

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

**Skill Enhancement Courses (SEC)**

**6. 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
<b>1</b>	<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
<b>2</b>	<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
<b>3</b>	<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
<b>4</b>	<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
<b>5</b>	<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

**Topics for Project Guidance: Growing Social Problems in India:**

- Substance abuse- impact on youth & challenges for the future
- HIV/AIDS- awareness, prevention, treatment and services
- Problems of the elderly- causes, implications and response
- Issue of child labour- magnitude, causes, effects and response
- Child abuse- effects and ways to prevent
- Trafficking of women- causes, effects and response

**Note:**

**Out of the 45 lectures allotted for 5 units for Semester I, about 15 lectures may be allotted for project guidance**

**Revised Syllabus of Courses of B.Com. Programme at Semester II  
with Effect from the Academic Year 2016-2017**

**Skill Enhancement Courses (SEC)**

**6. 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

# 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- 2016-2017)*

***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- 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>	
<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- 2016-2017)

**Semester I**

No. of Courses	Semester I	Credits
<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
<b>1A</b>	<b><i>Discipline Specific Elective(DSE)Courses</i></b>	
1	Accountancy and Financial Management I	<b>03</b>
<b>1B</b>	<b><i>Discipline Related Elective(DRE)Courses</i></b>	
2	Commerce I	<b>03</b>
3	Business Economics I	<b>03</b>
<b>2</b>	<b><i>Ability Enhancement Courses (AEC)</i></b>	
<b>2A</b>	<b><i>Ability Enhancement Compulsory Courses (AECC)</i></b>	
4	Business Communication I	<b>03</b>
5	Environmental Studies I	<b>03</b>
<b>2B</b>	<b><i>*Skill Enhancement Courses (SEC)</i></b>	
6	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b><i>Core Courses (CC)</i></b>	
7	Mathematical and Statistical Techniques 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. Programme at Semester I  
with Effect from the Academic Year 2016-2017**

**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 and Significance 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 the changing 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 of Project 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 of entrepreneurship, factors Contributing to Growth of Entrepreneurship, Entrepreneur and Manager, Entrepreneur and Intrapreneur</p> <p><b>The Entrepreneurs:</b>Types of Entrepreneurs, Competencies of an Entrepreneur, Entrepreneurship Training and Development centers in India. Incentives to Entrepreneurs in India.</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- 2016-2017)

## Semester II

No. of Courses	Semester II	Credits
<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
<b>1A</b>	<b><i>Discipline Specific Elective(DSE)Courses</i></b>	
1	Accountancy and Financial Management II	<b>03</b>
<b>1B</b>	<b><i>Discipline Related Elective(DRE)Courses</i></b>	
2	Commerce II	<b>03</b>
3	Business Economics II	<b>03</b>
<b>2</b>	<b><i>Ability Enhancement Courses (AEC)</i></b>	
<b>2A</b>	<b><i>Ability Enhancement Compulsory Courses (AECC)</i></b>	
4	Business Communication II	<b>03</b>
5	Environmental Studies II	<b>03</b>
<b>2B</b>	<b><i>**Skill Enhancement Courses (SEC)</i></b>	
6	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b><i>Core Courses (CC)</i></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 2016-2017**

**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 2016-2017**

**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

**BUSINESS ECONOMICS**  
**Revised Syllabus and Paper Pattern of F.Y.B.Com: Business Economics**  
**-PAPER I**  
**w.e.f. Academic Year 2014-15**

**SEMESTER- I**

<b>Module I - Demand Analysis</b>	Demand Function and determinants of demand – Concept and Importance of Elasticity of Demand: Income, Cross and Promotional – Consumer’s Surplus – Demand Forecasting: meaning, significance and methods – Case Studies.	(15 Lectures)
<b>Module II - Theory of Production</b>	Production function; Short Run and Long Run – Law of Variable Proportions – Iso-quants – Producer’s Equilibrium – Returns to Scale – Economies of Scale – Case Studies.	(10 Lectures)
<b>Module III - Theory of Cost</b>	Cost Concepts: Social and Private costs, Economic and Accounting Costs, Fixed and Variable Costs, Opportunity Cost – Behavior of Cost Curves: Short Run and Long Run – Producer’s Surplus - Case Studies.	(10 Lectures)
<b>Module IV - Revenue Analysis</b>	Revenue Concepts: Total Revenue- Average revenue and Marginal Revenue under Perfect Competition and Monopoly – Objectives of a Firm: Profit, Sales and Growth Maximization – Types of Profit – Break-Even Analysis – Case Studies.	(10 Lectures)

**F.Y.B.Com.: Business Economics - Paper II**

**SEMESTER- II**

<b>Module I -Market Structure</b>	Short-run and long-run equilibrium of a firm and Industry under perfect competition – Sources of monopoly – Short-run and long-run equilibrium of a firm under monopoly – Features: Monopolistic Competition and Oligopoly – Case studies	(15 Lectures)
<b>Module II - Pricing Practices</b>	Pricing Practices: Price Discrimination, Dumping, Marginal-cost pricing, Cost-plus pricing, Multiple-product pricing.	(10 Lectures)

<b>Module III - Market Failure</b>	Market Failure: Concept of market failure and inefficiency (Productive and allocative inefficiency using PPC) – Causes of market failure (Public goods, Market power, Externalities , Information asymmetry and Equity) – Government intervention and market efficiency – Case studies	(10 Lectures)
<b>Module IV - Capital Budgeting</b>	Capital Budgeting: Meaning and Importance- Investment Criteria: Pay Back Period Method, Net Present Value Method, and Internal Rate of Return Method - Case Studies.	(10 Lectures)

## REFERENCES

1. Bradley R. Schiller, *The Macro Economics Today*, Tata McGraw-Hill, 2011.
2. B. Douglas Bernheim and Michael D. Whinston, *Microeconomics*, Tata McGraw-Hill, 2011.
3. Lipsey, R.G. and A.K. Chrystal, *Economics*, Oxford Univ. Press, 2007.
4. Mankiw, N.G., *Economics: Principles and Applications*, Cengage Learning, 2009.
5. Pindyck, R.S. and D.L. Rubinfeld, *Microeconomics*, Pearson Education, 2008.
6. Stiglitz, J.E. and C.E. Walsh, *Principles of Economics*, W.W. Norton, 2002.
7. Salvatore, D.L., *Microeconomics: Theory and Applications*, Oxford Univ. Press, 2008.
8. Suma Damodaran, *Managerial Economics*, Oxford University Press, 2006
9. Varian, H.R., *Intermediate Microeconomics: A Modern Approach*, W.W. Norton, 2002.
10. Sen, Anindya, *Microeconomic Theory*, Oxford Univ. Press, 1999.
11. Koutsoyiannis, A., *Modern Microeconomics*, MacMillan Press, 1979.
12. H.L. Ahuja, *Business Economics*, 1999.
13. H.L. Ahuja, *Principles of Microeconomics*

## PAPER PATTERN

### **F.Y.B.COM. -: BUSINESS ECONOMICS - PAPER I & II** **Internal and External Examination for Semesters I and II**

#### **Internal Examination**

The Internal Examination will be of 25 marks and is split into –

- i) Test Paper of 20 marks consisting of questions of objective types and case studies.
- ii) 5 marks for responsible behavior and active class participation

#### **External Examination**

#### **Question Paper Pattern for Semester End Examination.**

There will be **Five** questions in all. All the questions are **COMPULSORY** and will have internal choice. (Total 75 marks)

#### **Q1. Module I (Total marks 15)**

Three questions: A BC.

Attempt any Two



**Q2. Module II** (Total marks 15)

Three questions: A BC.

Attempt any Two

**Q3. Module III** (Total marks 15)

Three questions: A BC.

Attempt any Two

**Q4. Module IV** (Total marks 15)

Three questions: A BC.

Attempt any Two

**Q5. Modules I to IV** (Total marks 15)

a. True or False with reasons. Attempt any Four out of Eight: Two from each module. (2 marks each)

b. Choose the correct option. Attempt any Seven out of Twelve: Three from each module. (1 mark each)

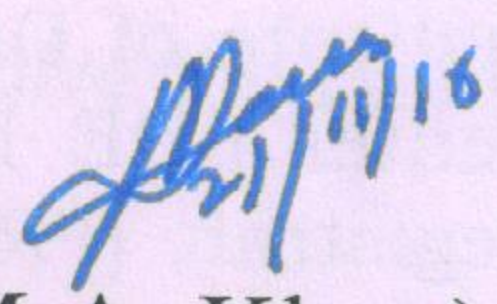
**UNIVERSITY OF MUMBAI**

No. UG/178 of 2016-17

**CIRCULAR:-**

A reference is invited to the Syllabi relating to the B.Com degree course **vide** this office Circular No. UG/140 of 2011 dated 14<sup>th</sup> June, 2011 and the Principals of affiliated Colleges in Commerce are hereby informed that the recommendation made by Board of Studies in Commerce at its meeting held on 21<sup>st</sup> June, 2016 has been accepted by the Academic Council at its meeting held on 14<sup>th</sup> July, 2016 **vide** item No. 4.79 and that in accordance therewith, the revised syllabus as per Choice Based Credit System for F.Y.B.Com. in Mathematical and Statistical Techniques (Sem. I & II), 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  
22 November, 2016

  
(Dr.M.A. Khan)  
REGISTRAR

To,  
The Principals of affiliated Colleges in Commerce.

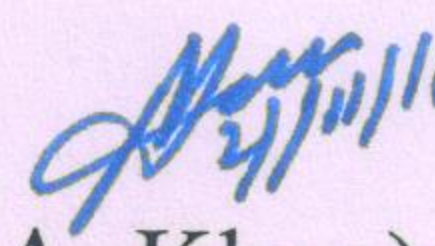
**A.C/4.79 /14/07/2016**

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No. UG/178 -A of 2016-17      MUMBAI-400 032      22 November, 2016

Copy forwarded with compliments for information to:-

- 1) The Co-ordinator, 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..

**SYLLABUS FOR MATHEMATICAL AND STATISTICAL TECHNIQUES AT**  
**F.Y.B.Com. EXAMINATION**  
**Revised Course**  
**(WITH EFFECT FROM THE ACADEMIC YEAR 2016-2017)**

**Why Revision?**

There is a Rapid expansion of knowledge in subject matter areas and improved instructional method during last decade. There are considerable curricular revisions happening at the high school level. Application of Mathematics and Statistics are widely used in industry and business. Keeping this in mind, a revision of syllabus required in accordance with the growth of subject of at the high school level and emerging needs of industry and its application.

**Objective:**

The main objective of this course is to introduce mathematics and statistics to undergraduate students of commerce, so that they can use them in the field of commerce and industry to solve the real life problems.

**Distribution of topics and lectures**

**a. Workload :**

**Theory:** 5 lectures per week of which 2 lectures are for Mathematics and 3 lectures for Statistics.

**Tutorial:** 1 lecture per week per batch. Batch size is as prescribed by the University.

**No. of working weeks** in a semester: 15

**Total no. of lectures in a semester:**  $15 * 5 = 75$

- b. Introductory lecture of about 120 minutes may be arranged for students who did not offer general mathematics in the 9<sup>th</sup> & 10<sup>th</sup> Standard and/or Mathematics at the XI<sup>th</sup> and XII<sup>th</sup> to familiarize the students with the concept of Tabulation, Graphical Representation of the data (basically Histogram and Ogives)

**Semester I**

Course	Topic	No. of lectures
<b>UBCOMFSI.6 Mathematical and Statistical Techniques-I</b>	Unit I	15
	Unit II	15
	Unit III	15
	Unit IV	15
	Unit V	15
	Total	75

Total number of lectures 75 +Notional75=**150** lectures = **3 CREDITS**

**Semester II**

Course	Topic	No. of lectures
<b>UBCOMFSII.6 Mathematical</b>	Unit I	15
	Unit II	15

<b>and Statistical Techniques-II</b>	Unit III	15
	Unit IV	15
	Unit V	15
	Total	75

Total number of lectures 75 +Notional **75=150** lectures = **3 CREDITS**

### **MATHEMATICAL AND STATISTICAL TECHNIQUES**

**WORKLOAD:** MATHEMATICS : 2 lectures per week

STATISTICS : 3 lectures per week

TUTORIAL : 1 per week

Tutorial batch size : 25 Students

#### **Semester I**

**Course: UBCOMFSI.6**

#### **Mathematical and Statistical Techniques-I**

#### **[A] MATHEMATICS: (40 marks)**

##### **Unit I: Shares and Mutual Funds**

- Shares:** Concept of share, face value, market value, dividend, equity shares, preferential shares, bonus shares. Simple examples.
- Mutual Funds:** Simple problems on calculation of Net income after considering entry load, dividend, change in Net Asset Value (N.A.V.) and exit load. Averaging of price under the Systematic Investment Plan (S.I.P.)

##### **Unit II: Permutation, Combination and Linear Programming Problems:**

- Permutation and Combination:** Factorial Notation, Fundamental principle of counting, Permutation as arrangement, Simple examples, combination as selection, Simple examples, Relation between  ${}^n C_r$  and  ${}^n P_r$  Examples on commercial application of permutation and combination.
- Linear Programming Problem:** Sketching of graphs of (i) linear equation  $Ax + By + C = 0$  (ii) linear inequalities. Mathematical Formulation of Linear Programming Problems upto 3 variables. Solution of Linear Programming Problems using graphical method up to two variables.

#### **[B] STATISTICS: (60 marks)**

##### **Unit III: Summarization Measures:**

- Measures of Central Tendencies:** Definition of Average, Types of Averages: Arithmetic Mean, Median, and Mode for grouped as well as ungrouped data. Quartiles, Deciles and Percentiles. Using Ogive locate median and Quartiles. Using Histogram locate mode. Combined and Weighted mean.
- Measures of Dispersions:** Concept and idea of dispersion. Various measures Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance, Combined Variance.

#### **Unit IV: Elementary Probability Theory:**

- a. **Probability Theory:** Concept of random experiment/trial and possible outcomes; Sample Space and Discrete Sample Space; Events their types, Algebra of Events, Mutually Exclusive and Exhaustive Events, Complimentary events.  
Classical definition of Probability, Addition theorem (without proof), conditional probability.  
Independence of Events:  $P(A \cap B) = P(A)P(B)$ . Simple examples.
- b. **Random Variable:** Probability distribution of a discrete random variable; Expectation and Variance of random variable, simple examples on probability distributions.

#### **Unit V: Decision Theory:**

Decision making situation, Decision maker, Courses of Action, States of Nature, Pay-off and Pay-off matrix; Decision making under uncertainty, Maximin, Maximax, Minimax regret and Laplace criteria; simple examples to find optimum decision. Formulation of Payoff Matrix. Decision making under Risk, Expected Monetary Value (EMV); Decision Tree; Simple Examples based on EMV. Expected Opportunity Loss (EOL), simple examples based on EOL.

### **Semester II**

#### **Course: UBCOMFSII.6**

#### **Mathematical and Statistical Techniques-II**

#### **[A] MATHEMATICS : (40 marks)**

#### **Unit I : Functions, Derivatives and Their Applications**

- a. **Concept of real functions:** constant function, linear function,  $x^n$ ,  $e^x$ ,  $a^x$ ,  $\log x$ .  
Demand, Supply, Total Revenue, Average Revenue, Total cost, Average cost and Profit function. Equilibrium Point, Break-even point.
- b. **Derivative of functions:**
  - i. Derivative as rate measure, Derivative of  $x^n$ ,  $e^x$ ,  $a^x$ ,  $\log x$ .
  - ii. Rules of derivatives: Scalar multiplication, sum, difference, product, quotient (Statements only), Simple problems. Second order derivatives.
  - iii. Applications: Marginal Cost, Marginal Revenue, Elasticity of Demand. Maxima and Minima for functions in Economics and Commerce.  
(Examination Questions on this unit should be application oriented only.)

#### **Unit II: Interest and Annuity:**

- a. **Interest:** Simple Interest, Compound Interest (Nominal & Effective Rate of Interest), Calculations involving upto 4 time periods.
- b. **Annuity:** Annuity Immediate and its Present value, Future value. Equated Monthly Installments (EMI) using reducing balance method & amortization of loans. Stated Annual Rate & Affective Annual Rate Perpetuity and its present value. Simple problems involving up to 4 time periods.

## **[B] STATISTICS: (60 marks)**

### **Unit III: Bivariate Linear Correlation and Regression**

- a. **Correlation Analysis:** Meaning, Types of Correlation, Determination of Correlation: Scatter diagram, Karl Pearson's method of Correlation Coefficient (excluding Bivariate Frequency Distribution Table) and Spearman's Rank Correlation Coefficient.
- b. **Regression Analysis:** Meaning, Concept of Regression equations, Slope of the Regression Line and its interpretation. Regression Coefficients (excluding Bivariate Frequency Distribution Table), Relationship between Coefficient of Correlation and Regression Coefficients, Finding the equations of Regression lines by method of Least Squares.

### **Unit IV : Time series and Index Numbers**

- a. **Time series:** Concepts and components of a time series. Representation of trend by Freehand Curve Method, Estimation of Trend using Moving Average Method and Least Squares Method (Linear Trend only). Estimation of Seasonal Component using Simple Arithmetic Mean for Additive Model only (For Trend free data only). Concept of Forecasting using Least Squares Method.
- b. **Index Numbers:** Concept and usage of Index numbers, Types of Index numbers, Aggregate and Relative Index Numbers, Lasperye's, Paasche's, Dorbisch-Bowley's, Marshall-Edgeworth and Fisher's ideal index numbers, Test of Consistency: Time Reversal Test and Factor Reversal Test. Chain Base Index Nos. Shifting of Base year. Cost of Living Index Numbers, Concept of Real Income, Concept of Wholesale Price Index Number. (Examples on missing values should not be taken)

### **Unit V: Elementary Probability Distributions**

#### **Probability Distributions:**

- i. Discrete Probability Distribution: Binomial, Poisson (Properties and applications only, no derivations are expected)
- ii. Continuous Probability distribution: Normal Distribution. (Properties and applications only, no derivations are expected)

#### **Tutorial:**

Two tutorials to be conducted on each unit i.e. 10 tutorials per semester. At the end of each semester one Tutorial assignment of 10 marks should be given.

#### **Examination:**

**Semester End Examination: 100 marks**

At the end of each semester, there will be a Semester End Examination of 100 marks , 3 hours duration and question paper pattern as shown below.

**Question Paper Pattern :( Course: UBCOMFSI.6 and Course: UBCOMFSII.6)**

1. In **Section I (based on Mathematics)**, Two questions carrying 20 marks each. First question should be on Unit I and Second question should be from Unit II.
2. In each question there should be five sub-questions carrying 5 marks each. Students should be asked to answer any 4 sub questions from each question.
3. In **Section II (based on Statistics)**, Three questions carrying 20 marks each. First question should be on Unit III, Second question should be from Unit IV and third question should be from Unit V.
4. In each question there should be five sub-questions carrying 5 marks each. Students should be asked to answer any 4 sub questions from each question.

**Reference Books:**

1. 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.
2. Applied Calculus: By Stephen Waner and Steven Constenoble, Brooks/Cole Thomson Learning, second edition, Chapter 1 to 5.
3. Business Mathematics By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006, Chapter 1, 5, 7, 9 & 10.
4. Mathematics for Business Economics: By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc-Graw Hill Publishing Co. Ltd., 1987, Chapters 9 to 11 & 16.
5. Quantitative Methods-Part-I By S. Saha and S. Mukerji, New Central Book Agency, 1996, Chapters 7 & 12.
6. Mathematical Basis of Life Insurance By S.P. Dixit, C.S. Modi and R.V. Joshi, Insurance Institute of India, Chapters 2: units 2.6, 2.9, 2.20 & 2.21.
7. Securities Laws & Regulation of Financial Market : Intermediate Course Paper 8, Institute of Company Secretaries of India, Chapter 11.
8. Investments By J.C. Francis & R.W. Taylor, Schaum's Outlines, Tata Mc-Graw Hill Edition 2000, Chapters 2,4 & section 25.1.
9. Indian Mutual Funds Handbook : By Sundar Shankaran, Vision Books, 2006, Sections 1.7,1.8.1, 6.5 & Annexures 1.1to 1.3.
10. STATISTICS by Schaum Series.
11. Operations Research by Gupta and Kapoor
12. Operations Research by Schaum Series
13. Fundamentals of Statistics - D. N. Elhance.
14. Statistical Methods - S.G. Gupta (S. Chand & Co.
15. Statistics for Management - Lovin R. Rubin D.S. (Prentice Hall of India)
16. Statistics - Theory, Method & Applications D.S.Sancheti & V. K. Kapoor.
17. Modern Business Statistics - (Revised)-B. Pearles & C. Sullivan –Prentice Hall of India.

18. Business Mathematics & Statistics : B Aggarwal, Ane Book Pvt. Limited
19. Business Mathematics : D C Sancheti & V K Kapoor, Sultan Chand & Sons
20. Business Mathematics : A P Verma, Asian Books Pvt. :Limited.



## QUESTION PAPER – SET I

MARKS:- 100      TIME:- 3 HRS

- N.B :** (1) ALL QUESTION ARE COMPALSORY  
(2) ALL QUESTION CARRY EQUAL MARKS  
(3) FIGURES TO THE RIGHT INDICATES MARKS TO A SUB-QUESTION.  
(4)GRAPGH PAPER WILL BE SUPPLIED ON REQUEST.  
(5)USE OF NON-PROGRAMMABLE CALCULATOR IS ALLOWED.

### SECTION-I

Q.1 ATTEMPT ANY FOUR OF THE FOLLOWING

(a) 5 Marks (b) 5 Marks (c) 5 Marks (d) 5 Marks (e) 5 Marks 20 Marks

Q.2 ATTEMPT ANY FOUR OF THE FOLLOWING

(a) 5 Marks (b) 5 Marks (c) 5 Marks (d) 5 Marks (e) 5 Marks 20 Marks

### SECTION-II

Q.3 ATTEMPT ANY FOUR OF THE FOLLOWING

(a) 5 Marks (b) 5 Marks (c) 5 Marks (d) 5 Marks (e) 5 Marks 20 Marks

Q.4 ATTEMPT ANY FOUR OF THE FOLLOWING

(a) 5 Marks (b) 5 Marks (c) 5 Marks (d) 5 Marks (e) 5 Marks 20 Marks

Q.5 ATTEMPT ANY FOUR OF THE FOLLOWING

(a) 5 Marks (b) 5 Marks (c) 5 Marks (d) 5 Marks (e) 5 Marks 20 Marks

# University of Mumbai



**Bachelor of Commerce (B.Com)  
Programme  
Three Year Integrated Programme -  
Six Semesters  
*Course Structure***

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

***To be implemented from Academic Year- 2016-2017  
Progressively***

***Faculty of Commerce***

# Bachelor 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- 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>	
<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>			

## S.Y.B.Com

*(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>	
<b>1A</b>	<b><i>Discipline Specific Elective(DSE) Courses</i></b>		<b>1A</b>	<b><i>Discipline Specific Elective(DSE) Courses</i></b>	
1	Accountancy and Financial Management III	<b>03</b>	1	Accountancy and Financial Management IV	<b>03</b>
2	Financial Accounting and Auditing V - Introduction to Management Accounting	<b>03</b>	2	Financial Accounting and Auditing VI - Auditing	<b>03</b>
<b>1B</b>	<b><i>Discipline Related Elective(DRE) Courses</i></b>		<b>1B</b>	<b><i>Discipline Related Elective(DRE) Courses</i></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><i>Ability Enhancement Courses (AEC)</i></b>		<b>2</b>	<b><i>Ability Enhancement Courses (AEC)</i></b>	
<b>2A</b>	<b><i>*Skill Enhancement Courses (SEC) Group A</i></b>		<b>2A</b>	<b><i>**Skill Enhancement Courses (SEC) Group A</i></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><i>*Skill Enhancement Courses (SEC) Group B</i></b>		<b>2B</b>	<b><i>**Skill Enhancement Courses (SEC) Group B</i></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><i>Core Courses (CC)</i></b>		<b>3</b>	<b><i>Core Courses (CC)</i></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><i>*List of Skill Enhancement Courses (SEC) Group A for Semester III (Any One)</i></b>		<b><i>*List of Skill Enhancement Courses (SEC) Group A for Semester IV (Any One)</i></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

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

<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 - III	1	Foundation Course - 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

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

## 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><i>Elective Courses (EC)</i></b>		<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
<b>1A</b>	<b><i>Discipline Specific Elective(DSE) Courses</i></b>		<b>1A</b>	<b><i>Discipline Specific Elective(DSE) Courses</i></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><i>Discipline Related Elective(DRE) Courses</i></b>		<b>1B</b>	<b><i>Discipline Related Elective(DRE) Courses</i></b>	
3	Commerce V	<b>03</b>	3	Commerce VI	<b>03</b>
4	**Any one course from the following list of the courses	<b>03</b>	4	**Any one course from the following list of the courses	<b>03</b>
5	Business Economics V	<b>03</b>	5	Business Economics VI	<b>03</b>
<b>2</b>	<b><i>*Project Work</i></b>		<b>2</b>	<b><i>*Project Work</i></b>	
6	Project Work I	<b>03</b>	6	Project Work II	<b>03</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 discipline specific courses/ discipline related elective courses

<b><i>*List of groups of Discipline Specific Elective(DSE) Courses for Semester V (Any One Group)</i></b>		<b><i>*List of groups of Discipline Specific Elective(DSE) Courses for Semester VI (Any One Group)</i></b>	
<b><i>Group A: Advanced Accountancy</i></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><i>Group B: Business Management</i></b>			
1	Business Studies Paper I	1	Business Studies Paper III
2	Business Studies Paper II	2	Business Studies Paper IV
<b><i>Group C: Banking and Finance</i></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><i>Group D: Commerce</i></b>			
1	Commerce Paper I	1	Commerce Paper III
2	Commerce Paper II	2	Commerce Paper IV
<b><i>Group E: Quantitative Techniques</i></b>			
1	Quantitative Techniques Paper I	1	Quantitative Techniques Paper III
2	Quantitative Techniques Paper II	2	Quantitative Techniques Paper IV
<b><i>Group F: Economics</i></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 Discipline Related Elective(DRE) Courses for Semester V (Any One)</b>		<b>**List of Discipline Related Elective(DRE) Courses for Semester VI (Any One)</b>	
1	Trade Unionism and Industrial Relations Paper I	1	Trade Unionism and Industrial Relations. Paper II
2	Computer system & Applications Paper I	2	Computer system & 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 Portfolio Paper I	5	Investment Analysis Portfolio 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	Inventory Management & Cost Reduction Paper I	13	Inventory Management & Cost Reduction Paper II
14	Insurance Paper I	14	Insurance Paper II
15	Banking Law & Practice Paper I	15	Banking Law & Practice Paper II
16	Regional Planning Paper I	16	Regional Planning Paper II
17	Rural Marketing Paper I	17	Rural Marketing Paper II
18	Elements of Operational Research Paper I	18	Elements of Operational Research Paper II
19	Psychology of Human Behaviour at work Paper I	19	Psychology of Human Behaviour at work Paper II
<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  
Bachelor of Commerce (B.Com.)  
Programme  
First Year  
*Semester I and II***

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

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

***Faculty of Commerce***



# Bachelor 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- 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>	
<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

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

**Bachelor of Commerce (B.Com.) 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>	
<b>1A</b>	<b><i>Discipline Specific Elective(DSE) Courses</i></b>	
1	Accountancy and Financial Management - I	<b>03</b>
<b>1B</b>	<b><i>Discipline Related Elective(DRE) Courses</i></b>	
2	Commerce - I	<b>03</b>
3	Business Economics - I	<b>03</b>
<b>2</b>	<b><i>Ability Enhancement Courses (AEC)</i></b>	
<b>2A</b>	<b><i>Ability Enhancement Compulsory Courses (AECC)</i></b>	
4	Business Communication - I	<b>03</b>
5	Environmental Studies - I	<b>03</b>
<b>2B</b>	<b><i>*Skill Enhancement Courses (SEC)</i></b>	
6	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b><i>Core Courses (CC)</i></b>	
7	Mathematical and Statistical Techniques - 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. Programme at Semester I  
with Effect from the Academic Year 2016-2017**

**Elective Courses (EC)**

**Discipline Specific Elective (DSE) Courses**

**1. Accountancy and Financial Management 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>  Purpose, Areas of Policies, Disclosure of Policies, Disclosure of Change in Policies, Illustrations  <b>AS – 2: Valuation of Inventories (Stock)</b>  Meaning, Definition, Applicability, Measurement of Inventory, Disclosure in Final Account, Explanation with Illustrations.  <b>AS – 9: Revenue Recognition</b>  Meaning and Scope, Transactions excluded, Sale of Goods, Rendering of Services, Effects of Uncertainties, Disclosure, 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>
	Expenditure: Capital, Revenue Receipts: Capital, Revenue Adjustment and Closing Entries Final accounts of Manufacturing concerns (Proprietary Firm)
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 & 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)

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**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 and Significance 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 the changing 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 of Project 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 of entrepreneurship, factors Contributing to Growth of Entrepreneurship, Entrepreneur and Manager, Entrepreneur and Intrapreneur</p> <p><b>The Entrepreneurs:</b> Types of Entrepreneurs, Competencies of an Entrepreneur, Entrepreneurship Training and Development centers in India. Incentives to Entrepreneurs in India.</p> <p><b>Women Entrepreneurs:</b> Problems and Promotion.</p>

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

**3. 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	15
3	Supply and Production Decisions	10
4	Cost of Production	10
<b>Total</b>		<b>45</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,</p> <p>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</p> <p><b>Demand estimation and forecasting:</b> Meaning and significance - methods of demand estimation : survey and statistical methods ( numerical illustrations on trend analysis and simple linear regression)</p>
3	<b>Supply and Production Decisions</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 and economies of scope</p>
4	<b>Cost of Production</b>
	<p><b>Cost concepts:</b> Accounting cost and economic cost, implicit and explicit cost, social and private cost, historical cost and replacement cost, sunk cost and incremental cost -fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run (hypothetical numerical problems to be discussed)</p> <p><b>Extensions of cost analysis:</b> cost reduction through experience - LAC and Learning curve - Break even analysis (with business applications)</p>



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**Ability Enhancement Courses (AEC)**

**4. Business Communication - I**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Theory of Communication	15
2	Business Correspondence	15
3	Language and Writing Skills	15
<b>Total</b>		<b>45</b>

**Note:**

*One tutorial per batch per week in addition to number of lectures stated above  
(Batch size as per the University norms)*

SN	Objectives
1	To develop awareness of the complexity of the communication process
2	To develop effective listening skills in students so as to enable them to comprehend instructions and become a critical listener
3	To develop effective oral skills so as to enable students to speak confidently interpersonally as well as in large groups
4	To develop effective writing skills so as enable students to write in clear, concise, persuasive and audience centered manner
5	To demonstrate effective use of communication technology

SN	Expected Outcome
1	After successful completion of the course the learner should be able to enhance his Listening, Speaking, Reading and Writing skills to meet the challenges of the world

Sr. No.	Modules / Units
1	<p data-bbox="320 203 671 237"><b>Theory of Communication</b></p> <ol data-bbox="320 259 1410 1151" style="list-style-type: none"> <li data-bbox="320 259 1410 405"><b>1. Concept of Communication:</b> Models of Communication – Linear / Interactive / Transactional / Shannon and Weaver (To be only discussed in class) Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world</li> <li data-bbox="320 416 1410 528"><b>2. Impact of Technology Enabled Communication:</b> Types – Internet, Blogs, E – Mail, Moodle, Social Media ( Facebook, Twitter &amp; Whats’app Advantages &amp; Disadvantages</li> <li data-bbox="320 539 1410 651"><b>3. Communication at Workplace:</b> Channels - Formal and Informal—Vertical, Horizontal, Diagonal, Grapevine, Methods – Verbal / Non Verbal (including Visual), Business Etiquettes</li> <li data-bbox="320 663 1410 887"><b>4. Business Ethics:</b> Ethics at workplace - Importance of Business Ethics Personal Integrity at the workplace Business Ethics and media Computer Ethics Corporate Social Responsibility</li> <li data-bbox="320 898 1410 1010"><b>5. Problems in Communication /Barriers to Communication:</b> Physical/ Semantic/Language / Socio-Cultural / Psychological Barriers, Ways to Overcome these Barriers</li> <li data-bbox="320 1021 1410 1151"><b>6. Listening:</b> Importance of Listening Skills, Obstacles to Listening, Cultivating good Listening Skills</li> </ol>
2	<p data-bbox="320 1162 663 1196"><b>Business Correspondence</b></p> <ol data-bbox="320 1218 1410 1480" style="list-style-type: none"> <li data-bbox="320 1218 1410 1330"><b>1. Theory of Business Letter Writing:</b> Parts, Structure, Layouts-Full Block, Principles of Effective Letter Writing, Principles of effective E - mail Writing</li> <li data-bbox="320 1341 1410 1480"><b>2. Personnel Correspondence:</b> Statement of Purpose, Letter of Recommendation, Job Application Letter and Resume, Letter of Appointment (To be only discussed in class), Letter of Acceptance of Job Offer, Letter of Appreciation, Letter of Resignation</li> </ol>
3	<p data-bbox="320 1491 687 1525"><b>Language and Writing Skills</b></p> <ol data-bbox="320 1547 1410 1928" style="list-style-type: none"> <li data-bbox="320 1547 1410 1581"><b>1. Commercial Terms used in Business Communication (to be only discussed)</b></li> <li data-bbox="320 1592 1410 1704"><b>2. Paragraph Writing:</b> Developing an idea, using appropriate linking devices, etc Cohesion and Coherence etc</li> <li data-bbox="320 1715 1410 1928"><b>3. Tutorials Activities</b> Speaking Skills, Writing Skills, Remedial Grammar, Soft Skills – EQ, Conflict Management, Time Management (Students may be asked to make a Power Point Presentation on any topic of their choice in order to enhance LSRW – Listening / Speaking/ Reading / Writing)</li> </ol>

**Question Paper Pattern**  
**(Only for Business Communication - I)**  
**Semester - I**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

Question No	Particular	Marks
Q-1	A) Explain the terms in 02 - 03 sentences (05 out of 08) (From all units)	10 Marks
	B) Match the following	05 Marks
	C) Multiple Choice Questions	05 Marks
Q-2	Short Notes (04 out of 06) : Unit I - Chapter 1, 2, 3	20 Marks
Q-3	Essay Type (02 out of 03) : Unit I - Chapter 4, 5, 6	20 Marks
Q-4	Job Application Letter and Resume 05 + 05	10 Marks
Q-5	Personnel Letters (04 out of 05) Statement of Purpose, Letter of Recommendation, Letter of Acceptance of Job Offer, Letter of Resignation, Letter of Appreciation	20 Marks
Q-6	A) Paragraph Writing (01 out of 02)	05 Marks
	B) Situation based Case Study (from Unit I- Chapter 03 Channels and Chapter 05 Barriers)	05 Marks

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**Ability Enhancement Courses (AEC)**

**5. Environmental Studies I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Environment and Ecosystem	13
2	Natural Resources and Sustainable Development	13
3	Populations and Emerging Issues of Development	13
4	Urbanisation and Environment	13
5	Reading of Thematic Maps and Map Filling	08
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Environment and Ecosystem</b>
	Environment: Meaning, definition, scope and its components; concept of an ecosystem: definition, Characteristics, components and types, functioning and structure; Food Chain and Food Web- Ecological Pyramids - Man and environment relationship; Importance and scope of Environmental Studies.
2	<b>Natural Resources and Sustainable Development</b>
	Meaning and definitions ; Classification and types of resources, factors influencing resource utilisation; Resource conservation- meaning and methods- conventional and non-conventional resources , problems associated with and management of water, forest and energy resources- resource utilization and sustainable development
3	<b>Populations and Emerging Issues of Development</b>
	Population explosion in the world and in India and arising concerns- Demographic Transition Theory - pattern of population growth in the world and in India and associated problems - Measures taken to control population growth in India; Human population and environment- Environment and Human Health – Human Development Index – The World Happiness Index
4	<b>Urbanisation and Environment</b>
	Concept of Urbanisation – Problems of migration and urban environment- changing land use, crowding and stress on urban resources, degradation of air and water, loss of soil cover impact on biodiversity, Urban heat islands – Emerging Smart Cities and safe cities in India - Sustainable Cities
5	<b>Reading of Thematic Maps and Map Filling</b>
	Reading of Thematic Maps (4 Lectures) Located bars, Circles, Pie charts, Isopleths, Choropleth, and Flow map, Pictograms - Only reading and interpretation. Map Filling: (4 Lectures) Map filling of World (Environmentally significant features) using point, line and polygon segment.

**Question Paper Pattern**  
**(Only for Environmental Studies-I)**  
**Semester I**

Maximum Marks: 100

Questions to be set: 05

Duration: 03 Hrs.

All Questions are Compulsory Carrying 20 Marks each.

Question No	Particular	Marks
Q-1	A) Reading and interpretation of world thematic maps B) Map Filling (World Map)	10 Marks 10 Marks
Q-2	A) Full Length Question B) Full Length Question <b>OR</b>	10 Marks 10 Marks
Q-2	A) Full Length Question B) Full Length Question	10 Marks 10 Marks
} Unit I		
Q-3	A) Full Length Question B) Full Length Question <b>OR</b>	10 Marks 10 Marks
Q-3	A) Full Length Question B) Full Length Question	10 Marks 10 Marks
} Unit II		
Q-4	A) Full Length Question B) Full Length Question <b>OR</b>	10 Marks 10 Marks
Q-4	A) Full Length Question B) Full Length Question	10 Marks 10 Marks
} Unit III		
Q-5	A) Full Length Question B) Full Length Question <b>OR</b>	10 Marks 10 Marks
Q-5	A) Full Length Question B) Full Length Question	10 Marks 10 Marks
} Unit IV		

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**Skill Enhancement Courses (SEC)**

**6. 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
<b>1</b>	<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
<b>2</b>	<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
<b>3</b>	<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
<b>4</b>	<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
<b>5</b>	<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

**Topics for Project Guidance: Growing Social Problems in India:**

- Substance abuse- impact on youth & challenges for the future
- HIV/AIDS- awareness, prevention, treatment and services
- Problems of the elderly- causes, implications and response
- Issue of child labour- magnitude, causes, effects and response
- Child abuse- effects and ways to prevent
- Trafficking of women- causes, effects and response

**Note:**

**Out of the 45 lectures allotted for 5 units for Semester I, about 15 lectures may be allotted for project guidance**



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**Skill Enhancement Courses (SEC)**

**6. 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)**

**6. 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>AIR</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)***

**6. 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)**

**7. Mathematical and Statistical Techniques I**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
<b>A) Mathematics: (40 Marks)</b>		
1	Shares and Mutual Funds	15
2	Permutation, Combination and Linear Programming Problems	15
<b>B) Statistics: (60 Marks)</b>		
3	Summarization Measures	15
4	Elementary Probability Theory	15
5	Decision Theory	15
<b>Total</b>		<b>75</b>

**Note:**

*One tutorial per batch per week in addition to number of lectures stated above  
(Batch size as per the University norms)*

Sr. No.	Modules / Units
<b>A) Mathematics: (40 Marks)</b>	
1	<b>Shares and Mutual Funds</b>
	<ul style="list-style-type: none"> <li>• <b>Shares:</b> Concept of share, face value, market value, dividend, equity shares, preferential shares, bonus shares. Simple examples.</li> <li>• <b>Mutual Funds:</b> Simple problems on calculation of Net income after considering entry load, dividend, change in Net Asset Value (N.A.V.) and exit load. Averaging of price under the Systematic Investment Plan (S.I.P.)</li> </ul>
2	<b>Permutation, Combination and Linear Programming Problems</b>
	<ul style="list-style-type: none"> <li>• <b>Permutation and Combination:</b> Factorial Notation, Fundamental principle of counting, Permutation as arrangement, Simple examples, combination as selection, Simple examples, Relation between <math>{}^n C_r</math> and <math>{}^n P_r</math> Examples on commercial application of permutation and combination</li> <li>• <b>Linear Programming Problem:</b> Sketching of graphs of (i) linear equation <math>Ax + By + C = 0</math> (ii) linear inequalities. Mathematical Formulation of Linear Programming Problems upto 3 variables. Solution of Linear Programming Problems using graphical method up to two variables.</li> </ul>
<b>B) Statistics: (60 Marks)</b>	
3	<b>Summarization Measures</b>
	<ul style="list-style-type: none"> <li>• <b>Measures of Central Tendencies:</b> Definition of Average, Types of Averages: Arithmetic Mean, Median, and Mode for grouped as well as ungrouped data. Quartiles, Deciles and Percentiles. Using Ogive locate median and Quartiles. Using Histogram locate mode. Combined and Weighted mean.</li> <li>• <b>Measures of Dispersions:</b> Concept and idea of dispersion. Various measures Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance, Combined Variance.</li> </ul>
4	<b>Elementary Probability Theory</b>
	<ul style="list-style-type: none"> <li>• <b>Probability Theory:</b> Concept of random experiment/trial and possible outcomes; Sample Space and Discrete Sample Space; Events their types, Algebra of Events, Mutually Exclusive and Exhaustive Events, Complimentary events. Classical definition of Probability, Addition theorem (without proof), conditional probability. Independence of Events: <math>P(A \cap B) = P(A)P(B)</math>. Simple examples.</li> <li>• <b>Random Variable:</b> Probability distribution of a discrete random variable; Expectation and Variance of random variable, simple examples on probability distributions.</li> </ul>
5	<b>Decision Theory</b>
	Decision making situation, Decision maker, Courses of Action, States of Nature, Pay-off and Pay-off matrix; Decision making under uncertainty, Maximin, Maximax, Minimax regret and Laplace criteria; simple examples to find optimum decision. Formulation of Payoff Matrix. Decision making under Risk, Expected Monetary Value (EMV); Decision Tree; Simple Examples based on EMV. Expected Opportunity Loss (EOL), simple examples based on EOL.

**Examination Pattern:**

Semester End Examination: 100 marks

At the end of each semester, there will be a Semester End Examination of 100 mark , 3 hours duration and question paper pattern as shown below.

**Question Paper Pattern:**

1. In Section I (based on Mathematics), Two questions carrying 20 marks each. First question should be on Unit I and Second question should be from Unit II.
2. In each question there should be five sub-questions carrying 5 marks each. Students should be asked to answer any 4 sub questions from each question.
3. In Section II (based on Statistics), Three questions carrying 20 marks each. First question should be on Unit III, Second question should be from Unit IV and third question should be from Unit V.
4. In each question there should be five sub-questions carrying 5 marks each. Students should be asked to answer any 4 sub questions from each question.

**Question Paper Pattern**  
**(Only for Mathematical and Statistical Techniques I)**  
**Semester I**

Maximum Marks: 100

Questions to be set: 05

Duration: 03 Hrs.

All Questions are Compulsory Carrying 20 Marks each.

Question No	Particular	Marks
<b>Section I</b>		
Q-1	Sub Questions to be asked 05 and to be answered any 04 carrying 05 Marks each	20 Marks
Q-2	Sub Questions to be asked 05 and to be answered any 04 carrying 05 Marks each	20 Marks
<b>Section II</b>		
Q-3	Sub Questions to be asked 05 and to be answered any 04 carrying 05 Marks each	20 Marks
Q-4	Sub Questions to be asked 05 and to be answered any 04 carrying 05 Marks each	20 Marks
Q-5	Sub Questions to be asked 05 and to be answered any 04 carrying 05 Marks each	20 Marks

**Bachelor of Commerce (B.Com.) 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>	
<b>1A</b>	<b><i>Discipline Specific Elective(DSE) Courses</i></b>	
1	Accountancy and Financial Management - II	<b>03</b>
<b>1B</b>	<b><i>Discipline Related Elective(DRE) Courses</i></b>	
2	Commerce - II	<b>03</b>
3	Business Economics - II	<b>03</b>
<b>2</b>	<b><i>Ability Enhancement Courses (AEC)</i></b>	
<b>2A</b>	<b><i>Ability Enhancement Compulsory Courses (AECC)</i></b>	
4	Business Communication - II	<b>03</b>
5	Environmental Studies - II	<b>03</b>
<b>2B</b>	<b><i>**Skill Enhancement Courses (SEC)</i></b>	
6	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b><i>Core Courses (CC)</i></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 2016-2017**

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

**1. Accountancy and Financial Management 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 Claim	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 branch Accounting for Dependent Branch not maintaining full books: Debtors method Stock and debtors method
4	<b>Fire Insurance Claim</b>
	Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss

**Revised Syllabus of Courses of B.Com. Programme at Semester II  
with Effect from the Academic Year 2016-2017**

**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 II  
with Effect from the Academic Year 2016-2017**

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

**3. Business Economics II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Market structure: Perfect competition and Monopoly	10
2	Pricing and Output Decisions under Imperfect Competition	15
3	Pricing Practices	10
4	Evaluating Capital Projects	10
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Market structure: Perfect competition and Monopoly</b>
	Perfect competition and Monopoly models as two extreme cases - profit maximisation and the competitive firm's supply curve - Short run and long run equilibrium of a firm and of industry - monopoly - Sources of monopoly power – short run and long- run equilibrium of a firm under Monopoly
2	<b>Pricing and Output Decisions under Imperfect Competition</b>
	<p><b>Monopolistic competition:</b> competitive and monopolistic elements of monopolistic competition - equilibrium of a firm under monopolistic competition, monopolistic competition verses perfect competition- excess capacity and inefficiency - debate over role of advertising ( topics to be taught using case studies from real life examples)</p> <p><b>Oligopolistic markets:</b> key attributes of oligopoly - Collusive and non collusive oligopoly market - Price rigidity - Cartels and price leadership models (with practical examples)</p>
3	<b>Pricing Practices</b>
	<b>Cost oriented pricing methods:</b> cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing (case studies on how pricing methods are used in business world)
4	<b>Evaluating Capital Projects</b>
	Meaning and importance of capital budgeting- steps in capital budgeting - +Techniques of Investment appraisal: Payback Period Method, Net Present Value Method, and Internal Rate of Return Method (with numerical examples)

**Revised Syllabus of Courses of B.Com. Programme at Semester II  
with Effect from the Academic Year 2016-2017**

**Ability Enhancement Courses (AEC)**

**4. Business Communication II**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Group Communication	15
2	Business Correspondence	15
3	Language and Writing Skills	15
<b>Total</b>		<b>45</b>

**Note:**

*One tutorial per batch per week in addition to number of lectures stated above  
(Batch size as per the University norms)*

SN	Objectives
1	To develop awareness of the complexity of the communication process
2	To develop effective listening skills in students so as to enable them to comprehend instructions and become a critical listener
3	To develop effective oral skills so as to enable students to speak confidently interpersonally as well as in large groups
4	To develop effective writing skills so as enable students to write in clear, concise, persuasive and audience centered manner
5	To demonstrate effective use of communication technology

SN	Expected Outcome
1	After successful completion of the course the learner should be able to enhance his Listening, Speaking, Reading and Writing skills to meet the challenges of the world

Sr. No.	Modules / Units
1	<b>Group Communication</b>
	<ol style="list-style-type: none"> <li>1. <b>Interviews:</b> Group Discussion, Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit, Online</li> <li>2. <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, Types of Secretaries – Company Secretary/ Private Secretary, Functions of secretaries (only to be discussed and not to be assessed )</li> <li>3. <b>Committees and Conferences:</b> Importance &amp; Types of Committees, Meaning and Importance of Conference, Organizing a Conference, Modern Methods: Skype &amp; Webinar</li> <li>4. <b>Public Relations:</b> Meaning, Functions of PR Department, External and Internal Measures of PR, Crisis Management, Press Release</li> </ol>
2	<b>Business Correspondence</b>
	<ol style="list-style-type: none"> <li>1. <b>Trade Letters:</b> Letters of Inquiry, Letters of Complaints, Claims, Adjustments, Sales Letters, promotional leaflets and fliers, Consumer Grievance Redressed Letters, Letters under Right to Information (RTI) Act</li> </ol>
3	<b>Language and Writing Skills</b>
	<ol style="list-style-type: none"> <li>1. <b>Reports and Business Proposals:</b> Parts, Types, Feasibility Reports, Investigative Reports, Drafting of Business Proposals</li> <li>2. <b>Summarization:</b> Identification of main and supporting/sub points, Presenting these in a cohesive manner</li> <li>3. <b>Tutorial Activities:</b> Group Discussion, Book Reviews, Mock Interviews</li> </ol>

**Question Paper Pattern**  
**(Only for Business Communication - II)**  
**Semester - II**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

Question No	Particular	Marks
Q-1	A) Explain the terms in 02 - 03 sentences (05 out of 08) (From all units)	10 Marks
	B) Match the following	05 Marks
Q-2	Short Notes (04 out of 06) : Unit I- Chapter 1, 2	20 Marks
Q-3	Essay Type (02 out of 03) : Unit I – Chapter 3, 4	20 Marks
Q-4	Letters (04 out of 05) (i) Letter of Inquiry (ii) Complaint/Claims/Adjustment Letter (iii) Sales Letter (iv) Consumer Grievance Redressal Letter (v) RTI Letter	20 Marks
Q-5	Drafting of Report or Business Proposal	10 Marks
Q-6	Drafting of Notice, Agenda and 02 Resolutions	10 Marks
Q-7	Summarization	05 Marks

**Note:**

*Each Semester will be of 100 marks*

*Paper Pattern for ATKT Examination: 75 Marks*

*Syllabus in which the student had appeared*

*[Examination Rules and Regulations Of Mumbai University apply]*

**Revised Syllabus of Courses of B.Com. Programme at Semester II  
with Effect from the Academic Year 2016-2017**

**Ability Enhancement Courses (AEC)**

**5. Environmental Studies II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Solid Waste Management for Sustainable Society	13
2	Agriculture and Industrial Development	13
3	Tourism and Environment	13
4	Environmental Movements and Management	13
5	Map Filling	08
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>Solid Waste Management for Sustainable Society</b>
	Classification of solid wastes – Types and Sources of Solid Waste ; Effects of Solid Waste Pollution- Health hazards, Environmental Impacts; Solid Waste Management – solid waste management in Mumbai- Schemes and initiatives run by MCGM – role of citizens in waste management in urban and rural areas.
2	<b>Agriculture and Industrial Development</b>
	Environmental Problems Associated with Agriculture: Loss of Productivity, Land Degradation, desertification - Uneven Food Production – Hunger, Malnutrition and Food Security – Sustainable Agricultural practices Environmental Problems Associated with Industries – pollution -Global warming, Ozone Layer Depletion , Acid rain, - Sustainable Industrial practices – Green Business and Green Consumerism, Corporate Social Responsibility towards environment
3	<b>Tourism and Environment</b>
	Tourism: Meaning, Nature, Scope and importance –Typology of tourism-classification; Tourism potentials in India and challenges before India; New Tourism Policy of India; Consequences of tourism : Positive and Negative Impacts on Economy, Culture and environment- Ecotourism
4	<b>Environmental Movements and Management</b>
	Environmental movements in India: Save Narmada Movement, Chipko Movement, Appiko Movement, Save Western Ghats movement; Environmental Management: Concept, need and relevance; Concept of ISO 14000 and 16000; Concept of Carbon Bank and Carbon Credit , EIA , ecological footprint; Environment Protection Acts; Concept and components of Geospatial Technology- Applications of GST in Environmental Management
5	<b>Map Filling</b>
	Map filling of Konkan and Mumbai (Environmentally significant features)

**Question Paper Pattern**  
**(Only for Environmental Studies-II)**  
**Semester II**

Maximum Marks: 100

Questions to be set: 05

Duration: 03 Hrs.

All Questions are Compulsory Carrying 20 Marks each.

Question No	Particular	Marks
Q-1	A) Map Filling (Mumbai) B) Map Filling (Konkan)	10 Marks 10 Marks
Q-2	A) Full Length Question B) Full Length Question <b>OR</b>	10 Marks 10 Marks
Q-2	A) Full Length Question B) Full Length Question	10 Marks 10 Marks
Q-3	A) Full Length Question B) Full Length Question <b>OR</b>	10 Marks 10 Marks
Q-3	A) Full Length Question B) Full Length Question	10 Marks 10 Marks
Q-4	A) Full Length Question B) Full Length Question <b>OR</b>	10 Marks 10 Marks
Q-4	A) Full Length Question B) Full Length Question	10 Marks 10 Marks
Q-5	A) Full Length Question B) Full Length Question <b>OR</b>	10 Marks 10 Marks
Q-5	A) Full Length Question B) Full Length Question	10 Marks 10 Marks



**Revised Syllabus of Courses of B.Com. Programme at Semester II  
with Effect from the Academic Year 2016-2017**

**Skill Enhancement Courses (SEC)**

**6. 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

**Revised Syllabus of Courses of B.Com. Programme at Semester II  
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***Skill Enhancement Courses (SEC)***

**6. 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>

**Revised Syllabus of Courses of B.Com. Programme at Semester II  
with Effect from the Academic Year 2016-2017**

***Skill Enhancement Courses (SEC)***

**6. 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	05
2	Health and Hygiene	10
3	Drill with Arms	10
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>• 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>



**Revised Syllabus of Courses of B.Com. Programme at Semester II  
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***Skill Enhancement Courses (SEC)***

**6. 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>60</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)**

**7. Mathematical and Statistical Techniques II**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
<b>A) Mathematics: (40 Marks)</b>		
1	Functions, Derivatives and Their Applications	15
2	Interest and Annuity	15
<b>B) Statistics: (60 Marks)</b>		
3	Bivariate Linear Correlation and Regression	15
4	Time series and Index Numbers	15
5	Elementary Probability Distributions	15
<b>Total</b>		<b>75</b>

**Note:**

*One tutorial per batch per week in addition to number of lectures stated above  
(Batch size as per the University norms)*

Sr. No.	Modules / Units
<b>A) Mathematics: (40 Marks)</b>	
<b>1</b>	<b>Functions, Derivatives and Their Applications</b>
	<p><b>Concept of real functions:</b> Constant function, linear function, <math>x^n</math>, <math>e^x</math>, <math>a^x</math>, <math>\log x</math>. Demand, Supply, Total Revenue, Average Revenue, Total cost, Average cost and Profit function. Equilibrium Point, Break-even point.</p> <p><b>Derivative of functions:</b></p> <ul style="list-style-type: none"> <li>▪ Derivative as rate measure, Derivative of <math>x^n</math>, <math>e^x</math>, <math>a^x</math>, <math>\log x</math>.</li> <li>▪ Rules of derivatives: Scalar multiplication, sum, difference, product, quotient (Statements only), Simple problems. Second order derivatives.</li> <li>▪ Applications: Marginal Cost, Marginal Revenue, Elasticity of Demand. Maxima and Minima for functions in Economics and Commerce.</li> </ul> <p>(Examination Questions on this unit should be application oriented only.)</p>
<b>2</b>	<b>Interest and Annuity</b>
	<p><b>Interest:</b> Simple Interest, Compound Interest (Nominal &amp; Effective Rate of Interest), Calculations involving upto 4 time periods.</p> <p><b>Annuity:</b> Annuity Immediate and its Present value, Future value. Equated Monthly Installments (EMI) using reducing balance method &amp; amortization of loans. Stated Annual Rate &amp; Affective Annual Rate Perpetuity and its present value. Simple problems involving up to 4 time periods.</p>
<b>B) Statistics: (60 Marks)</b>	
<b>3</b>	<b>Bivariate Linear Correlation and Regression</b>
	<p><b>Correlation Analysis:</b> Meaning, Types of Correlation, Determination of Correlation: Scatter diagram, Karl Pearson's method of Correlation Coefficient (excluding Bivariate Frequency Distribution Table) and Spearman's Rank Correlation Coefficient.</p> <p><b>Regression Analysis:</b> Meaning, Concept of Regression equations, Slope of the Regression Line and its interpretation. Regression Coefficients (excluding Bivariate Frequency Distribution Table), Relationship between Coefficient of Correlation and Regression Coefficients, Finding the equations of Regression lines by method of Least Squares.</p>

Sr. No.	Modules / Units
4	<b>Time series and Index Numbers</b>
	<p><b>Time series:</b> Concepts and components of a time series. Representation of trend by Freehand Curve Method, Estimation of Trend using Moving Average Method and Least Squares Method (Linear Trend only ). Estimation of Seasonal Component using Simple Arithmetic Mean for Additive Model only (For Trend free data only). Concept of Forecasting using Least Squares Method.</p> <p><b>Index Numbers:</b> Concept and usage of Index numbers, Types of Index numbers, Aggregate and Relative Index Numbers, Lasperye’s, Paasche’s, Dorbisch-Bowley’s, Marshall-Edgeworth and Fisher’s ideal index numbers, Test of Consistency: Time Reversal Test and Factor Reversal Test. Chain Base Index Nos. Shifting of Base year. Cost of Living Index Numbers, Concept of Real Income, Concept of Wholesale Price Index Number. (Examples on missing values should not be taken)</p>
5	<b>Elementary Probability Distributions</b>
	<p><b>Probability Distributions:</b></p> <ul style="list-style-type: none"> <li>▪ Discrete Probability Distribution: Binomial, Poisson (Properties and applications only, no derivations are expected)</li> <li>▪ Continuous Probability distribution: Normal Distribution. (Properties and applications only, no derivations are expected)</li> </ul>

**Tutorial:**

Two tutorials to be conducted on each unit i.e. 10 tutorials per semester. At the end of each semester one Tutorial assignment of 10 marks should be given.

**Examination Pattern:**

Semester End Examination: 100 marks

At the end of each semester, there will be a Semester End Examination of 100 mark , 3 hours duration and question paper pattern as shown below.

**Question Paper Pattern:**

1. In Section I (based on Mathematics), Two questions carrying 20 marks each. First question should be on Unit I and Second question should be from Unit II.
2. In each question there should be five sub-questions carrying 5 marks each. Students should be asked to answer any 4 sub questions from each question.
3. In Section II (based on Statistics), Three questions carrying 20 marks each. First question should be on Unit III, Second question should be from Unit IV and third question should be from Unit V.
4. In each question there should be five sub-questions carrying 5 marks each. Students should be asked to answer any 4 sub questions from each question.

**Question Paper Pattern**  
**(Only for Mathematical and Statistical Techniques II)**  
**Semester II**

Maximum Marks: 100

Questions to be set: 05

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
<b>Section I</b>		
Q-1	Sub Questions to be asked 05 and to be answered any 04 carrying 05 Marks each	20 Marks
Q-2	Sub Questions to be asked 05 and to be answered any 04 carrying 05 Marks each	20 Marks
<b>Section II</b>		
Q-3	Sub Questions to be asked 05 and to be answered any 04 carrying 05 Marks each	20 Marks
Q-4	Sub Questions to be asked 05 and to be answered any 04 carrying 05 Marks each	20 Marks
Q-5	Sub Questions to be asked 05 and to be answered any 04 carrying 05 Marks each	20 Marks

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with effect from the Academic Year 2016-2017**

**Reference Books**

Reference Books
<b>Accountancy and Financial Management</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 &amp; 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 &amp; Co. Ltd., Mumbai</li><li>• <i>Financial Accounting</i> by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd.</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 Anthony, R.N. and Reece J.S., Richard Irwin Inc.</li><li>• <i>Financial Accounting</i> by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Paper Back</li><li>• <i>Compendium of Statement &amp; Standard of Accounting</i>, ICAI.</li><li>• <i>Indian Accounting Standards</i>, Ashish Bhattacharya, Tata Mc. Grow Hill &amp; Co. Ltd., Mumbai</li><li>• <i>Financial Accounting</i> by Williams, Tata Mc. Grow Hill &amp; Co. Ltd., Mumbai</li><li>• <i>Company Accounting Standards</i> by Shrinivasan Anand, Taxman. <i>Financial Accounting</i> by V. Rajasekaran, Pearson Publications, New Delhi. <i>Introduction to Financial Accounting</i> by Horngren, Pearson Publications.</li><li>• <i>Financial Accounting</i> by M. Mukherjee. M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi</li></ul>
<b>Commerce</b>
<ul style="list-style-type: none"><li>• <i>Business Organisation Management</i> Maheshwari, Rajendra P, Mahajan, J.P., International Book House</li><li>• <i>Business Organisation</i>, Maheshwari, Rajendra P, Mahajan, J.P., International Book House</li><li>• <i>Introduction To Commerce</i>, Vikram, Amit, Atlantic Pub</li><li>• <i>A Course Book On Business Environment</i>, Cherunilam, Francis, Himalaya Pub</li><li>• <i>Business Environment</i>, Cherunilam, Francis, Himalaya Pub</li><li>• <i>Essentials Of Business Environment</i>, Aswathappa, K., Himalaya Pub</li><li>• <i>Essentials Of Business Environment</i>, Aswathappa, Himalaya Pub</li><li>• <i>Strategic Management</i>, Kapoor, Veekkas, Taxmann</li><li>• <i>Strategic Management</i>, David, Fred R., Phi Leraning</li><li>• <i>Strategic Management</i>, Bhutani, Kapil, Mark Pub.</li><li>• <i>Strategic Management</i>, Bhutani, Kapil, Mark Pub.</li><li>• <i>Entrepreneurship</i>, Hisrich, Robert D, Mc Graw Hill</li><li>• <i>Entrepreneurship Development</i>, Sharma, K.C., Reegal Book Depot</li><li>• <i>Service Marketing</i>, Temani, V.K., Prism Pub</li><li>• <i>Service Marketing</i>, Temani, V.K., Prism Pub</li><li>• <i>Management Of Service Sector</i>, Bhatia, B S, V P Pub</li><li>• <i>Introduction To E – Commerce</i>, Dhawan, Nidhi, International Book House</li><li>• <i>Introduction To Retailing</i>, Lusch, Robert F., Dunne, Patrick M., Carver, James R., Cengage Learning</li><li>• <i>Retailing Management</i>, Levy Michael., Weitz Barton A, Tata McGraw Hill</li></ul>

## Reference Books

### Business Economics

- Mehta, P.L.: *Managerial Economics – Analysis, Problem and Cases* (S. Chand & Sons, N. Delhi, 2000)
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- Frank Robert.H, Bernanke. Ben S., *Principles of Economics* (Tata McGraw Hill (ed.3)
- Gregory Mankiw., *Principles of Economics*, Thomson South western (2002 reprint)
- Samuelson & Nordhas.: *Economics* (Tata McGraw Hills, New Delhi, 2002)
- Pal Sumitra, *Managerial Economics cases and concepts* (Macmillan, New Delhi,2004)

### Business Communication

- Agarwal, Anju D(1989) *A Practical Handbook for Consumers*, IBH.
- Alien, R.K.(1970) *Organisational Management through Communication*.
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- 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.
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- Dayal, Ishwar(1981) *Managing Large Organizations: A Comparative Study*.
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- Ghanekar,A(1996) *Communication Skills for Effective Management*. Everest Publishing House, Pune.
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- 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.
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- Suggested Books for Book Reviews: Books from the fields of Management, Finance, and Literature  
Like – Malala Yousafzai ; Richard Bach: *Illusions*, Radhakrishnan Pillai: *Corporate Chanakya*, Sun Tzu: *The Art of War*, Eliyahu M. Goldratt : *The Goal*, Eliyahu M. Goldratt: *It's Not Luck*, Spencer Johnson: *Who Moved My Cheese*, Stephen Lundin, Ph.D, Harry Paul, John Christen: *Fish*, Sudha Murthy: *Wise and Otherwise*, Arindam Choudhary: *Count Your Chickens Before They Hatch*, George Orwell: *Animal Farm*, Dr. Abdul Kalam: *Wings of Fire*, *Ignited Minds* [N.B.: This are only indicative and not prescriptive.]

## Environmental Studies

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- 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 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)
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- Politics in India: structure, Process and Policy Subrata Mitra, Routledge Pub
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- Combating communalism in India: Key to National Integration, Kawal Kishor Bhardwaj, Mittal Pub

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- 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,

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- *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*
- *Training Manual for Field Work published by RGNIYD, Chreeperumbudur*
- *Prof. Ghatole R.N. Rural Social Science and Community Development. Purushottam Sheth, Dr. Shailaja Mane, National Service Scheme*
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- <http://www.thebetterindia.com/140/national-service-scheme-nss/>
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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.*
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- *Lippian Cott Williams and Wilkins 2006.*
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## Mathematical and Statistical Techniques

- *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.
- *Applied Calculus: By Stephen Waner and Steven Costenoble*, Brooks/Cole Thomson Learning, second edition, Chapter 1 to 5.
- *Business Mathematics* By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006, Chapter 1, 5, 7, 9 & 10.
- *Mathematics for Business Economics: By J. D. Gupta, P. K. Gupta and Man Mohan*, Tata Mc- Graw Hill Publishing Co. Ltd., 1987, Chapters 9 to 11 & 16.
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- *Statistical Methods* - S.G. Gupta (S. Chand & Co.
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- *Business Mathematics: D C Sancheti & V K Kapoor*, Sultan Chand & Sons
- *Business Mathematics: A P Verma*, Asian Books Pvt. : Limited.

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

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

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 10/5 Marks.**

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

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

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 10/5 Marks.**

**UNIVERSITY OF MUMBAI****Syllabus for Approval**

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
1	Title of the Course	<b>Foundation Course (SYBA, SYBSc, SYBCom; Semesters III and IV)</b>
2	Eligibility for Admission	Not Applicable
3	Passing Marks	<b>40 %</b>
4	Ordinances / Regulations ( if any)	Not Applicable
5	No. of Years / Semesters	<b>III and IV Semesters</b>
6	Level	<del>P.G.</del> / <b>U.G.</b> / <del>Diploma</del> / <del>Certificate</del> ( Strike out which is not applicable)
7	Pattern	<del>Yearly</del> / <b>Semester</b> ( Strike out which is not applicable)
8	Status	<del>New</del> / <b>Revised</b> ( Strike out which is not applicable)
9	To be implemented from Academic Year	<b>From Academic Year 2017-18</b>

Date: **8<sup>th</sup> May, 2017**

Signature :

Name of BOS Chairperson /Dean : **Dr Agnelo Menezes**



# UNIVERSITY OF MUMBAI



## Essentials Elements of the Syllabus

1	Title of the Course	<b>Foundation Course (SYBA, SYBSc, SYBCom – III and IV Semesters)</b>
2	Course Code	
3	Preamble / Scope	Not Applicable
4	Objective of Course / Course Outcome	Not Applicable
5	Eligibility	Not Applicable
6	Fee Structure	Not Applicable
7	No. of Lectures	<b>3 lectures per week</b>
8	No. of Practical	Not Applicable
9	Duration of the Course	<b>III and IV Semesters respectively</b>
10	Notional hours	Not Applicable
11	No. of Students per Batch	Not Applicable
12	Selection	Not Applicable
13	Assessment	Not Applicable
14	Syllabus Details	Given
15	Title of the Unit	Not Applicable
16	Title of the Sub-Unit	Not Applicable
17	Semester wise Theory	Not Applicable
18	Semester wise List of Practical	Not Applicable
19	Semester wise List of Practical	Not Applicable
20	Question Paper Pattern	Given
21	Pattern of Practical Exam	Not Applicable
22	Scheme of Evaluation of Project / <del>Internship</del>	Given
23	List of Suggested Reading	Given
24	List of Websites	Given
25	List of You-Tube Videos	Not Applicable
	List of MOOCs	Not Applicable

**UNIVERSITY OF MUMBAI**

**SECOND YEAR B.A., SECOND YEAR B.Sc.,  
SECOND YEAR B.Com.**

**SEMESTER III AND IV**

**FOUNDATION COURSE**

**UNDER THE CBCGSS SYSTEM**

**EFFECTIVE FROM 2017-2018**

## FOUNDATION COURSE

### Semester III

Internal marks: 25

External marks: 75

Total Marks: 100

Lectures: 45

### Objectives

- i. Develop a basic understanding about issues related to Human Rights of weaker sections, ecology, and science and technology.
- ii. Gain an overview of significant skills required to address competition in career choices
- iii. Appreciate the importance of developing a scientific temper towards technology and its use in everyday life

### Module 1 Human Rights Provisions, Violations and Redressal (12 lectures)

- A. Scheduled Castes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)
- B. Scheduled tribes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)
- C. Women- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)
- D. Children- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)
- E. People with Disabilities, Minorities, and the Elderly population- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (4 Lectures)

### Module 2 Dealing With Environmental Concerns (11 lectures)

- A. Concept of Disaster and general effects of Disasters on human life- physical, psychological, economic and social effects. (3 Lectures)
- B. Some locally relevant case studies of environmental disasters. (2 Lectures)
- C. Dealing with Disasters - Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness. (3 Lectures)
- D. Human Rights issues in addressing disasters- issues related to compensation, equitable and fair distribution of relief and humanitarian approach to resettlement and rehabilitation. (3 Lectures)

### Module 3 Science and Technology I (11 lectures)

- A. **Development of Science**- the ancient cultures, the Classical era, the Middle Ages, the Renaissance, the Age of Reason and Enlightenment. (3 Lectures)
- B. **Nature of science**- its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge. (2 Lectures)
- C. **Science and Superstition**- 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. (3 Lectures)

D. **Science in everyday life**- technology, its meaning and role in development; Interrelation and distinction between science and technology. **(3 Lectures)**

**Module 4 Soft Skills for Effective Interpersonal Communication (11 lectures)**

**Part A (4 Lectures)**

- I) Effective Listening - Importance and Features.
- II) Verbal and Non-Verbal Communication; Public-Speaking and Presentation Skills.
- III) Barriers to Effective Communication; Importance of Self-Awareness and Body Language.

**Part B (4 Lectures)**

- I) Formal and Informal Communication - Purpose and Types.
- II) Writing Formal Applications, Statement of Purpose (SOP) and Resume.
- III) Preparing for Group Discussions, Interviews and Presentations.

**Part C (3 Lectures)**

- I) Leadership Skills and Self-Improvement - Characteristics of Effective Leadership.
- II) Styles of Leadership and Team-Building.

**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**

<b>QUESTION NUMBER</b>	<b>DESCRIPTION</b>	<b>MARKS ASSIGNED</b>
<b>1</b>	<b>i.</b> Question 1 A will be asked on the meaning / definition of concepts / terms from all	<b>a)</b> Total marks: 15

	<p>Modules.</p> <p><b>ii.</b> Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semester</p> <p><b>iii.</b> In all 8 Questions will be asked out of which 5 have to be attempted.</p>	<p><b>b)</b>For 1 A, there will be 3 marks for each sub-question.</p> <p><b>c)</b>For 1 B there will be 15 marks without any break-up.</p>
<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

## FOUNDATION COURSE

### Semester IV

**Internal marks: 25**

**External marks: 75**

**Total Marks: 100**

**Lectures: 45**

#### **Module 1 Significant, contemporary Rights of Citizens (12 lectures)**

- A. Rights of Consumers-**Violations of consumer rights and important provisions of the Consumer Protection Act, 2016; Other important laws to protect consumers; Consumer courts and consumer movements. **(3 Lectures)**
- B. Right to Information-** Genesis and relation with transparency and accountability; important provisions of the Right to Information Act, 2005; some success stories. **(3 Lectures)**
- C. Protection of Citizens'/Public Interest-**Public Interest Litigation, need and procedure to file a PIL; some landmark cases. **(3 Lectures)**
- D. Citizens' Charters, Public Service Guarantee Acts.** **(3 Lectures)**

#### **Module 2 Approaches to understanding Ecology (11 lectures)**

- A. Understanding approaches to ecology-** Anthropocentrism, Biocentrism and Eco centrisism, Ecofeminism and Deep Ecology. **(3 Lectures)**
- B. Environmental Principles-1:** the sustainability principle; the polluter pays principle; the precautionary principle. **(4 Lectures)**
- C. Environmental Principles-2:** the equity principle; human rights principles; the participation principle. **(4 Lectures)**

#### **Module 3 Science and Technology II (11 lectures)**

##### **Part A: Some Significant Modern Technologies, Features and Applications:**

**(7 Lectures)**

- i. **Laser Technology-** Light Amplification by Stimulated Emission of Radiation; use of laser in remote sensing, GIS/GPS mapping, medical use.
- ii. **Satellite Technology-** various uses in satellite navigation systems, GPS, and imprecise climate and weather analyses.
- iii. **Information and Communication Technology-** convergence of various technologies like satellite, computer and digital in the information revolution of today's society.
- iv. **Biotechnology and Genetic engineering-** applied biology and uses in medicine, pharmaceuticals and agriculture; genetically modified plant, animal and human life.
- v. **Nanotechnology-** definition: the study, control and application of phenomena and materials at length scales below 100 nm; uses in medicine, military intelligence and consumer products.

##### **Part B: Issues of Control, Access and Misuse of Technology. (4 Lectures)**

**Module 4 Introduction to Competitive Examinations (11 lectures)**

**Part A. Basic information on Competitive Examinations- the pattern, eligibility criteria and local centres: (4 Lectures)**

- 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).
- 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.

**Part B. Soft skills required for competitive examinations- (7 Lectures)**

- i. Information on areas tested: Quantitative Ability, Data Interpretation, Verbal Ability and Logical Reasoning, Creativity and Lateral Thinking
- ii. Motivation: Concept, Theories and Types of Motivation
- iii. Goal-Setting: Types of Goals, SMART Goals, Stephen Covey's concept of human endowment
- iv. Time Management: Effective Strategies for Time Management
- v. Writing Skills: Paragraph Writing, Report Writing, Filing an application under the RTI Act, Consumer Grievance Letter.

**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 IV)**

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

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

<b>QUESTION NUMBER</b>	<b>DESCRIPTION</b>	<b>MARKS ASSIGNED</b>
<b>1</b>	<b>i.</b> Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules.	<b>a)</b> Total marks: 15 <b>b)</b> For 1 A, there will be 3 marks for each sub-question.

	<p><b>ii.</b> Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semester</p> <p><b>iii.</b> In all 8 Questions will be asked out of which 5 have to be attempted.</p>	c) 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

## 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.

# University of Mumbai



NAAC ACCREDITED

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

**SEMESTER – III & IV**

**DISCIPLINE RELATED ELECTIVE (DRE) COURSES**

**COMMERCE PAPER III & IV**

Choice Based Credit System

To be implemented from AY 2017 - 2018

**Revised Syllabus of courses of S. Y. B.Com Programme  
with effect from the Academic Year 2017-2018**

**COMMERCE –III (MANAGEMENT: FUNCTIONS AND CHALLENGES)**

**SEMESTER - III**

**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: HenriFayol’s Principles Neo Classical: Human Relations Approach – EltonMayo’s Hawthorne experiments</li> <li>• <b>Modern Management Approach-</b>PeterDrucker’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.

**Revised Syllabus of courses of S. Y. B.Com Programme  
with effect from the Academic Year 2017-2018**

**SEMESTER – IV**

**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.

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

Sr. No.	Modules
1	<b>PRODUCTION &amp; INVENTORY MANAGEMENT(11)</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(10)</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 (12)</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 (12)</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 –ProfL.C.Jhamb, Event Publishing House.
2. Production Planning & Control- ProfL.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 III & IV**  
**SEMESTER - III & IV**  
**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

**Business Economics – Faculty of Commerce**

1.

SYBCom Semester III and IV in the following subjects.

- i. Compulsory Paper: Business Economics – paper III and paper IV.
- ii. Applied Component Paper: Economic Systems – paper I and II
- iii. Applied Component Paper: Cooperation – paper I and II

2.

Revised Question Paper Pattern for external examination of FYBCom - Business Economics Papers I and II at Semesters I and II respectively.

3.

Syllabus and question paper pattern for TYBCom in the subjects:

- i. Compulsory Paper: Business Economics – paper III
- ii. Applied Component Paper: Trade Unionism and Industrial Relations
- iii. Applied Component Paper: Labour Welfare and Practice
- iv. Applied Component Paper: Rural Marketing
- v. Applied Component Paper: Regional Planning

## **S.Y.B.Com - Semester III**

### **Business Economics - Paper III: Macroeconomics: Theory and Policy**

#### **Objectives:**

This course is designed to present an overview of macroeconomic issues and introduces preliminary models for the determination of output, employment, interest rates, and inflation. Monetary and fiscal policies are discussed to illustrate policy application of macroeconomic theory.

#### **1. Macroeconomics: Theory of Income and Employment**

Circular Flow of Income: Closed (two and three sector models) and Open Economy Models – Trade Cycles: Features and Phases – Concept of Aggregate Demand – Keynes' Theory of Income Determination – Theory of Multiplier – Acceleration Principle – Super-multiplier

**(15 Lectures)**

#### **2. Monetary Economics**

Supply of Money: Concept, Constituents and Determinants of Money Supply – Velocity of Circulation of Money: Meaning and Factors Determining – Demand for Money: Keynes' Theory of Demand for Money – Liquidity Preference Theory of Rate of Interest – Inflation: Concept and Rate of Inflation – Demand Pull and Cost Push Inflation – Phillips Curve – Causes, Effects and Measures to Control Inflation.

**(15 Lectures)**

#### **3. Banking and Integration of Product and Money Market Equilibrium**

Commercial Banking: Assets and Liabilities of a Commercial Bank – Tradeoff between Liquidity and Profitability – Money Multiplier – Monetary Policy: Objectives and Instruments – Fiscal Policy: Objectives and Instruments – IS-LM Model: Framework, Impact of Fiscal and Monetary Policy Changes.

**(15 Lectures)**

## References:

1. Dornbusch, Fischer and Startz, *Macroeconomics*, McGraw Hill, 11th edition, 2010.
2. N. Gregory Mankiw. *Macroeconomics*, Worth Publishers, 7th edition, 2010.
3. Olivier Blanchard, *Macroeconomics*, Pearson Education, Inc., 5th edition, 2009.
4. Richard T. Froyen, *Macroeconomics*, Pearson Education Asia, 2nd edition, 2005.
5. Andrew B. Abel and Ben S. Bernanke, *Macroeconomics*, Pearson Education, Inc., 7th edition, 2011.
6. Errol D'Souza, *Macroeconomics*, Pearson Education, 2009.
7. Dwivedi D. N., *Macroeconomics: Theory and Policy*, Tata McGraw

## Internal and External Semester Examination for Semester III

### Internal Examination

Internal Examination will be for 40 marks and is split into –

- i) One test for 20 marks containing objective questions.
- ii) 10 marks for project or assignment
- iii) 05 marks for over all conduct and 05 marks for active participation

### External Examination

#### Question Paper Pattern for Semester End Examination.

There will be four questions in all. All the questions are **COMPULSORY** and will have internal choice. (Total marks: 60).

#### Q1. Module I

Three questions: A, B, C. Attempt any two – (Total marks 15)

#### Q2. Module II

Three questions: A, B, C. Attempt any two – (Total marks 15)

#### Q3. Module III

Three questions: A, B, C. Attempt any two – (Total marks 15)

#### Q4. Objective questions: (Total 15 Marks)

- a) True or False, with reasons (8 marks): Two statements from each module for 02 marks each. Total 06 statements. Attempt any 04 (4X2=8).
- b) Multiple Choice Questions (7 marks): Three questions from each module for 01 mark each. Total 09 questions. Attempt any 07 (7X1=7).

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## **S.Y.B.Com - Semester IV**

### **Business Economics - Paper IV: Recent Issues of Indian Economy**

#### **Objectives:**

This course is designed to present an overview of recent issues of Indian Economy. It provides a comprehensive and descriptive analysis of developments in various sectors of the Indian economy, since the reforms period. It particularly focuses on recent reform measures and its impact on national income growth, human development, agriculture, industry, services, banking and monetary policy.

#### **1. Basic Issues in Economic Development**

New Economic Policy 1991: Rationale and Key Policy Changes – Trends in National Income and Per Capita Income – Sectoral Composition of National Income and Occupational Structure – Inclusive Growth – Progress of Human Development Index in India (Post 1991): Health, Gender Related Development and Economic Indicators – Government Policy with respect to Education and Health – Recent Trends in Employment – Problems of Unemployment.

**(15 Lectures)**

#### **2. Agriculture, Industry and Service Sectors**

Trends in Agricultural Production and Productivity – New Agricultural Policy, 2000 and Recent Policy Measures – Public Distribution System and Food Security – WTO and Indian Agriculture – Industrial Development since 1991: Growth and Diversification – MRTP and Competition Act – Comprehensive Policy Package for SSIs, 2000 and Recent Policy Measures – Service Sector: Growth & Performance since 1991.

**(15 Lectures)**

#### **3. Banking and Monetary Policy Since 1991**

Banking Sector Reforms since 1991: Rationale and Measures – Structure of Banking in India – Performance of Commercial Banks – Developmental and Promotional Functions of RBI – RBI's Recent Measures of Money Supply – Inflation: Trends and Causes – Recent Changes in Monetary Policy in India.

**(15 Lectures)**

#### **References**

1. Misra S.K and Puri V.K, *Indian Economy*, Himalaya publishing house, 29<sup>th</sup> Edition, 2011, PP. 5-7,20-26, 164-169, 189-198, 240, 241-246, 250-252, , 324-327, 355-356, 378-383, 426-429, 447-451, 573-576, 591-595, 598-608, 785-793, 797-799.
2. DattRuddar and Sundharam K.P.M, *Indian Economy*, S. Chand Publication, 58<sup>th</sup> Edition, 2008, PP. 3-13, 32-37, 66-79, 83-87, 231-241, 298-299, , 385-387, 472-479, 498-505, 614-616, 665-671, 792-795, 827-833, 835-843, 885, 887-893.
3. Shukla M.B, *Indian Economy*, Taxman Publisher, 2012.
4. Deepashree, *Indian Economy*, Ane Books Pvt. Ltd.

## **Internal and External Semester Examination for Semester IV**

### **Internal Examination**

The Internal Examination will be for 40 marks and is split into –

- i) One test for 20 marks containing objective questions.
- ii) 10 marks for project or assignment
- iii) 05 marks for over all conduct and 05 marks for active participation

### **External Examination**

#### **Question Paper Pattern for Semester End Examination.**

There will be four questions in all. All the questions are **COMPULSORY** and will have internal choice. (Total marks: 60).

#### **Q1. Module I**

Three questions: A, B, C. Attempt any two – (Total marks 15)

#### **Q2. Module II**

Three questions: A, B, C. Attempt any two – (Total marks 15)

#### **Q3. Module III**

Three questions: A, B, C. Attempt any two – (Total marks 15)

#### **Q4. Objective questions: (Total 15 Marks)**

- a) True or False, with reasons (8 marks): Two statements from each module for 02 marks each. Total 06 statements. Attempt any 04 (4X2=8).
- b) Multiple Choice Questions (7 marks): Three questions from each module for 01 mark each. Total 09 questions. Attempt any 07 (7X1=7).

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## **S.Y.B.Com - Semester III - Applied Component Paper**

### **Economic Systems - Paper I**

#### **Module 1**

Introduction: Meaning, Feature and Functions of economic systems – Importance of the study of economic systems – Forces influencing economic systems – Classification of economic systems – a Multidimensional approach – Pure and Mixed systems.

#### **Module II**

Criteria for evaluating performance of economic systems: Efficiency criteria - Allocative, Productive and Distributive efficiency under different economic systems – Role of freedoms under different systems – Incentives and Disincentives under different economic systems: Economic and Non-economic; Monetary and non-monetary.

#### **Module III**

Capitalism: Transition from Mercantilism to Capitalism – Features – Emergence of Welfare State

Marxian Economic Thought – Materialistic Interpretation of History – Theory of Profit – Theory of Capitalist Crises and Breakdown.

#### **References:**

H. Stephen Gardner, *Comparative Economic Systems*, Dryden Press, 1998.

Steven Rosefielde, *Comparative Economic Systems : Culture, Wealth, and Power in the 21<sup>st</sup> Century*, Blackwell Publishers, 2004.

North Douglass, *Institutions, Institutional Changes and Economic Performance*, Cambridge University Press, 1990

Bruno Amable, *The Diversity of Modern Capitalism*, Oxford University Press, 2003.

## **S.Y.B.Com - Semester IV - Applied Component Paper**

## **Economic Systems - Paper II**

### **Module I**

USA: Critique of American Capitalism – Service Economy  
Central Planning in former Soviet Union – Policies of Glasnost and Perestroika –  
Transition in Central Eurasia (Russia)  
Convergence of Economic Systems

### **Module II**

Mixed economy – Features – India: a mixed economy – Changing role of public sector  
Appraisal of Gandhian ideas on economic system  
China – a continuing revolution (Since 1978)

### **Module III**

Globalization – Transnational Corporations and Capitalist globalization – Country  
integration and system performance – Impact of globalization on economic growth,  
efficiency and distribution of income – Challenges of capitalist globalization – Class  
polarization crisis – Crisis of ecological sustainability and unsustainability

### **References:**

- Bruno Amable, *The Diversity of Modern Capitalism*, Oxford University Press, 2003.
- Black Bernard and Anna Tarassova, *Institutional Reforms in Transition: A case Study of Russia*, Stanford Law School, Mimeo, 2003.
- Hsu Immanuel C. Y., *The Rise of Modern China*, Oxford University Press, 1995.
- Boycko Maxim, Andrei Shleifer and Robert Vishny, *Privatizing Russia*, Cambridge, MIT Press.
- Leslie Sklair , *Globalization: Capitalism and its Alternative* , Oxford University Press, 2002.

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## **APPLIED COMPONENT PAPER: ECONOMIC SYSTEMS**

### **Internal and External Semester Examination for Semester III and IV**

#### **Internal Examination**

The Internal Examination will be for 40 marks and is split into –



- i) One test for 20 marks containing objective questions.
- ii) 10 marks for project or assignment
- iii) 05 marks for over all conduct and 05 marks for active participation

### **External Examination**

#### **Question Paper Pattern for Semester End Examination.**

There will be four questions in all. All the questions are **COMPULSORY** and will have internal choice. (Total marks: 60).

#### **Q1. Module I**

Three questions: A, B, C. Attempt any two – (Total marks 15)

#### **Q2. Module II**

Three questions: A, B, C. Attempt any two – (Total marks 15)

#### **Q3. Module III**

Three questions: A, B, C. Attempt any two – (Total marks 15)

#### **Q4. Objective questions: (Total 15 Marks)**

- a) True or False, with reasons (8 marks): Two statements from each module for 02 marks each. Total 06 statements. Attempt any 04 (4X2=8).
- b) Multiple Choice Questions (7 marks): Three questions from each module for 01 mark each. Total 09 questions. Attempt any 07 (7X1=7).

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## **S.Y.B.Com - Semester III - Applied Component Paper**

### **Cooperation - Paper I**

#### **1. Introduction:**

**(15 Lectures)**

Meaning and Definition of Co-operation – Salient Features of Co-operation – Benefits of Co-operation: Evaluation of Principles of Co-operation – Role of Co-operation in Economic Development - Co-operation in Mixed Economy – Brief history of Co-operative movement in India.

#### **2. Structure and Organization of Co-operation: Organization, Progress and Problems with special reference to India:**

**(15 Lectures)**

Processing Co-operative Societies – Agricultural Marketing Societies – Consumers Co-operative Societies – Housing Co-operative Societies – Labour Co-operative Societies– Industrial Co-operatives – Dairy Co-operatives: Significance, Progress, Problems and Remedies – Self Help Groups.

### **3. Role, Functions and Problems of Co-operative Banking (Credit) in India: (15 Lectures)**

Primary Agricultural Credit Society – Restructuring of Co-operative Credit; Vaidyanathan Committee Report, 2004 – Central Co-operative Banks – State Co – operative Banks – Land Development Banks – Farmers Service Societies – Urban Co-operative Bank and Credit Society – Regional Rural Banks

#### **References:**

1. Mathur B S, *Co-operation in India*, Sahithya Bhavan, Agra [Latest Edn]
2. Tyagi R.B., *Recent – Trends in the co-operative movement in India*.
3. Kamat G.S., *New Dimension in co-operatives*, Himalaya.
4. Hajela T.N., *Principle, Problems and Practices of Co-operation*, Shivalal Agrawal Publication, Agra, (Latest Edn)
5. Bhatnagar and others, *Co-operation in India*.
6. Bedi R.D., *Theory, History and Practice of Co-operation*, Loyal Book Depot, Meerut.
7. Dr. Gadgil, *Writings on Co-operative Movement in India*.
8. Goel S.L. And Goel B.B., *Co-operative Administration*, Sterling, New Delhi.
9. Taimani K.K; *Co-operative Organization and Management*
10. Taimani K.K; *Training and Development of Human Resources in Co-operatives*, Savin Brothers, New Delhi. *ICA Co-operative Management and Administration*.
11. Stephenson, *Management in Co-operatives*, Himalaya Publishing House.
12. Govt. of Maharashtra, *Report on Co-operative Movement in Maharashtra*, Yashwantrao Mohite Committee Report.
13. Bhatia B.S., Verma H.L. And others, *Co-operatives and Human Resources Development*, Vol. 1 to 5, Deep and Deep Publication.
14. Dalayer and Subnis, *Co-operation in Maharashtra*
15. Patnaik and Roy, *Co-operation and Co-operative Management*, Kalyani Publishers, New Delhi.
16. Salvaraju. R, *Co-operatives in New Millennium*, Vikas Publishing House, New Delhi[2000]
17. Vaidyanathan A , *Task Force Committee Report 2004*
18. Dr. Sontakki C.N., *Co-operative Development*, Sheth Publication, Mumbai[2000]
19. Mukhi H.R., *Co-operation in India and abroad*, R.B Publication,[2004]
20. Datt & Sundaram , *Indian Economy*, S.Chand and company, New Delhi[2007]
21. NABARD: *Annual Reports*

## **S.Y.B.Com - Semester IV - Applied Component Paper**

### **Cooperation - Paper II**

#### **1. Co-operative Management: (15 Lectures)**

##### **a) Administrative Functions of Co-operative Department**

Registration, Administration, Supervision and Legislation – Professionalization of Co-operative Managements – Types and Procedures of General Body Meetings – Duties of Board of Directors in Co-operatives – Role of secretary/Managing Director – Role of Registrar: Powers and Functions.

##### **b) Participation of State in Co-operative Movement**

Central Government – State Government – Commercial Banks – Reserve Bank of India – NABARD

#### **2. Human Resource Development and Leadership in Co-operation:**

**(15 Lectures)**

**a) HRD in Co-operation:** Need and Importance of HRD – HRD: Education and Training Facilities – Worker’s Participation in Managements – Retention and Compensation of Workers – Co Operative Processing and Women empowerment.

**b) Leadership in Co-operatives:** Role of Leadership – Leadership Qualities – Leadership Development Programmes.

#### **3. Challenges of Co-operative Sectors:**

**(15 Lectures)**

Survival of Co-operatives under Globalization – Need to Strengthen the Co-operative Sector – Measures to Strengthen Co-operative movement in India.

#### **References:**

1. Mathur B S, -Co-operation in India, Sahithya Bhavan, Agra [Latest Edn]
2. Tyagi R.B., Recent – Funds in the co-operative movement in India.
3. Kamat G.S., New Dimension in co-operative, Himalaya.
4. Hajela T.N., Principle, Problems and Practices of Co-operation, Shivalal Agrawal Publication, Agra, (Latest Edn)

5. Bhatnagar and others, Co-operation in India.
6. Bedi R.D., Theory, History and Practice of Co-operation, Loyal Book Depot, Meerut.
7. Dr. Gadgil, Writings on Co-operative Movement in India.
8. Goel S.L. And Goel B.B., Co-operative Administration, Sterling, New Delhi.
9. Taimani K.K; Co-operative Organization and Management
10. Taimani K.K; Training and Development of Human Resources in Co-operatives, Savin Brothers, New Delhi. ICA Co-operative Management and Administration.
11. Stephenson, Management in Co-operatives, Himalaya Publishing House.
12. Govt. of Maharashtra, Report on Co-operative Movement in Maharashtra, Yashwantrao Mohite Committee Report.
13. Bhatia B.S., Verma H.L. And others, Co-operatives and Human Resources Development, Vol. 1 to 5, Deep and Deep Publication.
14. Dalayer and Subnis, Co-operation in Maharashtra
15. Patnaik and Roy, Co-operation and Co-operative Management, Kalyani Publishers, New Delhi.
16. Salvaraju. R,-Co-operatives in new millennium-Vikas Publishing House, New Delhi[2000]
17. Vaidyanathan A , -Task Force Committee Report 2004
18. Dr. Sontakki C.N.,- Co-operative Development, Sheth Publication, Mumbai[2000]
19. Mukhi H.R.,-Co-operation in India and abroad, R.B Publication,[2004]
20. Datt & Sundaram ,-Indian Economy, S.Chand and company, New Delhi[2007]
21. NABARD: Annual Reports

## **APPLIED COMPONENT PAPER: COOPERATION**

### **Internal and External Semester Examination for Semester III and IV**

#### **Internal Examination**

The Internal Examination will be for 40 marks and is split into –

- i) One test for 20 marks containing objective questions.
- ii) 10 marks for project or assignment
- iii) 05 marks for over all conduct and 05 marks for active participation

#### **External Examination**

#### **Question Paper Pattern for Semester End Examination.**

There will be four questions in all. All the questions are **COMPULSORY** and will have internal choice. (Total marks: 60).

#### **Q1. Module I**

Three questions: A, B, C. Attempt any two – (Total marks 15)

**Q2. Module II**

Three questions: A, B, C. Attempt any two – (Total marks 15)

**Q3. Module III**

Three questions: A, B, C. Attempt any two – (Total marks 15)

**Q4. Objective questions: (Total 15 Marks)**

a) True or False, with reasons (8 marks): Two statements from each module for 02 marks each. Total 06 statements. Attempt any 04 (4X2=8).

b) Multiple Choice Questions (7 marks): Three questions from each module for 01 mark each. Total 09 questions. Attempt any 07 (7X1=7).

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Agenda No. 2.

Members have passed the following resolution with respect to Question Paper Pattern for external examination of FYBCom-Business Economics Papers I and II at Semesters I and II.

Resolution: That in order to have common question paper pattern at FY, SY and TYBCom Papers in Business Economics, it is resolved that Question Paper Pattern for external examination of FYBCom - Business Economics Papers I and II at Semesters I and II will be same as the revised question paper pattern for SYBCom with effect from the academic year 2013-14. Detail pattern is given below:

**External Examination**

**Question Paper Pattern for Semester End Examination I and II.**

There will be four questions in all. All the questions are **COMPULSORY** and will have internal choice. (Total marks: 60).

**Q1. Module I**

Three questions: A, B, C. Attempt any two – (Total marks 15)

**Q2. Module II**

Three questions: A, B, C. Attempt any two – (Total marks 15)

**Q3. Module III**

Three questions: A, B, C. Attempt any two – (Total marks 15)

**Q4. Objective questions: (Total 15 Marks)**

a) True or False, with reasons (8 marks): Two statements from each module for 02 marks each. Total 06 statements. Attempt any 04 (4X2=8).

- b) Multiple Choice Questions (7 marks): Three questions from each module for 01 mark each. Total 09 questions. Attempt any 07 (7X1=7).

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Agenda No. 3.

It was decided to make suitable changes in the following subjects and their question paper pattern, for the purpose of introducing credit and grading system at TYBCom with effect from the academic year 2013-14.

- i. Compulsory Paper: Business Economics – paper III
- ii. Applied Component Paper: Trade Unionism and Industrial Relations
- iii. Applied Component Paper: Labour Welfare and Practice
- iv. Applied Component Paper: Rural Marketing
- v. Applied Component Paper: Regional Planning

**Details are as follows:**

**Compulsory Paper: Business Economics** – paper III of the old pattern is now under credit and grading system is Paper V for TYBCom semester V and Paper VI for TYBCom semester VI.

1. Syllabus for Business Economics Paper V for semester V includes modules 1, 2 and 3 of the present syllabus (of the year 2012-13).
2. Syllabus for Business Economics Paper VI for semester VI includes modules 4, 5 and 6 of the present syllabus (of the year 2012-13).
3. Modules 4, 5 and 6 of the syllabus are now numbered as 1, 2 and 3 respectively for Business Economics Paper VI with effect from the academic year 2013-14.

4. **External Examination: Question Paper Pattern for Semester V and VI.**

- i) There will be 4 questions. All the questions are compulsory having internal choice.
- ii) All questions are for 15 marks each (Total Marks: 60).
- iii) Question No.1 is based on **module I**. It is a **Long Answer Question** for 15 marks. There will be Three questions: A, B, C. **Attempt any one** – (Total marks 15)
- iv) Question No.2 is based on **module II**. It is a **Short Answer Question**. There will be Three questions: A, B, C. **Attempt any two** – (Total marks 15)
- v) Question No.3 is based on **module III**. It is a **Short Answer Question**. There will be Three questions: A, B, C. **Attempt any two** – (Total marks 15)

vi) Question No.4 is an **objective types question** including:

**Part A.** True or False, with reasons (8 marks): Two statements from each module for 02 marks each. Total 06 statements. Attempt any 04 (4X2=8).

**Part B.** Multiple Choice Questions (7 marks): Three questions from each module for 01 mark each. Total 09 questions. Attempt any 07 (7X1=7).

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### **Applied Component Paper: Trade Unionism and Industrial Relations**

Suitable changes in the TYBCom applied component paper in Trade Unionism and Industrial Relations have been made for introducing credit and grading system with effect from the academic year 2013-14. Trade Unionism and Industrial Relations - Paper I is for TYBCom semester V and Trade Unionism and Industrial Relations - Paper II is for TYBCom semester VI.

1. Syllabus for Trade Unionism and Industrial Relations - Paper I includes Topics I, II and III of the present syllabus (of the year 2012-13).
2. Syllabus for Trade Unionism and Industrial Relations - Paper II includes Topics 4, 5 and 6 of the present syllabus (of the year 2012-13).
3. Topics 4, 5 and 6 of the syllabus are now numbered as 1, 2 and 3 respectively for Trade Unionism and Industrial Relations - Paper II with effect from the academic year 2013-14.
4. **External Examination: Question Paper Pattern for Semester V and VI.**
  - i) There will be 4 questions. All the questions are compulsory having internal choice.
  - ii) All questions are for 15 marks each (Total Marks: 60).
  - iii) Question No.1 is based on **Topic I**. It is a **Long Answer Question** for 15 marks. There will be Three questions: A, B, C. **Attempt any one** – (Total marks 15)
  - iv) Question No.2 is based on **Topic II**. It is a **Short Answer Question**. There will be Three questions: A, B, C. **Attempt any two** – (Total marks 15)
  - v) Question No.3 is based on **Topic III**. It is a **Short Answer Question**. There will be Three questions: A, B, C. **Attempt any two** – (Total marks 15)
  - vi) Question No.4 is an **objective types question** including:

**Part A.** True or False, with reasons (8 marks): Two statements from each topic for 02 marks each. Total 06 statements. Attempt any 04 (4X2=8).

**Part B. Multiple Choice Questions (7 marks):** Three questions from each topic for 01 mark each. Total 09 questions. Attempt any 07 (7X1=7).

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**Applied Component Paper: Labour Welfare and Practice**

Suitable changes in the TYBCom applied component paper in Labour Welfare and Practice have been made for introducing the credit and grading system with effect from the academic year 2013-14. Labour Welfare and Practice - Paper I is for TYBCom semester V and Labour Welfare and Practice - Paper II is for TYBCom semester VI.

1. Syllabus for Labour Welfare and Practice - Paper I includes Modules 1, 2, and 3 of the present syllabus (of the year 2012-13).
2. Syllabus for Labour Welfare and Practice - Paper II includes Modules 4, 5 and 6 of the present syllabus (of the year 2012-13).
3. Modules 4, 5 and 6 of the syllabus are now numbered as 1, 2 and 3 respectively for Labour Welfare and Practice - Paper II with effect from the academic year 2013-14.
4. **External Examination: Question Paper Pattern for Semester V and VI.**
  - i) There will be 4 questions. All the questions are compulsory having internal choice.
  - ii) All questions are for 15 marks each (Total Marks: 60).
  - iii) Question No.1 is based on **Module 1**. It is a **Long Answer Question** for 15 marks. There will be Three questions: A, B, C. **Attempt any one** – (Total marks 15)
  - iv) Question No.2 is based on **Module 2**. It is a **Short Answer Question**. There will be Three questions: A, B, C. **Attempt any two** – (Total marks 15)
  - v) Question No.3 is based on **Module 3**. It is a **Short Answer Question**. There will be Three questions: A, B, C. **Attempt any two** – (Total marks 15)
  - vi) Question No.4 is an **objective types question** including:  
**Part A.** True or False, with reasons (8 marks): Two statements from each module for 02 marks each. Total 06 statements. Attempt any 04 (4X2=8).  
**Part B.** Multiple Choice Questions (7 marks): Three questions from each module for 01 mark each. Total 09 questions. Attempt any 07 (7X1=7).

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**Applied Component Paper: Rural Marketing**



Suitable changes in the TYBCom applied component paper in Rural Marketing have been made for introducing the credit and grading system with effect from the academic year 2013-14. Rural Marketing - Paper I is for TYBCom semester V and Rural Marketing - Paper II is for TYBCom semester VI.

1. Syllabus for Rural Marketing - Paper I includes Modules 1, 2, and 3 of the present syllabus (of the year 2012-13).
2. Syllabus for Rural Marketing - Paper II includes Modules 4 and 5 of the present syllabus (of the year 2012-13).
3. Modules 4 and 5 of the syllabus are now numbered as 1 and 2 respectively for Rural Marketing - Paper II with effect from the academic year 2013-14.
4. **External Examination: Question Paper Pattern for Semester V.**
  - i) There will be 4 questions. All the questions are compulsory having internal choice.
  - ii) All questions are for 15 marks each (Total Marks: 60).
  - iii) Question No.1 is based on **Module 1**. It is a **Long Answer Question** for 15 marks. There will be Three questions: A, B, C. **Attempt any one** – (Total marks 15)
  - iv) Question No.2 is based on **Module 2**. It is a **Short Answer Question**. There will be Three questions: A, B, C. **Attempt any two** – (Total marks 15)
  - v) Question No.3 is based on **Module 3**. It is a **Short Answer Question**. There will be Three questions: A, B, C. **Attempt any two** – (Total marks 15)
  - vi) Question No.4 is an **objective types question** including:  
**Part A.** True or False, with reasons (8 marks): Two statements from each module for 02 marks each. Total 06 statements. Attempt any 04 (4X2=8).  
**Part B.** Multiple Choice Questions (7 marks): Three questions from each module for 01 mark each. Total 09 questions. Attempt any 07 (7X1=7).
5. **External Examination: Question Paper Pattern for Semester VI.**
  - i) There will be 4 questions. All the questions are compulsory having internal choice.
  - ii) All questions are for 15 marks each (Total Marks: 60).
  - iii) Question No.1 is based on **Module 1**. It is a **Long Answer Question** for 15 marks. There will be Three questions: A, B, C. **Attempt any one** – (Total marks 15)
  - iv) Question No.2 is based on **Module 2**. It is a **Short Answer Question**. There will be Three questions: A, B, C. **Attempt any two** – (Total marks 15)

v) Question No.3 is based on **Modules 1 and 2**. It is a **Short Answer Question**. There will be Three questions: A, B, C. **Attempt any two** – (Total marks 15)

vi) Question No.4 is an **objective types question** including:

**Part A.** True or False, with reasons (8 marks): Three statements from each module for 02 marks each. Total 06 statements. Attempt any 04 (4X2=8).

**Part B.** Multiple Choice Questions (7 marks): **At least four questions** from each module for 01 mark each. Total 09 questions. Attempt any 07 (7X1=7).

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### **Applied Component Paper: Regional Planning**

Suitable changes in the TYBCom applied component paper in Regional Planning have been made for introducing the credit and grading system with effect from the academic year 2013-14. Regional Planning - Paper I is for TYBCom semester V and Regional Planning - Paper II is for TYBCom semester VI.

1. Syllabus for Regional Planning - Paper I includes Modules 1, 2, 3 and 4 of the present syllabus (of the year 2012-13).
2. Syllabus for Regional Planning - Paper II includes Modules 5, 6, 7 and 8 of the present syllabus (of the year 2012-13).
3. Modules 5, 6, 7 and 8 of the syllabus are now numbered as 1, 2, 3 and 4 respectively for Regional Planning - Paper II with effect from the academic year 2013-14.
4. **External Examination: Question Paper Pattern for Semester V and VI.**
  - i) There will be 4 questions. All the questions are compulsory having internal choice.
  - ii) All questions are for 15 marks each (Total Marks: 60).
  - iii) Question No.1 is based on **Module 1**. It is a **Long Answer Question** for 15 marks. There will be Three questions: A, B, C. **Attempt any one** – (Total marks 15)
  - iv) Question No.2 is based on **Module 2**. It is a **Short Answer Question**. There will be Three questions: A, B, C. **Attempt any two** – (Total marks 15)
  - v) Question No.3 is based on **Modules 3 and 4**. It is a **Short Answer Question**. There will be Three questions: A, B, C. **Attempt any two** – (Total marks 15)
  - vi) Question No.4 is an **objective types question** including:

**Part A.** True or False, with reasons (8 marks): At least one statement from each module. Total 06 statements for 02 marks each. Attempt any 04 (4X2=8).

**Part B.** Multiple Choice Questions (7 marks): **At least two questions** from each module for 01 mark each. Total 09 questions. Attempt any 07 (7X1=7).

**XXXXXXXXXXXXXXXXXXXXXXXXXX**

# **University of Mumbai**



NAAC ACCREDITED

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

**SEMESTER – III & IV**

**SKILL ENHANCEMENT COURSES (SEC)**

**ADVERTISING PAPER I & II**

Choice Based Credit System

To be implemented from AY 2017 - 2018

*Revised Syllabus of courses of SYB.Com Programme  
with effect from the Academic Year 2017-2018*

**Skill Enhancement Courses (SEC)  
Semester – III**

**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	<b>Introduction to Advertising</b>	12
2	<b>Advertising Agency</b>	11
3	<b>Economic &amp; Social Aspects of Advertising</b>	11
4	<b>Brand Building and Spécial Purpose Advertising</b>	11
<b>Total</b>		<b>45</b>

Sr. No.	Modules	
1	<b>Introduction to Advertising</b>	12
	<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>	11
	<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>	11
	<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>	11
	<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> <li>• ..</li> </ul>	

*Revised Syllabus of courses of SYB.Com Programme  
with effect from the Academic Year 2017-2018*

*Skill Enhancement Courses (SEC)  
Semester – IV*

**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>	<b>11</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>	<b>11</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>Execution and Evaluation of Advertising</b>	<b>11</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>Fundamentals of Creativity in Advertising</b>	<b>12</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 2017-2018***

**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. 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/21 of 2018-19

**CIRCULAR:-**

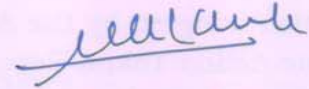
Attention of the Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty is invited to this office Circular No.UG/105 of 2016-17, dated 25<sup>th</sup> October, 2016 relating to syllabus of Bachelor of Commerce (B.Com.) degree course.

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**

\*\*\*\*\*

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><i>Elective Courses (EC)</i></b>	
<b>1A</b>	<b><i>Discipline Specific Elective(DSE) Courses</i></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><i>Discipline Related Elective(DRE) Courses</i></b>	
3	Commerce V	<b>03</b>
4	Business Economics V	<b>03</b>
<b>2</b>	<b><i>Ability Enhancement Courses (AEC)</i></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



**Revised Syllabus of Courses of B.Com. Programme at Semester V  
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 VII -**

**Financial Accounting**

**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	Internal Reconstruction	15
3	Buy Back of Shares	10
4	Investment Accounting (w.r.t. Accounting Standard- 13)	12
5	Ethical 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>

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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
1	<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
2	<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.
3	<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
4	<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
5	<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
6	<b>Reconciliation of cost and financial accounts</b>
	Practical problems based on Reconciliation of cost and Financial accounts.

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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 Ethics: Concept, Unethical practices in marketing, General role of consumer organizations Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher Marketing Ethics:</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>

**Revised Syllabus of Courses of B.Com. Programme at Semester V  
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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>

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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, Ethics 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)**

**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

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**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 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)***

***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
<b>1</b>	<b>Applications of Marketing Research-I</b>
	<ul style="list-style-type: none"> <li>a. Product Research- concept, areas, steps in new product development Product Testing &amp; Test Marketing- concept, methods</li> <li>b. Brand Research- concept, components of a Brand, importance of brand research Packaging Research- concept, importance</li> <li>c. Price Research- concept, factors influencing pricing, importance of price research, methods of price research</li> </ul>
<b>2</b>	<b>Applications of Marketing Research-II</b>
	<ul style="list-style-type: none"> <li>a. Physical Distribution research- concept, types of distribution channels, Supply Chain Management- concept, components of supply chain management, importance of physical distribution research</li> <li>b. Promotion Research- concept, elements of promotion, importance of promotion research Advertising Research- concept, scope, pre &amp; post testing methods of advertising effectiveness</li> <li>c. Consumer Research- concept, objectives, methods Motivation Research- concept, importance</li> </ul>
<b>3</b>	<b>Applications of Marketing Research-III</b>
	<ul style="list-style-type: none"> <li>a. Sales Research- concept, significance, scope/areas</li> <li>b. Rural Marketing Research- concept, features of Indian rural market, sources of data, research tools, do's and don'ts in rural Marketing Research</li> <li>c. Global Marketing Research- concept, factors affecting Global Marketing , need and scope of Global Marketing Research</li> </ul>
<b>4</b>	<b>Managing Marketing Research</b>
	<ul style="list-style-type: none"> <li>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</li> <li>b. Professional Marketing Research agencies- structure, merits, demerits, professional standards</li> <li>c. Prominent Marketing Research agencies- HTA, ORG, IMRB, NCAER, Nielson</li> </ul>