li>• Export Potential of SSI/SME/MSME - Export Incentives available to SSI/SME/MSME – SSI/SME/MSME and Special Economic Zones (SEZs)</li> <li>• Role of Self Help Groups (SHGs) in Development of SSI/SME/MSME</li> </ul>
4	<p data-bbox="323 1064 1177 1097"><b>Specialized Focus Areas in Micro, Small and Medium Enterprises</b></p> <p data-bbox="323 1113 427 1146"><b>Unit-1:-</b></p> <ul data-bbox="323 1158 1358 1388" style="list-style-type: none"> <li>• Meaning, Features, Concept, Significance of Rural Industries</li> <li>• Nature of activities involved in Rural Industries - Measures to Support and Promote Rural Industries</li> <li>• Meaning, Features, Concept, Significance and Role of Rural Artisans</li> <li>• Measures to Support and Promote Rural Artisans – Role of Government and Non-Government Agencies in Promoting Rural Artisans</li> </ul> <p data-bbox="323 1400 427 1433"><b>Unit-2:-</b></p> <ul data-bbox="323 1444 1358 1675" style="list-style-type: none"> <li>• Meaning, Features, Concept, Significance of Agro-based Industries</li> <li>• Nature of activities involved in Agro-based Industries - Measures to Support and Promote Agro-based Industries</li> <li>• Meaning, Features, Concept of Ancillary Industries</li> <li>• Nature of activities involved in Ancillary Industries - Measures to Support and Promote Ancillary Industries</li> </ul> <p data-bbox="323 1686 427 1720"><b>Unit-3:-</b></p> <ul data-bbox="323 1731 1262 1863" style="list-style-type: none"> <li>• Meaning and Concept of Industrial Estates</li> <li>• Features of Industrial Estates</li> <li>• Utility and Significance of Industrial Estates to SSI/SME/MSME Sector</li> <li>• Policy Initiatives and Measures to Revive Industrial Estates</li> </ul>

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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

***8. International Marketing Paper - II***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	International Marketing Channels & Physical Distribution	12
2	Procedures & Policy Framework in International Marketing	11
3	International Trade Promotion Organization	11
4	Export Assistance, Incentives & Documentation	11
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>International Marketing Channels &amp; Physical Distribution</b>
	<ul style="list-style-type: none"> <li>a. International Marketing Channels- , Need and Importance.</li> <li>b. Method of Entry in International Market. Factors influencing selection of Suitable Channels.</li> <li>c. Physical Distribution – Importance, Scope and Problems.</li> </ul>
2	<b>Procedures &amp; Policy Framework in International Marketing</b>
	<ul style="list-style-type: none"> <li>a. Foreign Trade Policy (FTP), 2015-20-Highlights and implications.</li> <li>b. Export Procedure- Registration Procedure, Role of Customs House Agent, Customs/Shipment Formalities, Procedure of Export Proceeds Realization. Procedure to obtain ISO Certification.</li> <li>c. Import Procedure involved in International Market.</li> </ul>
3	<b>International Trade Promotion Organization</b>
	<ul style="list-style-type: none"> <li>a. Export Marketing Organisation- and Types, Role and Functions of Export Promotion Councils, Commodity Board, IPP, FIEO, IIFT, DGFT, ITPO and IIP.</li> <li>b. Export Promotion Organisation- and Types.</li> <li>c. E- Marketing – Features Importance and Impact.</li> </ul>
4	<b>Export Assistance, Incentives &amp; Documentation</b>
	<ul style="list-style-type: none"> <li>a. Main Assistance available for Exporters.</li> <li>b. Incentives available for exporters- Duty Drawback, EPCG, MDA, ASIDE, IRMAC.</li> <li>c. Export Documentation-and Importance, Main Export Documents- Commercial Invoice, Consular Invoice, Certificate of Origin, Shipping Bill, Mats Receipt, GR Form and Bill of Exchange.</li> </ul>



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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**9. Merchant Banking Paper - II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Factoring	11
2	Securitization	11
3	Mergers, Acquisitions & Takeovers	11
4	Disinvestment and Buyback of Equity Shares	12
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Factoring</b>
	Factoring: Concept, Nature and Scope of Factoring, Forms of Factoring , Factoring vis-à-vis Bills Discounting , Factoring vis-à-vis Credit Insurance, Factoring vis-à-vis Forfeiting, Evaluation of a factor , Evaluation of factoring, Status of Factoring in India.
2	<b>Securitization</b>
	Securitization / Mortgages: Meaning, Nature and Scope of Securitization, Securitization as a Funding Mechanism, Securitization of Residential Real Estate and Mortgages -Features, Types and Provisions. Security Brokerage: Meaning of Brokerage, Types of Brokers, Difference between Broker and Jobber, SEBI Regulations relating to brokerage business in India.
3	<b>Mergers, Acquisitions &amp; Takeovers</b>
	Difference between Mergers, Acquisitions and Takeover, The Role of Merchant Banker in M&A and Takeovers, SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 w.r.t Substantial acquisition of shares or voting rights, Voluntary Offer- Offer Size, Offer Price, Payment Mode, Exemptions and Process of Open Offer.
4	<b>Disinvestment and Buyback of Equity Shares</b>
	The Role of Merchant Banker in Disinvestment Process, Role and Obligations of Merchant Banker in Buyback of Equity Shares, Role of Merchant Banker in Delisting of Shares, Role of Merchant Banker in Issue and Listing of Debt Securities and The Role of Merchant Banker in ESOP

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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

**10. Direct and Indirect Taxation Paper - II  
Goods and Service Tax Act**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction	09
2	Levy and Collection of Tax	09
3	Time, Place and Value of Supply	09
4	Input Tax Credit & Payment of Tax	09
5	Registration under GST Law	09
	<b>Total</b>	<b>45</b>

Sr. No.	Modules / Units
1	<b>Introduction</b>
	<ul style="list-style-type: none"> <li>• What is GST</li> <li>• Need for GST</li> <li>• Dual GST Model</li> <li>• Definitions <ul style="list-style-type: none"> <li>Section 2(17) Business</li> <li>Section 2(13) Consideration</li> <li>Section 2(45) Electronic Commerce Operator</li> <li>Section 2(52) Goods</li> <li>Section 2(56) India</li> <li>Section 2(78) Non taxable Supply</li> <li>Section 2(84) Person</li> <li>Section 2(90) Principal Supply</li> <li>Section 2(93) Recipient</li> <li>Section 2(98) Reverse charge</li> <li>Section 2(102) Services</li> <li>Section 2(105) Supplier</li> <li>Section 2(107) Taxable Person</li> <li>Section 2(108) Taxable Supply</li> </ul> </li> <li>• Goods &amp; Services Tax Network (GSTN)</li> </ul>
2	<b>Levy and Collection of Tax</b>
	<ul style="list-style-type: none"> <li>• Scope of Supply</li> <li>• Non taxable Supplies</li> <li>• Composite and Mixed Supplies</li> <li>• Composition Levy</li> <li>• Levy and Collection of tax</li> <li>• Exemption from tax</li> </ul>
3	<b>Time, Place and Value of Supply</b>
	<ul style="list-style-type: none"> <li>• Time of Supply</li> <li>• Place of Supply</li> <li>• Value of Supply</li> </ul>
4	<b>Input Tax Credit &amp; Payment of Tax</b>
	<ul style="list-style-type: none"> <li>• Eligibility for taking Input Tax Credit</li> <li>• Input Tax Credit in Special Circumstances</li> <li>• Computation of Tax Liability and payment of tax</li> </ul>
5	<b>Registration under GST Law</b>
	<ul style="list-style-type: none"> <li>• Persons not liable registration</li> <li>• Compulsory registration</li> <li>• Procedure for registration</li> <li>• Deemed registration</li> <li>• Cancellation of registration</li> </ul>

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**11. Labour Welfare and Practice Paper - II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Social Security	15
2	Labour Markets	10
3	Labour Force in India	10
4	Globalization & Labour	10
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Social Security</b>
	<ul style="list-style-type: none"> <li>• Meaning, Definition &amp; Objective of Social Security.</li> <li>• Various Social Security provisions made in India ( Employees provident fund Act, Maternity benefit Act, Family Pension Scheme, Provision of Gratuity Act 1972)</li> <li>• Trade Union – Structure, Types &amp; Functions.</li> </ul>
2	<b>Labour Markets</b>
	<ul style="list-style-type: none"> <li>• Demand for and supply of labour- determinants of demand for and supply of labour –</li> <li>• Mobility of Labour</li> <li>• Problems of Agricultural Labour, Child Labour and Female Labour</li> </ul>
3	<b>Labour Force in India</b>
	<ul style="list-style-type: none"> <li>• Factors determining Labour Force.</li> <li>• Labour Force &amp; Human Development in India</li> <li>• Participation of workers in Management</li> <li>• Industrial disputes</li> </ul>
4	<b>Globalization &amp; Labour</b>
	<ul style="list-style-type: none"> <li>• Globalisation &amp; Labour Markets in India.</li> <li>• Impact of Labour Migration.</li> <li>• ILO- Aims &amp; objectives &amp; impact on Labour Welfare.</li> </ul>

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**12. Purchasing and Store Keeping Paper - II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Store Keeping and Materials Handling	12
2	Store Accounting and Store Record	11
3	Inventory Control	11
4	Logistics and Supply Chain Management (SCM)	11
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Store Keeping and Materials Handling</b>
	<ul style="list-style-type: none"> <li>• <b>Store Keeping</b> - Concept, Meaning, Objectives, Functions of Storekeeping, Types of stores, Stages in storekeeping, Duties and Responsibilities of Storekeeper.</li> <li>• <b>Material handling</b> – Objective, Advantages &amp; Principles, Protection and Preservation of materials in store.</li> <li>• <b>Store Location &amp; Layout</b> – Location of Store House, Factors influencing store location, Objectives, Principles and Types of store layout.</li> </ul>
2	<b>Store Accounting and Store Record</b>
	<ul style="list-style-type: none"> <li>• <b>Store Accounting</b> – Objectives, Importance, Advantages, Need for Store Accounting, Methods of Valuation of Material – FIFO, LIFO, Simple average &amp; Weighted average method</li> <li>• <b>Store Record</b> – Concept, Objectives, Need, and Documents required for Store Record</li> <li>• <b>Store Ledger &amp; Bin card</b> – Meaning, Advantages of Store ledger and Bin card, Stock Audit, Lead time- Concept &amp; Classification</li> </ul>
3	<b>Inventory Control</b>
	<ul style="list-style-type: none"> <li>• <b>Stock levels &amp; Value analysis</b> – Types of stock level, Value analysis – Concept, Essentials &amp; Steps.</li> <li>• <b>ABC analysis</b> – Purpose, Steps and Advantages of ABC analysis.</li> <li>• <b>Inventory Control</b> – Objectives, Advantages and Disadvantages of Periodical &amp; Perpetual Inventory Control, Selective Inventory control techniques, Economic Order Quantity – Importance.</li> </ul>
4	<b>Logistics and Supply Chain Management (SCM)</b>
	<ul style="list-style-type: none"> <li>• <b>Logistics</b> – Concepts, Nature, Importance &amp; Challenges</li> <li>• <b>Supply chain management</b> – concepts, Objectives, Benefits &amp; Process of Supply Chain Management</li> <li>• <b>Recent trends in logistics &amp; SCM</b> – Role of IT in logistics / SCM, Issues &amp; Challenges in logistics, Logistics Outsourcing – Concept &amp; Benefits.</li> </ul>



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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**13. Insurance Paper - II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Life Insurance Products	11
2	General Insurance	11
3	Miscellaneous Coverage's	11
4	Insurance Business Environment in India	12
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Life Insurance Products</b>
	<ul style="list-style-type: none"> <li>a. Different products offered by life insurers – term plans, pure endowment plans, combinations of plans, traditional products</li> <li>b. Market linked policies, of Annuities and group policies.</li> <li>c. Procedure for obtaining life insurance policy, procedure for settlement of Claims.</li> </ul>
2	<b>General Insurance</b>
	<ul style="list-style-type: none"> <li>a. Fire Insurance- Risks faced by the owner of assets – exposure to perils – features of products covering fire and allied perils, Procedure for obtaining fire insurance policy</li> <li>b. Marine Insurance- Products covering marine and transit risks -products covering financial losses due to accidents, Procedure for obtaining marine insurance policy</li> <li>c. Health insurance - Products covering financial losses due to hospitalization - products covering miscellaneous risks. Procedure for obtaining health/ Medi-claim insurance policy</li> </ul>
3	<b>Miscellaneous Coverage's</b>
	<ul style="list-style-type: none"> <li>a. Motor insurance – Liability only policy – Package policy –Personal Accident insurance</li> <li>b. Burglary insurance – Baggage insurance – Legal Liability insurance – Public &amp; Product Liability insurances – Professional Indemnity insurance</li> <li>c. Workmen's Compensation insurance – Fidelity Guarantee insurance – Banker's Indemnity insurance – Carrier's Legal Liability insurance – Jeweller's Block insurance -Aviation insurance – Engineering insurance – Rural insurances – Micro insurance</li> </ul>
4	<b>Insurance Business Environment in India</b>
	<ul style="list-style-type: none"> <li>a. Specialised Insurances: Industrial All Risks insurance – Advance Loss of Profits insurance – Oil &amp; Energy Risks insurance – Satellite insurance</li> <li>b. Challenges in Insurance Industry, LIC v/s Private Insurance Companies in India</li> <li>c. Recent trends in Insurance, Growth of Insurance Business, Actuarial Role, Reasons for attraction of Foreign Insurance Companies in India.</li> </ul>

**Revised Syllabus of Courses of B.Com. Programme at Semester VI  
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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**14. Banking Law and Practice Paper - II  
Corporate and Securities Law**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Company Law – An Overview	12
02	Regulatory Framework Governing Stock Exchanges as per Securities Contracts Regulation Act 1956	11
03	Security Exchange Board of India	11
04	The Depositories Act, 1996	11
	<b>Total</b>	<b>45</b>

Sr. No.	Modules / Units
1	<b>Company Law – An Overview</b>
	<ul style="list-style-type: none"> <li>• Development of Company Law in India</li> <li>• <b>Doctrines Governing Corporates</b> – Lifting the Corporate Veil, Doctrine of Ultra Vires, Constructive Notice, Indoor Management, Alter Ego. The Principle of Non Interference ( Rule in Foss V/s Harbottle) – Meaning , Advantages , Disadvantages &amp; Exceptions, Majority and Minority Rights under Companies Act</li> <li>• <b>Application of Company Law to Banking and Insurance Sector</b> Application of Companies Act to Banking and Insurance sector governed by Special Acts. S.1(4) of Companies Act 2013 Exceptions provided (S.67(3), S.73(1), S.129(1), 179(3), S.180(1)(c), S.186, S.189</li> </ul>
2	<b>Regulatory Framework governing Stock Exchanges as per Securities Contracts Regulation Act 1956</b>
	<ul style="list-style-type: none"> <li>• Definition of Securities, Spot Delivery Contract, Ready Delivery Contract, Stock Exchange.</li> <li>• Corporatisation and demutualisation of Stock Exchange –Meaning, Procedure &amp; Withdrawal</li> <li>• Power of Recognised Stock Exchange to make rules restricting voting rights etc</li> <li>• Power of Central Government to Direct Rules or Make rules</li> <li>• Power of SEBI to make or amend bye laws of recognised stock exchange</li> <li>• Books and Accounts to be maintained by recognized stock exchange</li> <li>• Grounds on which stock exchange can delist the securities of a company.</li> <li>• Section 3 to Section 20</li> </ul>
3	<b>Security Exchange Board of India</b>
	<ul style="list-style-type: none"> <li>• SEBI: Objectives-terms-establishment-powers-functions-accounts and audit-penalties –registration.</li> <li>• Issues of Disclosure Investors Protection Guidelines: Pre &amp; Post obligations-conditions for issue-Debt Security-IPO-E-IPO-Employee option-right-bonus-preferential allotment intermediary-operational-promoter lock in period requirements-offer document.</li> </ul>
4	<b>The Depositories Act, 1996</b>
	<ul style="list-style-type: none"> <li>• Depository – Meaning , Benefits , Models, Functions Participants</li> <li>• The Depository Act 1996 – Objectives, Eligibility condition for depository services, Fungibility, Bye laws of depository , Governance of Depository and Internal audit of depository Participants</li> <li>• BSDA and single registration for depository participants.</li> </ul>

**Revised Syllabus of Courses of B.Com. Programme at Semester V  
with effect from the Academic Year 2018-2019**

**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**15. Regional Planning Paper - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Regional Planning Strategies & Techniques	15
2	Regionalization of Planning in India	10
3	Regional Development in Maharashtra	10
4	Problem Regions and Case Studies	10
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Regional Planning Strategies &amp; Techniques</b>
	<ul style="list-style-type: none"> <li>• Regional planning strategies &amp; techniques</li> <li>• Planning machinery &amp; problems of co-ordination – integrated area development</li> <li>• Multi-level nature of planning in India, specific contribution of planning at different levels.</li> </ul>
2	<b>Regionalization of Planning in India</b>
	<ul style="list-style-type: none"> <li>• Regionalization of planning in India: an assessment</li> <li>• Regional development &amp; efficiency</li> <li>• Ecological dimension – strategy for future.</li> </ul>
3	<b>Regional Development in Maharashtra</b>
	<ul style="list-style-type: none"> <li>• Regional development in Maharashtra – regional backlogs causative factors.</li> <li>• Strategies for regional development – achievements &amp; failures</li> <li>• Strategy for future.</li> </ul>
4	<b>Problem Regions and Case Studies</b>
	<ul style="list-style-type: none"> <li>• Problem regions: Nature of problems &amp; strategies for its solution</li> <li>• Case Studies: Mumbai Metropolitan Region-Vidharbha, South Kokan, Marathwada, Western Ghats, Sugarcane growing areas</li> </ul>

**Revised Syllabus of Courses of B.Com. Programme at Semester VI  
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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**16. Rural Marketing Paper - II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Agricultural Marketing	11
2	Rural Marketing and Market Regulation	12
3	Institutional Support to Rural Marketing	11
4	Problems in Rural Marketing	11
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Agricultural Marketing</b>
	<ul style="list-style-type: none"> <li>a. Agricultural Marketing- Concept, Nature and Types, Agriculture produce- concept and types of Agricultural Markets.</li> <li>b. Marketing agencies, Risks involved in marketing, Types of risks, Measures to minimise risks</li> <li>c. Contract Marketing (Farmer – Processor linkage), Marketing channels for agricultural produce</li> </ul>
2	<b>Rural Marketing and Market Regulation</b>
	<ul style="list-style-type: none"> <li>a. Regulated Market- APMC Act 1963, Standardisation and Grading, Inspection of quality, AGMARK</li> <li>b. The National Council for State Marketing Boards (NCOSAMB) State Trading corporation (STC), Public Distribution System(PDS) – Need and importance</li> <li>c. Fruit Products order (FPO) 1955 - objectives, Consumer Protection Act 1986- Rights of Consumers</li> </ul>
3	<b>Institutional Support to Rural Marketing</b>
	<ul style="list-style-type: none"> <li>a. Commission on Agriculture Costs and Prices (CACP)- Role, Functions and Importance</li> <li>b. National Agriculture Co-operative Marketing Federation (NAFED)-Role, Functions and Importance</li> <li>c. Agriculture and Processed Food Exports Development Authority (APEDA)-Role, Functions and Importance</li> </ul>
4	<b>Problems in Rural Marketing</b>
	<ul style="list-style-type: none"> <li>a. Problems in rural marketing---Strategies for rural marketing--- Integration, Efficiency, Cost and Price Spread</li> <li>b. Need for marketing finance, Source of marketing finance, Non Institutional--- Institutions---Commercial Banks---PACS, Farmers Service Societies (FSS), RRBs and NABARD</li> <li>c. Challenges and recent trends in rural marketing</li> </ul>



***Revised Syllabus of Courses of B.Com. Programme at Semester VI  
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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

**17. Elements of Operational Research Paper - II**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Project Analysis	15
2	Theory of Games	15
3	Inventory Models	15
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Project Analysis</b>
	Basic concepts and Definitions, Gantt Charts and its weaknesses, CPM and PERT networks, Numbering of Events, Contractual Obligation Time, Earliest occurrence time, Latest allowable occurrence Time and Slack Time for Events, Different types of floats for activities. Critical Path Calculations, Probability Assessment in PERT Networks. Time Cost Trade - Off Analysis for CPM Networks
2	<b>Theory of Games</b>
	Basic Concept and Definitions. Two Person Zero Sum Game. Saddle point, Pure and Mixed Strategies. Reducing the size of the game using dominance property. Optimum Solution to a 2x2 game without saddle point. Graphical solution to 2xn and mx2 games.
3	<b>Inventory Models</b>
	Costs in Inventory management Deterministic Inventory Models- EOQ Model with Instantaneous Replenishment and Constant Rate of Demand Assuming that shortages are not allowed (Mathematical derivation expected), its price break model. Other EOQ models with instantaneous/uniform rate of replenishment and constant rate of demand assuming shortages are allowed/not allowed.

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**18. Psychology of Human Behavior at Work Paper-II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Understanding Work Teams	11
2	Conflict and Negotiation	11
3	Emotions and Moods	12
4	Organizational Change and Stress Management	11
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Understanding Work Teams</b>
	a) Differences between groups and teams; Types of teams b) Creating effective teams
2	<b>Conflict and Negotiation</b>
	a) Defining Conflict; transitions in conflict thought b) The Conflict Process c) Negotiation: Bargaining strategies; the negotiation process
3	<b>Emotions and Moods</b>
	a) What are Emotions and Moods? The basic emotions; sources of emotions and moods b) Emotional Intelligence c) Organizational Behaviour applications of emotions and moods
4	<b>Organizational Change and Stress Management</b>
	a) a Forces for Change b) Work Stress and its Management

**Revised Syllabus of Courses of B.Com. Programme at Semester VI  
with effect from the Academic Year 2018-2019**

**Reference Books**

<b>Reference Books</b>
<b>Elective Courses (EC)</b>
<b>Discipline Specific Elective (DSE) Courses</b>
<b>Group A: Advanced Accountancy</b>
<b>1. Financial Accounting and Auditing IX- Financial Accounting</b>
<ul style="list-style-type: none"> <li>• Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.</li> <li>• Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers.</li> <li>• R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi</li> <li>• Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers</li> <li>• Financial Accounting Reporting – Barry Elliot and Jamie Elliot – Prentice Hall ( 14th Edition)</li> </ul>
<b>2. Financial Accounting and Auditing X- Cost Accounting</b>
<ul style="list-style-type: none"> <li>• Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall</li> <li>• Management Accounting by Khan and Jain, Tata McGraw Hill</li> <li>• Practical Costing by P C Tulsian, Vikas New Delhi</li> <li>• Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi</li> <li>• Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd.</li> <li>• A Textbook of Cost And Management Accounting - 10th Edn by Arora M N, Vikas Publishing House Pvt. Ltd.</li> <li>• Cost Accounting: Principles &amp; Practice - 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd.</li> <li>• Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd.</li> <li>• Students Guide to Cost Accounting &amp; Financial Management (Set of 2 Volumes) (CA-IPCC) (Group I) by Bhavesh N. Chandarana, Taxmann</li> <li>• Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi</li> <li>• Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi</li> <li>• Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta</li> <li>• Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi</li> <li>• Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana</li> <li>• Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> <li>• Fundamentals of Cost Accounting by Jhamb. H. V., Ane Books Pvt. Ltd.</li> <li>• Cost Accounting by Gupta Nirmal, Ane Books Pvt. Ltd.</li> </ul>
<b>Group B: Business Management</b>
<b>1. Business Management Paper III</b>
<ul style="list-style-type: none"> <li>• Essentials of Management by Koontz and Wehrich / McGraw Hill</li> <li>• Principles of Management by Koontz and O. Donnel/ Tata McGraw Hill, New Delhi</li> <li>• Principles of Management: Theory and practices by Sarangi S.K. VMP Publishers and Distributors.</li> <li>• Guide to Management Ideas by Tim Hindle, The Economist</li> <li>• Principles of Management by Terry G.R. AITBS</li> <li>• Business Organization and Principles of Management by Dutta Chowdury, Central Education</li> <li>• Principles of Management, Daver Rustoms, Crown</li> </ul>

## Reference Books

- *Principles of Management*, Tripathi P.C. Tata McGraw Hill, New York
- *Management Theory and Practices* by Dale, Ernest / McGraw Hill, New York.
- *Practice of Management* by Peter Drucker / Allied Publisher, New Delhi
- *Management* by Ricky W Griffin / Houghton Mifflin Company
- *Management* by Gary Dessler / Prentice Hall
- *Management* by Stephen Robbins, Mary Coulter / Prentice Hall
- *Management* by James Stoner, Edward Freeman / Prentice Hall
- *Time Management* by Roberta Roesch, Tata Mc Graw Hill
- *Time Management* by Marc MANCINI, Tata Mc Graw Hill

### 2. Business Management Paper IV

- *Fundamentals of Financial Management (5th edition)* by Chandra Prasanna (2010). Tata McGraw Hill Education Pvt. Ltd.: New Delhi
- *Financial Management – Analytical and Conceptual Approach (12th edition)* by Kuchhal S.C. (1995). Chaitanya Publishing House: Allahabad
- *Financial Management* by Reddy R. Jayprakash (2010) APH Publishing Corporation: New Delhi
- *Financial Management – Theory and Practice (5 & 6th edition)* by Chandra Prasanna (2003, 2004). Tata McGraw Hill Education Pvt. Ltd.: New Delhi
- *Fundamentals of Financial Management (13th edition)* by Horne, James C. Van (2012) PHI Learning Pvt. Ltd.: New Delhi
- *Financial Management and decision making* by Samuels, John (1999) International Thomson Business Press : London
- *Financial Management - problems & solutions (2nd edition)* by Kishore, Ravi M. (2010) Taxmann Publication Pvt. Ltd.: New Delhi
- *Financial Management : theory, concepts and cases (5th rev edition)* by Rustagi, R.P. (2011) Taxmann Publication Pvt. Ltd.: New Delhi
- *Financial Management : principles & problems (7th edition)* by Srivastava, R.M. & Verma Shubhra (2002) Pragati Prakashan: Meerut
- *Fundamentals of Financial Management – problems and solutions (3rd edition)* by Maheswari, S.N. (2006) Sultan Chand and Sons: New Delhi

### Group C: Banking and Finance

#### 1. Banking and Finance Paper- III Risk Management

- *Quantitative Risk Management : A Practical Guide to Financial Risk-* Thomas S. Coleman
- *Investment Theory and Risk Management:* Steve Peterson
- *Risk Management : M/s Macmillan India Limited*
- *Theory & Practice of Treasury Risk Management:* M/s Taxman Publications Ltd.
- *Corporate Value of ERM : Sim Segal*
- *Risk Management : Insurance and Derivatives* Dr G Kotreshwar-Himalaya Publishing House

#### 2. Banking and Finance Paper- IV Actuarial Analysis in Banking & Insurance

- *“Actuarial Statistics: An Introduction Using R”* by Shailaja R Deshmukh.
- *“Predictive Modeling Applications in Actuarial Science”* by Richard A Derrig and Glenn Meyers
- *“Generalized Linear Models for Insurance Data (International Series on Actuarial Science)”* by Piet de Jong and Gillian Z Heller
- *“Contributions to Sampling Statistics (Contributions to Statistics)”* by Maria Giovanna Ranalli and Fulvia Mecatti
- *“Forecasting Product Liability Claims: Epidemiology and Modeling in the Manville Asbestos Case”* by J B Weinstein and Eric Stallard
- *“Financial Modeling, Actuarial Valuation and Solvency in Insurance”* by Mario V Wuthrich & Michael Merz
- *“Modern Actuarial Risk Theory: Using R”* by Rob Kaas and Marc Goovaerts
- *“Health Insurance: Basic Actuarial Models”* by Ermanno Pitacco
- *“Financial and Actuarial Statistics: An Introduction”* by Dale S Borowiak and Arnold F Shapiro

## Reference Books

### Group D: Commerce

#### 1. Commerce III

- *Bhattacharjee, Service Sector Mgt; An Indian Perspective, Jaico Publishing house, 2011.*
- *Christoper lovelock, service marketing –people technology, strategy, pearson education, IV Edi, 2003.*
- *Valarie A. Zeithaml & Mary Jo Bitner, Services Marketing, Tata Mcgraw-Hill, 2000.*
- *A. Vijaykumar, service sector in India – Recent Policy initiative, New century Publication, 2008.*

#### 2. Commerce IV

- *Office Management, Pillai R S N, S. Chand Publishers, 2010*
- *Office Organisation & Management, N.Kumar & R. Mttal, Anmol Publisher, 2001*
- *Office Management, Balachandran, Tata Mc Graw Hill, 2009*

### Discipline Related Elective(DRE) Courses

#### 3. Commerce VI

- *Bernardin, John H: Human Resource Management, Tata McGraw Hill, New Delhi 2004.*
- *Arthur M, Career Theory Handbook, Prentice Hall Inc, Englewood Cliff.*
- *Belkaoui, A.R. and Belkaoui ,JM, Human Resource Valuation: A Guide to Strategies and Techniques, Quarum Books, Greenwood, 1995.*
- *Dale, B, Total Quality and Human Resources: An Executive Guide, Blackwell, Oxford.*
- *Greenhaus, J.H., Career Management, Dryden, New York.*
- *Mabey, C and Salama, G., Strategic Human Resource Management, Blackwell, Oxford.*
- *Aswathappa. K, Human Resource Management*
- *Subba Rao, Human Resources Management.*
- *Michael Porter, HRM and Human Relations.*
- *M.N. Rudrabasavaraj: Cases in Human Resource Management –Himalaya Publishing House –NewDelhi, 1998*
- *Decenzo, D.A. and Robbins, S. P.,Fundamentals of Human Resource Management, Wiley, India.*
- *Dessler, G. and Varkkey, B., Human Resource Management,Pearson Education, Delhi.*
- *Chhabra, T.N.,Human Resource Management,Dhanpat Rai & Co., Delhi.*
- *AswathappaK.,Human Resource Management,Tata McGraw,Hill, New Delhi.*
- *H. John Bernardin and Richard W. Beatty: Performance Appraisal: Human Behavior at work –Boston: Kent, 1984*
- *George T. Milkovich and John W. Boudream: Personnel / Human Resources Management: A Diagnostic Approach, 5thEdn. Plano, TX: BusinessPublications, 1998.*
- *Lepak, David &Gowan, Mary. Human Resource Management.Dorling Kindersley (India).*
- *Khanna, S.S. Human resource Management (Text and Cases). S. Chand, New Delhi.*
- *Sadri.J, Sadri.S, Nayak.N, A Strategic Approach to HumanResource Management, JAICO Publishing House.*
- *Davar, R. S. Personnel Management and Industrial Relations. Vikas Publication, Noida.*
- *Robbins, Stephen P. OrganisationalBehaviour. Pearsons Education, New Delhi*

#### 4. Business Economics VI

- *Kindleberger, C.P. (1973) International Economics, Homewood*
- *Kenan, P.B. (1994), The International Economy, Cambridge University Press, London*
- *Krugman, P.R. and M. Obstgold (1994), International Economics: Theory and Policy, Glenview, Foreman*
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- *M.L. Jhingan – International Economics – Vrinda publication Pvt. Ltd – Delhi*
- *Francis Cheunilam International Economics Tata McGraw – Hill Publishing co.Ltd.New Delhi.*
- *Dominick Salvatore – International Economics – John Wiley & sons, Inc Singapore.*
- <https://europa.eu> [asean.org](http://asean.org)

## Reference Books

### Ability Enhancement Courses (AEC)

#### 1. Trade Unionism and Industrial Relations Paper II

- Myers C.A. & Kannappan S. (1970), 'Industrial Relation in India', Asia publishing House, India.
- Singh, J.K. (1988), 'Labour Economics. Principles Problem and Practices', Deep and Deep Publication Pvt. Ltd. New Delhi.
- Jackson, M.P. , Strikes
- Karnik V.B. (1974), 'Indian labour, Problems and prospects', Minewal Associations.
- Joshi C.K (1967), ' Unionism in Developing Economy', Asia Publication House, Bombay.
- Mamoria C.B. & Mamoria S. (1992), 'Dynamics of Industrial Relation in India', Himalaya Publishing House.
- Sahani, Dr, N.K. (2009) 'Industrial Relations' Kalyani Pub. Ludhiana.
- Tripathi, P.C. (2009) 'Personal Management and Ind. Relations' – Sultan Chand and Jons, New Delhi.
- Memoria & Memoria- 'Ind. Relations' Himalaya Pub. House, Mumbai.
- A.M. Sharma- 'Ind. Relations' - Himalaya Pub. House, Mumbai.
- G.Ramanugan- The Honey bee to words a new culture in Ind, Relations- Sterling Pub. Pvt. Ltd.

#### 2. Computer Systems and Applications Paper II

- E- Commerce - Kenneth Laudon, Carol Traver , Pearson Education
- Frontiers of Electronic Commerce - Kalakota & Whinston
- E- Commerce - Rajaraman
- E- Commerce - Whitley
- E- Commerce concepts and cases - Rao and Deshpande.
- Programming in VB 6.0 - Julia case Bradley, Anita C. Milspaugh, TMH
- Visual Basic 6.0 Programming - Content Development Group, TMH
- The Complete Reference to Visual Basic 6 - Noel Jerke, TMH
- Visual Basic 6 Programming Black Book - Steven Holzner, Dreamtech Press

#### 3. Export Marketing II

- Export Policy Procedures & Documentation – M. I. Mahajan, Snow White Publications Pvt. Ltd, 26th Edition,
- International Business, K. Aswathappa, McGraw-Hill Education (India) Pvt. Ltd., 6th Edition
- Export Import Procedures - Documentation and Logistics, C. Rama Gopal, New Age International Publishers, 2006 / Reprint Jan 2016
- International Trade and Export Management, Francis Cherunilam, Himalaya Publishing House, 20th Edition, 2017
- R. K. Jain's, Foreign Trade Policy & Handbook of Procedures [With Forms, Circulars & Public Notices], Centax Publication, 2017
- EXIM Policy & Handbook of EXIM Procedure – VOL I & II
- International Marketing and Export Management, Gerald Albaum, Edwin Duerr, Alexander Josiassen, Pearson Publications, 8th Edition, June 2016
- International Marketing Strategy, Isobel Doole and Robin Lowe, 5th Edition, Thomson Learning, 2008.
- Global marketing, Warren J. Keegan 9th Edition Pearson Education, Delhi,
- New Import Export Policy - Nabhi Publications, 2017
- P.K. Khurana, Export Management, Galgotia Publishing Co, New Delhi
- P.K. Vasudeva, International Marketing-, Excel Books, fourth edition, New Delhi
- Paras Ram, Export documentation and procedure A-Z
- Export: What, Where, How? Paras Ram, & Nikhil K. Garg, Anupam Publishers, 47th Edition, 2016-17
- International Marketing, Mary C. Gilly, John L. Graham, Philip R. Cateora, 14th Edition, Tata McGraw-Hill Co. Ltd., 2014
- International Marketing Management, An Indian Perspective, R.L. Varshney and B. Bhattacharya, Sultan Chand & Sons, 24th Edition, 2012
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- *Export Management*, T.A.S. Balagopal, Himalaya Publishing House, Mumbai, 2014
- *Michael R. Czinkota and Iikka A. Ronkainen, International Marketing*, South-Western, 10th Edition, 2012
- *Export-Import and Logistics Management*, Charlie Hill, Random Publications, 2014
- *International Marketing Management*, M.V. Kulkarni, Everest Publishing House

### 4. Marketing Research Paper II

- *Marketing Research Text and Cases*, Rajendra Nargundkar, McGraw Hill, 2nd edition
- *Marketing Research (Text with Cases)*, Suja Nair, Himalaya Publishing House, Maharashtra, 2014
- *Marketing Research*, John Boyce, Tata McGraw Hill Publishing Co. Ltd., Maharashtra, 2011
- *Encyclopaedia of Marketing Research Series*, S.D. Singh, Anmol Publications Pvt. Ltd., New Delhi, 2012
- *Marketing Research: A Global Outlook*, V. Kumar, Sage Publications, New Delhi, 2015
- *Marketing Research*, G. C. Beri, McGraw Hill, New Delhi, 2007
- *Fundamentals of Marketing Research*, M.K. Gawande, Chandralok Prakashan, Kanpur, 2012
- *Marketing Research: The impact of internet*, Gates, Roger et al, John Wiley & sons, Great Britain, 2002

### 5. Investment Analysis and Portfolio Management Paper II

- *Security Analysis and Portfolio Management*, Prasanna Chandra, Tata McGraw Hill
- *Financial Management*, Prasanna Chandra, Tata McGraw Hill
- *Security Analysis and Portfolio Management*, Ravi Kishor, Taxman Publishers
- *Financial Management*, Khan & Jain, Tata McGraw Hill
- *Fundamentals of Investment Management*, Hirt and Block, Tata McGraw Hill. Ed 2009.
- *Portfolio Management Handbook*, Robert A. Strong, Jaico Publishing House, Mumbai

### 6. Transport Management Paper II

- *Phil Hughes & Ed Ferrett (2010). International Health and Safety at Work. Routledge Publisher.*
- *Mather J. C. (ed.) (1992). 'Transport and Economic Development', Chugh Publications, Allahabad.*
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**Revised Syllabus of Courses of B.Com. Programme at Semester V and VI  
with effect from the Academic Year 2018-2019**

**Question Paper Pattern  
(Practical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered any 10 B) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Practical Question <b>OR</b>	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question <b>OR</b>	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question <b>OR</b>	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	Full Length Practical Question <b>OR</b>	15 Marks
Q-5	Full Length Practical Question	15 Marks
Q-6	A) Theory questions B) Theory questions <b>OR</b>	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

**Note:**

**Practical question of 15 marks may be divided into two sub questions of 7/8 or 10/5 Marks.**



**Revised Syllabus of Courses of B.Com. Programme at Semester V and VI  
with effect from the Academic Year 2018-2019**

**Question Paper Pattern  
(Theoretical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered any 10 B) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question <b>OR</b>	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	A) Theory questions B) Theory questions <b>OR</b>	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

**Note:**

**Theory question of 15 marks may be divided into two sub questions of 7/8 or 10/5 Marks.**

**UNIVERSITY OF MUMBAI**

No. UG/ 89 of 2018-19

**CIRCULAR:-**

Attention of the Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty is invited to this office Circular No. UG/21 of 2016-17, dated 30<sup>th</sup> June, 2016 relating to syllabus of Bachelor of Management Studies (B.M.S.) degree course.

Their attention is also invited to University Circular No. UG/109 of 2016-17 dated 25<sup>th</sup> October, 2016 for F.Y.B.M.S. ( Sem. I & II) and University Circular No. UG/261 of 2017-18 dated 23<sup>rd</sup> October, 2017 for S.Y. B.M.S. (Sem. III & IV) respectively.

They are hereby informed that the recommendations made by the Board of Studies in Business Management at its meeting held on 28<sup>th</sup> February, 2018 have been accepted by the Academic Council at its meeting held on 5<sup>th</sup> May, 2018 vide item No. 4.44 and that in accordance therewith, the revised syllabus as per the (CBCS) for the T.Y.B.M.S. (Sem. V & VI), has been brought into force with effect from the academic year 2018-19, accordingly. (The same is available on the University's website [www.mu.ac.in](http://www.mu.ac.in)).

MUMBAI – 400 032

27<sup>th</sup> July, 2018

To

The Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty. (Circular No. UG/334 of 2017-18 dated 9<sup>th</sup> January, 2018.)

**A.C./4.44/05/05/2018**

\*\*\*\*\*

No. UG/ 89 -A of 2018

MUMBAI-400 032

27<sup>th</sup> July, 2018

Copy forwarded with Compliments for information to:-

- 1) The I/c Dean, Faculty of Commerce & Management,
- 2) The Director, Board of Examinations and Evaluation,
- 3) The Director, Board of Students Development,
- 4) The Professor-cum-Director, Institute of Distance and Open Learning (IDOL),
- 5) The Co-Ordinator, University Computerization Centre,

  
(Dr. Dinesh Kamble)  
I/c REGISTRAR



# University of Mumbai



**Revised Syllabus  
and  
Question Paper Pattern  
of Courses  
of  
Bachelor of Management Studies  
(BMS) Programme at  
Third Year  
*Semester V and VI*  
Under Choice Based Credit, Grading and  
Semester System**

*(To be implemented from Academic Year- 2018-2019)*  
*Board of Studies-in-Business Management, University of Mumbai*

# Bachelor of Management Studies (BMS) Programme

## Under Choice Based Credit, Grading and Semester System

### TYBMS

(To be implemented from Academic Year- 2018-2019)

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
1,2,3 & 4	*Any four courses from the following list of the courses	<b>12</b>	1,2,3 & 4	**Any four courses from the following list of the courses	<b>12</b>
<b>2</b>	<b>Core Course (CC)</b>		<b>2</b>	<b>Core Course (CC)</b>	
5	Logistics & Supply Chain Management	<b>04</b>	5	Operation Research	<b>04</b>
<b>3</b>	<b>Ability Enhancement Course (AEC)</b>		<b>3</b>	<b>Ability Enhancement Course (AEC)</b>	
6	Corporate Communication & Public Relations	<b>04</b>	6	Project Work	<b>04</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

✓ **Note:** Project work is considered as a special course involving application of knowledge in solving/analysing/exploring a real life situation/ difficult problem. Project work would be of 04 credits. A project work may be undertaken in any area of Elective Courses/ study area selected

*List of group of Elective Courses(EC) for Semester V (Any Four)		** List of group of Elective Courses(EC) for Semester VI (Any Four)	
<b>Group A: Finance Electives</b>			
1	Investment Analysis& Portfolio Management	1	International Finance
2	Commodity & Derivatives Market	2	Innovative Financial Services
3	Wealth Management	3	Project Management
4	Financial Accounting	4	Strategic Financial Management
5	Risk Management	5	Financing Rural Development
6	Direct Taxes	6	Indirect Taxes
<b>Group B:Marketing Electives</b>			
1	Services Marketing	1	Brand Management
2	E-Commerce & Digital Marketing	2	Retail Management
3	Sales & Distribution Management	3	International Marketing
4	Customer Relationship Management	4	Media Planning & Management
5	Industrial Marketing	5	Sports Marketing
6	Strategic Marketing Management	6	Marketing of Non Profit Organisation
<b>Group C: Human Resource Electives</b>			
1	Finance for HR Professionals & Compensation Management	1	HRM in Global Perspective
2	Strategic Human Resource Management & HR Policies	2	Organisational Development
3	Performance Management & Career Planning	3	HRM in Service Sector Management
4	Industrial Relations	4	Workforce Diversity
5	Talent & Competency Management	5	Human Resource Accounting & Audit
6	Stress Management	6	Indian Ethos in Management
<b>Note: Group selected in Semester III will continue in Semester V &amp;Semester VI</b>			

**Bachelor of Management Studies (BMS)**  
**Programme**  
*Under Choice Based Credit, Grading and Semester System*  
**Course Structure**

*(To be implemented from Academic Year- 2018-2019)*

**Semester V**

No. of Courses	Semester V	Credits
<b>1</b>	<b>Elective Courses (EC)</b>	
1,2,3 & 4	*Any four courses from the following list of the courses	<b>12</b>
<b>2</b>	<b>Core Course (CC)</b>	
5	Logistics & Supply Chain Management	<b>04</b>
<b>3</b>	<b>Ability Enhancement Course (AEC)</b>	
6	Corporate Communication & Public Relations	<b>04</b>
<b>Total Credits</b>		<b>20</b>

**\*List of group of Elective Courses(EC)for Semester V (Any Four)**

<b>Group A: Finance Electives</b>	
1	Investment Analysis & Portfolio Management
2	Commodity & Derivatives Market
3	Wealth Management
4	Financial Accounting
5	Risk Management
6	Direct Taxes
<b>Group B:Marketing Electives</b>	
1	Services Marketing
2	E-Commerce & Digital Marketing
3	Sales & Distribution Management
4	Customer Relationship Management
5	Industrial Marketing
6	Strategic Marketing Management
<b>Group C: Human Resource Electives</b>	
1	Finance for HR Professionals & Compensation Management
2	Strategic Human Resource Management & HR Policies
3	Performance Management & Career Planning
4	Industrial Relations
5	Talent & Competency Management
6	Stress Management

**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester V  
with effect from the Academic Year 2018-2019**

**Elective Courses (EC)**

**Group A: Finance Electives**

**1. Investment Analysis and Portfolio Management**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to Investment Environment	15
2	Risk - Return Relationship	15
3	Portfolio Management and Security Analysis	15
4	Theories, Capital Asset Pricing Model and Portfolio Performance Measurement	15
	<b>Total</b>	<b>60</b>

**Objectives**

SN	Objectives
1	To acquaint the learners with various concepts of finance
2	To understand the terms which are often confronted while reading newspaper, magazines etc for better correlation with the practical world
3	To understand various models and techniques of security and portfolio analysis

SN	Modules/ Units
1	<b>Introduction to Investment Environment</b>
	<p><b>a) Introduction to Investment Environment</b></p> <ul style="list-style-type: none"> <li>• Introduction, Investment Process, Criteria for Investment, Types of Investors, Investment V/s Speculation V/s Gambling, Investment Avenues, Factors Influencing Selection of Investment Alternatives</li> </ul> <p><b>b) Capital Market in India</b></p> <ul style="list-style-type: none"> <li>• Introduction, Concepts of Investment Banks its Role and Functions, Stock Market Index, The NASDAQ, SDL, NSDL, Benefits of Depository Settlement, Online Share Trading and its Advantages, Concepts of Small cap, Large cap, Midcap and Penny stocks</li> </ul>
2	<b>Risk - Return Relationship</b>
	<p>a) Meaning, Types of Risk- Systematic and Unsystematic risk, Measurement of Beta, Standard Deviation, Variance, Reduction of Risk through Diversification. Practical Problems on Calculation of Standard Deviation, Variance and Beta.</p>
3	<b>Portfolio Management and Security Analysis</b>
	<p><b>a) Portfolio Management:</b></p> <ul style="list-style-type: none"> <li>• Meaning and Concept, Portfolio Management Process, Objectives, Basic Principles, Factors affecting Investment Decisions in Portfolio Management, Portfolio Strategy Mix.</li> </ul> <p><b>b) Security Analysis:</b></p> <ul style="list-style-type: none"> <li>• Fundamental Analysis, Economic Analysis, Industry Analysis, Company Analysis, Technical Analysis - Basic Principles of Technical Analysis., Uses of Charts: Line Chart, Bar Chart, Candlestick Chart, Mathematical Indicators: Moving Averages, Oscillators.</li> </ul>
4	<b>Theories, Capital Asset Pricing Model and Portfolio Performance Measurement</b>
	<p><b>a) Theories:</b></p> <ul style="list-style-type: none"> <li>• Dow Jones Theory, Elloit Wave Theory, Efficient Market Theory</li> </ul> <p><b>b) Capital Asset Pricing Model:</b></p> <ul style="list-style-type: none"> <li>• Assumptions of CAPM, CAPM Equation, Capital Market Line, Security Market Line</li> </ul> <p><b>c) Portfolio Performance Measurement:</b></p> <ul style="list-style-type: none"> <li>• Meaning of Portfolio Evaluation, Sharpe's Ratio (Basic Problems), Treynor's Ratio (Basic Problems), Jensen's Differential Returns (Basic Problems)</li> </ul>

**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester V  
with effect from the Academic Year 2018-2019**

**Elective Courses (EC)**

**Group A: Finance Electives**

**2. Commodity and Derivatives Market**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to Commodities Market and Derivatives Market	15
2	Futures and Hedging	15
3	Options and Option Pricing Models	15
4	Trading, Clearing & Settlement In Derivatives Market and Types of Risk	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To understand the concepts related to Commodities and Derivatives market
2	To study the various aspects related to options and futures
3	To acquaint learners with the trading, clearing and settlement mechanism in derivatives market.

SN	Modules/ Units
1	<b>Introduction to Commodities Market and Derivatives Market</b>
	<p><b>a) Introduction to Commodities Market :</b></p> <ul style="list-style-type: none"> <li>• Meaning, History &amp; Origin, Types of Commodities Traded, Structure of Commodities Market in India, Participants in Commodities Market, Trading in Commodities in India(Cash &amp; Derivative Segment), Commodity Exchanges in India &amp; Abroad, Reasons for Investing in Commodities</li> </ul> <p><b>b) Introduction to Derivatives Market:</b></p> <ul style="list-style-type: none"> <li>• Meaning, History &amp; Origin, Elements of a Derivative Contract, Factors Driving Growth of Derivatives Market, Types of Derivatives, Types of Underlying Assets, Participants in Derivatives Market, Advantages &amp; Disadvantages of Trading in Derivatives Market, Current Volumes of Derivative Trade in India, Difference between Forwards &amp; Futures.</li> </ul>
2	<b>Futures and Hedging</b>
	<p><b>a) Futures:</b></p> <ul style="list-style-type: none"> <li>• Futures Contract Specification, Terminologies, Concept of Convergence, Relationship between Futures Price &amp; Expected Spot Price, Basis &amp; Basis Risk, Pricing of Futures Contract, Cost of Carry Model</li> </ul> <p><b>b) Hedging:</b></p> <ul style="list-style-type: none"> <li>• Speculation &amp; Arbitrage using Futures, Long Hedge – Short Hedge, Cash &amp; Carry Arbitrage, Reverse Cash &amp; Carry Arbitrage, Payoff Charts &amp; Diagrams for Futures Contract, Perfect &amp; Imperfect Hedge</li> </ul>
3	<b>Options and Option Pricing Models</b>
	<p><b>a) Options:</b></p> <ul style="list-style-type: none"> <li>• Options Contract Specifications, Terminologies, Call Option, Put Option, Difference between Futures &amp; Options, Trading of Options, Valuation of Options Contract, Factors affecting Option Premium, Payoff Charts &amp; Diagrams for Options Contract, Basic Understanding of Option Strategies</li> </ul> <p><b>b) Options Pricing Models:</b></p> <ul style="list-style-type: none"> <li>• Binomial Option Pricing Model, Black - Scholes Option Pricing Model</li> </ul>
4	<b>Trading, Clearing &amp; Settlement In Derivatives Market and Types of Risk</b>
	<p><b>a) Trading, Clearing &amp; Settlement In Derivatives Market:</b></p> <ul style="list-style-type: none"> <li>• Meaning and Concept, SEBI Guidelines, Trading Mechanism – Types of Orders, Clearing Mechanism – NSCCL – its Objectives &amp; Functions, Settlement Mechanism – Types of Settlement</li> </ul> <p><b>b) Types of Risk:</b></p> <ul style="list-style-type: none"> <li>• Value at Risk, Methods of calculating VaR, Risk Management Measures , Types of Margins, SPAN Margin</li> </ul>

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**Elective Courses (EC)**

**Group A: Finance Electives**

**3.**

**Wealth Management**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction	15
2	Insurance Planning and Investment Planning	15
3	Financial Mathematics/ Tax and Estate Planning	15
4	Retirement Planning/ Income Streams & Tax Savings Schemes	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To provide an overview of various aspects related to wealth management
2	To study the relevance and importance of Insurance in wealth management
3	To acquaint the learners with issues related to taxation in wealth management
4	To understand various components of retirement planning



SN	Modules/ Units
1	<b>Introduction</b>
	<p><b>a) Introduction To Wealth Management:</b></p> <ul style="list-style-type: none"> <li>• Meaning of WM, Scope of WM, Components of WM, Process of WM, WM Needs &amp; Expectation of Clients, Code of Ethics for Wealth Manager</li> </ul> <p><b>b) Personal Financial Statement Analysis:</b></p> <ul style="list-style-type: none"> <li>• Financial Literacy, Financial Goals and Planning, Cash Flow Analysis, Building Financial Plans, Life Cycle Management.</li> </ul> <p><b>c) Economic Environment Analysis:</b></p> <ul style="list-style-type: none"> <li>• Interest Rate, Yield Curves, Real Return, Key Indicators-Leading, Lagging, Concurrent</li> </ul>
2	<b>Insurance Planning and Investment Planning</b>
	<p><b>a) Insurance Planning:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Basic Principles of Insurance, Functions and Characteristics of Insurance, Rights and Responsibilities of Insurer and Insured, Types of life Insurance Policies, Types of General Insurance Policies, Health Insurance – Mediclaim – Calculation of Human Life Value - Belth Method/CPT</li> </ul> <p><b>b) Investment Planning:</b></p> <ul style="list-style-type: none"> <li>• Types of Investment Risk, Risk Profiling of Investors &amp; Asset Allocation (Life Cycle Model), Asset Allocation Strategies(Strategic, Tactical, Life-Cycle based), Goal-based Financial Planning, Active &amp; Passive Investment Strategies</li> </ul>
3	<b>Financial Mathematics/ Tax and Estate Planning</b>
	<p><b>a) Financial Mathematics:</b></p> <ul style="list-style-type: none"> <li>• Calculation of Returns (CAGR ,Post-tax Returns etc.), Total Assets, Net Worth Calculations, Financial Ratios</li> </ul> <p><b>b) Tax and Estate Planning:</b></p> <ul style="list-style-type: none"> <li>• Tax Planning Concepts, Assessment Year, Financial Year, Income Tax Slabs, TDS, Advance Tax, LTCG, STCG, Carry Forward &amp; Set-off, Estate Planning Concepts –Types of Will – Requirements of a Valid Will– Trust – Deductions - Exemptions</li> </ul>
4	<b>Retirement Planning/ Income Streams &amp; Tax Savings Schemes</b>
	<p><b>a) Retirement Planning:</b></p> <ul style="list-style-type: none"> <li>• Understanding of different Salary Components, Introduction to Retirement Planning, Purpose &amp; Need, Life Cycle Planning, Financial Objectives in Retirement Planning, Wealth Creation (Factors and Principles), Retirement (Evaluation &amp; Planning), Pre &amp; Post-Retirement Strategies - Tax Treatment</li> </ul> <p><b>b) Income Streams &amp; Tax Savings Schemes:</b></p> <ul style="list-style-type: none"> <li>• Pension Schemes, Annuities- Types of Annuities, Various Income Tax Savings Schemes</li> </ul>

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**Elective Courses (EC)**

**Group A: Finance Electives**

4.

**Financial Accounting**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Preparation of Final Accounts of Companies	15
2	Underwriting of Shares & Debentures	12
3	Accounting of Transactions of Foreign Currency	15
4	Investment Accounting (w.r.t. Accounting Standard- 13)	10
5	Ethical Behaviour and Implications for Accountants	08
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
01	To acquaint the learners in preparation of final accounts of companies
02	To study provisions relating to underwriting of shares and debentures
03	To study accounting of foreign currency and investment
04	To understand the need of ethical behaviour in accountancy

Sr. No.	Modules / Units
1	<b>Preparation of Final Accounts of Companies</b>
	<p>Relevant provisions of Companies Act related to preparation of Final Accounts (excluding cash flow statement)</p> <p>Preparation of financial statements as per Companies Act (excluding cash flow statement)</p> <p>AS 1 in relation to final accounts of companies (disclosure of accounting policies)</p>
2	<b>Underwriting of Shares &amp; Debentures</b>
	<p>Introduction, Underwriting, Underwriting Commission</p> <p>Provision of Companies Act with respect to Payment of underwriting commission</p> <p>Underwriters, Sub-Underwriters, Brokers and Manager to Issues</p> <p>Types of underwriting, Abatement Clause</p> <p>Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract- Practical problems</p>
3	<b>Accounting of Transactions of Foreign Currency</b>
	<p>In relation to purchase and sale of goods, services, assets, loan and credit transactions.</p> <p>Computation and treatment of exchange rate differences.</p>
4	<b>Investment Accounting (w.r.t. Accounting Standard- 13)</b>
	<p>For shares (variable income bearing securities)</p> <p>For Debentures/Preference shares (fixed income bearing securities)</p> <p>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).</p> <p>Columnar format for investment account.</p>
5	<b>Ethical Behaviour and Implications for Accountants</b>
	<p>Introduction, Meaning of ethical behavior</p> <p>Financial Reports – link between law, corporate governance, corporate social responsibility and ethics.</p> <p>Need of ethical behavior in accounting profession .</p> <p>Implications of ethical values for the principles versus rule based approaches to accounting standards</p> <p>The principal based approach and ethics</p> <p>The accounting standard setting process and ethics</p> <p>The IFAC Code of Ethics for Professional Accountants</p> <p>Contents of Research Report in Ethical Practices</p> <p>Implications of unethical behavior for financial reports</p> <p>Company Codes of Ethics</p> <p>The increasing role of Whistle – Blowing</p>

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**Elective Courses (EC)**

**Group A: Finance Electives**

**5.**

**Risk Management**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction, Risk Measurement and Control	15
2	Risk Avoidance and ERM	15
3	Risk Governance and Assurance	15
4	Risk Management in Insurance	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To familiarize the student with the fundamental aspects of risk management and control
2	To give a comprehensive overview of risk governance and assurance with special reference to insurance sector
3	To introduce the basic concepts, functions, process, techniques of risk management

SN	Modules/ Units
1	<p><b>Introduction, Risk Measurement and Control</b></p> <p><b>a) Introduction, Risk Measurement and Control</b></p> <ul style="list-style-type: none"> <li>• Definition, Risk Process, Risk Organization, Key Risks –Interest, Market, Credit, Currency, Liquidity, Legal, Operational</li> <li>• Risk Management V/s Risk Measurement – Managing Risk, Diversification, Investment Strategies and Introduction to Quantitative Risk Measurement and its Limitations</li> <li>• Principals of Risk - Alpha, Beta, R squared, Standard Deviation, Risk Exposure Analysis, Risk Immunization, Risk and Summary Measures –Simulation Method, Duration Analysis, Linear and other Statistical Techniques for Internal Control</li> </ul>
2	<p><b>Risk Avoidance and ERM</b></p> <p><b>a) Risk Hedging Instruments and Mechanism:</b></p> <ul style="list-style-type: none"> <li>• Forwards, Futures, Options, Swaps and Arbitrage Techniques, Risk Return Trade off, Markowitz Risk Return Model, Arbitrage Theory, System Audit Significance in Risk Mitigation</li> </ul> <p><b>b) Enterprise Risk Management:</b></p> <ul style="list-style-type: none"> <li>• Risk Management V/s Enterprise Risk Management, Integrated Enterprise Risk Management, ERM Framework, ERM Process, ERM Matrix, SWOT Analysis, Sample Risk Register</li> </ul>
3	<p><b>Risk Governance and Assurance</b></p> <p><b>a) Risk Governance:</b></p> <ul style="list-style-type: none"> <li>• Importance and Scope of Risk Governance, Risk and Three Lines of Defense, Risk Management and Corporate Governance</li> </ul> <p><b>b) Risk Assurance:</b></p> <ul style="list-style-type: none"> <li>• Purpose and Sources of Risk Assurance, Nature of Risk Assurance, Reports and Challenges of Risk</li> </ul> <p><b>c) Risk and Stakeholders Expectations:</b></p> <ul style="list-style-type: none"> <li>• Identifying the Range of Stakeholders and Responding to Stakeholders Expectations</li> </ul>
4	<p><b>Risk Management in Insurance</b></p> <p><b>a) Insurance Industry:</b></p> <ul style="list-style-type: none"> <li>• Global Perspective, Regulatory Framework in India, IRDA - Reforms, Powers, Functions and Duties. Role and Importance of Actuary</li> </ul> <p><b>b) Players of Insurance Business:</b></p> <ul style="list-style-type: none"> <li>• Life and Non- Life Insurance, Reinsurance, Bancassurance, Alternative Risk Trance, Insurance Securitization, Pricing of Insurance products, Expected Claim Costs, Risk Classification</li> </ul> <p><b>c) Claim Management:</b></p> <ul style="list-style-type: none"> <li>• General Guidelines, Life Insurance, Maturity, Death, Fire, Marine, Motor Insurance and Calculation of Discounted Expected Claim Cost and Fair Premium</li> </ul>

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**Elective Courses (EC)**

**Group A: Finance Electives**

6.

**Direct Taxes**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Definitions and Residential Status	10
2	Heads of Income – I	15
3	Heads of Income - II	15
4	Deductions under Chapter VI A	10
5	Computation of Taxable Income of Individuals	10
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
01	To understand the provisions of determining residential status of individual
02	To study various heads of income
03	To study deductions from total income
04	To compute taxable income of Individuals

Sr. No.	Modules / Units
<b>1</b>	<b>Definitions and Residential Status</b>
	Basic Terms ( S. 2,3,4) Assessee, Assessment, Assessment Year, Annual Value, Business, Capital Assets, Income, Previous Year, Person, Transfer. Determination of Residential Status of Individual, Scope of Total Income (S.5)
<b>2</b>	<b>Heads of Income – I</b>
	Salary ( S.15-17) Income from House Property (S. 22-27) Profit & Gain from Business and Profession(S. 28, 30,31,32, 35, 35D,36,37, 40, 40A and 43B)
<b>3</b>	<b>Heads of Income – II</b>
	Capital Gain (S. 45, 48, 49, 50 and 54) Income from other sources (S.56- 59) Exclusions from Total Income (S.10) (Exclusions related to specified heads to be covered with relevant heads of income)
<b>4</b>	<b>Deductions under Chapter VI A</b>
	Deductions from Total Income S. 80C, 80CCC, 80D, 80DD, 80E, 80U, 80TTA
<b>5</b>	<b>Computation of Taxable Income of Individuals.</b>
	Computation of Total Income and Taxable Income of Individuals

**Note:** The Syllabus is restricted to study of particular sections, specifically mentioned rules and notifications only.

1. All modules / units include Computational problems / Case Study.
2. The Law In force on 1<sup>st</sup> April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations.

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**Elective Courses (EC)**

**Group B: Marketing Electives**

**1. Service Marketing**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction of Services Marketing	15
2	Key Elements of Services Marketing Mix	15
3	Managing Quality Aspects of Services Marketing	15
4	Marketing of Services	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To understand distinctive features of services and key elements in services marketing
2	To provide insight into ways to improve service quality and productivity
3	To understand marketing of different services in Indian context



SN	Modules/ Units
1	<b>Introduction of Services Marketing</b>
	<ul style="list-style-type: none"> <li>• Services Marketing Concept, Distinctive Characteristics of Services, Services Marketing Triangle, Purchase Process for Services, Marketing Challenges of Services</li> <li>• Role of Services in Modern Economy, Services Marketing Environment</li> <li>• Goods vs Services Marketing, Goods Services Continuum</li> <li>• Consumer Behaviour, Positioning a Service in the Market Place</li> <li>• Variations in Customer Involvement, Impact of Service Recovery Efforts on Consumer Loyalty</li> <li>• Type of Contact: High Contact Services and Low Contact Services</li> <li>• Sensitivity to Customers' Reluctance to Change</li> </ul>
2	<b>Key Elements of Services Marketing Mix</b>
	<ul style="list-style-type: none"> <li>• The Service Product, Pricing Mix, Promotion &amp; Communication Mix, Place/Distribution of Service, People, Physical Evidence, Process-Service Mapping-Flowcharting</li> <li>• Branding of Services – Problems and Solutions</li> <li>• Options for Service Delivery</li> </ul>
3	<b>Managing Quality Aspects of Services Marketing</b>
	<ul style="list-style-type: none"> <li>• Improving Service Quality and Productivity</li> <li>• Service Quality – GAP Model, Benchmarking, Measuring Service Quality -Zone of Tolerance and Improving Service Quality</li> <li>• The SERVQUAL Model</li> <li>• Defining Productivity – Improving Productivity</li> <li>• Demand and Capacity Alignment</li> </ul>
4	<b>Marketing of Services</b>
	<ul style="list-style-type: none"> <li>• International and Global Strategies in Services Marketing: Services in the Global Economy- Moving from Domestic to Transnational Marketing</li> <li>• Factors Favouring Transnational Strategy</li> <li>• Elements of Transnational Strategy</li> <li>• Recent Trends in Marketing Of Services in: Tourism, Hospitality, Healthcare, Banking, Insurance, Education, IT and Entertainment Industry</li> <li>• <b>Ethics in Services Marketing</b>: Meaning, Importance, Unethical Practices in Service Sector</li> </ul>

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**Elective Courses (EC)**

**Group B: Marketing Electives**

**2. E-Commerce and Digital Marketing**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to E-commerce	15
2	E-Business & Applications	15
3	Payment, Security, Privacy & Legal Issues in E-Commerce	15
4	Digital Marketing	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To understand increasing significance of E-Commerce and its applications in Business and Various Sectors
2	To provide an insight on Digital Marketing activities on various Social Media platforms and its emerging significance in Business
3	To understand Latest Trends and Practices in E-Commerce and Digital Marketing, along with its Challenges and Opportunities for an Organisation

SN	Modules/ Units
1	<b>Introduction to E-commerce</b>
	<ul style="list-style-type: none"> <li>• Ecommerce- Meaning, Features of E-commerce, Categories of E-commerce, Advantages &amp; Limitations of E-Commerce, Traditional Commerce &amp; E-Commerce</li> <li>• Ecommerce Environmental Factors: Economic, Technological, Legal, Cultural &amp; Social</li> <li>• Factors Responsible for Growth of E-Commerce, Issues in Implementing E-Commerce, Myths of E-Commerce</li> <li>• Impact of E-Commerce on Business, Ecommerce in India</li> <li>• Trends in E-Commerce in Various Sectors: Retail, Banking, Tourism, Government, Education</li> <li>• Meaning of M-Commerce, Benefits of M-Commerce, Trends in M-Commerce</li> </ul>
2	<b>E-Business &amp; Applications</b>
	<ul style="list-style-type: none"> <li>• E-Business: Meaning, Launching an E-Business, Different phases of Launching an E-Business</li> <li>• Important Concepts in E-Business: Data Warehouse, Customer Relationship Management, Supply Chain Management, Enterprise Resource Planning</li> <li>• Bricks and Clicks business models in E-Business: Brick and Mortar, Pure Online, Bricks and Clicks, Advantages of Bricks &amp; Clicks Business Model, Superiority of Bricks and Clicks E-Business Applications: E-Procurement, E-Communication, E-Delivery, E-Auction, E-Trading.</li> <li>• Electronic Data Interchange (EDI) in E-Business: Meaning of EDI, Benefits of EDI, Drawbacks of EDI, Applications of EDI.</li> <li>• Website : Design and Development of Website, Advantages of Website, Principles of Web Design, Life Cycle Approach for Building a Website, Different Ways of Building a Website</li> </ul>
3	<b>Payment, Security, Privacy &amp; Legal Issues in E-Commerce</b>
	<ul style="list-style-type: none"> <li>• Issues Relating to Privacy and Security in E-Business</li> <li>• Electronic Payment Systems: Features, Different Payment Systems :Debit Card, Credit Card, Smart Card, E-cash, E-Cheque, E-wallet, Electronic Fund Transfer.</li> <li>• Payment Gateway: Introduction, Payment Gateway Process, Payment Gateway Types, Advantages and Disadvantages of Payment Gateway.</li> <li>• Types of Transaction Security</li> <li>• E-Commerce Laws: Need for E-Commerce laws, E-Commerce laws in India, Legal Issues in E-commerce in India, IT Act 2000</li> </ul>

SN	Modules/ Units
4	<b>Digital Marketing</b>
	<ul style="list-style-type: none"> <li>• Introduction to Digital Marketing, Advantages and Limitations of Digital Marketing.</li> <li>• Various Activities of Digital Marketing: Search Engine Optimization, Search Engine Marketing, Content Marketing &amp; Content Influencer Marketing, Campaign Marketing, Email Marketing, Display Advertising, Blog Marketing, Viral Marketing, Podcasts &amp; Vodcasts.</li> <li>• Digital Marketing on various Social Media platforms.</li> <li>• Online Advertisement, Online Marketing Research, Online PR</li> <li>• Web Analytics</li> <li>• Promoting Web Traffic</li> <li>• Latest developments and Strategies in Digital Marketing.</li> </ul>

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**Elective Courses (EC)**

**Group B: Marketing Electives**

**3. Sales and Distribution Management**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction	15
2	Market Analysis and Selling	15
3	Distribution Channel Management	15
4	Performance Evaluation, Ethics and Trends	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To develop understanding of the sales & distribution processes in organizations
2	To get familiarized with concepts, approaches and the practical aspects of the key decision making variables in sales management and distribution channel management

SN	Modules/ Units
1	<b>Introduction</b>
	<p><b>a) Sales Management:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Role of Sales Department, Evolution of Sales Management</li> <li>• Interface of Sales with Other Management Functions</li> <li>• Qualities of a Sales Manager</li> <li>• Sales Management: Meaning, Developments in Sales Management- Effectiveness to Efficiency, Multidisciplinary Approach, Internal Marketing, Increased Use of Internet, CRM, Professionalism in Selling.</li> <li>• Structure of Sales Organization – Functional, Product Based, Market Based, Territory Based, Combination or Hybrid Structure</li> </ul> <p><b>b) Distribution Management:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Importance, Role of Distribution, Role of Intermediaries, Evolution of Distribution Channels.</li> </ul> <p><b>c) Integration of Marketing, Sales and Distribution</b></p>
2	<b>Market Analysis and Selling</b>
	<p><b>a) Market Analysis:</b></p> <ul style="list-style-type: none"> <li>• Market Analysis and Sales Forecasting, Methods of Sales Forecasting</li> <li>• Types of Sales Quotas – Value Quota, Volume Quota, Activity Quota, Combination Quota</li> <li>• Factors Determining Fixation of Sales Quota</li> <li>• Assigning Territories to Salespeople</li> </ul> <p><b>b) Selling:</b></p> <ul style="list-style-type: none"> <li>• Process of Selling, Methods of Closing a Sale, Reasons for Unsuccessful Closing</li> <li>• Theories of Selling – Stimulus Response Theory, Product Orientation Theory, Need Satisfaction Theory</li> <li>• Selling Skills – Communication Skill, Listening Skill, Trust Building Skill, Negotiation Skill, Problem Solving Skill, Conflict Management Skill</li> <li>• Selling Strategies – Softsell Vs. Hardsell Strategy, Client Centered Strategy, Product-Price Strategy, Win-Win Strategy, Negotiation Strategy</li> <li>• Difference Between Consumer Selling and Organizational Selling</li> <li>• Difference Between National Selling and International Selling</li> </ul>

SN	Modules/ Units
3	<b>Distribution Channel Management</b>
	<ul style="list-style-type: none"> <li>• Management of Distribution Channel – Meaning &amp; Need</li> <li>• Channel Partners- Wholesalers, Distributors and Retailers &amp; their Functions in Distribution Channel, Difference Between a Distributor and a Wholesaler</li> <li>• Choice of Distribution System – Intensive, Selective, Exclusive</li> <li>• Factors Affecting Distribution Strategy – Locational Demand, Product Characteristics, Pricing Policy, Speed or Efficiency, Distribution Cost</li> <li>• Factors Affecting Effective Management Of Distribution Channels <ul style="list-style-type: none"> <li>▪ Channel Design</li> <li>▪ Channel Policy</li> <li>▪ Channel Conflicts: Meaning, Types – Vertical, Horizontal, Multichannel, Reasons for Channel Conflict</li> <li>▪ Resolution of Conflicts: Methods – Kenneth Thomas’s Five Styles of Conflict Resolution</li> <li>▪ Motivating Channel Members</li> <li>▪ Selecting Channel Partners</li> <li>▪ Evaluating Channels</li> <li>▪ Channel Control</li> </ul> </li> </ul>
4	<b>Performance Evaluation, Ethics and Trends</b>
	<p><b>a) Evaluation &amp; Control of Sales Performance:</b></p> <ul style="list-style-type: none"> <li>• Sales Performance – Meaning</li> <li>• Methods of Supervision and Control of Sales Force</li> <li>• Sales Performance Evaluation Criteria- Key Result Areas (KRAs)</li> <li>• Sales Performance Review</li> <li>• Sales Management Audit</li> </ul> <p><b>b) Measuring Distribution Channel Performance:</b></p> <ul style="list-style-type: none"> <li>• Evaluating Channels- Effectiveness, Efficiency and Equity</li> <li>• Control of Channel – Instruments of Control – Contract or Agreement, Budgets and Reports, Distribution Audit</li> </ul> <p><b>c) Ethics in Sales Management</b></p> <p><b>d) New Trends in Sales and Distribution Management</b></p>

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**Elective Courses (EC)**

**Group B: Marketing Electives**

**4. Customer Relationship Management**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to Customer Relationship Management	15
2	CRM Marketing Initiatives, Customer Service and Data Management	15
3	CRM Strategy, Planning, Implementation and Evaluation	15
4	CRM New Horizons	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To understand concept of Customer Relationship Management (CRM) and implementation of Customer Relationship Management
2	To provide insight into CRM marketing initiatives, customer service and designing CRM strategy
3	To understand new trends in CRM, challenges and opportunities for organizations



SN	Modules/ Units
1	<b>Introduction to Customer Relationship Management</b>
	<ul style="list-style-type: none"> <li>• Concept, Evolution of Customer Relationships: Customers as strangers, acquaintances, friends and partners</li> <li>• Objectives, Benefits of CRM to Customers and Organisations, Customer Profitability Segments, Components of CRM: Information, Process, Technology and People, Barriers to CRM</li> <li>• Relationship Marketing and CRM: Relationship Development Strategies: Organizational Pervasive Approach, Managing Customer Emotions, Brand Building through Relationship Marketing, Service Level Agreements, Relationship Challenges</li> </ul>
2	<b>CRM Marketing Initiatives, Customer Service and Data Management</b>
	<ul style="list-style-type: none"> <li>• CRM Marketing Initiatives: Cross-Selling and Up-Selling, Customer Retention, Behaviour Prediction, Customer Profitability and Value Modeling, Channel Optimization, Personalization and Event-Based Marketing</li> <li>• CRM and Customer Service: Call Center and Customer Care: Call Routing, Contact Center Sales-Support, Web Based Self Service, Customer Satisfaction Measurement, Call-Scripting, Cyber Agents and Workforce Management</li> <li>• CRM and Data Management: Types of Data: Reference Data, Transactional Data, Warehouse Data and Business View Data, Identifying Data Quality Issues, Planning and Getting Information Quality, Using Tools to Manage Data, Types of Data Analysis: Online Analytical Processing (OLAP), Clickstream Analysis, Personalisation and Collaborative Filtering, Data Reporting</li> </ul>
3	<b>CRM Strategy, Planning, Implementation and Evaluation</b>
	<ul style="list-style-type: none"> <li>• Understanding Customers: Customer Value, Customer Care, Company Profit Chain: Satisfaction, Loyalty, Retention and Profits</li> <li>• Objectives of CRM Strategy, The CRM Strategy Cycle: Acquisition, Retention and Win Back, Complexities of CRM Strategy</li> <li>• Planning and Implementation of CRM: Business to Business CRM, Sales and CRM, Sales Force Automation, Sales Process/ Activity Management, Sales Territory Management, Contact Management, Lead Management, Configuration Support, Knowledge Management CRM Implementation: Steps- Business Planning, Architecture and Design, Technology Selection, Development, Delivery and Measurement</li> <li>• CRM Evaluation: Basic Measures: Service Quality, Customer Satisfaction and Loyalty, Company 3E Measures: Efficiency, Effectiveness and Employee Change</li> </ul>

4	CRM New Horizons
	<ul style="list-style-type: none"><li>• e-CRM: Concept, Different Levels of E- CRM, Privacy in E-CRM:</li><li>• Software App for Customer Service:<ul style="list-style-type: none"><li>▪ Activity Management, Agent Management, Case Assignment, Contract Management, Customer Self Service, Email Response Management, Escalation, Inbound Communication Management, Invoicing, Outbound Communication Management, Queuing and Routing, Scheduling</li></ul></li><li>• Social Networking and CRM</li><li>• Mobile-CRM</li><li>• CRM Trends, Challenges and Opportunities</li><li>• Ethical Issues in CRM</li></ul>

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**Elective Courses (EC)  
Group B: Marketing Electives**

**5. Industrial Marketing**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Industrial Marketing -An Introduction, Marketing Environment and Buying Behaviour	15
2	Industrial Marketing Research and Segmentation, Targeting and Positioning in Industrial Market	15
3	Industrial Marketing Mix	15
4	Emerging Trends in Industrial Marketing	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
01	To understand basics of industrial marketing, Marketing Environment, Segmenting Targeting Positioning, channel strategy, marketing communication and pricing
02	To provide knowledge of industrial market structure and how they function
03	To provide understanding of the various attributes and models applicable in Industrial Marketing
04	To acquaint the students with trends in Industrial Marketing

Sr. No.	Modules / Units
1	<b>Industrial Marketing -An Introduction, Marketing Environment and Buying Behaviour</b>
	<ul style="list-style-type: none"> <li>● <b>Introduction to Industrial Marketing:</b> Introduction, Definition, Features, Industrial versus Consumer marketing, Classification of Industrial products and Services</li> <li>● <b>Industrial Marketing Environment:</b> Technological; Customer; Competitive, Legal and Economic Environment; Responsibility of industrial Marketing Manager in planning, Coordination, Execution and control</li> <li>● <b>Industrial Buying and Buying Behaviour:</b> Procurement function; Purchase policy; Organization buying processes, Profile of Business buyers: Buying Centres; Buying Centres Roles; Buying Centre Members, Vender Analysis: Criteria for evaluating potential vendor; Vendor Rating, Models of industrial buying Behaviour</li> </ul>
2	<b>Industrial Marketing Research and Segmentation, Targeting and Positioning in Industrial Market</b>
	<ul style="list-style-type: none"> <li>● <b>Industrial Marketing Research:</b> Introduction, Classification of Industrial Marketing Research, Industrial Marketing Research Process, Role and Scope of Industrial Marketing Research, Advantages and limitations of Industrial Marketing Research, Role of Industrial Marketing Research in Marketing Information System and Decision Support System.</li> <li>● <b>Segmentation, Targeting and Positioning in Industrial Market:</b> Introduction to segmentation; Criteria for market segmentation; Basis of Market segmentation, choosing the market segmentation, Target Market: Concept, Approaches to Target Market, Positioning: Concept, Objectives of positioning, Positioning of Products and services; Effective Positioning; positioning process.</li> </ul>
3	<b>Industrial Marketing Mix</b>
	<ul style="list-style-type: none"> <li>● <b>Industrial Products and New Product Development:</b> Introduction to Industrial Products; Product Policy; Product Classification; Introduction to new product development; New industrial products; stages in New product development.</li> <li>● <b>Industrial Pricing:</b> Introduction to industrial Pricing; Factors influencing industrial pricing decision; Types of pricing; Leasing; Bidding; Negotiation</li> <li>● <b>Industrial Marketing Communication:</b> Advertising, Personal selling and Sales promotion: Role of advertising in B2B Market; various media options; Advertising on the internet; Using Advertising Agencies for industrial Marketers; Personal Selling in industrial Marketing; Different steps in Personal Selling; Sales promotion in industrial marketing.</li> <li>● <b>Marketing Channels and Physical Distribution of Industrial Products:</b> Industrial marketing channels; Indirect and direct marketing channels; Importance of marketing channels; Factors affecting selection of Marketing Channels; Process of designing the channel structure: Analyzing the channel objectives, constraints, channel tasks, channel alternatives and selecting the channel</li> </ul>
4	<b>Emerging Trends in Industrial Marketing</b>
	<ul style="list-style-type: none"> <li>● <b>Business Networks :</b> Business Networks in Industrial marketing, Relationship in Business networks , Technology and Business networks</li> <li>● <b>E-Procurement in Industrial Market:</b> Meaning , Importance of E-procurement , Implementation of E-procurement</li> <li>● <b>E-Commerce:</b> Definition of E-Commerce, Advantages and disadvantages of B2B E-Commerce, Role of E-Commerce in the context B2B marketer, Forms of B2B E-Commerce, Electronic Data Interchange; E-payments; E-security</li> </ul>

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**Elective Courses (EC)  
Group B: Marketing Electives**

**6. Strategic Marketing Management**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Strategic Marketing Management	15
2	Segmenting, Targeting, Positioning and Creation of Value in the context of Strategic Marketing	15
3	Strategic Decisions in Product, Services and Branding	15
4	Strategic Decisions in Pricing, Promotion and Distribution and strategic growth management	15
<b>Total</b>		<b>60</b>

**Objectives**

<b>SN</b>	<b>Objectives</b>
01	To understand marketing strategies and their impact on business models
02	To learn strategic marketing tactics related to product, price, service, brand, positioning, incentives and communication for business growth.
03	To learn the various marketing strategies adopted by Companies to create a competitive advantage

Sr. No.	Modules / Units
1	<b>Introduction to Strategic Marketing Management</b>
	<ul style="list-style-type: none"> <li>• <b>Marketing:</b> Nature of Marketing, marketing as an art, science and business discipline, marketing as a value creation process</li> <li>• <b>Strategic decisions:</b> Nature of strategy, the marketing strategy interface, difference between marketing planning and strategic planning</li> <li>• <b>Identifying the market:</b> The five C framework-customer, company, collaborator, competitor, context</li> <li>• <b>The 7 tactics of Marketing mix:</b> Product, service, brand, price ,incentives, communication and distribution</li> <li>• <b>Business Model and Strategic Marketing Planning:</b> Meaning, Role of Business models in marketing management, Strategies for developing a business models: top-down business model generation, bottom up business model generation, The G-STIC frame work for marketing planning: Goal-Strategy-Tactics-Implementation-control</li> </ul>
2	<b>Segmenting, Targeting, Positioning and Creation of Value in the context of Strategic Marketing:</b>
	<ul style="list-style-type: none"> <li>• <b>Segmentation:</b> Essence of segmentation, Factors to be considered while segmenting, key segmenting principles- relevance, similarity, exclusivity</li> <li>• <b>Identifying Target Customers:</b> Factors to be considered while targeting, targeting strategies-One for all strategy, one for each strategy, Strategic Targeting criteria: target attractiveness, target compatibility</li> </ul> <p>Essential strategic assets for target compatibility: business infrastructure, collaborator networks, human capital, intellectual property, strong brands, established customer base, synergistic offerings, access to scarce resources and capital.</p> <ul style="list-style-type: none"> <li>• <b>Creating Customer Value through Positioning:</b> Role of strategic positioning, strategic positioning options: The quality option, value option, the pioneer, a narrow product focus, target segment focus; strategies for creating superior customer value.</li> </ul> <p><b>Creating Company Value:</b> Understanding Company Value: Monetary, functional and psychological value; strategically managing profits--increasing sales revenue-through volume, optimizing price, lowering costs</p> <p><b>Creating Collaborator Value:</b> Meaning of collaborators, collaboration as business process, advantages and drawbacks of collaboration, levels of strategic collaboration: explicit, implicit; alternatives to collaboration: horizontal and vertical integration, managing collaborator relations; gaining collaborator power: offering differentiation; collaborator size, strategic importance, switching costs</p>

3	<b>Strategic Decisions in Product, Services and Branding</b>
	<ul style="list-style-type: none"> <li>• <b>Managing Product and Services:</b> factors affecting product and service decisions- performance, consistency, reliability, durability, compatibility, ease of use, technological design, degree of customization, physical aspects, style, packaging.</li> </ul> <p><b>Managing New Products:</b> Forecasting new product demand using Primary Data and secondary data: offering specific forecasting, forecasting by analogy, category based forecasting.</p> <p><b>New product adoption:</b> Understanding new product adoption, factors influencing diffusion of new offering, new product development process, managing risk in new products- market risk and technological risk, Moore’s Model of adoption of new technologies, managing product life cycle at various stages, extending Product lifecycle.</p> <ul style="list-style-type: none"> <li>• <b>Managing Product Lines:</b> Managing vertical, upscale, downscale, horizontal product-Line Extensions, Managing Product Line Cannibalization, Managing Product lines to gain and defend market position-The Fighting Brand Strategy, The sandwich strategy, The Good-better-best strategy</li> <li>• <b>Brand Tactics:</b> Brand: Meaning, brand identity, brand as value creation process brand hierarchy-Individual and umbrella branding, brand extension: vertical and horizontal, brand equity and brand power, measuring brand equity-cost based approach, market based approach and financial based approach.</li> </ul>
4	<b>Strategic Decisions in Pricing, Promotion and Distribution and strategic growth management</b>
	<p><b>A) Managing Price:</b> Major approaches to strategic pricing-cost based pricing, competitive pricing, demand pricing; Price sensitivity: meaning, psychological pricing, Five psychological pricing effects: reference price effects, price quantity effects, price tier effects, price ending effects, product line effects; Understanding competitive pricing and price wars: factors affecting price wars, Approach for developing a strategic response to competitors price cut, Other pricing strategies-captive pricing, cross price elasticity, deceptive pricing, everyday low pricing, experience curve pricing, loss leader pricing, horizontal price fixing, price signalling.</p> <p><b>B) Managing Promotions and incentives:</b> Promotion mix strategy, Factors affecting strategic decisions in promotion mix, Promotion expenditure strategy, Methods to determine promotion expenditure-Breakdown Method, Buildup Method, Push and Pull promotions.</p> <p>Managing incentives as a value creation process, Goals of using customer incentives, Monetary incentives for customers, Non monetary incentives for customers.</p> <p>Collaborator incentives meaning, monetary incentives-slotting allowance, stocking allowance, cooperative advertising allowance, market development allowance, display allowance, spiffs</p> <p><b>C) Managing distribution:</b> Distribution as value creation process, distribution channel design process- Channel structure: Direct, indirect and hybrid channel; channel coordination- common ownership, contractual relationship, implicit channel coordination; channel type, channel coverage, channel exclusivity</p> <p><b>D) Strategic Growth Management:</b> Gaining market position: strategies to gain market position: steal share strategy, market growth strategy, market innovation strategy; Pioneering new markets: Meaning, Types of Pioneers: technology, product, business model, markets; benefits and drawbacks of being a Pioneer.</p> <p><b>Defending market position:</b> Strategies to defend market position- ignoring competitors’ action, repositioning the existing offer- repositioning to increase value for current customers, repositioning to attract new customers.</p>

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**Elective Courses (EC)**

**Group C: Human Resource Electives**

**1. Finance for HR Professionals and  
Compensation Management**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Compensation Plans and HR Professionals	15
2	Incentives and Wages	15
3	Compensation to Special Groups and Recent Trends	15
4	Legal and Ethical issues in Compensation	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To orient HR professionals with financial concepts to enable them to make prudent HR decisions
2	To understand the various compensation plans
3	To study the issues related to compensation management and understand the legal framework of compensation management



SN	Modules/ Units
1	<b>Compensation Plans and HR Professionals</b>
	<ul style="list-style-type: none"> <li>• Meaning, Objectives of Compensation Plans, Role of HR Professionals in Compensation Plans, Types of Compensation: Financial and non-financial, Factors Influencing Compensation</li> <li>• Compensation Tools: Job based and Skill based, Models: Distributive Justice Model and Labour Market Model, Dimensions of Compensation</li> <li>• 3 Ps Compensation Concept, Benefits of Compensation: Personal, Health and Safety, Welfare, Social Security</li> <li>• Pay Structure: Meaning, Features, Factors, Designing the Compensation System, Compensation Scenario in India.</li> </ul>
2	<b>Incentives and Wages</b>
	<ul style="list-style-type: none"> <li>• Incentive Plans – Meaning and Types: Piecework, Team, Incentives for Managers and Executives, Salespeople, Merit pay, Scanlon Pay, Profit Sharing Plan, ESOP, Gain Sharing, Earning at Risk plan, Technology and Incentives. Prerequisites of an Effective Incentive System</li> <li>• Wage Differentials: Concepts, Factors contributing to Wage Differentials, Types of Wage Differentials, Importance of Wage Differentials, Elements of a Good Wage Plan.</li> <li>• Theories of Wages: Subsistence Theory, Wage Fund Theory, Marginal Productivity Theory, Residual Claimant Theory, Bargaining Theory.</li> </ul>
3	<b>Compensation to Special Groups and Recent Trends</b>
	<ul style="list-style-type: none"> <li>• Compensation for Special Groups: Team Based pay, Remunerating Professionals, Contract Employees, Corporate Directors, CEOs, Expatriates and Executives.</li> <li>• Human Resource Accounting – Meaning, Features, Objectives and Methods</li> <li>• Recent Trends: Golden Parachutes, e-Compensation, Salary Progression Curve, Competency and Skill based, Broad banding and New Pay, Cafeteria approach – Features, Advantages and Disadvantages.</li> </ul>
4	<b>Legal and Ethical issues in Compensation</b>
	<ul style="list-style-type: none"> <li>• Legal Framework of Compensation in India: Wage Policy in India, Payment of Bonus Act 1965, Equal Remuneration Act 1976, Payment of Wages Act 1936, Payment of Gratuity Act 1972, Employee Compensation Act 1923, Employees Provident Funds and Miscellaneous Provision Act 1952.</li> <li>• Pay Commissions, Wage Boards, Adjudication, Legal considerations, COBRA requirement, Pay Restructuring in Mergers and Acquisitions, Current Issues and Challenges in Compensation Management, <b>Ethics in Compensation Management.</b></li> </ul>

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**Elective Courses (EC)**

**Group C: Human Resource Electives**

**2. Strategic Human Resource Management and  
HR Policies**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	SHRM - An Overview	15
2	HR Strategies	15
3	HR Policies	15
4	Recent Trends in SHRM	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To understand human resource management from a strategic perspective
2	To link the HRM functions to corporate strategies in order to understand HR as a strategic resource
3	To understand the relationship between strategic human resource management and organizational performance
4	To apply the theories and concepts relevant to strategic human resource management in contemporary organizations
5	To understand the purpose and process of developing Human Resource Policies

SN	Modules/ Units
1	<b>SHRM - An Overview</b>
	<ul style="list-style-type: none"> <li>• Strategic Human Resource Management (SHRM) – Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM, SHRM v/s Traditional HRM, Steps in SHRM, Roles in SHRM - Top Management, Front-line Management, HR, Changing Role of HR Professionals, Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model</li> <li>• HR Environment –Environmental trends and HR Challenges</li> <li>• Linking SHRM and Business Performance</li> </ul>
2	<b>HR Strategies</b>
	<ul style="list-style-type: none"> <li>• Developing HR Strategies to Support Organisational Strategies, Resourcing Strategy – Meaning and Objectives, Strategic HR Planning – Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages, Strategic Recruitment and Selection – Meaning and Need, Strategic Human Resource Development – Meaning, Advantages and Process, Strategic Compensation as a Competitive Advantage, Rewards Strategies – Meaning, Importance, Employee Relations Strategy, Retention Strategies, Strategies for Enhancing Employee Work Performance</li> </ul>
3	<b>HR Policies</b>
	<ul style="list-style-type: none"> <li>• Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organisation, Requisites of a Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome These Barriers, Need for Reviewing and Updating HR Policies, Importance of Strategic HR Policies to Maintain Workplace Harmony</li> </ul>
4	<b>Recent Trends in SHRM</b>
	<ul style="list-style-type: none"> <li>• i.e. Mentoring</li> <li>• Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement</li> <li>• Contemporary Approaches to HR Evaluation – Balance Score Card, HR Score Card, Benchmarking and Business Excellence Model</li> <li>• Competency based HRM – Meaning, Types of Competencies, Benefits of Competencies for Effective Execution of HRM Functions.</li> <li>• Human Capital Management –Meaning and Role</li> <li>• New Approaches to Recruitment – Employer Branding, Special Event Recruiting, Contest Recruitment, e - Recruitment</li> <li>• Strategic International Human Resource Management – Meaning and Features, International SHRM Strategic Issues, Approaches to Strategic International HRM.</li> </ul>

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**Elective Courses (EC)**

**Group C: Human Resource Electives**

**3. Performance Management and Career Planning**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Performance Management – An Overview	15
2	Performance Management Process	15
3	Ethics, Under Performance and Key Issues in Performance Management	15
4	Career Planning and Development	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To understand the concept of performance management in organizations
2	To review performance appraisal systems
3	To understand the significance of career planning and practices

SN	Modules/ Units
1	<b>Performance Management – An Overview</b>
	<ul style="list-style-type: none"> <li>• Performance Management– Meaning, Features, Components of Performance Management, Evolution, Objectives, Need and Importance, Scope, Performance Management Process, Pre-Requisites of Performance Management, Linkage of Performance Management with other HR functions, Performance Management and Performance Appraisal, Performance Management Cycle</li> <li>• Best Practices in Performance Management, Future of Performance Management.</li> <li>• Role of Technology in Performance Management</li> </ul>
2	<b>Performance Management Process</b>
	<ul style="list-style-type: none"> <li>• Performance Planning – Meaning, Objectives, Steps for Setting Performance Criteria, Performance Benchmarking</li> <li>• Performance Managing – Meaning, Objectives, Process</li> <li>• Performance Appraisal – Meaning, Approaches of Performance Appraisal – Trait Approach, Behaviour Approach, Result Approach</li> <li>• Performance Monitoring–Meaning, Objectives and Process</li> <li>• Performance Management Implementation – Strategies for Effective Implementation of Performance Management</li> <li>• Linking Performance Management to Compensation</li> <li>• Concept of High Performance Teams</li> </ul>
3	<b>Ethics, Under Performance and Key Issues in Performance Management</b>
	<ul style="list-style-type: none"> <li>• Ethical Performance Management - Meaning, Principles, Significance of <b>Ethics in Performance Management</b>, Ethical Issues in Performance Management, <b>Code of Ethics in Performance Management</b>, Building Ethical Performance Culture, Future <b>Implications of Ethics</b> in Performance Management</li> <li>• Under Performers and Approaches to Manage Under Performers, Retraining</li> <li>• Key Issues and Challenges in Performance Management</li> <li>• Potential Appraisal: Steps, Advantages and Limitations.</li> <li>• Pay Criteria -Performance related pay, Competence related pay, Team based pay, Contribution related pay.</li> </ul>
4	<b>Career Planning and Development</b>
	<ul style="list-style-type: none"> <li>• Career Planning - Meaning, Objectives, Benefits and Limitations, Steps in Career Planning, Factors affecting Individual Career Planning, Role of Mentor in Career Planning, Requisites of Effective Career Planning</li> <li>• Career Development – Meaning, Role of employer and employee in Career Development, Career Development Initiatives</li> <li>• Role of Technology in Career Planning and Development</li> <li>• Career Models – Pyramidal Model, Obsolescence Model, Japanese Career Model</li> <li>• New Organizational Structures and Changing Career Patterns</li> </ul>

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**Elective Courses (EC)**

**Group C: Human Resource Electives**

**4.**

**Industrial Relations**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Industrial Relations- An overview	15
2	Industrial Disputes	15
3	Trade Unions and Collective Bargaining	15
4	Industrial Relations Related Laws in India	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To understand the concept of performance management in organizations
2	To review performance appraisal systems
3	To understand the significance of career planning and practices

SN	Modules/ Units
1	<b>Industrial Relations- An overview</b>
	<ul style="list-style-type: none"> <li>• Meaning, Objectives, Characteristics of a good Industrial Relations System/Principles of a good IR/Essentials of good IR, Scope, Significance/Need and Importance of IR, Major Stakeholders of IR, Evolution of IR in India, Factors affecting IR, Role of State, Employers and Unions in IR, Changing Dimensions of IR in India, Impact of Liberalisation, Privatisation and Globalisation on Industrial Relations, Issues and Challenges of industrial relations in India</li> </ul>
2	<b>Industrial Disputes</b>
	<p><b>a) Industrial Disputes:</b></p> <ul style="list-style-type: none"> <li>• Meaning of Industrial Dispute, Causes, Forms/Types, Consequences/Effects, Methods of Settling Industrial Disputes (Arbitration, Joint Consultations, Works Committee, Conciliation, Adjudication etc)</li> <li>• Concepts Related to Industrial Disputes (Relevant Examples): Strike, Layoff, Lockout, Retrenchment</li> </ul> <p><b>b) Employee Discipline:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Determinants, Causes of Indiscipline, Code of Discipline and its Enforcement.</li> </ul> <p><b>c) Grievance Handling:</b></p> <ul style="list-style-type: none"> <li>• Meaning of Grievances, Causes of Grievances, Guidelines for Grievance Handling, Grievance Redressal Procedure in India.</li> </ul> <p><b>d) Workers' Participation in Management:</b></p> <ul style="list-style-type: none"> <li>• Meaning and Types with Respect to India</li> </ul>
3	<b>Trade Unions and Collective Bargaining</b>
	<p><b>a) Trade Unions:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Features, Objectives, Role of Trade Unions, Functions/Activities, Types, Evolution of Trade Unions across Globe, Evolution of Trade Unions in India, Structure of Trade Unions in India, Recognition of Trade Unions, Rights and Privileges of Registered Trade Unions, Impact of Globalisation on Trade Unions in India, Central Organisations of Indian Trade Unions : INTUC, AITUC, HMS,UTUC, Problems of Trade Unions in India.</li> </ul> <p><b>b) Collective Bargaining:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Features, Importance, Scope, Collective Bargaining Process, Prerequisites of Collective Bargaining, Types of Collective Bargaining Contracts, Levels of Collective Bargaining, Growth of Collective Bargaining in India, Obstacles to Collective Bargaining in India.</li> </ul>

SN	Modules/ Units
4	<b>Industrial Relations Related Laws in India</b>
	<ul style="list-style-type: none"><li>• Role of Judiciary in Industrial Relations: Labour Court, Industrial Tribunal, National Tribunal</li><li>• The Trade Unions Act, 1926;</li><li>• The Industrial Employment (Standing Orders) Act, 1946;</li><li>• The Industrial Disputes Act, 1947;</li><li>• The Factories' Act, 1948</li><li>• The Minimum Wages Act, 1948</li></ul>



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**Elective Courses (EC)**

**Group C: Human Resource Electives**

**5. Talent & Competency Management**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Talent Management	15
2	Talent Management System	15
3	Contemporary Issues and Current Trends in Talent Management	15
4	Competency Management and Competency Mapping	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
01	To understand key talent management & competency management concepts
02	To understand the concept and importance of competency mapping
03	To understand the role of talent management and competency management in building <b>sustainable</b> competitive advantage to an organization
04	To know the ethical and legal obligations associated with talent management

Sr. No.	Modules / Units
1	<b>Introduction to Talent Management</b>
	<ul style="list-style-type: none"> <li>• Talent Management – Meaning, History, Scope of Talent Management, Need of Talent Management</li> <li>• Benefits and Limitations of Talent Management</li> <li>• Principles of Talent Management</li> <li>• Source of Talent Management</li> <li>• Talent Gap – Meaning, Strategies to Fill Gaps</li> <li>• The Talent Value Chain</li> <li>• Role of HR in Talent Management</li> <li>• Role of Talent Management in building Sustainable Competitive Advantage to an Organization</li> </ul>
2	<b>Talent Management System</b>
	<ul style="list-style-type: none"> <li>• Talent Management System – Meaning, Key Elements of Talent Management System</li> <li>• Critical Success Factors to Create Talent Management System</li> <li>• Building Blocks for Talent Management - Introduction, Effective Talent Management System, Building Blocks of Effective Talent Management System</li> <li>• Life Cycle of Talent Management - Meaning, Steps in Talent Management Process, Importance of Talent Management Process, Essentials of Talent Management Process</li> <li>• Approaches to Talent Management</li> <li>• Talent Management Strategy – Meaning, Developing a Talent Management Strategy, Mapping Business Strategies and Talent Management Strategies</li> <li>• Talent Management and Succession Planning</li> </ul>
3	<b>Contemporary Issues and Current Trends in Talent Management</b>
	<ul style="list-style-type: none"> <li>• Role of Information Technology in Effective Talent Management Systems, Talent Management Information System, Creating Business Value through Information Technology, Five Steps to a Talent Management Information Strategy</li> <li>• Contemporary Talent Management Issues, Talent Management Challenges</li> <li>• Current Trends in Talent Management</li> <li>• Best Practices of Talent Management</li> <li>• Ethical and Legal Obligations Associated with Talent Management</li> <li>• Talent Management in India</li> </ul>
4	<b>Competency Management and Competency Mapping</b>
	<ul style="list-style-type: none"> <li>• Concept of Competency and Competence, Competence v/s Competency</li> <li>• Types of Competencies, Benefits and Limitations of implementing competencies</li> <li>• Iceberg Model of Competency</li> <li>• Competency Management – Meaning, Features and Objectives</li> <li>• Benefits and Challenges of Competency Management</li> <li>• Competency Development – Meaning, Process</li> <li>• Competency Mapping - Meaning, Features, Need and importance of competency mapping</li> <li>• Methods of Competency Mapping, Steps in Competency Mapping</li> </ul>

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**Elective Courses (EC)**

**Group C: Human Resource Electives**

**6. Stress Management**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Understanding Stress	15
2	Managing Stress – I	15
3	Managing Stress – II	15
4	Stress Management Leading to Success	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
01	To understand the nature and causes of stress in organizations
02	To familiarize the learners with the stress prevention mechanism
03	To understand the strategies that help cope with stress
04	To be able to apply stress management principles in order to achieve high levels of performance
05	To enable to learners to adopt effective strategies, plans and techniques to deal with stress

Sr. No.	Modules / Units
1	<b>Understanding Stress</b>
	<ul style="list-style-type: none"> <li>• Stress – concept, features, types of stress</li> <li>• Relation between Stressors and Stress</li> <li>• Potential Sources of Stress – Environmental, Organizational and Individual</li> <li>• Consequences of Stress – Physiological, Psychological and Behavioural Symptoms</li> <li>• Stress at work place – Meaning, Reasons</li> <li>• Impact of Stress on Performance</li> <li>• Work Stress Model</li> <li>• Burnout – Concept</li> <li>• Stress v/s Burnout</li> </ul>
2	<b>Managing Stress – I</b>
	<ul style="list-style-type: none"> <li>• Pre-requisites of Stress-free Life</li> <li>• Anxiety - Meaning, Mechanisms to cope up with anxiety</li> <li>• Relaxation - Concept and Techniques</li> <li>• Time Management - Meaning, Importance of Time Management</li> <li>• Approaches to Time Management</li> <li>• Stress Management - Concept, Benefits</li> <li>• Managing Stress at Individual level</li> <li>• Role of Organization in Managing Stress/ Stress Management Techniques</li> <li>• Approaches to Manage Stress - Action oriented, Emotion oriented, Acceptance oriented.</li> </ul>
3	<b>Managing Stress – II</b>
	<ul style="list-style-type: none"> <li>• Models of Stress Management - Transactional Model, Health Realization/ Innate Health Model</li> <li>• General Adaption Syndrome (GAS) - Concept, Stages</li> <li>• Measurement of Stress Reaction - The Physiological Response, The Cognitive Response, The Behavioural Response.</li> <li>• Stress prevention mechanism - Stress management through mind control and purification theory and practice of yoga education.</li> <li>• Stress management interventions: primary, secondary, tertiary.</li> <li>• Meditation – Meaning, Importance</li> <li>• Role of Pranayama, Mantras, Nutrition, Music, Non-violence in stress control</li> </ul>
4	<b>Stress Management Leading to Success</b>
	<ul style="list-style-type: none"> <li>• Eustress – Concept, Factors affecting Eustress</li> <li>• Stress Management Therapy - Concept, Benefits</li> <li>• Stress Counselling - Concept</li> <li>• Value education for stress management</li> <li>• Stress and New Technology</li> <li>• Stress Audit Process</li> <li>• Assessment of Stress - Tools and Methods</li> <li>• Future of Stress Management</li> </ul>

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**Core Course (CC)**

**5. Logistics and Supply Chain Management**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Overview of Logistics and Supply Chain Management	15
2	Elements of Logistics Mix	15
3	Inventory Management, Logistics Costing, Performance Management and Logistical Network Analysis	15
4	Recent Trends in Logistics and Supply Chain Management	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To provide students with basic understanding of concepts of logistics and supply chain management
2	To introduce students to the key activities performed by the logistics function
3	To provide an insight in to the nature of supply chain, its functions and supply chain systems
4	To understand global trends in logistics and supply chain management

SN	Modules/ Units
1	<b>Overview of Logistics and Supply Chain Management</b>
	<p><b>a) Introduction to Logistics Management</b></p> <ul style="list-style-type: none"> <li>• Meaning, Basic Concepts of Logistics- Logistical Performance Cycle, Inbound Logistics, Inprocess Logistics, Outbound Logistics, Logistical Competency, Integrated Logistics , Reverse Logistics and Green Logistics</li> <li>• Objectives of Logistics, Importance of Logistics, Scope of Logistics, Logistical Functions/Logistic Mix, Changing Logistics Environment</li> </ul> <p><b>b) Introduction to Supply Chain Management</b></p> <ul style="list-style-type: none"> <li>• Meaning, Objectives, Functions, Participants of Supply Chain, Role of Logistics in Supply Chain, Comparison between Logistics and Supply Chain Management, Channel Management and Channel Integration</li> </ul> <p><b>c) Customer Service: Key Element of Logistics</b></p> <ul style="list-style-type: none"> <li>• Meaning of Customer Service, Objectives, Elements, Levels of customer service, Rights of Customers</li> </ul> <p><b>d) Demand Forecasting</b></p> <ul style="list-style-type: none"> <li>• Meaning, Objectives ,Approaches to Forecasting, Forecasting Methods, Forecasting Techniques, (Numerical on Simple Moving Average, Weighted Moving Average)</li> </ul>
2	<b>Elements of Logistics Mix</b>
	<p><b>a) Transportation</b></p> <ul style="list-style-type: none"> <li>• Introduction, Principles and Participants in Transportation, Transport Functionality, Factors Influencing Transportation Decisions, Modes of Transportation- Railways, Roadways, Airways, Waterways, Ropeways, Pipeline, Transportation Infrastructure, Intermodal Transportation</li> </ul> <p><b>b) Warehousing</b></p> <ul style="list-style-type: none"> <li>• Introduction, Warehouse Functionality, Benefits of Warehousing, Warehouse Operating Principles, Types of Warehouses, Warehousing Strategies, Factors affecting Warehousing</li> </ul> <p><b>c) Materials Handling</b></p> <ul style="list-style-type: none"> <li>• Meaning, Objectives, Principles of Materials Handling, Systems of Materials Handling, Equipments used for Materials Handling, Factors affecting Materials Handling Equipments</li> </ul> <p><b>d) Packaging</b></p> <ul style="list-style-type: none"> <li>• Introduction, Objectives of Packaging, Functions/Benefits of Packaging, Design Considerations in Packaging, Types of Packaging Material, Packaging Costs</li> </ul>

SN	Modules/ Units
3	<b>Inventory Management, Logistics Costing, Performance Management and Logistical Network Analysis</b>
	<p><b>a) Inventory Management</b></p> <ul style="list-style-type: none"> <li>• Meaning, Objectives, Functions, Importance, Techniques of Inventory Management (Numericals - EOQ and Reorder levels)</li> </ul> <p><b>b) Logistics Costing</b></p> <ul style="list-style-type: none"> <li>• Meaning, Total Cost Approach, Activity Based Costing, Mission Based Costing</li> </ul> <p><b>c) Performance Measurement in Supply Chain</b></p> <ul style="list-style-type: none"> <li>• Meaning, Objectives of Performance Measurement, Types of Performance Measurement, Dimensions of Performance Measurement, Characteristics of Ideal Measurement System</li> </ul> <p><b>d) Logistical Network Analysis</b></p> <ul style="list-style-type: none"> <li>• Meaning, Objectives, Importance, Scope, RORO/LASH</li> </ul>
4	<b>Recent Trends in Logistics and Supply Chain Management</b>
	<p><b>a) Information Technology in Logistics</b></p> <ul style="list-style-type: none"> <li>• Introduction, Objectives, Role of Information Technology in Logistics and Supply Chain Management, Logistical Information System, Principles of Logistical Information System, Types of Logistical Information System, Logistical Information Functionality, Information Technology Infrastructure</li> </ul> <p><b>b) Modern Logistics Infrastructure</b></p> <ul style="list-style-type: none"> <li>• Golden Quadrilateral, Logistics Parks, Deep Water Ports, Dedicated Freight Corridor, Inland Container Depots/Container Freight Stations, Maritime Logistics, Double Stack Containers/Unit Trains</li> </ul> <p><b>c) Logistics Outsourcing</b></p> <ul style="list-style-type: none"> <li>• Meaning, Objectives, Benefits/Advantages of Outsourcing, Third Party Logistics Provider, Fourth Party Logistics Provider, Drawbacks of Outsourcing, Selection of Logistics Service Provider, Outsourcing-Value Proposition</li> </ul> <p><b>d) Logistics in the Global Environment</b></p> <ul style="list-style-type: none"> <li>• Managing the Global Supply Chain, Impact of Globalization on Logistics and Supply Chain Management, Global Logistics Trends, Global Issues and Challenges in Logistics and Supply Chain Management</li> </ul>

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**Ability Enhancement Courses (AEC)**

**6. Corporate Communication & Public Relations**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Foundation of Corporate Communication	15
2	Understanding Public Relations	15
3	Functions of Corporate Communication and Public Relations	15
4	Emerging Technology in Corporate Communication and Public Relations	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To provide the students with basic understanding of the concepts of corporate communication and public relations
2	To introduce the various elements of corporate communication and consider their roles in managing organizations
3	To examine how various elements of corporate communication must be coordinated to communicate effectively
4	To develop critical understanding of the different practices associated with corporate communication



SN	Modules/ Units
1	<b>Foundation of Corporate Communication</b>
	<p><b>a) Corporate Communication: Scope and Relevance</b></p> <ul style="list-style-type: none"> <li>• Introduction, Meaning, Scope, Corporate Communication in India, Need/ Relevance of Corporate Communication in Contemporary Scenario</li> </ul> <p><b>b) Keys concept in Corporate Communication</b></p> <ul style="list-style-type: none"> <li>• Corporate Identity: Meaning and Features, Corporate Image: Meaning, Factors Influencing Corporate Image, Corporate Reputation: Meaning, Advantages of Good Corporate Reputation</li> </ul> <p><b>c) Ethics and Law in Corporate Communication</b></p> <ul style="list-style-type: none"> <li>• Importance of Ethics in Corporate Communication, Corporate Communication and Professional Code of Ethics, Mass Media Laws: Defamation, Invasion of Privacy, Copyright Act, Digital Piracy, RTI</li> </ul>
2	<b>Understanding Public Relations</b>
	<p><b>a) Fundamental of Public Relations:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Meaning, Essentials of Public Relations, Objectives of Public Relations, Scope of Public Relations, Significance of Public Relations in Business</li> </ul> <p><b>b) Emergence of Public Relations:</b></p> <ul style="list-style-type: none"> <li>• Tracing Growth of Public Relations, Public Relations in India, Reasons for Emerging International Public Relations</li> </ul> <p><b>c) Public Relations Environment:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Social and Cultural Issues, Economic Issues, Political Issues, Legal Issues</li> </ul> <p><b>d) Theories used in Public Relations:</b></p> <ul style="list-style-type: none"> <li>• Systems Theory, Situational Theory, Social Exchange Theory, Diffusion Theory</li> </ul>
3	<b>Functions of Corporate Communication and Public Relations</b>
	<p><b>a) Media Relations:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Importance of Media Relations, Sources of Media Information, Building Effective Media Relations, Principles of Good Media Relations</li> </ul> <p><b>b) Employee Communication:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Sources of Employee Communications, Organizing Employee Communications, Benefits of Good Employee Communications, Steps in Implementing An Effective Employee Communications Programme, Role of Management in Employee Communications</li> </ul> <p><b>c) Crisis Communication:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Impact of Crisis, Role of Communication in Crisis, Guidelines for Handling Crisis, Trust Building</li> </ul> <p><b>d) Financial Communication:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Tracing the Growth of Financial Communication in India, Audiences for Financial Communication, Financial Advertising</li> </ul>

SN	Modules/ Units
4	Emerging Technology in Corporate Communication and Public Relations
	<p><b>a) Contribution of Technology to Corporate Communication</b></p> <ul style="list-style-type: none"> <li>• Introduction, Today’s Communication Technology, Importance of Technology to Corporate Communication, Functions of Communication Technology in Corporate Communication, Types of Communication Technology, New Media: Web Conferencing, Really Simple Syndication (RSS)</li> </ul> <p><b>b) Information Technology in Corporate Communication</b></p> <ul style="list-style-type: none"> <li>• Introduction, E-media Relations, E-internal Communication, E-brand Identity and Company Reputation</li> </ul> <p><b>c) Corporate Blogging</b></p> <ul style="list-style-type: none"> <li>• Introduction, Defining Corporate Blogging, Characteristics of a Blog, Types of Corporate Blogs, Role of Corporate Blogs, Making a Business Blog</li> </ul>

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**Reference Books**

<b>Reference Books</b>
<b>Investment Analysis &amp; Portfolio Management</b>
<ul style="list-style-type: none"> <li>• Kevin. S, <i>Security Analysis and Portfolio Management</i></li> <li>• Donald Fischer &amp; Ronald Jordon, <i>Security Analysis &amp; Portfolio Management</i></li> <li>• Prasanna Chandra, <i>Security Analysis &amp; Portfolio Management</i></li> <li>• Sudhindra Bhatt, <i>Security Analysis and Portfolio Management.</i></li> </ul>
<b>Commodity &amp; Derivatives Market</b>
<ul style="list-style-type: none"> <li>• John C. Hull &amp; Basu -<i>Futures, options &amp; other derivatives</i></li> <li>• Robert McDonald, <i>Derivatives market, Pearson education</i></li> <li>• John Hull, <i>Fundamentals of futures &amp; options</i></li> <li>• Ankit Gala &amp; Jitendra Gala, <i>Guide to Indian Commodity market, Buzzingstock publishing house</i></li> <li>• K.Sasidharan &amp; Alex K. Mathews, <i>Option trading – bull market strategies, McGraw Hill publication</i></li> <li>• Niti Chatnani, <i>Commodity markets, McGraw Hill Publication</i></li> <li>• S. Kevin, <i>Commodities &amp; financial derivatives, PHI learning Pvt Ltd</i></li> <li>• Suni K Parmeswaran, <i>Futures &amp; options, McGraw Hill</i></li> </ul>
<b>Wealth Management</b>
<ul style="list-style-type: none"> <li>• Harold Evensky, <i>Wealth Management, McGraw Hill Publication</i></li> <li>• NCFM, CFP, IIBF, etc, <i>Wealth Management modules</i></li> <li>• Harold Evensky, <i>The new wealth Management, CFA Institute Investment Series Publication</i></li> </ul>
<b>Financial Accounting</b>
<ul style="list-style-type: none"> <li>• Ashish K. Bhattacharyya – “<i>Financial Accounting for Business Managers</i>”, Prentice Hall of India Pvt. Ltd.</li> <li>• Shashi K. Gupta – “<i>Contemporary Issues in Accounting</i>”, Kalyani Publishers.</li> <li>• R. Narayanaswamy – “<i>Financial Accounting</i>”, Prentice Hall of India, New Delhi</li> <li>• Ashok Sehgal – “<i>Fundamentals of Financial Accounting</i>”, Taxmann’s Publishers</li> <li>• <i>Financial Accounting Reporting – Barry Elliot and Jamie Elliot – Prentice Hall ( 14th Edition)</i></li> </ul>
<b>Risk Management</b>
<ul style="list-style-type: none"> <li>• Thomas S. Coleman, <i>Quantitative Risk Management : A Practical Guide to Financial Risk</i></li> <li>• Steve Peterson, <i>Investment Theory and Risk Management</i></li> <li>• <i>Risk Management , M/s Macmillan India Limited</i></li> <li>• <i>Theory &amp; Practice of Treasury Risk Management: M/s Taxman Publications Ltd.</i></li> <li>• Sim Segal, <i>Corporate Value of ERM</i></li> <li>• Dr. G Kotreshwar, <i>Risk Management : Insurance and Derivatives, Himalaya Publishing House</i></li> </ul>
<b>Direct Taxes</b>
<ul style="list-style-type: none"> <li>• <i>Income Tax Act- Bare act</i></li> <li>• <i>Dr V K Singhania-Direct Tax Law &amp; Practice</i></li> </ul>

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**Reference Books**

<b>Reference Books</b>
<p><b>Services Marketing</b></p> <ul style="list-style-type: none"> <li>• Valarie A. Zeuhaml &amp; Mary Jo Bitner, <i>Service Marketing</i>, Tata McgrawHill, 6th Edition</li> <li>• Christopher Lovelock, Jochen Wirtz, Jayanta Chatterjee, <i>Service Marketing People, Technology, Strategy – A South Asian Perspective</i>, Pearson Education, 7th Edition</li> <li>• Ramneek Kapoor, Justin Paul &amp; Biplab Halder, <i>Services Marketing-Concepts And Practices</i>, McgrawHill, 2011</li> <li>• Harsh V. Verma, <i>Services Marketing Text &amp; Cases</i>, Pearson Education, 2nd Edition</li> <li>• K. Ram Mohan Rao, <i>Services Marketing</i>, Pearson Education, 2nd Edition, 2011</li> <li>• C. Bhattacharjee, <i>Service Sector Management</i>, Jaico Publishing House, Mumbai, 2008</li> <li>• Govind Apte, <i>Services Marketing</i>, Oxford Press, 2004</li> </ul>
<p><b>E-Commerce &amp; Digital Marketing</b></p> <ul style="list-style-type: none"> <li>• D Nidhi, <i>E-Commerce Concepts and Applications</i>, Edn 2011, International Book house P.ltd</li> <li>• Bajaj Kamlesh K, <i>E-Commerce- The cutting edge of Business</i></li> <li>• Whiteley David, <i>E-Commerce Technologies and Applications-2013</i></li> <li>• <i>E-Business &amp; E-Commerce Management 3rd Ed</i>, Pearson Education</li> <li>• Kalokota &amp; Robinson, <i>E-Business 2.0 Road map for Success</i>, Pearson Education</li> <li>• Elias M. Awad, <i>Electronic Commerce, 3rd Edition</i>, Pearson Education</li> <li>• Erfan Turban et.al, <i>Electronic Commerce - A Managerial Perspective</i>, Pearson Education</li> <li>• R. Kalokota, Andrew V. Winston, <i>Electronic Commerce - A Manger's Guide</i>, Pearson Education</li> <li>• Tripathi, <i>E-Commerce</i>, Jaico Publishing House, Mumbai, Edn. 2010.</li> </ul>
<p><b>Sales &amp; Distribution Management</b></p> <ul style="list-style-type: none"> <li>• A. Nag, <i>Sales And Distribution Management</i>, Mcgraw Hill, 2013 Edition</li> <li>• Richard R. Still, Edward W. Cundiff, Norman A.P. Govoni, <i>Sales Management</i>, Pearson Education, 5th Edition</li> <li>• Krishna K. Havaldar, Vasant M. Cavale, <i>Sales And Distribution Management – Text &amp; Cases</i>, Mcgraw Hill Education, 2nd Edition, 2011</li> <li>• Dr. Matin Khan, <i>Sakes And Distribution Management</i>, Excel Books, 1st Edition</li> <li>• Kotler &amp; Armstrong, <i>Principles Of Marketing – South Asian Perspective</i>, Pearson Education, 13th Edition</li> </ul>
<p><b>Customer Relationship Management</b></p> <ul style="list-style-type: none"> <li>• Baran Roger J. &amp; Robert J. Galka (2014), <i>Customer Relationship Management: The Foundation of Contemporary Marketing Strategy</i>, Routledge Taylor &amp; Francis Group.</li> <li>• Andersson Kristin and Carol Kerr (2002), <i>Customer Relationship Management</i>, Tata McGraw-Hill.</li> <li>• Ed Peelen, <i>Customer Relationship Management</i>, Pearson Education</li> <li>• Bhasin Jaspreet Kaur (2012), <i>Customer Relationship Management</i>, Dreamtech Press.</li> <li>• Judith W. Kincaid (2006), <i>Customer Relationship Management Getting it Right</i>, Pearson Education.</li> <li>• Jill Dyche' (2007), <i>The CTM Handbook: A Business Guide to Customer Relationship Management</i>, Pearson Education.</li> <li>• Valarie A Zeithmal, Mary Jo Bitner, Dwayne D Gremler and Ajay Pandit (2010), <i>Services Marketing Integrating Customer Focus Across the Firm</i>, Tata McGraw Hill.</li> <li>• Urvashi Makkar and Harinder Kumar Makkar (2013), <i>CRM Customer Relationship Management</i>, McGraw Hill Education.</li> </ul>

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Reference Books**

<b>Reference Books</b>
<p><b>Industrial Marketing</b></p> <ul style="list-style-type: none"> <li>• <i>Industrial Marketing: A practices in India</i> by S.L. Gupta, Sanjeev Bahadur, and Hitesh Gupta: Excel Books (First Edition)</li> <li>• <i>Industrial Marketing</i> by Hory, Sankar and Mukerjee by Excel Books (First Edition)</li> <li>• <i>Industrial Marketing: A Process of Creating and Maintaining Exchange</i> by Krishnamacharyulu , Lalitha R, Publisher: Jaico Book House</li> <li>• <i>Industrial Marketing</i> by Ghosh, Publisher: Oxford University Press</li> <li>• <i>Industrial Marketing</i> by K. K. Havaldar, Publisher: Tata McGraw-Hill Publishing Company limited</li> <li>• <i>Industrial Marketing Management</i> by Govindarajan, Publisher: Vikas Publishing House Pvt. Ltd.</li> <li>• <i>Industrial Marketing</i> by Phadtare M. T, Publisher: Prentice Hall of India Private Limited</li> </ul>
<p><b>Strategic Marketing Management</b></p> <ul style="list-style-type: none"> <li>• <i>Alexander Chernav, Strategic management, Eight Edition ,June 2014,Cerebellum press</i></li> <li>• <i>Richardn m.s Wilson, Collin Gilligan, Strategic marketing management,3rd edition, Elsevier</i></li> <li>• <i>Subhash .C.Jain, Marketing Strategy, India edition, cengage learning</i></li> <li>• <i>Sharan Jagpal, Marketng strategy, oxford university press</i></li> <li>• <i>David A. Aker, Startegic Market Management, John Wiley &amp; Sons, 2001</i></li> <li>• <i>Philip Kotler, Kevin Keller, Abraham Koshy, Mithileshwar Jha, Marketing Management, Pearson, 13th edition</i></li> </ul>
<p><b>Finance for HR Professionals &amp; Compensation Management</b></p> <ul style="list-style-type: none"> <li>• <i>Gary Dessler, Biju Varkkey, Human Resource Management, Pearson, 12th edition</i></li> <li>• <i>Mick Marchington and Adrian Wilkinson, Human Resource Management at Work – People Management and Development- IIIrd Edition,</i></li> <li>• <i>Shashi K. Gupta, Rosy Joshi, Human Resource Management, Kalyani Publishers</i></li> <li>• <i>Gary Dessler, Framework for HRM, 3rd Edition, Pearson Education</i></li> <li>• <i>Ashwathappa, Human Resource Management</i></li> <li>• <i>Luis.R.Gomez, David.B.Balkin, Robert. L. Cardy, Managing Human Resources – IVth Edition, (Eastern Economy Edition)</i></li> <li>• <i>Milkovich, George T, Newman J.M, Compensation, Tata Mc Graw Hill.</i></li> <li>• <i>Henderson, R.O, Compensation Management, Pearson Edition .</i></li> <li>• <i>BD Singh, Compensation and Reward Management, Excel Books.</i></li> <li>• <i>Karen Permant, Joe Knight, Financial Intelligence for HR Professionals</i></li> <li>• <i>Sharma A.M, Understanding Wage system, Himalaya Publishing House, Mumbai.</i></li> </ul>
<p><b>Strategic Human Resource Management &amp; HR Policies</b></p> <ul style="list-style-type: none"> <li>• <i>Michael Armstrong, Angela Baron, Handbook of Strategic HRM, Jaico publishing House</i></li> <li>• <i>Armstrong M.-Strategic Human Resource Management_ A Guide to Action (2006)</i></li> <li>• <i>Strategic Human Resource Management, Tanuja Agarwal</i></li> <li>• <i>Strategic Human Resource Management, Jeffrey A. Mello</i></li> <li>• <i>Gary Dessler, Human Resource Management, PHI, New Delhi, 2003</i></li> <li>• <i>Charles R. Greer, Strategic Human Resource Management, Pearson Education, 2003</i></li> <li>• <i>Rajib Lochan Dhar, Strategic Human Resource Management, Excel Books, NewDelhi, 2008</i></li> </ul>

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**Reference Books**

<b>Reference Books</b>
<b>Performance Management &amp; Career Planning</b>
<ul style="list-style-type: none"> <li>• <i>Shashi K. Gupta, Rosy Joshi, Human Resource Management, Kalyani Publishers</i></li> <li>• <i>Armstrong, Michael, Baron, Performance Management, Jaico Publishers</i></li> <li>• <i>Robert Bacal, Performance Management, McGraw-Hill Education, 2007</i></li> <li>• <i>T.V. Rao, Performance Management and Appraisal Systems: HR Tools for Global Competitiveness, Response Books, New Delhi, 2007.</i></li> <li>• <i>Davinder Sharma, Performance Appraisal and Management, Himalaya Publishing House.</i></li> <li>• <i>A.S. Kohli, T. Deb, Performance Management, Oxford University Press.</i></li> <li>• <i>Herman Aguinis, Performance Management, Second edition, Pearson Education.</i></li> </ul>
<b>Industrial Relations</b>
<ul style="list-style-type: none"> <li>• <i>Davar R S: Personnel Management and Industrial Relations in India</i></li> <li>• <i>Mamoria C B: Industrial Relations</i></li> <li>• <i>Charles Myeres: Industrial Relations in India</i></li> <li>• <i>Arun Monappa: Industrial Relations</i></li> <li>• <i>Sharma A M : Industrial Relations</i></li> <li>• <i>Ahuja K K : Industrial Relations Theory and Practice</i></li> <li>• <i>C.S. Vekata Ratnam : Globalisation and Labour-Management Relations</i></li> <li>• <i>Srivastava K D: Laws relating to Trade Unions and Unfair Labour Practice</i></li> <li>• <i>A.M.Sarma: A conceptual and legal frame work</i></li> <li>• <i>Farnham, David and John Pimlot, Understanding Industrial Relations, London: Cassell</i></li> <li>• <i>Ratna Sen, Industrial Relations in India, Shifting Paradigms, Macmillan India Ltd., New Delhi, 2009.</i></li> <li>• <i>C.S.Venkata Ratnam, Globalisation and Labour Management Relations, Response Books, 2010.</i></li> <li>• <i>Srivastava, Industrial Relations and Labour Laws, Vikas, 6 th edition, 2012.</i></li> <li>• <i>P.R.N Sinha, Indu Bala Sinha, Seema Priyadarshini Shekhar. Industrial Relations, Trade Unions and Labour Legislation.</i></li> <li>• <i>Srivastava, S. C. :Industrial Relations and Labour Laws, Vikas Publishing House Pvt Ltd, New Delhi.</i></li> <li>• <i>Sinha, P.R.N., Sinha, Indu Bala and Shekhar, Seema Priyadarshini Industrial Relations, Trade Unions and Labour Legislation, Pearson Education, New Delhi.</i></li> </ul>
<b>Talent &amp; Competency Management</b>
<ul style="list-style-type: none"> <li>• <i>Dessler Gary, A Framework for Human Resource Management, Pearson Publication, 7th Edition.</i></li> <li>• <i>Dessler Gary, Varkkey Biju, Fundamentals of Human Resource Management, Pearson Publication, 14th Edition Rao VSP, Human Resource Management, Vikas Publishing, New Delhi</i></li> <li>• <i>K. Aswathappa – Human Resources and Personnel Management, Tata McGraw Hill</i></li> <li>• <i>Robbins SP, Timothy A, Judge &amp; Sanghi Seema, Organizational Behaviour, Pearson Education, New Delhi, 13th edition.</i></li> <li>• <i>Lance A Berger, Dorothy R Berger, Talent Management Hand Book, McGraw Hill</i></li> <li>• <i>Hasan, M., Singh, A. K., Dhamija, S. (eds.), Talent management in India: Challenges and opportunities, Atlantic Publication</i></li> <li>• <i>Seema Sanghi: The Handbook of Competency Mapping: Understanding, Designing and Implementing Competency Models in Organizations, Sage Publishing</i></li> </ul>



**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester V  
with effect from the Academic Year 2018-2019**

**Reference Books**

<b>Reference Books</b>
<b>Stress Management</b>
<ul style="list-style-type: none"> <li>• <i>Stress management by Susan R. Gregson</i></li> <li>• <i>Stress management: Leading to Success By B Hiriyappa</i></li> <li>• <i>Strategic Stress Management: An Organizational Approach by V. Sutherland, C. Cooper</i></li> <li>• <i>Stress Management: An Integrated Approach to Therapy by Dorothy H.G. Cotton</i></li> <li>• <i>Stress Management by A. K. Rai</i></li> <li>• <i>Organizational Stress Management: A Strategic Approach By A. Weinberg, V. Sutherland, C. Cooper</i></li> <li>• <i>Stress Management by Dr. Nivedita</i></li> </ul>
<b>Logistics and Supply Chain Management</b>
<ul style="list-style-type: none"> <li>• <i>David Simchi Levi, Philip Kaminsky, Edith Simchi Levi, Designing &amp; Managing the Supply Chain - Concepts, Strategies and Case Studies Logistics</i></li> <li>• <i>Donald Waters, An Introduction to Supply Chain</i></li> <li>• <i>Martin Christopher, Logistics &amp; Supply Chain Management - Strategies for Reducing Cost &amp; Improving Services</i></li> <li>• <i>Vinod Sople, Logistic Management - The Supply Chain Imperative</i></li> <li>• <i>Donald J Bowersox &amp; David J Closs, Logistic Management - The Integrated Supply Chain Process</i></li> <li>• <i>Alan Rushton, Phil Croucher, Peter Baker, The Handbook of Logistics and Distribution Management- Understanding the Supply Chain</i></li> <li>• <i>Donald J. Bowersox &amp; David J Closs, Logistical Management-The Integrated Supply Chain Process, McGraw Hill Education</i></li> <li>• <i>Ronald H Ballou &amp; Samir K Srivastava, Business Logistics/ Supply Chain Management- Pearson</i></li> <li>• <i>Donald J Bowersox, David J Closs &amp; M Bixby Cooper, Supply Chain Logistics Management- The McGraw Hill Companies</i></li> </ul>
<b>Corporate Communication &amp; Public Relations</b>
<ul style="list-style-type: none"> <li>• <i>Richard R. Dolphin, The Fundamentals of Corporate Communication</i></li> <li>• <i>Joep Cornelissen, Corporate Communications: Theory and Practice</i></li> <li>• <i>James L.Horton,Integrating Corporate Communication:The Cost Effective Use of Message &amp; Medium</i></li> <li>• <i>Sandra Oliver, Handbook of Corporate Communication &amp; Public Relations A Cross-Cultural Approach</i></li> <li>• <i>Rosella Gambetti, Stephen Quigley, Managing Corporate Communication</i></li> <li>• <i>Joseph Fernandez, Corporate Communications: A 21st Century Primer</i></li> <li>• <i>C.B.M. van Riel, Chris Blackburn, Principles of Corporate Communication</i></li> <li>• <i>Jaishri Jethwaney, Corporate Communication: Principles and Practice</i></li> </ul>

**Bachelor of Management Studies (BMS)**  
**Programme**  
*Under Choice Based Credit, Grading and Semester System*  
**Course Structure**

*(To be implemented from Academic Year- 2018-2019)*

## Semester VI

No. of Courses	Semester VI	Credits
<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
1,2,3 & 4	**Any four courses from the following list of the courses	<b>12</b>
<b>2</b>	<b><i>Core Course (CC)</i></b>	
5	Operation Research	<b>04</b>
<b>3</b>	<b><i>Ability Enhancement Course (AEC)</i></b>	
6	Project Work	<b>04</b>
<b>Total Credits</b>		<b>20</b>

**\*\* List of group of Elective Courses(EC)for Semester VI (Any Four)**

<b><i>Group A: Finance Electives (Any four Courses)</i></b>	
1	International Finance
2	Innovative Financial Services
3	Project Management
4	Strategic Financial Management
5	Financing Rural Development
6	Indirect Taxes
<b><i>Group B:Marketing Electives (Any four Courses)</i></b>	
1	Brand Management
2	Retail Management
3	International Marketing
4	Media Planning & Management
5	Sports Marketing
6	Marketing of Non Profit Organisation
<b><i>Group C: Human Resource Electives (Any four Courses)</i></b>	
1	HRM in Global Perspective
2	Organisational Development
3	HRM in Service Sector Management
4	Workforce Diversity
5	Human Resource Accounting & Audit
6	Indian Ethos in Management



**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester VI  
with effect from the Academic Year 2018-2019**

**Elective Courses (EC)**

**Group A: Finance Electives**

**1.**

**International Finance**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Fundamentals of International Finance	15
2	Foreign Exchange Markets, Exchange Rate Determination & Currency Derivatives	15
3	World Financial Markets & Institutions & Risks	15
4	Foreign Exchange Risk, Appraisal & Tax Management	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	The objective of this course is to familiarize the student with the fundamental aspects of various issues associated with International Finance
2	The course aims to give a comprehensive overview of International Finance as a separate area in International Business
3	To introduce the basic concepts, functions, process, techniques and create an awareness of the role, functions and functioning of International Finance in this Globalised Market

SN	Modules/ Units
1	<b>Fundamentals of International Finance</b>
	<p><b>a) Introduction to International Finance:</b></p> <ul style="list-style-type: none"> <li>• Meaning/ Importance of International Finance, Scope of International Finance, Globalization of the World Economy, Goals of International Finance, The Emerging Challenges in International Finance</li> </ul> <p><b>b) Balance of Payment:</b></p> <ul style="list-style-type: none"> <li>• Introduction to Balance of Payment, Accounting Principles in Balance of Payment, Components of Balance of Payments, Balance of Payment Identity Indian Heritage in Business, Management, Production and Consumption.</li> </ul> <p><b>c) International Monetary Systems:</b></p> <ul style="list-style-type: none"> <li>• Evolution of International Monetary System , Gold Standard System , Bretton Woods System, Flexible Exchange Rate Regimes – 1973 to Present, Current Exchange Rate Arrangements, European Monetary System, Fixed &amp; Flexible Exchange Rate System</li> </ul> <p><b>d) An introduction to Exchange Rates:</b></p> <ul style="list-style-type: none"> <li>• Foreign Bank Note Market, Spot Foreign Exchange Market</li> <li>• Exchange Rate Quotations <ul style="list-style-type: none"> <li>▪ Direct &amp; Indirect Rates</li> <li>▪ Cross Currency Rates</li> <li>▪ Spread &amp; Spread %</li> </ul> </li> <li>• Factors Affecting Exchange Rates</li> </ul>
2	<b>Foreign Exchange Markets, Exchange Rate Determination &amp; Currency Derivatives</b>
	<p><b>a) Foreign Exchange Markets:</b></p> <ul style="list-style-type: none"> <li>• Introduction to Foreign Exchange Markets, Structure of Foreign Exchange Markets, Types of Transactions &amp; Settlement Date, Exchange Rate Quotations &amp; Arbitrage, Forward Quotations (Annualized Forward Margin)</li> </ul> <p><b>b) International Parity Relationships &amp; Foreign Exchange Rate:</b></p> <ul style="list-style-type: none"> <li>• Interest Rate Parity, Purchasing Power Parity &amp; Fishers Parity, Forecasting Exchange Rates (Efficient Market Approach, Fundamental Approach, Technical Approach, Performance of the Forecasters), Global Financial Markets &amp; Interest Rates (Domestic &amp; Offshore Markets, Money Market Instruments)</li> </ul> <p><b>c) Currency &amp; Interest Rate Futures:</b></p> <ul style="list-style-type: none"> <li>• Introduction to Currency Options (Option on Spot, Futures &amp; Futures Style Options), Futures Contracts, Markets &amp; the Trading Process, Hedging &amp; Speculation with Interest Rate Futures, Currency Options in India</li> </ul>

SN	Modules/ Units
3	<b>World Financial Markets &amp; Institutions &amp; Risks</b>
	<p><b>a) Euro Currency Bond Markets:</b></p> <ul style="list-style-type: none"> <li>• Introduction to Euro Currency Market, Origin of Euro Currency Market, Euro Bond Market (Deposit, Loan, Notes Market), Types of Euro Bonds, Innovation in the Euro Bond Markets, Competitive Advantages of Euro Banks, Control &amp; Regulation of Euro Bond Market</li> </ul> <p><b>b) International Equity Markets &amp; Investments:</b></p> <ul style="list-style-type: none"> <li>• Introduction to International Equity Market, International Equity Market Benchmarks, Risk &amp; Return from Foreign Equity Investments, Equity Financing in the International Markets, Depository Receipts – ADR,GDR,IDR</li> </ul> <p><b>c) International Foreign Exchange Markets:</b></p> <ul style="list-style-type: none"> <li>• Meaning of International Foreign Exchange Market, FERA v/s FEMA, Scope &amp; Significance of Foreign Exchange Markets, Role of Forex Manager, FDI v/s FPI, Role of FEDAI in Foreign Exchange Market</li> </ul> <p><b>d) International Capital Budgeting:</b></p> <ul style="list-style-type: none"> <li>• Meaning of Capital Budgeting, Capital Budgeting Decisions, Incremental Cash Flows, Cash Flows at Subsidiary and Parent Company, Repatriation of Profits, Capital Budgeting Techniques – NPV</li> </ul>
4	<b>Foreign Exchange Risk, Appraisal &amp; Tax Management</b>
	<p><b>a) Foreign Exchange Risk Management:</b></p> <ul style="list-style-type: none"> <li>• Introduction to Foreign Exchange Risk Management, Types of Risk, Trade &amp; Exchange Risk, Portfolio Management in Foreign Assets, Arbitrage &amp; Speculation</li> </ul> <p><b>b) International Tax Environment:</b></p> <ul style="list-style-type: none"> <li>• Meaning of International Tax Environment, Objectives of Taxation, Types of Taxation, Benefits towards Parties doing Business Internationally, Tax Havens, Tax Liabilities</li> </ul> <p><b>c) International Project Appraisal:</b></p> <ul style="list-style-type: none"> <li>• Meaning of Project Appraisal, Review of Net Present Value Approach (NPV), Option Approach to Project Appraisal, Project Appraisal in the International Context, Practice of Investment Appraisal</li> </ul>

**Revised Syllabus of Courses of Bachelor of Management Studies  
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with effect from the Academic Year 2018-2019**

**Elective Courses (EC)**

**Group A: Finance Electives**

**2. Innovative Financial Services**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to Traditional Financial Services	15
2	Issue Management and Securitization	15
3	Financial Services and its Mechanism	15
4	Consumer Finance and Credit Rating	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To familiarize the learners with the fundamental aspects of various issues associated with various Financial Services
2	To give a comprehensive overview of emerging financial services in the light of globalization
3	To introduce the basic concepts, functions, process, techniques and create an awareness of the role, functions and functioning of financial services

SN	Modules/ Units
1	<b>Introduction to Traditional Financial Services</b>
	<p><b>a) Financial Services:</b></p> <ul style="list-style-type: none"> <li>• Concept, Objectives/Functions, Characteristics, Financial Service Market, Financial Service Market Constituents, Growth of Financial Services in India, Problems in Financial Services Sector, Banking and Non-Banking Companies, Regulatory Framework</li> </ul> <p><b>b) Factoring and Forfaiting:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Types of Factoring, Theoretical Framework, Factoring Cost, Advantages and Disadvantages of Factoring, Factoring in India, Factoring v/s Forfaiting, Working of Forfaiting, Benefits and Drawbacks of Forfaiting, Practical Problems.</li> </ul> <p><b>c) Bill Discounting:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Framework, Bill Market Schemes, Factoring V/s Bill Discounting in Receivable Management.</li> </ul>
2	<b>Issue Management and Securitization</b>
	<p><b>a) Issue Management and Intermediaries:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Merchant Bankers/ Lead Managers, Underwriters, Bankers to an Issue, Brokers to an Issue</li> </ul> <p><b>b) Stock Broking:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Stock Brokers, SubBrokers, Foreign Brokers, Trading and Clearing/Self Clearing Members, Stock Trading ( Cash and Normal) Derivative Trading</li> </ul> <p><b>c) Securitization:</b></p> <ul style="list-style-type: none"> <li>• Definition, Securitization v/s Factoring, Features of Securitization, Pass Through Certificates, Securitization Mechanism, Special Purpose Vehicle, Securitisable Assets, Benefits of Securitization, New Guidelines on Securitization</li> </ul>
3	<b>Financial Services and its Mechanism</b>
	<p><b>a) Lease and Hire-Purchase:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Types of Lease - Finance Lease, Operating Lease, Advantages and Disadvantages of Leasing, Leasing in India, Legal Aspects of Leasing.</li> <li>• Definition of Hire Purchase, Hire Purchase and Installment Sale Characteristics, Hire Purchase and Leasing, Advantages of Hire Purchase, Problems of Hire Purchase.</li> </ul> <p><b>b) Housing Finance:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Housing Finance Industry, Housing Finance Policy Aspect, Sources of Funds, Market of Housing Finance, Housing Finance in India- Major Issues, Housing Finance in India – Growth Factors, Housing Finance Institutions in India, National Housing Bank (NHB), Guidelines for Asset Liability Management System in HFC, Fair Trade Practice Code for HFC's, Housing Finance Agencies</li> </ul>

SN	Modules/ Units
	<p><b>c) Venture Capital:</b> Introduction, Features of Venture Capital, Types of Venture Capital Financing Stages, Disinvestment mechanisms, Venture Capital Investment process, Indian Scenario</p>
4	<p><b>Consumer Finance and Credit Rating</b></p>
	<p><b>a) Consumer Finance:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Sources, Types of Products, Consumer Finance Practice in India, Mechanics of Consumer Finance, Terms, Pricing, Marketing and Insurance of Consumer Finance, Consumer Credit Scoring, Case for and against Consumer Finance</li> </ul> <p><b>b) Plastic Money:</b></p> <ul style="list-style-type: none"> <li>• Growth of Plastic Money Services in India, Types of Plastic Cards- Credit card- Debit Card- Smart card- Add-on Cards, Performance of Credit Cards and Debit Cards, Benefits of Credit Cards, Dangers of Debit Cards, Prevention of Frauds and Misuse, Consumer Protection. Indian Scenario.</li> <li>• Smart Cards- Features, Types, Security Features and Financial Applications</li> </ul> <p><b>c) Credit Rating:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Origin, Features, Advantages of Rating, Regulatory Framework, Credit Rating Agencies, Credit Rating Process, Credit Rating Symbols. Credit Rating Agencies in India, Limitations of Rating</li> </ul>

**Revised Syllabus of Courses of Bachelor of Management Studies  
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with effect from the Academic Year 2018-2019**

**Elective Courses (EC)**

**Group A: Finance Electives**

**3.**

**Project Management**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to Project Management & Project Initiation	15
2	Analyzing Project Feasibility	15
3	Budgeting, Cost & Risk Estimation in Project Management	15
4	New Dimensions in Project Management	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	The objective of this course is to familiarize the learners with the fundamental aspects of various issues associated with Project Management
2	To give a comprehensive overview of Project Management as a separate area of Management
3	To introduce the basic concepts, functions, process, techniques and create an awareness of the role, functions and functioning of Project Management

SN	Modules/ Units
1	<p data-bbox="277 203 1031 237"><b>Introduction to Project Management &amp; Project Initiation</b></p> <p data-bbox="277 253 828 286"><b>a) Introduction to Project Management:</b></p> <ul data-bbox="325 300 1406 465" style="list-style-type: none"> <li>• Meaning/Definition of Project &amp; Project Management, Classification of Projects, Why Project Management, Characteristics/Importance of Project Management, Need for Project Management (Objectives), History of Project Management</li> </ul> <p data-bbox="277 479 960 512"><b>b) Organizational Structure (Project Organization):</b></p> <ul data-bbox="325 526 1406 647" style="list-style-type: none"> <li>• Meaning/Definition of Organizational Structure, Organizational Work Flow, Developing Work Integration Positions, Types of Organizational Structure, Forms of Organization, Strategic Business Units (SBU) in Project Management.</li> </ul> <p data-bbox="277 660 560 694"><b>c) Project Initiation:</b></p> <ul data-bbox="325 707 1406 1144" style="list-style-type: none"> <li>• <b>Project Selection</b>-Meaning of Project Selection, Importance of Project Selection, Criteria for Project Selection ( Models), Types of Project Selection, Understanding Risk &amp; Uncertainty in Project Selection</li> <li>• <b>Project Manager</b>-Meaning of Project Manager, Role of Project Manager, Importance of Project Manager, Role of Consultants in Project Management, Selecting Criteria for Project Manager</li> <li>• <b>Project Planning</b>-Importance of Project Planning, Functions of Project Planning, System Integration, Project Management Life Cycle, Conflicts &amp; Negotiation Handling in Project Management, Planning Cycle &amp; Master Production Scheduling</li> </ul>
2	<p data-bbox="277 1167 652 1200"><b>Analyzing Project Feasibility</b></p> <p data-bbox="277 1216 687 1249"><b>a) Project Feasibility Analysis:</b></p> <ul data-bbox="325 1263 1406 1480" style="list-style-type: none"> <li>• Meaning/Definition of Project Feasibility, Importance of Project Feasibility, Scope of Project Feasibility</li> <li>• Types of Project Feasibility- Market Feasibility, Technical Feasibility, Financial Feasibility, Economic Viability, Operational Feasibility</li> <li>• SWOT Analysis ( Environment Impact Assessment, Social Cost Benefit Analysis)</li> </ul> <p data-bbox="277 1494 550 1527"><b>b) Market Analysis:</b></p> <ul data-bbox="325 1541 1406 1615" style="list-style-type: none"> <li>• Meaning of Market Analysis, Demand Forecasting, Product Mix Analysis, Customer Requirement Analysis</li> </ul> <p data-bbox="277 1628 576 1662"><b>c) Technical Analysis:</b></p> <ul data-bbox="325 1675 1406 1749" style="list-style-type: none"> <li>• Meaning of Technical Analysis, Use of Various Informational Tools for Analyzing, Advancement in the Era of E- Commerce in Project Management</li> </ul> <p data-bbox="277 1762 611 1796"><b>d) Operational Analysis:</b></p> <ul data-bbox="325 1809 1406 1928" style="list-style-type: none"> <li>• Meaning of Operation Management, Importance of Operation Management, Operation Strategy - Levels of Decisions, Production Planning &amp; Control, Material Management - Work Study &amp; Method Study, Lean Operations</li> </ul>



SN	Modules/ Units
3	<b>Budgeting, Cost &amp; Risk Estimation in Project Management</b>
	<p><b>a) Funds Estimation in Project:</b></p> <ul style="list-style-type: none"> <li>• Means of Financing, Types of Financing, Sources of Finance, Government Assistance towards Project Management for Start ups, Cost Control (Operating Cycle, Budgets &amp; Allocations), Determining Financial Needs for Projects, Impact of Leveraging on Cost of Finance</li> </ul> <p><b>b) Risk Management in Projects:</b></p> <ul style="list-style-type: none"> <li>• What is Risk, Types of Risk in Projects, Risk Management Process, Risk Analysis &amp; Identification, Impact of Risk Handling Measures, Work break Down Structure, New Venture Valuation (Asset Based, Earnings Based, Discounted Cash flow Models)</li> </ul> <p><b>c) Cost Benefit Analysis in Projects</b></p> <ul style="list-style-type: none"> <li>• Introduction to Cost Benefit Analysis, Efficient Investment Analysis, Cash - Flow Projections, Financial Criteria for Capital Allocation, Strategic Investment Decisions</li> </ul>
4	<b>New Dimensions in Project Management</b>
	<p><b>a) Modern Development in Project Management:</b></p> <ul style="list-style-type: none"> <li>• Introduction to Modern Development in Project Management, Project Management Maturity Model (PMMM), Continuous Improvement, Developing Effective Procedural Documentation, Capacity Planning</li> </ul> <p><b>b) Project Monitoring &amp; Controlling:</b></p> <ul style="list-style-type: none"> <li>• Introduction to Project Monitoring &amp; Controlling, The Planning – Monitoring-Controlling Cycle, Computerized Project Management Information System (PMIS), Balance in Control System in Project Management, Project Auditing – Life Cycle</li> </ul> <p><b>c) Project Termination &amp; Solving Project Management Problems:</b></p> <ul style="list-style-type: none"> <li>• Meaning of Project Termination, Reasons for Termination of Projects, Process for Terminating Projects, Strategy/ Ways to Solve Project Management Problems, Project Review &amp; Administrative Aspects, Execution Tools for Closing of Projects</li> </ul>

**Revised Syllabus of Courses of Bachelor of Management Studies  
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**Elective Courses (EC)**

**Group A: Finance Electives**

**4. Strategic Financial Management**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Dividend Decision and XBRL	15
2	Capital Budgeting and Capital Rationing	15
3	Shareholder Value and Corporate Governance/ Corporate Restructuring	15
4	Financial Management in Banking Sector and Working Capital Financing	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To match the needs of current market scenario and upgrade the learner's skills and knowledge for long term sustainability
2	Changing scenario in Banking Sector and the inclination of learners towards choosing banking as a career option has made study of financial management in banking sector inevitable
3	To acquaint learners with contemporary issues related to financial management

SN	Modules/ Units
1	<b>Dividend Decision and XBRL</b>
	<p><b>a) Dividend Decision:</b></p> <ul style="list-style-type: none"> <li>• Meaning and Forms of Dividend, Dividend-Modigliani and Miller’s Approach, Walter Model, Gordon Model, Factors determining Dividend Policy, Types of Dividend Policy</li> </ul> <p><b>b) XBRL:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Advantages and Disadvantages, Features and Users</li> </ul>
2	<b>Capital Budgeting and Capital Rationing</b>
	<p><b>a) Capital Budgeting:</b></p> <ul style="list-style-type: none"> <li>• Risk and Uncertainty in Capital Budgeting, Risk Adjusted Cut off Rate, Certainty Equivalent Method, Sensitivity Technique, Probability Technique, Standard Deviation Method, Co-efficient of Variation Method, Decision Tree Analysis, Construction of Decision Tree.</li> </ul> <p><b>b) Capital Rationing:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Advantages, Disadvantages, Practical Problems</li> </ul>
3	<b>Shareholder Value and Corporate Governance/Corporate Restructuring</b>
	<p><b>a) Shareholder Value and Corporate Governance:</b></p> <ul style="list-style-type: none"> <li>• Financial Goals and Strategy, Shareholder Value Creation: EVA and MVA Approach, Theories of Corporate Governance, Practices of Corporate Governance in India</li> </ul> <p><b>b) Corporate Restructuring:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Types, Limitations of Merger, Amalgamation, Acquisition, Takeover, Determination of Firm’s Value, Effect of Merger on EPS and MPS, Pre Merger and Post Merger Impact.</li> </ul>
4	<b>Financial Management in Banking Sector and Working Capital Financing</b>
	<p><b>a) Financial Management in Banking Sector:</b></p> <ul style="list-style-type: none"> <li>• An Introduction, Classification of Investments, NPA &amp; their Provisioning, Classes of Advances, Capital Adequacy Norms, Rebate on Bill Discounting, Treatment of Interest on Advances</li> </ul> <p><b>b) Working Capital Financing:</b></p> <ul style="list-style-type: none"> <li>• Maximum Permissible Bank Finance (Tandon Committee), Cost of issuing Commercial Paper and Trade Credit, Matching Approach, Aggressive Approach, Conservative Approach</li> </ul>

**Revised Syllabus of Courses of Bachelor of Management Studies  
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**Elective Courses (EC)**

**Group A: Finance Electives**

**5. Financing Rural Development**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Rural Banking	10
2	Micro Finance	15
3	MSME Finance	10
4	Final Accounts of the Banking Companies	15
5	Risk Management in Rural Finance	10
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
01	To acquaint the learners with the concept of rural banking
02	To give an overview of micro finance and MSME finance
03	To study the provisions of final accounts of the Banking Companies
04	To understand risk management in rural finance

Sr. No.	Modules / Units
<b>1</b>	<b>Rural Banking</b>
	<p>Rural India – Demographic Features, Characteristics of Rural Society, Economic Features, Infrastructure in Rural Areas, Agriculture Economy, Rural Issues and Rural Development Policies, Sources and Pattern of agriculture in India, Trends in Agricultural Finance.</p> <p>Institutional Framework – Regulation of Rural Financial Services, Rural Credit Institutions, Financing Agriculture/ Allied Activities, Financing Rural Non Farm Sector, Priority Sector Lending, Rural Housing and Education Loans.</p> <p>Rural Banking – Financial Needs of the Poor, Role of Rural Banking, Transaction Costs, Risk Costs, Financing Poor as Bankable Opportunities Micro Credit and Self Help Groups.</p>
<b>2</b>	<b>Micro Finance</b>
	<p>Introduction – Emergence of Microfinance, Definition, Meaning and Scope, Importance and Assumptions. Lessons from International Experience.</p> <p>Models – Models of Microfinance across the world, Portfolio Securitization, SHG-2, National Rural Livelihood Mission, Impact of Microfinance, Impact Assessment and Monitoring, Microfinance and Poverty Assessment Tools.</p> <p>Financial Products and Services – Objectives, Introduction, The role of MFI – Minimalist V/s Integrated, Financial services/ products, Non – Financial Services, Designing Microfinance Models, Liquidity Management, The Revenue Model of an MFI, Cost, Volume and Profit Analysis, Measuring Operating Efficiency and Productivity in MFI's, Factors affecting Operating Expenses, Operating Efficiency.</p>
<b>3</b>	<b>MSME Finance</b>
	<p>Institutional Framework – Central Government, NIMSME, Indian Institute of Entrepreneurship Guwahati, NIESBUD, NSIC, Organizations under the control of State Government, SIDBI, CGTMSE, SMERA, SSI Association in India, Changing Role of MSME Associations , Policy Orientation &amp; Resource Allocation.</p> <p>Financing Options &amp; Modes – Financing MSME, Why lend to MSME Sector, Debt Finance, Equity Finance, Options for Financing MSME's, Financial Products and their Access, Existing MSME Loan Products and their Nature, Common Guidelines for lending to MSME Sector, Factoring, Credit Process, Credit Assessment, Costs and Risks specific to MSME Lending, Risk Rating, Monitoring and Review of Lending.</p>
<b>4</b>	<b>Final Accounts of the Banking Companies</b>
	<p>Legal Provision in Banking Regulation Act, 1949 relating to Accounts. Statutory reserves including Cash Reserve and Statutory Liquidity Ratio. Bill purchase and discounted, Rebate of Bill Discounted.</p> <p>Final Accounts in prescribed form</p> <p>Non – performing assets and Income from non – performing assets, Classification of Advances, standard, sub – standard, doubtful and provisioning requirement.</p>
<b>5</b>	<b>Risk Management in Rural Finance</b>
	<p>An Introduction –Objectives, Introduction , Types of risks for MFI's, Risk Management Framework for MFI's Indicators of Credit Risk, Portfolio at Risk (PAR), Causes of high Credit Risk , Impact of Delinquencies, Managing Credit Risk, Transaction Risk, Process, System &amp; Technology, Relationship and Portfolio Risk. Cash Planning and Co-ordination between Operation Manager and Finance Manager. Compliance to State Acts, Revised Guidelines on Priority Sector, Compliance to RBI Guidelines on NBFC – MFI's, Self Regulation.</p>

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**Elective Courses (EC)**

**Group A: Finance Electives**

**6.**

**Indirect Taxes**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Indirect Taxation and GST	10
2	Concept of Supply	20
3	Registration and Computation of GST	20
4	Filing of Returns	10
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
01	To understand the basics of GST
02	To study the registration and computation of GST
03	To acquaint the students with filing of returns in GST

Sr. No.	Modules / Units
1	<p><b>Introduction to Indirect Taxation and GST</b></p> <p><b>A. Basics for Taxation</b> - Direct Taxes and Indirect Taxes – Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution)</p> <p><b>B. Introduction to GST</b> – Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GST, Conceptual Framework – CGST, IGST,SGST,UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST.</p> <p><b>C. Definitions</b> – Goods ( 2(52) of CGST Act ), Services ( 2(102) of CGST Act ), Money ( 2(75) of CGST Act ), Securities ( 2(101) of SCRA Act,1956), India( 2(56) of CGST Act ), Persons ( 2(84) of CGST Act ),Taxable Person ( 2(107) of CGST Act ), Business ( 2(17) of CGST Act), Consideration( 2(31) of CGST Act ), E- Commerce Operator ( 2(45) of CGST Act ), Supplier(2(105) of CGST Act ),Recipient( 2(93) of CGST Act )</p> <p><b>D. Levy and Collection of GST</b> – Levy and Collection of CGST, IGST, SGST,UTGST (Sec 9 of CGST Act), Composition Scheme under GST (Sec 10 of CGST Act), Power to Grant Exemption (Sec 11 of CGST Act)GST Rate Schedule for Goods and Services.</p>
2	<p><b>Concept of Supply</b></p> <p><b>A. Taxable Event Supply</b>– Meaning and Scope of Supply (Section 7 Subsection 1, 2 and 3 of Act) Schedule I, Schedule II, Schedule III, Composite and Mixed Supplies (Sec 8 of CGST Act)</p> <p><b>B. Place of Supply</b> – Location of Supplier of Goods and Services, Place of Supply of Goods (Sec 10, 11,12 and 13 of IGST Act), Special Provision for Payment of Tax by a Supplier of Online Information Database Access Retrieval.</p> <p><b>C. Time of Supply</b>- Time of Supply (Sec 31 of CGST Act), Issue of Invoice by the Supplier (Sec 31 (1) and Sec 31(2)of CGST Act), Continuous Supply of Goods and Services, Goods Sent on Approval (Sec 31(7) of CGST Act )</p> <p><b>D. Value of Supply</b> – Determination of Value of Supply (Sec 15 of CGST Act and CGST Rules 2017), Input Tax Credit (Sec 2(62) of CGST Act) Capital Goods (Sec 2(19) of CGST Act), Input Sec 2(59) of CGST Act), Input Service (Sec 2(60) of CGST Act). Eligibility and Conditions for taking Input Tax Credit (Sec 16 of CGST Act)</p>
3	<p><b>Registration and Computation of GST</b></p> <p><b>A. Registration</b> – Persons liable for Registration (Sec 22 of the Act), Persons not liable for Registration, Procedure for Registration (Sec 25 of the Act), Deemed Registration(Sec 26 of the Act), Special Provisions (Sec 27 of the Act), Amendment, Cancellation and Revocation of Registration(Sec 28,Sec29and Sec 31 of the Act)</p> <p><b>B. Computation of GST</b> – Computation of GST under Inter State and Intra State Supplies.</p> <p><b>C. Payment of Tax</b>- Payment of Tax, Interest and other Amounts(Sec 49 of the Act), Interest on delayed Payment (Sec 50 of the Act), TDS (Sec 51 of the Act), TCS (Sec 52 of the Act)</p>
4	<p><b>Filing of Returns</b></p> <p><b>A. Documentation</b>- Tax Invoices (Sec 31 and 32 of the Act), Credit and Debit notes(Sec 34 of the Act), Electronic Way Bill</p> <p><b>B. Returns</b> –Types of Returns and Provisions relating to filing of Returns (Sec 37 to Sec 48 of the Act)</p>

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**Elective Courses (EC)**

**Group B: Marketing Electives**

**1. Brand Management**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to Brand Management	15
2	Planning and Implementing Brand Marketing Programs	15
3	Measuring and Interpreting Brand Performance	15
4	Growing and Sustaining Brand Equity	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To understand the meaning and significance of Brand Management
2	To Know how to build, sustain and grow brands
3	To know the various sources of brand equity



SN	Modules/ Units
1	<b>Introduction to Brand Management</b>
	<p><b>a) Introduction to Brand Management:</b></p> <ul style="list-style-type: none"> <li>• Meaning of Brand, Branding, Brand Management, Importance of Branding to Consumers, Firms, Brands v/s Products, Scope of Branding, Branding Challenges and Opportunities, Strategic Brand Management Process, Customer Based Brand Equity model (CBBE), Sources of Brand Equity, Steps of Brand Building including Brand Building Blocks, Brand Positioning: Meaning, Importance, Basis</li> </ul>
2	<b>Planning and Implementing Brand Marketing Programs</b>
	<p><b>a) Planning and Implementing Brand Marketing Programs:</b></p> <ul style="list-style-type: none"> <li>• Brand Elements: Meaning, Criteria for choosing Brand Elements, Types of Brand Elements</li> <li>• Integrating Marketing Programs and Activities</li> <li>• Personalising Marketing: Experiential Marketing, One to One Marketing, Permission Marketing</li> <li>• Product Strategy: Perceived Quality and Relationship Marketing</li> <li>• Pricing Strategy: Setting Prices to Build Brand Equity</li> <li>• Channel Strategy: Direct, Indirect Channels</li> <li>• Promotion Strategy: Developing Integrated Marketing Communication Programs</li> <li>• Leveraging Secondary Brand Associations to Build Brand Equity: Companies, Countries, Channel of Distribution, Co-branding, Characters, Events.</li> </ul>
3	<b>Measuring and Interpreting Brand Performance</b>
	<p><b>a) The Brand Value Chain</b></p> <p><b>b) Measuring Sources of Brand Equity:</b></p> <ul style="list-style-type: none"> <li>• <b>Qualitative Research Techniques:</b> Projective Techniques: Completion, Comparison, Brand Personality and Values: The Big Five, Free Association</li> <li>• <b>Quantitative Research Techniques:</b> Brand Awareness: Recognition, Recall, Brand Image, Brand Responses</li> </ul> <p><b>c) Young and Rubicam's Brand Asset Valuator</b></p> <p><b>d) Measuring Outcomes of Brand Equity</b></p> <ul style="list-style-type: none"> <li>• <b>Comparative Methods:</b> Brand based Comparative Approaches, Marketing Based Comparative Approaches, Conjoint Analysis</li> <li>• <b>Holistic Methods:</b> Residual Approaches, Valuation Approaches: Historical Perspectives and Interbrand's Brand Valuation Methodology</li> </ul>

<b>4</b>	<b>Growing and Sustaining Brand Equity</b>
	<p><b>a) Designing &amp; Implementing Branding Strategies:</b></p> <ul style="list-style-type: none"> <li>• <b>Brand Architecture:</b> Meaning of Brand Architecture, The Brand-Product Matrix, Breadth of a Branding Strategy, Depth of a Branding Strategy</li> <li>• <b>Brand Hierarchy:</b> Meaning of Brand Hierarchy, Building Equity at Different Hierarchy Levels</li> <li>• <b>Cause Marketing to Build Brand Equity:</b> Meaning of Cause Marketing, Advantages, Green Marketing</li> </ul> <p><b>b) Brand Extensions:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Advantages, Disadvantages, Brand Extension and Brand Equity</li> </ul> <p><b>c) Managing Brands over Time:</b></p> <ul style="list-style-type: none"> <li>• Reinforcing Brands, Revitalising Brands</li> </ul> <p><b>d) Building Global Customer Based Brand Equity</b></p>

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**Elective Courses (EC)**

**Group B: Marketing Electives**

**2. Retail Management**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Retail Management- An overview	15
2	Retail Consumer and Retail Strategy	15
3	Merchandise Management and Pricing	15
4	Managing and Sustaining Retail	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To familiarize the students with retail management concepts and operations
2	To provide understanding of retail management and types of retailers
3	To develop an understanding of retail management terminology including merchandize management, store management and retail strategy.
4	To acquaint the students with legal and ethical aspects of retail management
5	To create awareness about emerging trends in retail management

SN	Modules/ Units
1	<p><b>Retail Management- An overview</b></p> <p><b>a) Retail Management:</b></p> <ul style="list-style-type: none"> <li>• Introduction and Meaning, Significance, Factors Influencing Retail Management, Scope of Retail Management</li> </ul> <p><b>b) Retail Formats:</b></p> <ul style="list-style-type: none"> <li>• Concept of Organized Retailing: Factors Responsible for the Growth of Organized Retail in India, Multichannel Retailing: Meaning and Types, E-tailing: Meaning, Advantages and Limitations</li> </ul> <p><b>c) Emerging Trends in Retailing</b></p> <ul style="list-style-type: none"> <li>• Impact of Globalization on Retailing</li> <li>• I.T in Retail: Importance, Advantages and Limitations, Applications of I.T. in Retail: EDI, Bar Coding, RFID Tags, Electronic Surveillance, Electronic Shelf Labels</li> <li>• FDI in Retailing: Meaning, Need for FDI in Indian Retail Scenario</li> <li>• Franchising: Meaning, Types, Advantages and Limitations, Franchising in India</li> <li>• Green Retailing</li> <li>• Airport Retailing</li> </ul>
2	<p><b>Retail Consumer and Retail Strategy</b></p> <p><b>a) Retail Consumer/Shopper:</b></p> <ul style="list-style-type: none"> <li>• Meaning of Retail Shopper, Factors Influencing Retail Shoppers, Changing Profile of Retail Shoppers, Market Research as a Tool for Understanding Retail Markets and Shoppers</li> </ul> <p><b>b) CRM in Retail:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Objectives</li> <li>• Customer Retention Approaches: Frequent Shopper Programme, Special Customer Services, Personalization, Community</li> </ul> <p><b>c) Retail Strategy:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Steps in Developing Retail Strategy, Retail Value Chain</li> </ul> <p><b>d) Store Location Selection:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Types of Retail Locations, Factors Influencing Store Location</li> </ul> <p><b>e) HRM in Retail:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Significance, Functions</li> <li>• Organization Structure in Retail: Meaning, Factors Influencing Designing Organization Structure, Organization Structure for Small Stores/Single Stores/Independent Retailers and Retail Store Chain/Department Store</li> </ul>

SN	Modules/ Units
3	<b>Merchandise Management and Pricing</b>
	<p><b>a) Merchandise Management</b></p> <ul style="list-style-type: none"> <li>• Concept, Types of Merchandise, Principles of Merchandising, Merchandise Planning- Meaning and Process, Merchandise Category – Meaning, Importance, Components, Role of Category Captain, Merchandise Procurement/Sourcing- Meaning, Process, Sources for Merchandise</li> </ul> <p><b>b) Buying Function:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Buying Cycle, Factors Affecting Buying Functions, Functions of Buying for Different Types of Organizations Young and Rubicam’s Brand Asset Valuator- Independent Store, Retail Chain, Non-store Retailer</li> </ul> <p><b>c) Concept of Lifestyle Merchandising</b></p> <p><b>d) Private Label</b></p> <ul style="list-style-type: none"> <li>• Meaning, Need and Importance, Private Labels in India</li> </ul> <p><b>e) Retail Pricing</b></p> <ul style="list-style-type: none"> <li>• Meaning, Considerations in Setting Retail Pricing</li> <li>• Pricing Strategies: High/ Low Pricing: Meaning, Benefits, Everyday Low Pricing: Meaning, Benefits, Market Skimming, Market Penetration, Leader Pricing, Odd Pricing, Single Pricing, Multiple Pricing, Anchor Pricing</li> <li>• Variable Pricing and Price Discrimination- Meaning Types: <ul style="list-style-type: none"> <li>▪ Individualized Variable Pricing/First Degree Price</li> <li>▪ Self-Selected Variable Pricing/ Second Degree Price Discrimination- Clearance and Promotional Markdowns, Coupons, Price Bundling, Multiple – Unit Pricing</li> <li>▪ Variable Pricing by Market Segment/ Third Degree Price Discrimination</li> </ul> </li> </ul>
4	<b>Managing and Sustaining Retail</b>
	<p><b>a) Retail Store Operations:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Responsibilities of Store Manager, The 5 S’s of Retail Operations (Systems, Standards, Stock, Space, Staff)</li> </ul> <p><b>b) Store Design and Layout:</b></p> <ul style="list-style-type: none"> <li>• Store Design- Meaning, Objectives, Principles, Elements of Exterior and Interior Store Design, Store Atmospherics and Aesthetics</li> <li>• Store Layout- Meaning, Types: Grid, Racetrack, Free Form</li> <li>• Signage and Graphics: Meaning, Significance, Concept of Digital Signage</li> <li>• Feature Areas: Meaning, Types: Windows, Entrances, Freestanding Displays, End Caps, Promotional Aisles, Walls, Dressing Rooms, Cash Wraps</li> </ul>

SN	Modules/ Units
	<p><b>c) Visual Merchandising and Display:</b></p> <ul style="list-style-type: none"> <li>• Visual Merchandising- Meaning, Significance, Tools Used for Visual Merchandising</li> <li>• The Concept of Planogram</li> <li>• Display- Meaning, Methods of Display, Errors in Creating Display</li> </ul> <p><b>d) Mall Management</b></p> <ul style="list-style-type: none"> <li>• Meaning and Components: Positioning, Zoning, Promotion and Marketing, Facility Management, Finance Management</li> </ul> <p><b>e) Legal and Ethical Aspects of Retailing</b></p> <ul style="list-style-type: none"> <li>• Licenses/Permissions Required to Start Retail Store in India</li> <li>• Ethical Issues in Retailing</li> </ul> <p><b>Career Options in Retailing</b></p>

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**Elective Courses (EC)**

**Group B: Marketing Electives**

**3. International Marketing**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to International Marketing & Trade	15
2	International Marketing Environment and Marketing Research	15
3	International Marketing Mix	15
4	Developments in International Marketing	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To understand International Marketing, its Advantages and Challenges.
2	To provide an insight on the dynamics of International Marketing Environment.
3	To understand the relevance of International Marketing Mix decisions and recent developments in Global Market

SN	Modules/ Units
1	<p data-bbox="277 203 925 237"><b>Introduction to International Marketing &amp; Trade</b></p> <p data-bbox="277 253 868 286"><b>a) Introduction of International Marketing:</b></p> <ul data-bbox="325 302 1406 689" style="list-style-type: none"> <li>• Meaning, Features of International Marketing, Need and Drivers of International Marketing, Process of International Marketing, Phases of International Marketing, Benefits of International Marketing, Challenges of International Marketing, Difference between Domestic and International Marketing, Different Orientations of International Marketing : EPRG Framework, Entering International Markets :Exporting, Licensing, Franchising, Mergers and Acquisition, Joint Ventures, Strategic Alliance, Wholly Owned Subsidiaries, Contract Manufacturing and Turnkey Projects, Concept of Globalization</li> </ul> <p data-bbox="277 705 807 739"><b>b) Introduction to International Trade:</b></p> <ul data-bbox="325 754 1406 824" style="list-style-type: none"> <li>• Concept of International Trade, Barriers to Trade: Tariff and Non Tariff, Trading Blocs : SAARC, ASEAN, NAFTA, EU, OPEC</li> </ul>
2	<p data-bbox="277 851 1110 884"><b>International Marketing Environment and Marketing Research</b></p> <p data-bbox="277 900 836 934"><b>a) International Marketing Environment:</b></p> <ul data-bbox="325 949 1406 1429" style="list-style-type: none"> <li>• Economic Environment : International Economic Institution (World Bank, IMF, IFC) ,International Economic Integration (Free Trade Agreement, Customs Union, Common Market, Economic Union)</li> <li>• Political and Legal Environment: Political System (Democracy, Authoritarianism, Communism), Political Risk, Political Instability, Political Intervention. Legal Systems (Common Law, Civil Law, Theocratic Law), Legal Differences, Anti Dumping Law and Import License.</li> <li>• Cultural Environment : Concept , Elements of Culture (Language, Religion, Values and Attitude , Manners and Customs, Aesthetics and Education) , HOFSTEDE’s Six Dimension of Culture , Cultural Values ( Individualism v/s Collectivism)</li> </ul> <p data-bbox="277 1444 603 1478"><b>b) Marketing Research:</b></p> <ul data-bbox="325 1494 1406 1608" style="list-style-type: none"> <li>• Introduction, Need for Conducting International Marketing Research, International Marketing Research Process, Scope of International Marketing Research, IT in Marketing Research</li> </ul>
3	<p data-bbox="277 1635 660 1668"><b>International Marketing Mix</b></p> <p data-bbox="277 1684 735 1718"><b>a) International Product Decision</b></p> <ul data-bbox="325 1733 1406 1937" style="list-style-type: none"> <li>• International Product Line Decisions, Product Standardization v/s Adaptation Argument, International Product Life Cycle, Role of Packaging and Labelling in International Markets, Branding Decisions in International Markets, International Market Segmentation and Targeting, International Product Positioning</li> </ul>



SN	Modules/ Units
	<p><b>b) International Pricing Decision:</b></p> <ul style="list-style-type: none"> <li>• Concept of International Pricing, Objectives of International Pricing, Factors Affecting International Pricing</li> <li>• International Pricing Methods: Cost Based, Demand Based, Competition Based , Value Pricing, Target Return Pricing and Going Rate Pricing</li> <li>• International Pricing Strategies : Skimming Pricing, Penetration Pricing , Predatory Pricing</li> <li>• International Pricing Issues : Gray Market , Counter Trade, Dumping, Transfer Pricing</li> </ul> <p><b>c) International Distribution Decisions</b></p> <ul style="list-style-type: none"> <li>• Concept of International Distribution Channels, Types of International Distribution Channels, Factors Influencing Selection of International Distribution Channel</li> </ul> <p><b>d) International Promotion Decisions</b></p> <ul style="list-style-type: none"> <li>• Concept of International Promotion Decision</li> <li>• Planning International Promotional Campaigns: Steps - Determine the Target Audience, Determine Specific Campaigns, Determine Budget, Determine Message, Determine Campaign Approach and Determine Campaign Effectiveness</li> <li>• Standardization V/S Adaptation of International Promotional Strategies</li> <li>• International Promotional Tools/Elements</li> </ul>
4	<b>Developments in International Marketing</b>
	<p><b>a) Introduction -Developing International Marketing Plan:</b></p> <ul style="list-style-type: none"> <li>• Preparing International Marketing Plan, Examining International Organisational Design, Controlling International Marketing Operations, Devising International Marketing Plan</li> </ul> <p><b>b) International strategies:</b></p> <ul style="list-style-type: none"> <li>• Need for International Strategies, Types of International Strategies</li> </ul> <p><b>c) International Marketing of Services</b></p> <ul style="list-style-type: none"> <li>• Concept of International Service Marketing, Features of International Service Marketing, Need of International Service Marketing, Drivers of Global Service Marketing, Advantages and Disadvantages of Global Service Marketing, Service Culture</li> </ul>

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**Elective Courses (EC)**

**Group B: Marketing Electives**

**4. Media Planning and Management**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Overview of Media and Media Planning	15
2	Media Mix & Media Strategy	15
3	Media Budgeting, Buying & Scheduling	15
4	Media Measurement, Evaluation	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To understand Media Planning, Strategy and Management with reference to current business scenario.
2	To know the basic characteristics of all media to ensure most effective use of advertising budget.
3	To provide an insight on Media Planning, Budgeting, Scheduling and Evaluating the Different Media Buys.

SN	Modules/ Units
1	<b>Overview of Media and Media Planning</b>
	<p><b>a) Overview of Media and Media Planning:</b></p> <ul style="list-style-type: none"> <li>• Meaning of Media &amp; Features of Media, Meaning of Media Planning , Scope of Media planning , Media Planning Elements, Role of Media in Business, Media Planning Process, Impact of Marketing Objectives on Media Planning, Factors Influencing Media Planning Decisions, Role and Importance of Media in Consumer Buying Decision, Role of Media Planner, Challenges of Media Planning, Organization Structure of Media Company, Regulatory Framework and Legal Aspects in Media Planning</li> </ul> <p><b>b) Media Research:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Role and Importance</li> <li>• Sources of Media Research : Audit Bureau of Circulation, Press Audits, National Readership Survey/IRS, Businessmen’s Readership Survey, TRP, National Television Study, ADMAR Satellite Cable Network Study, Reach and Coverage Study, CIB Listenership Survey</li> </ul>
2	<b>Media Mix and Media Strategy</b>
	<p><b>a) Media Mix:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Need for Media Mix, Identifying Audience for Mass Media , Factors Affecting Media Mix Decision, Types of Media Mix Decisions: Broad Media Classes, Media Vehicles, Media Units, Deciding Ideal Media Mix</li> </ul> <p><b>b) Media Choices:</b></p> <ul style="list-style-type: none"> <li>• <b>Print Meaning-</b> Factors Affecting Selection of Print Media Decisions , Types of Print Media, Advantages and Limitations</li> <li>• <b>Television-</b> Meaning, Factors Affecting Selection of Television Media Decisions, Advantages and Limitations</li> <li>• <b>Radio-</b> Meaning, Factors Affecting Selection of Radio Media Decision, Advantages and Limitations</li> <li>• <b>Out of Home (OOH)-</b> Meaning, Types of OOH, Factors Affecting OOH Planning Decision, Advantages and Limitations</li> </ul> <p><b>c) Emerging Media:</b></p> <ul style="list-style-type: none"> <li>• Online, Mobile, Gaming, In flight, In Store, Interactive Media</li> </ul> <p><b>d) Media Strategy:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Need for Media Strategy, Situation Analysis for Media Strategy and its Components</li> <li>• Steps in Formulating Media Strategies: Defining the Target Group, Market Prioritization, Media Weights, Media Mix, Media Scheduling.</li> </ul>

SN	Modules/ Units
3	<b>Media Budgeting, Buying &amp; Scheduling</b>
	<p><b>a) Media Budget</b></p> <ul style="list-style-type: none"> <li>• Meaning</li> <li>• Factors to be considered while Framing a Budget: Advertising Task, Competitive Framework, Market Dominance, Market Coverage, Media Cost, Market Task, Pricing ,Frequency of Purchase</li> <li>• Importance of Media Budget.</li> <li>• Methods of Setting Media Budget - Status Quo, Inflation Adjusted, Advertising Sales, Case Rate &amp; Advertising Margin Method, Share of Market, Yardstick Method, Effective Frequency &amp; Reach Method &amp; Margin Analysis ROI Based Approach, Experimental Approach, Break Even Planning.</li> </ul> <p><b>b) Media Buying:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Role of Media Buyer, Objectives of Media Buying,</li> <li>• Buying Process: Buying Brief, Environmental Analysis, Science and Art of Buying, Benchmarking Buying Plan Presentation Deal Management and Post Buy</li> <li>• Buying brief: Concept &amp; Elements of Buying Brief, Art of Media Buying – Negotiation in Media Buying, Plan Presentation and Client Feedback</li> <li>• Criteria in Media Buying</li> </ul> <p><b>c) Media Scheduling</b></p> <ul style="list-style-type: none"> <li>• Meaning, Importance</li> <li>• Factors Affecting Scheduling: Sales Pattern, Purchase Cycle, Product Availability, Competitive Activity, Marketing Task, Budget Constraints, Target Group.</li> <li>• Scheduling Patterns – Continuity, Flighting, Pulsing</li> <li>• Scheduling Strategies for Creating Impact: Road Block , Day or Day part</li> <li>• Emphasis, Multiple Spotting, Teasers</li> </ul>

SN	Modules/ Units
4	Developments in International Marketing
	<p><b>a) Media Measurement:</b></p> <ul style="list-style-type: none"> <li>• <b>Basic Metrics:</b> Reach, Cumulative/Frequency Reach, Discrete &amp; Cumulative distribution, Average Opportunity to See (AOTS), Effective frequency/Reach</li> <li>• <b>Television Metrics:</b> Dairy v/s Peoplemeter,TRP,/TVR, Program Reach &amp; Time Spent, Stickiness Index, Ad Viewership</li> <li>• <b>Radio Metrics:</b> Arbitron Radio Rating</li> <li>• <b>Print Metrics:</b> Circulation, Average Issue Readership (AIR), Total or Claimed Reader, Sole or Solus reader.</li> <li>• <b>OOH Metrics:</b> Traffic Audit Bureau (TAB)</li> </ul> <p><b>b) Benchmarking Metrics:</b></p> <ul style="list-style-type: none"> <li>• Share, Profile, and Selectivity Index</li> </ul> <p><b>c) Plan Metrics:</b></p> <ul style="list-style-type: none"> <li>• Gross Rating Points (GRP), Gross Impressions (GI), Share of Voice (SOV).</li> </ul> <p><b>d) Evaluating Media Buys</b></p> <ul style="list-style-type: none"> <li>• <b>Evaluating Television Media Buying:</b> Dysfunctional Card Rate, Secondary and Effective Rate, Deal Composition, Cost Per Rating Point(CPRP), Reach Delivered by the Buy, Visibility Spots, Bonus Percentage, Upgrades and Spot Fixing, Sponsorships</li> <li>• <b>Evaluating Print Media Buying:</b> Discount on Rate Card, Negotiated Rate, Cost Per Thousand (CPT), Market Share Incentives, Readership v/s Circulation Track, Growth Incentives, Combination Rate Incentives, Full Page Discounts and Size Upgrades, Discount for Colour Ads, Date Flexibility Incentives, Positioning, Innovations.</li> <li>• <b>Evaluating Other Media Buys:</b> Radio Buys, Outdoor Buys, Cinema Buys, Internet Buys, and Mobile Buys</li> </ul>

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**Elective Courses (EC)  
Group B: Marketing Electives**

**5. Sports Marketing**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Sports Marketing: Introduction, Environment & Research	15
2	The Sports Product, Pricing Strategies & Sponsorship	15
3	Promotion & Distribution Strategies in Sports Marketing	15
4	Legal aspects & Marketing of Major Sport Events	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
01	To equip the learner with an understanding of the business of sports marketing
02	To help the learner understand environmental factors influencing sports marketing
03	To help the learner understand components of marketing mix in the context of sports marketing
04	To understand legal aspects in sports marketing & franchising agreements

Sr. No.	Modules / Units
1	<b>Sports Marketing: Introduction, Environment &amp; Research</b>
	Introduction to sports marketing: Sports marketing definition & characteristics, marketing myopia in sports, distinctive features of sports marketing, Model of sports Industry, Implementation of sports marketing programme Environment & Research in Sports Marketing: Environmental factors, individual factors, decision making for sports involvement, role of research in sports marketing: types of primary market research, common problems in sports marketing research
2	<b>The sports Product, Pricing Strategies &amp; Sponsorship</b>
	The sports products: Core & extensions, key issues in sports products strategy, managing sports brands, brand equity: benefits & development, Sales: Definition, sales approaches used in sports, selling sports to the community Pricing strategies: The basics of pricing, core issues, factors affecting pricing Sponsorship: Definition, growth of sponsorship, evaluating and ensuring sponsorship effectiveness, selling the sponsorship, ethical issues in selling the sponsorships
3	<b>Promotion &amp; Distribution Strategies in Sports Marketing</b>
	Promotional strategies: Promotional concepts & practice, components of promotion mix for sports marketing: Sales promotion, sponsorship, public relation, digital marketing & advertising. Media options in sports marketing, Distribution strategies: Placing core products & their extensions, the facility: marketing channels, the product-place matrix
4	<b>Legal Aspects &amp; Marketing of major Sport Events</b>
	Cross impact among the 5Ps of sports marketing mix Legal aspects of sports marketing: Endorsement agreement, Player agreement, Franchise agreement & Sponsorship agreement Marketing of major sport events: Olympic Games, Commonwealth Games, ICC Cricket World Cup, Indian Premier League, FIFA Football World Cup, Wimbledon tennis tournament

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**Elective Courses (EC)  
Group B: Marketing Electives**

**6. Marketing of Non-Profit Organisation**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Non-profit Organization	15
2	Segmenting Targeting Positioning, Product mix & Pricing mix in Non-profit organizations	15
3	Promotion mix, Place mix of non-profit organizations & advocacy of non-profit organizations	15
4	Corporate Social Responsibility, innovations & Ethics in non-profit organizations	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
01	This course introduces students to the challenges of marketing in the non-profit sector.
02	To understand the role and application of marketing to promote social change and to achieve social goals for non-profits organizations including social and cause related marketing, fundraising
03	To apply marketing in a diverse range of non-profit environments including charities, social programs and ideas, health, education, arts, as well as goods and services
04	To understand the advocacy v/s lobbying and the concept of CSR and the policy framework of CSR under the Companies Act of 2013



Sr. No.	Modules / Units
1	<b>Introduction to Non-profit Organization</b>
	<p>a) <b>Non-profit organization:</b> Meaning of Non-Profit Organization, Features of non-profit organization, Characteristics of Non Profit marketing, Stakeholders in non-profit organization, Types of non-profit organization: Charities, newly emerging social enterprise sector, public sector, political parties and campaign organizations, classification of non-profit organizations, Social need: concept, social need as a basis for developing <b>sustainable</b> business model for a non-profit organization.</p> <p>b) <b>Fundraising:</b> meaning, common techniques to solicit funds, fund raising loyalty ladder, marketing and communication for fundraising</p>
2	<b>Segmenting Targeting Positioning, Product mix &amp; Pricing mix in Non-profit organizations</b>
	<p>a) <b>Segmentation, Targeting &amp; Positioning of non-profit organizations:</b> Strategic Marketing for Non-Profit Organization, Steps in Strategic Marketing of non-profit organization, Market Segmentation, Targeting &amp; Positioning in non-profit organization</p> <p>b) <b>Product mix &amp; Pricing mix in non-profit organization:</b> Budgeting, cost effective marketing mix, Cost Management, Product or offer in non-profit organization, level of offer in non-profit organization, Pricing Objectives in non-profit organizations, Pricing Strategies in non-profit organizations</p>
3	<b>Promotion mix, Place mix of non-profit organizations &amp; advocacy of non-profit organizations</b>
	<p>a) <b>Promotion Mix:</b> Promotion of non-profit Organizations: Marketing Communication Strategies, Integrated Marketing Communication in nonprofit organizations, Image &amp; reputation, Marketing Communication process, Marketing communication process, Role of Audience, message and vehicle in non-profit organization communication. Significance of place in non-profit organizations, Challenges for non-profit organizations in rural areas.</p> <p>b) <b>Advocacy &amp; Fund Raising in non-profit organization:</b> Meaning, steps in building support for advocacy, advocacy tactics: lobbying, Coalition Building, outreach to media, educating policy makers on issues, educating public on policy issue, building relationship with policy maker. Distinctive characteristics of advocacy groups, Steps in crafting an advocacy plan, steps in engaging policy makers for lobbying, advocacy v/s lobbying, Evaluating advocacy.</p> <p><b>Fund Raising:</b> meaning, Principles of fundraising, Fund raising cycle, The fund raising pyramid and donor life cycle.</p>
4	<b>Corporate Social Responsibility, innovations &amp; Ethics in non-profit organizations</b>
	<p>a) <b>Corporate social responsibility:</b> CSR, Importance of CSR, history and evolution of CSR, Policy framework for CSR in India, Section 135 of Companies Act 2013, Role of CSR committee on Boards</p> <p><b>Code of Ethics in non-profit organization</b>, hierarchy of ethical values in non-profit organization, careers in CSR.</p> <p>b) <b>Trends and Innovations:</b> Current trends, innovations and opportunities in CSR, Influence of non-profit organizations and their impact on corporate CSR, Challenges faced by non-profit organizations in India.</p> <p>c) <b>Non-Governmental Organization (NGO):</b> Meaning of Non-Government Organization (NGO), Difference between Voluntary Organization &amp; NGO, Steps of Voluntarism, Types of NGO: advocacy of chosen cause, Small or Grassroot NGO, Mother NGO, National NGO, corporate NGO, Global NGO's</p>

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**Elective Courses (EC)**

**Group C: Human Resource Electives**

**1. HRM in Global Perspective**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	International HRM – An Overview	15
2	Global HRM Functions	15
3	Managing Expatriation and Repatriation	15
4	International HRM Trends and Challenges	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To introduce the students to the study and practice of IHRM
2	To understand the concepts, theoretical framework and issues of HRM in Global Perspective
3	To get insights of the concepts of Expatriates and Repatriates
4	To find out the impact of cross culture on Human Resource Management
5	To provide information about Global Workforce Management
6	To study International HRM Trends and Challenges

SN	Modules/ Units
1	<b>International HRM – An Overview</b>
	<p><b>a) International HRM – An Overview:</b></p> <ul style="list-style-type: none"> <li>• International HRM- Meaning and Features, Objectives, Evolution of IHRM, Reasons for Emergency of IHRM, Significance of IHRM in International Business, Scope/Functions</li> <li>• Difference between International HRM and Domestic HRM</li> <li>• Approaches to IHRM- Ethnocentric, Polycentric, Geocentric and Regiocentric</li> <li>• Limitations to IHRM</li> <li>• Qualities of Global Managers</li> <li>• Organizational Dynamics and IHRM</li> <li>• Components of IHRM- Cross Cultural Management and Comparative HRM</li> <li>• Cross Cultural Management- Meaning, Features, Convergence of Cultures, Role of IHRM in Cross Culture Management, Problems of Cross Cultural Issues in Organizations, Importance of Cultural Sensitivity to International Managers</li> <li>• Comparative HRM- Meaning, Importance, Difference between IHRM and Comparative HRM</li> <li>• Managing Diversity in Workforce</li> <li>• Dealing with Cultural Shock</li> </ul>
2	<b>Global HRM Functions</b>
	<p><b>a) Global HRM Functions:</b></p> <ul style="list-style-type: none"> <li>• International Recruitment and Selection- Meaning- Sources of International Labour Market, Global Staffing, Selection Criteria, Managing Global Diverse Workforce</li> <li>• International Compensation – Meaning, Objectives, Components of International Compensation Program, Approaches to International Compensation</li> <li>• HRM Perspectives in Training and Development - Meaning, Advantages, Cross Cultural Training, Issues in Cross Cultural Training</li> <li>• International Performance Management – Meaning, Factors Influencing Performance, Criterion used for Performance Appraisal of International Employees, Problems Faced in International Performance Management</li> <li>• Motivation and Reward System- Meaning, Benchmarking Global Practices</li> <li>• International Industrial Relations – Meaning, Key Issues in International Industrial Relations, Trade Union and International IR</li> </ul>

SN	Modules/ Units
3	<b>Managing Expatriation and Repatriation</b>
	<p><b>a) Managing Expatriation and Repatriation</b></p> <ul style="list-style-type: none"> <li>• Concepts of PCNs (Parent-Country Nationals), TCNs(Third-Country Nationals) and HCNs(Host-Country Nationals)</li> <li>• Expatriation- Meaning, Reasons for Expatriation, Factors in Selection of Expatriates, Advantages of Using Expatriates, Limitations of using Expatriates, Role of Family, the Role of Non-expatriates, Reasons for Expatriate Failure, Women and Expatriation, Requirements/Characteristics of Effective Expatriate Managers</li> <li>• Repatriation- Meaning, Repatriation Process, Factors affecting Repatriation Process, Role of Repatriate, Challenges faced by Repatriates</li> </ul>
4	<b>International HRM Trends and Challenges</b>
	<p><b>a) International HRM Trends and Challenges:</b></p> <ul style="list-style-type: none"> <li>• Emerging Trends in IHRM</li> <li>• Off Shoring – Meaning, Importance, Off Shoring and HRM in India</li> <li>• <b>International Business Ethics</b> and IHRM – Meaning of <b>Business Ethics</b>, Global Values, International Corporate Code of Conduct, Criminalization of Bribery, Operationalizing Corporate Ethics of HR in Overall <b>Corporate Ethics</b> Programme</li> <li>• Managing International Projects and Teams- Meaning, How Projects are Managed across the World and Challenges in Managing International Projects across the World</li> <li>• HR in MNCs – Industrial Relations in MNCs</li> <li>• Role of Technology on IHRM</li> <li>• IHRM and Virtual Organization- Meaning and Features of Virtual Organization, Difference between Virtual Organization and Traditional Organization, Managing HR in Virtual Organization</li> <li>• Growth in Strategic Alliances and Cross Border Mergers and Acquisitions- Impact on IHRM</li> <li>• Knowledge Management and IHRM</li> </ul>

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**Elective Courses (EC)**

**Group C: Human Resource Electives**

**2. Organisational Development**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	International HRM – An Overview	15
2	Global HRM Functions	15
3	Managing Expatriation and Repatriation	15
4	International HRM Trends and Challenges	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To understand the concept of Organisational Development and its Relevance in the organisation
2	To Study the Issues and Challenges of OD while undergoing Changes
3	To get an Understanding of Phases of OD Programme
4	To Study the OD Intervention to meet the Challenges faced in the Organisation
5	To get an Insight into Ethical Issues in OD

SN	Modules/ Units
1	<b>Organisational Development – An Overview</b>
	<p><b>a) Organisational Development – An Overview:</b></p> <ul style="list-style-type: none"> <li>• Organisational Development – Meaning, Features, Evolution, Components, Objectives, Principles, Process, Importance</li> <li>• Relevance of Organisational Development for Managers, OD- HRD Interface, Participation of Top Management in OD</li> <li>• OD Practitioner – Meaning, Role of OD Practitioner, Competencies of an OD Practitioner</li> <li>• Emerging Trends in OD</li> <li>• OD in Global Setting</li> </ul>
2	<b>Organisational Diagnosis, Renewal and Change</b>
	<p><b>a) Organisational Diagnosis, Renewal and Change:</b></p> <ul style="list-style-type: none"> <li>• Organisational Diagnosis - Meaning, Need, Phases, Levels of Organisational Diagnosis, Techniques of Organisational Diagnosis, Tools used in Organisational Diagnosis</li> <li>• Organizational Renewal, Re-energising, OD and Business Process Re-Engineering (BPR), OD and Leadership Development</li> <li>• Organisational Change- Meaning, Organisational Life Cycle, Planned Change, Organizational Growth and its Implication for Change</li> <li>• Change Agents- Meaning, Features, Types, Role, Skills required</li> </ul>
3	<b>OD Interventions</b>
	<p><b>a) Managing Expatriation and Repatriation</b></p> <ul style="list-style-type: none"> <li>• OD Interventions- Meaning, Features, Factors Affecting Success of Interventions, Steps in OD Interventions</li> <li>• Types of Interventions- Human Resource Intervention, Structural Intervention, Strategic Interventions, Third Party Peace Making Intervention</li> <li>• Techniques of OD Intervention : <ul style="list-style-type: none"> <li>▪ Traditional: Sensitive Training, Grid Training, Survey Feedback.</li> <li>▪ Modern : Process Consultation, Third Party, Team Building, Transactional Analysis</li> </ul> </li> <li>• Evaluation of OD Interventions : Process, Types, Methods, Importance</li> </ul>

SN	Modules/ Units
4	OD Effectiveness
	<p>a) <b>OD Effectiveness:</b></p> <ul style="list-style-type: none"> <li>• Issues Faced in OD- Issues Related to Client Relationship, Power-Individual skills and Attributes as a Source of Power, Power and Influence Tactics, Politics and OD</li> <li>• Values in OD – Meaning, Professional Values, Value Conflict and Dilemma</li> <li>• <b>Ethics in OD</b> – Meaning, Factors Influencing <b>Ethical Judgement</b>, <b>Ethical Guidelines</b> for OD Professionals</li> <li>• Organisational Effectiveness- Meaning , Effectiveness v/s Efficiency, Approaches of Organisational Effectiveness : Goal Approach, System Resource Approach, Strategic Constituency Approach, Internal Process Approach; Parameters for Judging Organisational Effectiveness, Ways to Enhance Organisational Effectiveness</li> </ul>

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**Elective Courses (EC)**

**Group C: Human Resource Electives**

**3. HRM in Service Sector Management**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Service Sector Management- An Overview	15
2	Managing Human Element in Service Sector	15
3	Issues and Challenges of HR in Service Sector	15
4	HRP Evaluation, Attrition, Retention & Globalization	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To understand the concept and growing importance of HRM in service sector
2	To understand how to manage human resources in service sector
3	To understand the significance of human element in creating customer satisfaction through service quality
4	To understand the Issues and Challenges of HR in various service sectors



SN	Modules/ Units
1	<b>Service Sector Management- An Overview</b>
	<p><b>a) Service Sector Management- An Overview:</b></p> <ul style="list-style-type: none"> <li>• <b>Services</b> - Meaning, Features, Classification of Services: End User, Degree of Tangibility, People Based Services, Expertise Required, Orientation Towards Profit, By Location</li> <li>• <b>Service Sector Management</b> – Meaning, Significance of Service Sector, Reasons for Growth in Service Sector</li> <li>• <b>Service Organization</b> - Importance of Layout and Design of Service Organization, Servicescape</li> <li>• <b>Service Culture in Organization</b> – Meaning, Developing Service Culture in Organization</li> <li>• <b>Relationship Marketing</b> – Meaning, Need and Importance in Service Sector Organizations, Six Market Model</li> <li>• Role of Service Employee</li> <li>• <b>Role of Customers in Service Process</b>– Customers as Productive Resources, Customers as Contributors to Service Quality, Customers as Competitors</li> <li>• <b>Service Encounter and Moment of Truth</b> –Meaning, Nature, Elements of Service Encounter</li> </ul>
2	<b>Managing Human Element in Service Sector</b>
	<p><b>a) Managing Human Element in Service Sector:</b></p> <ul style="list-style-type: none"> <li>• <b>Human Element in Service Sector</b> – Introduction, Role and Significance</li> <li>• The Services Triangle</li> <li>• <b>Front Line Employees /Boundary Spanners</b>– Meaning, Issues Faced by Front Line Employees: Person/ Role Conflicts, Organization/ Client Conflict, Interclient Conflict</li> <li>• <b>Emotional Labour</b> – Meaning, Strategies for Managing Emotional Labour</li> <li>• <b>Recruitment in Service Sector</b>– Recruiting Right People, Recruitment Procedures and Criteria, Challenges in Recruitment in Service Sector</li> <li>• <b>Selection of Employees in Service Sector</b> – Interviewing Techniques: Abstract Questioning, Situational Vignette, Role Playing</li> <li>• Develop People to Deliver Service Quality</li> <li>• Compensating Employees in Service Sector</li> <li>• Motivating Employees for Services</li> <li>• <b>Empowerment of Service Workers</b> – Meaning, Advantages and Limitations</li> </ul>

SN	Modules/ Units
3	<b>Issues and Challenges of HR in Service Sector</b>
	<p><b>a) Issues and Challenges of HR in Service Sector:</b></p> <ul style="list-style-type: none"> <li>• <b>Quality Issues in Services:</b> Meaning and Dimensions of Service Quality, The Service – Gap Model, Reasons and Strategies to fill the Gaps</li> <li>• <b>Delivering Services through Agents and Brokers</b> - Meaning, Advantages, Challenges, Strategies for Effective Service Delivery through Agents and Brokers</li> <li>• <b>HRM in Public Sector Organizations and Non – Profit Sector in India</b></li> <li>• <b>Issues and Challenges of HR in Specific Services:</b> <ul style="list-style-type: none"> <li>▪ Business and Professional Services: Banking and Insurance, Legal, Accountancy</li> <li>▪ Infrastructure: Roads, Railways, Power</li> <li>▪ Public Services: Police, Defense, Disaster Management</li> <li>▪ Trade Services: Wholesale and Retail, Advertising, Maintenance and Repairs</li> <li>▪ Personnel Services: Education, Health Care, Hotels</li> </ul> </li> <li>• Social and Charitable Services</li> </ul>
4	<b>HRP Evaluation, Attrition, Retention &amp; Globalization</b>
	<p><b>a) HRP Evaluation, Attrition, Retention &amp; Globalization:</b></p> <ul style="list-style-type: none"> <li>• <b>Human Resource Planning Evaluation in Service Sector –</b> Meaning, HRP Evaluation Process, Purpose of HRP Evaluation in Service Sector, Issues Influencing HRP Evaluation in Service Sector</li> <li>• <b>Service Leadership –</b> Meaning, Integrating Marketing Operation and Human Resources, Creating a Leading Service Organization, The Service – Profit Chain Model</li> <li>• <b>Attrition in Service Sector –</b>Meaning, Reasons for Attrition in Service Sector, Cycle of Failure, Cycle of Mediocrity and Cycle of Success</li> <li>• <b>Retaining the Best People in Service Sector –</b> Including Employees in Company’s Vision, Treat Employees as Customers, Measure and Reward String Service Performers</li> <li>• <b>Globalization of Services-</b> Meaning, Reasons for Globalization of Services, Impact of Globalization on Indian Service Sector. Organisational Effectiveness, Ways to Enhance Organisational Effectiveness</li> </ul>

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**Elective Courses (EC)**

**Group C: Human Resource Electives**

**4. Workforce Diversity**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Workforce Diversity - An Overview	15
2	Workforce Diversity and HRM Functions	15
3	Strategies to Manage Diversity	15
4	Issues in Managing Diversity and Recent Trends	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
01	To understand the nature of workforce diversity
02	To familiarize the learners with the strategies to deal with work force diversity
03	To understand the impact of technology in managing workforce diversity
04	To be able to interlink between workforce diversity and HRM functions

Sr. No.	Modules / Units
1	<b>Workforce Diversity - An Overview</b>
	<ul style="list-style-type: none"> <li>• Meaning of Workforce</li> <li>• Workforce Diversity - Meaning, Features and Significance</li> <li>• Dimensions of Workforce Diversity</li> <li>• Advantages and Limitations of having a diverse workforce</li> <li>• Positive and Negative effects of workforce diversity in workplace</li> </ul>
2	<b>Workforce Diversity and HRM Functions</b>
	<ul style="list-style-type: none"> <li>• Steps to Recruiting and Retaining a Diverse Workforce</li> <li>• Workforce Diversity and HRM Functions – Diversity and Recruitment, Diversity and Supervision, Diversity and Training, Diversity and Compensation, Diversity and Performance Management, Diversity and Work life Balance</li> <li>• Role of Recruiter in Hiring Diversified Workforce</li> <li>• Workforce Diversity – Key to Organizational Performance</li> <li>• Workforce Diversity as a Determinant of Sustainable Competitive Advantage</li> </ul>
3	<b>Strategies to Manage Diversity</b>
	<ul style="list-style-type: none"> <li>• Organizational Strategies for Managing Workforce Diversity –Workplace Inclusion Strategies through Corporate Leadership, Diversity Training and Mentoring</li> <li>• Diversity Management Programmes - Concept</li> <li>• Corporate Culture and Diversity at workplace</li> <li>• Techniques of Managing Work Force Diversity</li> <li>• Approaches to Diversity Management System</li> </ul>
4	<b>Issues in Managing Diversity and Recent Trends</b>
	<ul style="list-style-type: none"> <li>• Best Practices in Achieving Workforce Diversity</li> <li>• Diversity and Multi-culturism</li> <li>• Global workforce diversity management</li> <li>• Recent Trends of Diversity</li> <li>• Role of Technology in Handling Workforce Diversity</li> <li>• Workforce Diversity Management for Creativity and Innovation</li> <li>• Ethical and Legal Issues in Managing Diversity</li> </ul>

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**Elective Courses (EC)**

**Group C: Human Resource Electives**

**5. Human Resource Accounting & Auditing**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Human Resource Accounting: An Overview	15
2	Methods and Human Resource Accounting Practices in India	15
3	Human Resource Audit: An Overview	15
4	HR Audit for Legal Compliance and Safe Business Practices	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
01	To understand the value of human resource in organizations
02	To understand the importance of Human Resource Accounting at National and International level
03	To familiarize with the Human Resource Accounting Practices in India
04	To familiarize the learners with the process and approaches of Human Resources Accounting and Audit
05	To understand the significance of Human Resource Auditing as a Tool of Human Resource Valuation

Sr. No.	Modules / Units
1	<b>Human Resource Accounting: An Overview</b>
	<ul style="list-style-type: none"> <li>• Human Resource Accounting – Meaning, Need and Objectives of HR Accounting</li> <li>• Historical Development of Human Resource Accounting,</li> <li>• Cost of Human Resource - Acquisition Cost, Training and Development Cost and additional Cost</li> <li>• Benefits and Limitations of Human Resource Accounting</li> <li>• Reporting of Human Resource Accounting at National Levels</li> <li>• Disclosures at International Level</li> </ul>
2	<b>Methods and Human Resource Accounting Practices in India</b>
	<ul style="list-style-type: none"> <li>• <b>Methods of Human Resource Accounting:</b> <ol style="list-style-type: none"> <li>1. <b>Cost of Production Approach - Concept</b> <ol style="list-style-type: none"> <li>i. Historical Cost Model – Meaning, Advantages and Limitations</li> <li>ii. Replacement Cost Model – Meaning, Advantages and Limitations</li> <li>iii. Opportunity Cost - – Meaning, Advantages and Limitations</li> </ol> </li> <li>2. <b>Capitalized Earnings Approach - Concept</b> <ol style="list-style-type: none"> <li>i. Economic Value Model - Meaning, Advantages and Limitations</li> <li>ii. Capitalization of Salary - Meaning, Advantages and Limitations</li> </ol> </li> </ol> </li> <li>• <b>Statutory Provisions governing HR accounts</b></li> <li>• <b>Human Resource Accounting Practices in India</b></li> </ul>
3	<b>Human Resource Audit: An Overview</b>
	<ul style="list-style-type: none"> <li>• Human Resource Audit - Meaning, Features, Objectives of HR Audit</li> <li>• Benefits and limitations of HR Audit</li> <li>• Need and Significance of HR Audit</li> <li>• Process of HR Audit</li> <li>• Approaches of HR Audit</li> <li>• Principles of Effective HR Auditing</li> <li>• Role of HR Auditor</li> <li>• Methods of conducting HR Audit – Interview, Workshop, Observation, Questionnaire.</li> <li>• Components of HR Audit</li> <li>• HR Audit and Workforce Issues : Workforce Communication and Employee Relations, Performance Management, Compensation System, Teambuilding System</li> </ul>
4	<b>HR Audit for Legal Compliance and Safe Business Practices</b>
	<ul style="list-style-type: none"> <li>• Areas covered by HR Audit - Pre-employment Requirements, Hiring Process, New-hire Orientation Process, Workplace Policies and Practices</li> <li>• HR Audit as Intervention - Introduction, Effectiveness of Human Resource Development Audit as an Intervention</li> <li>• Human Resource Audit and Business Linkages</li> <li>• Human Resource Auditing as a Tool of Human Resource Valuation: Introduction, Rationale of Human Resource Valuation and Auditing, Valuation of Human Resources, Issues in Human Capital Measurement and Reporting.</li> </ul>

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**Elective Courses (EC)**

**Group C: Human Resource Electives**

**6. Indian Ethos in Management**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Indian Ethos – An Overview	15
2	Work Ethos and Values	15
3	Stress Management	15
4	Indian Systems of Learning	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To understand the concept of Indian Ethos in Management
2	To link the Traditional Management System to Modern Management System
3	To understand the Techniques of Stress Management
4	To understand the Evolution of Learning Systems in India

SN	Modules/ Units
1	<b>Indian Ethos – An Overview</b>
	<p><b>a) Indian Ethos</b></p> <ul style="list-style-type: none"> <li>• Meaning, Features, Need, History, Relevance, Principles Practised by Indian Companies, Requisites, Elements, Role of Indian Ethos in Managerial Practices</li> </ul> <p><b>b) Management Lessons from Scriptures:</b></p> <ul style="list-style-type: none"> <li>• Management Lessons from Vedas, Management Lessons from Mahabharata, Management Lessons from Bible, Management Lessons from Quran, Management Lessons from Kautilya's Arthashastra</li> </ul> <p>Indian Heritage in Business, Management, Production and Consumption.  Ethics v/s Ethos  Indian Management v/s Western Management</p>
2	<b>Work Ethos and Values</b>
	<p><b>a) Work Ethos:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Levels, Dimensions, Steps, Factors Responsible for Poor Work Ethos</li> </ul> <p><b>b) Values:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Features, Values for Indian Managers, Relevance of Value Based Management in Global Change, Impact of Values on Stakeholders: Employees, Customers, Government, Competitors and Society.</li> <li>• Values for Managers, Trans-Cultural <b>Human Values in Management and Management Education</b>, Secular v/s Spiritual Values in Management, Importance of Value System in Work Culture</li> </ul>
3	<b>Stress Management</b>
	<p><b>a) Stress Management:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Types of Stress at Work, Causes of Stress, Consequences of Stress</li> </ul> <p><b>b) Stress Management Techniques:</b></p> <ul style="list-style-type: none"> <li>• Meditation : Meaning, Techniques, Advantages, Mental Health and its Importance in Management, Brain Storming, Brain Stilling, Yoga: Meaning, Significance</li> </ul> <p><b>c) Leadership:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Contemporary Approaches to Leadership, Joint Hindu Family Business – Leadership Qualities of Karta</li> </ul> <p><b>d) Motivation:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Indian Approach to Motivation, Techniques</li> </ul>



SN	Modules/ Units
4	Indian Systems of Learning
	<p><b>a) Learning: Meaning, Mechanisms</b></p> <ul style="list-style-type: none"> <li>• Gurukul System of Learning : Meaning, Features, Advantages, Disadvantages</li> <li>• Modern System of Learning: Meanings, Features, Advantages, Disadvantages</li> <li>• Karma: Meaning, Importance of Karma to Managers, Nishkama Karma</li> <li>• Laws of Karma: The Great Law, Law of Creation, Law of Humility, Law of Growth, Law of Responsibility, Law of Connection</li> <li>• Corporate Karma: Meaning, Methodology, Guidelines for good Corporate Karma</li> <li>• Self-Management: Personal growth and Lessons from Ancient Indian Education System</li> <li>• Personality Development: Meaning, Determinants, Indian Ethos and Personality Development</li> </ul>

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**Core Course (CC)**

**5. Operations Research**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to Operations Research and Linear Programming	15
2	Assignment and Transportation Models	15
3	Network Analysis	15
4	Job Sequencing and Theory of Games	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To help students to understand operations research methodologies
2	To help students to solve various problems practically
3	To make students proficient in case analysis and interpretation

SN	Modules/ Units
1	Introduction to Operations Research and Linear Programming
	<p><b>a) Introduction To Operations Research</b></p> <ul style="list-style-type: none"> <li>• Operations Research - Definition, Characteristics of OR, OR Techniques, Areas of Application, Limitations of OR.</li> </ul> <p><b>b) Linear Programming Problems: Introduction and Formulation</b></p> <ul style="list-style-type: none"> <li>• Introduction to Linear Programming</li> <li>• Applications of LP</li> <li>• Components of LP</li> <li>• Requirements for Formulation of LP Problem</li> <li>• Assumptions Underlying Linear Programming</li> <li>• Steps in Solving LP Problems</li> <li>• LPP Formulation (Decision Variables, Objective Function, Constraints, Non Negativity Constraints)</li> </ul> <p><b>c) Linear Programming Problems: Graphical Method</b></p> <ul style="list-style-type: none"> <li>• Maximization &amp; Minimization Type Problems. (Max. Z &amp; Min. Z)</li> <li>• Two Decision Variables and Maximum Three Constraints Problem</li> <li>• Constraints can be “less than or equal to”, “greater than or equal to” or a combination of both the types i.e. mixed constraints.</li> <li>• Concepts: Feasible Region of Solution, Unbounded Solution, Redundant Constraint, Infeasible Solution, Alternative Optima.</li> </ul> <p><b>d) Linear Programming Problems: Simplex Method</b></p> <ul style="list-style-type: none"> <li>• Only Maximization Type Problems. (<u>Only Max. Z</u>). No Minimization problems. (No Min. Z) Numericals on Degeneracy in Maximization Simplex Problems.</li> <li>• Two or Three Decision Variables and Maximum Three Constraints Problem. (Up to Maximum Two Iterations)</li> <li>• All Constraints to be “less than or equal to” Constraints. (“Greater than or Equal to” Constraints not included.)</li> <li>• Concepts : Slack Variables, Surplus Variables, Artificial Variables, Duality, Product Mix and Profit, Feasible and Infeasible Solution, Unique or Alternate Optimal Solution, Degeneracy, Non Degenerate, Shadow Prices of Resources, Scarce and Abundant Resources, Utilized and Unutilized Capacity of Resources, Percentage Utilization of Resources, Decision for Introduction of a New Product.</li> </ul> <p><b>Note:</b></p> <ol style="list-style-type: none"> <li>1. Surplus Variable, Artificial Variable and Duality to be covered only at <u>Conceptual</u> level for Theory Questions only and not included in Numerical.</li> <li>2. Sensitivity Analysis including Profit Range and Capacity Range is not included.</li> </ol>

SN	Modules/ Units
2	Assignment and Transportation Models
	<p><b>a) Assignment Problem – Hungarian Method</b></p> <ul style="list-style-type: none"> <li>• Maximization &amp; Minimization Type Problems.</li> <li>• Balanced and Unbalanced Problems.</li> <li>• Prohibited Assignment Problems, Unique or Multiple Optimal Solutions.</li> <li>• Simple Formulation of Assignment Problems.</li> <li>• Maximum 5 x 5 Matrix. Up to Maximum Two Iterations after Row and Column Minimization.</li> </ul> <p><b>Note:</b></p> <ol style="list-style-type: none"> <li>1. Travelling Salesman Assignment Problem is not included.</li> </ol> <p><b>b) Transportation Problems</b></p> <ul style="list-style-type: none"> <li>• Maximization &amp; Minimization Type Problems.</li> <li>• Balanced and Unbalanced problems.</li> <li>• Prohibited Transportation Problems, Unique or Multiple Optimal Solutions.</li> <li>• Simple Formulation of Transportation Problems.</li> <li>• <u>Initial Feasible Solution</u> (IFS) by: <ol style="list-style-type: none"> <li>a. North West Corner Rule (NWCR)</li> <li>b. Least Cost Method (LCM)</li> <li>c. Vogel’s Approximation Method (VAM)</li> </ol> </li> <li>• Maximum 5 x 5 Transportation Matrix.</li> <li>• Finding Optimal Solution by <u>Modified Distribution (MODI) Method</u>. (u, v and <math>\Delta</math>)</li> <li>• <u>Maximum Two Iterations</u> (i.e. Maximum Two Loops) after IFS.</li> </ul> <p><b>Note:</b></p> <ol style="list-style-type: none"> <li>1. Production Scheduling Problem is not included.</li> <li>2. Time Minimization Problem is not included.</li> <li>3. Degeneracy Concept to be covered only at Conceptual Level. Not to be included in Numerical.</li> </ol>

SN	Modules/ Units
3	Network Analysis
	<p><b>a) Critical Path Method (CPM)</b></p> <ul style="list-style-type: none"> <li>• Concepts: Activity, Event, Network Diagram, Merge Event, Burst Event, Concurrent and Burst Activity,</li> <li>• Construction of a Network Diagram. Node Relationship and Precedence Relationship.</li> <li>• Principles of Constructing Network Diagram.</li> <li>• Use of Dummy Activity</li> <li>• Numerical Consisting of Maximum Ten ( 10) Activities.</li> <li>• Critical Path, Sub-critical Path, Critical and Non-critical Activities, Project Completion Time.</li> <li>• Forward Pass and Backward Pass Methods.</li> <li>• Calculation of EST, EFT, LST, LFT, Head Event Slack, Tail Event Slack, Total Float, Free Float, Independent Float and Interfering Float</li> </ul> <p><b>b) Project Crashing</b></p> <ul style="list-style-type: none"> <li>• Meaning of Project Crashing.</li> <li>• Concepts: Normal Time, Normal Cost, Crash Time, Crash Cost of Activities. Cost Slope of an Activity.</li> <li>• Costs involved in Project Crashing: Numericals with Direct, Indirect, Penalty, crash cost and Total Costs.</li> <li>• Time – Cost Trade off in Project Crashing.</li> <li>• Optimal (Minimum) Project Cost and Optimal Project Completion Time.</li> <li>• Process of Project Crashing.</li> <li>• Numerical Consisting of Maximum Ten (10) Activities.</li> <li>• Numerical based on Maximum Four (04) Iterations of Crashing</li> </ul> <p><b>c) Program Evaluation and Review Technique (PERT)</b></p> <ul style="list-style-type: none"> <li>• Three Time Estimates of PERT: Optimistic Time (a), Most Likely Time (m) and Pessimistic Time (b).</li> <li>• Expected Time (te) of an Activity Using Three Time Estimates.</li> <li>• Difference between CPM and PERT.</li> <li>• Numerical Consisting of Maximum Ten (10) Activities.</li> <li>• Construction of PERT Network using tevalues of all Activities.</li> <li>• Mean (Expected) Project Completion Time.</li> <li>• Standard Deviation and Variance of Activities.</li> <li>• Project Variance and Project Standard Deviation.</li> <li>• ‘Prob. Z’ Formula.</li> <li>• Standard Normal Probability Table. Calculation of Probability from the Probability Table using ‘Z’ Value and Simple Questions related to PERT Technique.</li> <li>• Meaning, Objectives, Importance, Scope, RORO/LASH</li> </ul>

SN	Modules/ Units
4	Job Sequencing and Theory of Games
	<p><b>a) Job Sequencing Problem</b></p> <ul style="list-style-type: none"> <li>• Processing Maximum 9 Jobs through Two Machines only.</li> <li>• Processing Maximum 6 Jobs through Three Machines only.</li> <li>• Calculations of Idle Time, Elapsed Time etc.</li> </ul> <p><b>b) Theory of Games</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Terminology of Game Theory: Players, Strategies, Play, Payoff, Payoff matrix, Maximin, Maximax, Saddle Point.</li> <li>• Types of Games.</li> <li>• Numericals based on: <ul style="list-style-type: none"> <li>▪ Two Person Zero Sum Games including strictly determinable and Fair Game - Pure Strategy Games (Saddle Point available). Principles of Dominance method.</li> </ul> </li> </ul>

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**Reference Books**

<b>Reference Books</b>
<b>International Finance</b>
<ul style="list-style-type: none"> <li>• P G Apte, <i>International Financial Management, 5th Edition, The McGraw Hill</i></li> <li>• Cheol . S. Eun &amp; Bruce G. Resnick, <i>International Finance Management</i></li> <li>• Maurice D. Levi, <i>International Finance – Special Indian Edition</i></li> <li>• Prakash G. Apte, <i>International Finance – A Business Perspective</i></li> <li>• V A. Aadhani, <i>International Finance</i></li> </ul>
<b>Innovative Financial Services</b>
<ul style="list-style-type: none"> <li>• IM Pandey, <i>Financial Management, Vikas Publishing House Ltd.</i></li> <li>• Khan M.Y., <i>Financial Services, Mc Graw Hill Education.</i></li> <li>• Dr.S.Gurusamy, <i>Financial Services, Vijay Nicole Imprints.</i></li> <li>• <i>Financial Market and Services, E, Gordon and K. Natrajan, Himalaya Publishing House</i></li> </ul>
<b>Project Management</b>
<ul style="list-style-type: none"> <li>• Harold Kerzer, <i>Project Management – A System Approach to Planning, Scheduling &amp; Controlling</i></li> <li>• Jack.R.Meredith &amp; Samuel.J.Mantel, Jr., <i>Project Management – A Managerial Approach</i></li> <li>• Bhavesh.M.Patel, <i>Project Management – Strategic Financial Planning , Evaluation &amp; Control</i></li> </ul>
<b>Strategic Financial Management</b>
<ul style="list-style-type: none"> <li>• C. Paramasivan&amp; T. Subramanian, <i>Financial Management</i></li> <li>• IM Pandey, <i>Financial Management</i></li> <li>• Ravi Kishor, <i>Financial Management</i></li> <li>• Khan &amp; Jain, <i>Financial Management</i></li> <li>• Van Horne &amp; Wachowiz, <i>Fundamentals of Financial Management</i></li> <li>• Prasanna Chandra, <i>Strategic Financial Management</i></li> </ul>
<b>Financing Rural Development</b>
<ul style="list-style-type: none"> <li>• <i>Rural Banking – IIB Macmillan</i></li> <li>• <i>MicroFinance Perspective and Finance - IIB Macmillan</i></li> <li>• <i>MSME in India – Taxman</i></li> </ul>
<b>Indirect Taxes</b>
<ul style="list-style-type: none"> <li>• <i>GST Bare Act 2017</i></li> <li>• <i>GST Law &amp; Practice - V.S Datey (6th Edition)</i></li> <li>• <i>GST Laws – National Academy of Customs, Indirect Tax</i></li> </ul>
<b>Brand Management</b>
<ul style="list-style-type: none"> <li>• Keller Kevin Lane, <i>Strategic Brand Management: Building, Measuring and Managing Brand Equity</i></li> <li>• Keller Kevin Lane, <i>Strategic Brand Management-2008</i></li> <li>• Elliot, Richard, <i>Strategic Brand Management-2008</i></li> <li>• Kapferer, Jean-Noel, <i>Strategic Brand Management-2000</i></li> <li>• Kishen, Ram, <i>Strategic Brand Management- 2013</i></li> <li>• Keller Kevin Lane, <i>Strategic Brand Management 4e-2015</i></li> </ul>

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**Reference Books**

<b>Reference Books</b>
<b>Retail Management</b>
<ul style="list-style-type: none"> <li>• Michael Levy &amp; Barton A Weitz, "Retailing Management", Tata Mc Graw Hill</li> <li>• Gibson G. Vedamani, "Retail Management- Functional Principles and Practices", Jaico Publishing House, Mumbai.</li> <li>• Jim, "Retail Strategies-understanding why we shop", Jaico Publishing House, Mumbai.</li> <li>• Dunne Lusch, "Retail Management", South Western Cengage Learning</li> <li>• K.S. Menon, "Store Management", Macmillan India Ltd.,</li> <li>• Keith Lincoln, Lars Thomessen &amp; Anthony Aconis, "Retailization -Brand Survival in the Age of Retailer Power", Kogan Page Ltd.,</li> <li>• Swapna Pradhan, "Retailing Management-Text and Cases", 4th Edn, Tata Mc Graw Hill.</li> <li>• Bajaj, Tulli &amp; Shrivastava, "Retail Management", Oxford University Press</li> <li>• Kishore Biyani, "It Happens in India", &amp; "The Wall Mart Story"</li> <li>• Store Manager, Organiser / Planner- DMS Retail</li> <li>• Dr. RamKishen Y. "International Retail Marketing Strategies", Jaico Publishing House, Mumbai.</li> </ul>
<b>International Marketing</b>
<ul style="list-style-type: none"> <li>• Dr. Shakeel Ahmad Siddiqui, International Marketing, Dreamtech press, Edition 2011</li> <li>• Philip R. Cateora, John L. Graham, Prashanth Salwan, International Marketing, Tata Mcgraw hill Education Private limited, New Delhi, Thirteenth Edition .</li> <li>• RajGopal, International Marketing, Vikas Publishing House Pvt. Ltd., Edition 2007.</li> <li>• Sak Onkvisit, John J. Shaw, International Marketing Analysis and Strategy, Pearson Publication, Third Edition</li> <li>• Francis Cherunilam, International Business, PHI Learning Private Limited New Delhi, Fifth Edition .</li> <li>• Justin Paul and Ramneek Kapoor, International Marketing Text and Cases, Tata Mcgraw Hill Education Private Limited New Delhi, Second Edition.</li> <li>• Rakesh Mohan Joshi, International Marketing, Oxford University Press, Second Edition</li> <li>• Philip R. Cateora, John L. Graham, International Marketing, Tata Mcgraw Hill, Twelfth Edition</li> <li>• Rakesh Mohan Joshi, International Marketing Oxford University Press, First Edition</li> <li>• Michael R. Czinkota, Iikka A Ronkainen, International Marketing, Cengage Learning Edition 2007</li> <li>• Gerald Albaum, Edwin Duerr, Jesper Strandkov, International Marketing and Export Management, Pearson Publication, Fifth Edition</li> </ul>
<b>Media Planning &amp; Management</b>
<ul style="list-style-type: none"> <li>• Arpita Menon, Media Planning and Buying, Tata McGraw Hill Education Private Limited, Second Edition 2010</li> <li>• Jack Z Sissors and Roger B. Baron, Advertising Media Planning, McGraw Hill Education India Pvt. Limited, Seventh Edition.</li> <li>• Larry Percy and Richard Elliott, Strategic Advertising Management, Oxford University Press, Second Edition</li> <li>• Larry d. Kelly and Donald W. Jugeneimer, Advertising Media Planning, PHI learning Private Limited,</li> <li>• Dennis .F. Herrick, Media Management in Age of Giants, Surjeet Publications</li> <li>• Charles Warner and Joseph Buchman, Media selling, Surjeet Publication, 3rd edition</li> </ul>



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<b>Reference Books</b>
<b>Sports Marketing</b>
<ul style="list-style-type: none"> <li>• <i>Phil Schaaf-Sports Marketing - It's not just a game anymore .</i></li> <li>• <i>Bernard J. Mullin (Author), Stephen Hardy (Author), William A. and Sutton (Author) - Sport Marketing</i></li> <li>• <i>Larry DeGaris- Sports Marketing: A Practical Approach February 2015</i></li> <li>• <i>Matthew D.Shank and Mark R. Lyberger, Sports Marketing: A Strategic Perspective, 5th edition3 October 2014</i></li> <li>• <i>David Shilbury; Hans Westerbeek; Shayne Quick; Daniel Funk Allen &amp; Unwin, 2009 (3rd edition), Strategic Sport Marketing</i></li> </ul>
<b>Marketing of Non-Profit Organisation</b>
<ul style="list-style-type: none"> <li>• <i>Philip Kotler &amp; Alan R Andersan, Strategic Marketing for nonprofit organization, 07th Edition, 2008, Prentice Hall.</i></li> <li>• <i>Banies, Fill &amp; Rosengren (2016), Marketing, Oxford University Press.</i></li> <li>• <i>TCC Group &amp; The California Endowment Fund, what makes an effective advocacy organization – A framework for determining advocacy capacity, June 2009, TCC Group.</i></li> <li>• <i>Global CSR Summit, A study by Ernst &amp; Young and PHD Chamber, 2013.</i></li> <li>• <i>PWC &amp; CII, Handbook on Corporate Social responsibility, 2013, CII Development Initiative Council.</i></li> <li>• <i>Sahu Pani, Non- Governmental Organisations Development Actors, 2010, Himalaya Publishing, New Delhi</i></li> <li>• <i>O.P.Goel, Strategic Management &amp; Policy issues of NGO's, 2004, Isha Books, Delhi</i></li> <li>• <i>B.R., Nanda, NGO Management, 2010, Surendra Publications, New Delhi</i></li> <li>• <i>Snehlata Chnadra,,Guidelines for NGOs Management in India, 2003, Kanishka Publishers, Distributors, New Delhi</i></li> <li>• <i>Shilaja Nagendra, Voluntary Organisations &amp; Social Work,2007, Oxford Book Company, Jaipur</i></li> </ul>
<b>HRM in Global Perspective</b>
<ul style="list-style-type: none"> <li>• <i>Peter J. Dowling, Marion Festing, Allen d. Engle Sr: International Human Resource Management, 5th Edition, Cengage Learning</i></li> <li>• <i>P. L. Rao: International Human Resource Management, Text and Cases, Excel Books</i></li> <li>• <i>Peer J. Dowling, Denice E. Welch and Randall S. Schuler (1999): International Human Resource Management, Managing People in a Multinational Context', South Western College Publishing.</i></li> <li>• <i>Chris Brewster, Paul Sparrow and Guy Vernon, International Human Resource Management, The Universities Press</i></li> <li>• <i>A.V.Phatak: International Dimensions of Management, Cincinnati, South Western College</i></li> <li>• <i>Peter J. Dowling, Marion Festing, Allen D. Engle, International Human Resource Management, Thomson Learning.</i></li> <li>• <i>Dennis R. Briscoe, Randall S. Schuler, International Human Resource Management: Policy and Practice for the Global Enterprise, Psychology Press</i></li> <li>• <i>S C. Gupta: International Human Resource Management- Text and Cases, MacMillan Publishers</i></li> </ul>

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<p><b>Organisational Development</b></p> <ul style="list-style-type: none"> <li>• Dr. Mrs. Anjali Ghanekar, <i>Essentials of Organisation Development</i>, Everest Publishing House</li> <li>• French, W.L. and Bell, C.H., <i>Organisation Development</i>, Prentice-Hall, New Delhi, 1995.</li> <li>• Harvey, D.F. and Brown, D.R., <i>An Experimental Approach to Organization Development</i>, Prentice-Hall, Englewood Cliffs, N.J., 1990</li> <li>• Cummings, T. G. &amp; Worley, C. G. (2009). <i>Organization Development and Change (9th edition)</i>. Canada: South-Western Cengage Learning</li> <li>• Thomas G. Cummings and Christopher G. Worley, <i>Organization Development and Change</i>, Thomson South-Western, 8th Edition 2004.</li> <li>• Cummings, T. G., <i>Theory of Organization Development and Change</i>, South Western.</li> <li>• Ramanarayan, S. and Rao, T.V., <i>Organization Development: Accelerating Learning and Transformation</i>, 2nd Edition, Sage India, 2011.</li> <li>• Richard L, <i>Organisation, Theory, Change and Design</i>, India Edition (Cengage Learning)</li> <li>• Garath R Jones, Mary Mathew, <i>Organisation Theory, Design and Change: Sixth Edition</i>, Pearson</li> <li>• Wendell L French, Cecil H Bell, Jr, Veena Vohra, <i>Organisation Development</i>, Sixth Edition, Pearson Education</li> </ul>
<p><b>HRM in Service Sector Management</b></p> <ul style="list-style-type: none"> <li>• C. Bhattacharjee: <i>Service Sector Management, An Indian Perspective</i>, Jaico Publishing House</li> <li>• Christopher Lovelock, Jochen Wirtz, Jayanta Chatterjee: <i>Services Marketing</i>, Pearson</li> <li>• Christopher Lovelock: <i>Services Marketing, People, Technology, Strategy</i>, Pearson Education Asia</li> <li>• James A. Fitzsimmons, Mona J, Fitzsimmons: <i>Service Management, Operations, Strategy, Information Technology</i>, Tata McGraw – Hill</li> <li>• Zeithmal, Bitner, Gremler, Pandit: <i>Services Marketing</i>, Tata McGraw – Hill</li> <li>• Lovelock, Wirtz: <i>Services Marketing</i>, Pearson Education, 5th Edition</li> <li>• K. Rao: <i>Services Marketing</i>, Pearson Education</li> <li>• Ramneek Kapoor, Justin Paul, Biplab Halder: <i>Services Marketing</i></li> </ul>
<p><b>Workforce Diversity</b></p> <ul style="list-style-type: none"> <li>• Dessler Gary, <i>A Framework for Human Resource Management</i>, Pearson Publication, 7th Edition.</li> <li>• <i>Handbook of Research on Workforce Diversity in a Global Society</i>, edited by Scott, Chaunda L.</li> <li>• <i>Diversity in the Workforce: Current Issues and Emerging Trends</i> edited by Marilyn Y. Byrd, Chaunda L. Scott</li> <li>• <i>Managing Diversity: Human Resource Strategies for Transforming the Workplace</i> Ellen Ernst Kossek, Sharon A. Lobel</li> <li>• <i>Workforce Diversity Management: Challenges, Competencies and Strategies</i> - Bahaudin Mujtaba</li> <li>• <i>Handbook of Research on Organizational Culture and Diversity in the Modern</i>, edited by Christiansen, Bryan, Chandan, Harish C</li> </ul>

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<b>Indian Ethos in Management</b>
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# University of Mumbai



## **Bachelor of Management Studies Programme Guidelines for Project Work at Third Year Semester VI**

**Under Choice Based Credit, Grading and  
Semester System**

*(To be implemented from Academic Year 2018-2019)*

***Board of Studies-in-Business Management***

## Introduction

Inclusion of project work in the course **curriculum** of the Bachelor of Management Studies programme is one of the ambitious aspects in the programme structure. The main objective of inclusion of project work 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 teacher should undertake the counselling sessions and make the awareness among the learners about the methodology of formulation, preparation and evaluation pattern of the project work.

- There are two modes of preparation of project work
  1. Project work based on research methodology in the study area
  2. Project work based on internship in the study area

### **Guidelines for preparation of Project Work**

#### **1. General guidelines for preparation of project work based on Research Methodology**

- The project topic may be undertaken in any area of Elective Courses.
- Each of the learner has to undertake a Project individually under the supervision of a teacher-guide.
- The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.
- University/college shall allot a guiding teacher for guidance to the students based on her / his specialization.
- The project report shall be prepared as per the broad guidelines given below:
  - Font type: Times New Roman
  - Font size: 12-For content, 14-for Title
  - Line Space : 1.5-for content and 1-for in table work
  - Paper Size: A4
  - Margin : in Left-1.5, Up-Down-Right-1
  - The Project Report shall be bounded.
  - The project report should be 80 to 100 pages

# Format

*1<sup>st</sup> page (Main Page)*

*Title of the problem of the Project*

**A Project Submitted to  
University of Mumbai for partial completion of the degree of  
Bachelor of Management Studies  
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*

*2<sup>nd</sup> Page*

*This page to be repeated on 2<sup>nd</sup> 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 Project Work

## *(Model Structure of the 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, 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**



*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 of Management Studies under the Faculty of Commerce in the subject of \_\_\_\_\_ and her/his project is entitled, “ \_\_\_\_\_ *Title of the Project* \_\_\_\_\_ ” 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

Date of submission:

*On separate page*

## ***Declaration by learner***

I the undersigned Miss / Mr. \_\_\_\_\_ *Name of the learner* \_\_\_\_\_ here by, declare that the work embodied in this 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 teacher* \_\_\_\_\_ 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*

## ***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** 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 **Coordinator** \_\_\_\_\_, 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.

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.

## 2. Guidelines for Internship based project work

- Minimum 20 days/ 100 hours of Internship with an Organisation/ NGO/ Charitable Organisation/ Private firm.
- The theme of the internship should be based on any study area of the elective courses
- 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.
- The project report based on internship shall be prepared as per the broad guidelines given below:
  - Font type: Times New Roman
  - Font size: 12-For content, 14-for Title
  - Line Space : 1.5-for content and 1-for in table work
  - Paper Size: A4
  - Margin : in Left-1.5, Up-Down-Right-1
  - The Project Report shall be bounded.
  - The project report should be of minimum 50 pages

## Evaluation pattern of the project work

The Project Report shall be evaluated in two stages viz.	
• <b>Evaluation of Project Report (Bound Copy)</b>	<b>60 Marks</b>
▪ Introduction and other areas covered	20 Marks
▪ Research Methodology, Presentation, Analysis and interpretation of data	30 Marks
▪ Conclusion & Recommendations	10 Marks
• <b>Conduct of Viva-voce</b>	<b>40 Marks</b>
▪ In the course of Viva-voce, the questions may be asked such as importance / relevance of the study, objective of the study, methodology of the study/ mode of Enquiry (question responses)	10 Marks
▪ Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study	20 Marks
▪ Overall Impression (including Communication Skill)	10 Marks

**Note:**

- *The guiding teacher along with the external evaluator appointed by the University/ College for the evaluation of project shall conduct the viva-voce examination as per the evaluation pattern*

### Passing Standard

- Minimum of Grade E in the project component
- In case of failing in the project work, the same project can be revised for ATKT examination.
- Absence of student for viva voce: If any student fails to appear for the viva voce on the date and time fixed by the department such student shall appear for the viva voce on the date and time fixed by the Department, such student shall appear for the viva voce only along with students of the next batch.

**Revised Syllabus of Courses of Bachelor of Management Studies Programme  
at Semester V and VI  
with effect from the Academic Year 2018-2019**

**Scheme of Evaluation**

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

**A) Internal Assessment: 25 %**

**Question Paper Pattern  
(Internal Assessment- Courses without Practical Courses)**

Sr. No.	Particular	Marks
1	<b>One class test (20 Marks)</b>	
	Match the Column/ Fill in the Blanks/ Multiple Choice Questions <i>(½ Mark each)</i>	05 Marks
	Answer in One or Two Lines (Concept based Questions) <i>(01 Mark each)</i>	05 Marks
	Answer in Brief (Attempt Any Two of the Three) <i>(05 Marks each)</i>	10 Marks
2	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

**B) Semester End Examination: 75 %**

- i) Duration: The examination shall be of 2 ½ Hours duration
- ii) Theory question paper pattern
  - There shall be five questions each of 15 marks.
  - All questions shall be compulsory with internal choice within the questions.
  - Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.

**(Detail question paper pattern has been given separately)**

**❖ Passing Standard**

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

## **Question Paper Pattern (Practical Courses)**

Maximum Marks: 75

Questions to be set: 05

Duration: 2 1/2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A. Sub Questions to be asked 10 and to be answered any 08 B. Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question <b>OR</b>	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question <b>OR</b>	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question <b>OR</b>	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions <b>OR</b>	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

**Note:**

**Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.**

## **Question Paper Pattern (Theoretical Courses)**

Maximum Marks: 75

Questions to be set: 05

Duration: 2 1/2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	A) Theory questions B) Theory questions <b>OR</b>	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

**Note:**

**Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.**