

AC- 01/ 09/ 2018

Item No- 2.8



**Rayat Shikshan Sanstha's
KARMAVEER BHOURAO PATIL COLLEGE, VASHI.
NAVI MUMBAI**

(AUTONOMOUS COLLEGE)

Sector-15- A, Vashi, Navi Mumbai - 400 703

Syllabus for F.Y.B.Com. Commerce I &II

Program: B.Com.

Course: F.Y.B. Com. Commerce I& II

**(Choice Based Credit, Grading and Semester System
with effect from the academic year 2018-2019)**

RayatShikshanSanstha's

KarmaveerBhauraoPatil College Vashi, Navi Mumbai

Autonomous College

[University of Mumbai]

Syllabus for Approval

Sr. No.	Heading	Particulars
1	Title of Course	F.Y.B.Com. Commerce-I [Introduction to Business] Commerce-II [Service Sector]
2	Eligibility for Admission	12th Commerce/Science and equivalent [of recognized Boards]
3	Passing Marks	
4	Ordinances/Regulations (if any)	
5	No. of Years/Semesters	One year/Two semester
6	Level	U.G.
7	Pattern	Semester
8	Status	New
9	To be implemented from Academic year	2018-2019

Preamble of the Syllabus:

The Bachelor in Commerce (B.Com.) is 3 years integrated degree Programme divided in 6 semesters. This is choice Based Credit and Grading System programme with 120 credits. The different areas are covered in this degree programme, viz. Marketing, Accounting and Costing, Business, Human Resource Management, Taxation, Business Economics, Business Communication, Mathematics and Statistics and Environmental Science etc. This Programme is intended to:

1. Recognize and understand the preparation of financial statements in accordance with accounting statements.
2. Get equipped with knowledge of changing practices in marketing, Human Resource Management, Advertising at local and global level.

3. Demonstrate an understanding of cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.
6. Make employable by providing different soft skills required for getting the jobs in industry.
7. Provide the knowledge of Analytical tools and its use in solving business problems.
8. Get acquainted with the understanding of the social and environmental issues through implementing the projects if social relevance.
9. Enhance the research culture among students by taking up the research projects.
10. Making the students enrich by imbining them a value education.

Syllabus: Commerce – I

Sr. No.	Topics	No of lectures
Module1	Introduction to Business	15
Module 2	Business Environment	15
Module 3	Project Planning	15
Module 4	Entrepreneurship	15

Module No.	Contents	Workload in Hrs.Theory
1.	Introduction to business Concept, Functions, Scope and significance of business, Traditional and modern concept of business Objectives of Business Steps in setting business objective Classification of business objectives Reconciliation of Economic and Social Objectives. New Trends in Business Impact of liberalization Privatization and Globalization Strategy alternative in the changing scenario Restructuring and turnaround strategies.	15

2.	<p>Business Environment Introduction- Concept and importance of business environment, Inter-relationship between Business and Environment.</p> <p>Constituents of Business Environment- Internal and External environment, SWOT analysis</p> <p>International Environment- Current trends in the World, International Trading Environment-WTO and Trading blocs and their impact on Indian business. Ease to Business Index</p>	15
3.	<p>Project Planning</p> <p>Introduction- Business planning process, Concept and importance of project planning, Project report, Feasibility study types and its importance.</p> <p>Business unit promotion- Concept and stages of business unit promotion, Location-Factors determining location and role of Government in promotion.</p> <p>Statutory requirements in promoting business unit- Licensing and registration procedure, filling returns and other documents, other importance legal provisions.</p>	15
4.	<p>Entrepreneurship</p> <p>Introduction- Concept and importance of Entrepreneurship, Factors contributing to growth of Entrepreneurship, entrepreneur and manager, Entrepreneur and Intrapreneur. Specific schemes of GOI-Start up India, Digital India, Make in India.</p> <p>The Entrepreneurs- Types of Entrepreneurs, Competencies of an Entrepreneur, Entrepreneurs.</p> <p>Women Entrepreneurs- Problems and promotion.</p>	15

Syllabus: Commerce-II

Sr. No.	Topics	No of lectures
Module1	Concept of Services	15
Module 2	Retailing	15
Module 3	Recent Trends in Service Sector	15
Module 4	E-Commerce	15

Module No.	Contents	Workload in Hrs.Theory
1.	<p>Introduction</p> <p>Meaning, Characteristics, Scope and Classification of Services – Importance of service sector in the Indian</p> <p>Marketing Mix Services: Consumer expectations, Services Mix, - Product Place, Price, Promotion, Process of Services delivery Physical evidence and people Service Strategies: Market research and Service development cycle Managing demand and capacity Opportunities and challenges in service sector</p>	15
2.	<p>Retailing</p> <p>Introduction: Concept of organized and unorganized retailing , Trends in retailing, growth of organized retailing in India, Survival strategies for unorganized Retailers</p> <p>Retail Format: Store format, Non – Store format, Store Planning, design and layout Retail Scenario: Retail Scenario in India and Global context – Prospects and Challenges in India. Mall Management – Retail Franchising. FDI in Retailing, Careers in Retailing</p>	15
3.	<p>Recent Trends in Service Sector</p> <p>ITES Sector: Concept and scope of BPO, KPO, LPO and ERP. Banking and Insurance Sector. Internet Banking –NEFT, RTGS,IMPS, Payment Gateway</p> <p>Opening of Insurance sector for private players, FDI and its impact on Banking and Insurance Sector in India Logistics: Networking – Importance – Challenges, Other Sectors: Hospitality, Hotel, Housekeeping, and Event Management etc.</p>	15
4.	<p>E-Commerce</p> <p>Introduction: Meaning, Features, Functions and Scope of E-Commerce-Importance and Limitations of E-Commerce</p> <p>Types of E-Commerce: Basic ideas and Major activities of B2C,B2B, C2C. Present status of E-Commerce in India: Transition to E-Commerce in India, E-Transition Challenges for Indian Corporate : on-line Marketing Research</p>	15

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KARMAVEER BHOURAO PATIL COLLEGE, VASHI.
NAVI MUMBAI
(AUTONOMOUS COLLEGE)
Sector-15- A, Vashi, Navi Mumbai - 400 703**

Syllabus for F.Y.B.Com. Accountancy & Financial Mgt.I

Program: B.Com.

Course: F.Y.B. Com. Accountancy & Financial Mgt. I & II

**(Choice Based Credit, Grading and Semester System
with effect from the academic year 2018-2019)**

RayatShikshanSanstha's
KarmaveerBhauraoPatil College Vashi, Navi Mumbai
Autonomous College
[University of Mumbai]

Syllabus for Approval

Sr. No.	Heading	Particulars
1	Title of Course	F.Y.B.Com. Accountancy & Financial Mgt. I & II
2	Eligibility for Admission	12th Commerce/Science and equivalent [of recognized Boards]
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8	Status	New
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1. Recognize and understand the preparation of financial statements in accordance with accounting statements.

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RayatShikshanSanstha's
KarmaveerBhauraoPatil College, Vashi
 Three Years Full Time Under Graduate Programme.
 Semester Pattern with Credit System, Structure For First Year

Se m	Course Type	Course Codes	Course Title	W L	Cr .	C E	T E	Tota l
I	Discipline Specific Elective Course	UGCOM101	Accountancy and Financial Management - I	4	3	40	60	100
	Discipline Related Elective(DRE) Courses	UGCOM102	Commerce – I (Introduction to Business)	3	3	40	60	100
	Discipline Related Elective(DRE) Courses	UGBECO101	Business Economics -I	3	3	40	60	100
	Ability Enhancement Compulsory Courses (AECC)	UGBC101C	Business Communication - I	4	3	40	60	100
	Ability Enhancement Compulsory Courses (AECC)	UGEVS101	Environmental Studies - I	4	3	40	60	100

	*Skill Enhancement Courses (SEC)	UGFC101 UGNSS101 UGPHE101	*Foundation Course – I (Gen/NSS/PE)	3	2	40	60	100
	Core Courses (CC)	UGMS101C	Mathematical and Statistical Techniques - I	4	3	40	60	100
					20			
II	Discipline Specific Elective Course	UGCOM201	Accountancy and Financial Management - II	4	3	40	60	100
	Discipline Related Elective(DRE) Courses	UGCOM202	Commerce – II (Service Sector)	3	3	40	60	100
	Discipline Related Elective(DRE) Courses	UGBECO201	Business Economics -II	3	3	40	60	100
	Ability Enhancement Compulsory Courses (AECC)	UGBC201C	Business Communication - II	4	3	40	60	100
	Ability Enhancement Compulsory Courses (AECC)	UGEVS201	Environmental Studies - II	4	3	40	60	100
	*Skill Enhancement Courses (SEC)	UGFC201 UGNSS201 UGPHE201	*Foundation Course – II (Gen/NSS/PE)	3	2	40	60	100
	Core Courses (CC)	UGMS201C	Mathematical and Statistical Techniques - II	4	3	40	60	100
						20		

* General/National service Scheme/Physical Education

Syllabus for F.Y.B. Com. Accountancy & Financial Mgt. I

Sr. No.	Topics	No of lectures
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Module1	Introduction to Accounting Principles and Accounting Standards	15
Module 2	Final Accounts of Manufacturing Concerns (Proprietary Firms)	15
Module 3	Departmental Accounts	15
Module 4	Accounting for Hire Purchase	15

Course Outcomes:

Unit title	Learning Outcomes
Introduction to accounting principles & Accounting Standards	<p>The learner will be able to</p> <ol style="list-style-type: none"> 1. Draw a Trial Balance by completing accounting cycle.[3] 2. Distinguish the between Capital & Revenue items[4] 3. Categorise the given item of Exp/Income between Capital & Revenue[4] 4. Justify the categorised items[5] 5. Detect the error of the classification and correct it.[4] 6. Examine the purpose of AS-1 And As-9[4] 7. Illustrates the use of AS-1 & As-9[3]
Final Accounts of Sole Proprietary Firm	<p>The learner will be able to</p> <ol style="list-style-type: none"> 1. Explain the meaning of Adjusting & closing entries[2] 2. Detect the accounts to be adjusted for passing entry 3. Pass adjusting and closing entry.[3] 4. Categorise the item in to capital & revenue[4] 5. Exhibit the parts of final accounts to be prepared[3] 6. Draw Manufacturing Account[3] 7. Identify the amount of Direct Material[4] 8. Calculate the Profit of the Sole Proprietorship firm[3]
Departmental Accounts	<p>The learner will be able to</p> <ol style="list-style-type: none"> 1. Explain the meaning of Departmental account[2] 2. Exhibit the Departmental Account proforma[3] 3. Justify the need of allocation common of on expenditure[5] 4. Apply appropriate base for allocation[3] 5. Calculate the loading to record inter department transfer[3] 6. Prepares Departmental Final account[4]
Hire Purchase Transactions	<p>The learner will be able to</p> <ol style="list-style-type: none"> 1. Explain the Hire Purchase Agreement[2] 2. Describe the Asset purchase method used for recording Hire Purchase Transactions[2] 3. Calculate the Interest and cash price component form given instalment[3] 4. Prepare the ledger accounts in the books of Hire Purchaser/vendor[4] 5. Disclose the accounts in Balance sheet[3]

***Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analysing, [5]: Evaluating, [6]: Creating**

Module No.	Contents	Workload in Hrs. Theory
1.	<p>Introduction to Accounting Principles and Accounting Standards</p> <p>A] Preparation of subsidiary books, Journal books and ledgers from the given transactions and/or opening balance-sheet of the proprietary trading concern and drawing a trial balance from the ledger.</p> <p>B] Expenditure a) Capital, (b) Revenue Receipts a) Capital (b) Revenue</p> <p>C] Accounting standards: Concepts, benefits, procedures for issue of accounting standards</p> <p>Various AS :</p> <p>AS – 1: Disclosure of Accounting Policies (a) Purpose. (b) Areas of Policies. (c) Disclosure of Policies. (d) Disclosure of Change in Policies. (e) Illustrations</p> <p>AS – 9: Revenue Recognition (a) Meaning and Scope. (b) Transactions excluded. (c) Sale of Goods. (d) Rendering of Services. (e) Effects of Uncertainties. (f) Disclosure. (g) Illustrations.</p>	15
2.	<p>Final A/C of Sole Proprietary</p> <p>A] Adjustment and Closing entries</p> <p>B] Final accounts of manufacturing concerns (proprietary firm)</p>	15
3.	<p>Departmental Accounts</p> <p>Meaning</p> <p>Basis of Allocation of Expenses and Incomes/Receipts</p> <p>Inter Departmental Transfer : at Cost Price and Invoice Price</p> <p>Stock Reserve</p> <p>Departmental Trading and Profit & Loss Account and Balance Sheet</p>	15
4.	<p>Accounting for Hire Purchase</p> <p>Meaning</p> <p>Calculation of interest</p> <p>Accounting for hire purchase transactions by asset purchase method based on full cash price</p> <p>Journal entries, ledger accounts and disclosure in balance sheet for hirer and vendor</p> <p>(excluding default, repossession and calculation of cash price)</p>	15

Reference Books

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwickh, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- Compendium of Statement and Standard of Accounting, ICAI
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi

Syllabus: Accountancy and Financial Management – II

Sr. No.	Topics	No of Lectures
Module 1	Preparation of Bank Reconciliation statement & Reading of ledger accounts	15
Module 2	Accounting from Incomplete Records	15
Module 3	Consignment Accounts	15
Module 4	Branch Accounts	15

Course Outcomes

Unit title	Learning Outcomes
Bank Reconciliation statement & Reading of ledger accounts	<p style="text-align: center;">The learner will be able to</p> <ol style="list-style-type: none"> 1. Explain the meaning of BRS[2] 2. Illustrates the need of BRS.[3] 3. Prepare Bank reconciliation Statement[4] 4. Reads the given Ledger account [3] 5. Give comments on given ledger[4] 6. Draw conclusion on balance shown by given ledger[3]
Accounting from Incomplete Records	<p style="text-align: center;">The learner will be able to</p> <ol style="list-style-type: none"> 1. Differentiate between Double entry & single entry[4] 2. Describe the methods for preparation of final accounts from incomplete record[3]

	<ol style="list-style-type: none"> 3. Imagine the items to be needed for preparation of final accounts under conversion method[3] 4. Exhibit the ledgers to be prepared for identifying missing items[3] 5. Estimate the amounts of missing items by balancing figure method[3] 6. Relate the different accounts for identifying balance 7. Prepares Income statement & Balance sheet [4]
Consignment Accounts	<p>The learner will be able to</p> <ol style="list-style-type: none"> 1. Understand the meaning of consignment transactions[2] 2. Prepares the Performa Invoice & An Account sales[4] 3. Prepares Consignment account in the books of consigner[4] 4. Pass necessary entries in the books of consigner[3] 5. Estimate the value of stock with consignee[3] 6. Differentiate the expenses to be consider for valuation of stock[4] 7. Calculate the loading if the supplies at Invoice price[3] 8. Pass the entries for settlement of consigners account in the books of consignee [3]
Branch Accounts	<p>The learner will be able to</p> <ol style="list-style-type: none"> 1. Understand the meaning of Branch Accounts[2] 2. Describes the reason for maintaining Branch Accounts[3] 3. Explain the types of branch [2] 4. Discuss methods for maintaining Branch Accounts[4] 5. Pass necessary entries HO[3] 6. Calculate the loading if supplies are at Invoice price[3] 7. Relate the different ledger accounts under stock & debtors methods[4]

***Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analysing, [5]: Evaluating, [6]: Creating**

Module No.	Contents	Workload in Hrs. Theory
1.	<p>Bank Reconciliation statement & Reading of ledger accounts</p> <p>Bank Reconciliation statement from given cash book and bank</p> <p>Passbook Statement</p> <p>Reading of ledger accounts.</p>	15

2.	Accounting from Incomplete Records Introduction Problems on preparation of final accounts of Proprietary Trading Concern (conversion method)	15
3.	Consignment Accounts Accounting for consignment transactions Valuation of stock Invoicing of goods at higher price (excluding overriding commission, normal/abnormal losses)	15
4.	Branch Accounts Meaning/ Classification of branch Accounting for Dependent Branch not maintaining full books: Debtors method Stock and debtors method	15

Reference Books

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
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- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi

- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, MehulRaithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi

Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

A) Internal Assessment – 40% 40 Marks

20 Marks midterm online test

10 Marks One Home assignment based on curriculum to be assessed by the teacher concerned

10 marks open book test

B) Semester End Examinations – 60% 60 Marks

Question Paper Pattern

Maximum Marks : 60

Questions to be set 4

Duration: 2 Hours

All questions are compulsory carrying 15 marks each.

Q-1	Full Length Practical Question OR	15 Marks
Q-1	Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Fill Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Objective Questions*	

Q-4	(*Multiple choice / True or False / Match the columns / fill in the blanks)	15 Marks
	OR Theory questions* (*Short notes / short questions)	15 Marks

Note : Full length questions may be divided into sub questions of 7/8 marks.

AC- 02/ 03/ 2019

Item No- 2.12



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Sector-15- A, Vashi, Navi Mumbai - 400 703

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Program: B.Com.

Course: S.Y.B. Com. Advertising I & II

**(Choice Based Credit, Grading and Semester System
with effect from the academic year 2019-2020)**

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Autonomous College
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Karmaveer Bhaurao Patil College, Vashi
Three Years Full Time Under Graduate Programme.
Semester Pattern with Credit System, Structure For Second Year

Se m	Course Type	Course Codes	Course Title	W L	Cr .	C E	T E	Tota l
III	Discipline Specific Elective (DSE)Course s	UGCOM301	Accountancy and Financial Management III	4	3	40	60	100
		UGCOM302	Introduction to Management Accounting	3	3	40	60	100
	Discipline Related Elective(DR E) Courses	UGCOM303	Commerce III	3	3	40	60	100
		UGCOM304	Business Economics III	3	3	40	60	100

	Ability Enhancement Compulsory Courses (AECC)	UGCOM305.1 UGCOM305.2 UGCOM305.3	Advertising OR Computer Application OR Entrepreneurship Dev.	4 4 4	3 3 3	40 40 40	60 60 60	100 100 100
	*Skill Enhancement Courses (SEC)	UGCOM306	*Foundation Course –II (Gen/NSS/PE)	3	2	40	60	100
	Core Courses (CC)	UGCOM307	Business Law	4	3	40	60	100
					20			
IV	Discipline Specific Elective Course	UGCOM401	Accountancy and Financial Management IV	4	3	40	60	100
		UGCOM402	Auditing	3	3	40	60	100
	Discipline Related Elective(DRE) Courses	UGCOM403	Commerce – IV	3	3	40	60	100
	Discipline Related Elective(DRE) Courses	UGCOM404	Business Economics IV	3	3	40	60	100
	Ability Enhancement Compulsory Courses (AECC)	UGCOM405.1 UGCOM405.2 UGCOM405.3	Advertising OR Computer Application OR Entrepreneurship Dev	4 4 4	3 3 3	40 40 40	60 60 60	100 100 100
	*Skill Enhancement Courses (SEC)	UGCOM406	*Foundation Course –I (Gen/NSS/PE)	3	2	40	60	100
	Core Courses (CC)	UGCOM407	Business Law	4	3	40	60	100
					20			

* General/National service Scheme/Physical Education

Semester III

Advertising I

Modules at Glance

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

Course Outcomes:

Unit Title	Learning Outcomes
Unit 1: Introduction to Advertising	<p>The Learner will be able to:</p> <ol style="list-style-type: none"> 1. Understand the concept of Integrated Marketing communications.[2] 2. Memorise the elements of IMC.[1] 3. Understand the concept of Advertising[2] 4. Discuss the role of Advertising in IMC[4] 5. Analyse the evolution of the advertising [4] 6. List out the Active participants in Advertising .[4] 7. Identify the benefits of Advertising.[2] 8. Separate the advertisings based on geographic area, media, Target audience and functions.[4]
Unit 2 advertising agency	<p>The Learner will be able to:</p> <ol style="list-style-type: none"> 1. Understand the concept and structure of Ad agency[4] 2. List out the services offered by ad agency.[4] 3. Evaluate the criteria of selecting ad agency[5] 4. Discuss the importance of agency client relationship[4] 5. Find out reasons of client turnover.[4] 6. Monitor the problem of client turnover[5] 7. Discuss about creative pitch[4] 8. Understand the concept of agency compensation.[2] 9. Develop various skills required for career in advertising.[6] 10. Understand various career opportunities available in advertising.[2] 11. Discuss on freelancing as a career option.[4] 12. Judge their skills to select advertising as a career [5]
Unit 3 Economic and social aspects of advertising	<p>The Learner will be able to:</p> <ol style="list-style-type: none"> 1. Determine the effect of advertising on consumer demand, monopoly and competition, price of product.[5] 2. Discuss on ethical and social issues in advertising.[4]

	<ol style="list-style-type: none"> 3. Determine how advertising are influencing Indian values and culture.[5] 4. Understand the concept of Pro bono advertising.[4] 5. Monitor social advertisements done by the Government .[5] 6. Understand the concept of DAVP [2] 7. Understand the ASCI and its working[2]
Unit 4 Brand Building and special purpose advertising	<p>The Learner will be able to:</p> <ol style="list-style-type: none"> 1. Rank the elements of communication process as per their importance.[5] 2. Determine the role of advertising in brand building and brand equity.[5] 3. Determine the impact of brand crisis[5] 4. Give the example of brands who have faced brand crisis.[2] 5. Evaluate the effectiveness of political advertisements.[5] 6. Discuss the features of Green advertising.[4] 7. Examine the trend in advertising.[4] 8. Test the impact of Logo on consumer mind.[4]

***Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating**

Sr. No.	Modules	No. of Lectures
1	Introduction to Advertising	12
	<ul style="list-style-type: none"> • Integrated Marketing Communications (IMC)- Concept, Features, Elements, Role of advertising in IMC • Advertising: Concept, Features, Evolution of Advertising, Active Participants, Benefits of advertising to Business firms and consumers. • Classification of advertising: Geographic, Media, Target audience and Functions. 	
2	Advertising Agency	11
	<ul style="list-style-type: none"> • Ad Agency: Features, Structure and services offered, Types of advertising agencies , Agency selection criteria • Agency and Client: Maintaining Agency–Client relationship, Reasons and ways of avoiding Client Turnover, Creative Pitch, Agency compensation • Careers in advertising: Skills required for a career in advertising, Various Career Options, Freelancing Career Options - Graphics, Animation, Modelling, Dubbing. 	
3	Economic & Social Aspects of Advertising	11

	<ul style="list-style-type: none"> • Economic Aspects: Effect of advertising on consumer demand, monopoly and competition, Price. • Social aspects: Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture. • Pro Bono/Social advertising: 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) 	
4	Brand Building and Special Purpose Advertising	11
	<ul style="list-style-type: none"> • Brand Building: The Communication Process, AIDA Model, Role of advertising in developing Brand Image and Brand Equity, and managing Brand advertising • Special purpose Advertising: Rural advertising, Political advertising, Green advertising-Features of all the above special purpose advertising • Trends in Advertising: Media, Ad spends, Ad Agencies, Execution of advertisements 	

Reference Books

1. Advertising and Promotion : An Integrated Marketing Communications Perspective George Belch and Michael Belch, 2015, 10th 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, SubrotoSengupta, 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

Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

A) Internal Assessment – 40% 40 Marks

20 Marks mid-term online test

10 Marks One Home assignment based on curriculum to be assessed by the teacher concerned

10 marks open book test

B) Semester End Examinations – 60% 60 Marks

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q:1	Objective Questions (Multiple choice/ True or False/Match the columns/fill in the blanks/short questions)	15 Marks
Q:2	Attempt any two a. b.	15 Marks

	c.	
Q:3	Attempt any two a. b. c.	15 Marks
Q:4	Attempt any two a. b. c.	15 Marks

Q:1	Objective Questions (Multiple choice/ True or False/Match the columns/fill in the blanks/short questions)	15 Marks
Q:2	Full Length Question Or Full Length Question	15 Marks
Q:3	Full Length Question Or Full Length Question	15 Marks
Q:4	Full Length Question Or Full Length Question	15 Marks

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

Semester IV Advertising II

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

Course Outcomes:

Unit Title	Learning Outcomes
Unit 1: Media in Advertising	<p>The Learner will be able to:</p> <ol style="list-style-type: none"> 1. Understand the Concept of Advertising media. [2] 2. Categorise advertisements into various types of advertising media.[4] 3. Evaluate various forms of Advertising media.[5] 3. Discuss the advantages and disadvantages of various types of Advertising media.[4] 4. Understand the concept of media research [2] 5. Discuss importance of media research.[4] 5. Understand the different clauses of Doordarshan Code.[2]
Unit 2 Planning Advertising Campaign	<p>The Learner will be able to:</p> <ol style="list-style-type: none"> 1. Understand the concept of advertising campaign.[2] 2. Discuss the steps in planning advertising campaign[4] 3. Understand the DAGMAR model[2] 4. Identify the factors determining advertising budget[2] 5. Discuss various methods of setting advertising budget.[4] 6. Discuss the concept of media planning.[4] 7. Evaluate media objectives with reference to reach, frequency and Gross Rating Point[5] 8. List out the factors which are to be considered in advertising media selection.[4] 9. Select suitable media scheduling strategies.[5]
Unit 3 fundamentals of Creativity in Advertising	<p>The Learner will be able to:</p> <ol style="list-style-type: none"> 1. Understand the importance of creativity in Advertising.[2] 2. List out the steps in creative brief.[4] 3. Discuss the techniques of visualisation in advertising[4] 4. Evaluate the buying motives.[5]

	<p>5. Analyse various creative advertising campaigns.[4]</p> <p>6. Understand the celebrity Endorsement .</p> <p>7. Evaluate the effects of Celebrity endorsement on sale of products.</p> <p>7. Discuss the limitations of Celebrity Endorsement. [4]</p> <p>7. Distinguish between High Involvement Products and Low Involvement Products.[4]</p>
<p>Unit 4 Execution and Evaluation of Advertising</p>	<p>The Learner will be able to:</p> <p>1. Enlist the elements of Copy of print advertising.[4]</p> <p>2. Discuss the essentials of copy writing[4]</p> <p>3. Discuss various types of Copy [4]</p> <p>4. Understand the concept of Layout.[2]</p> <p>5. Discuss the principles of layout.[4]</p> <p>6. Evaluate the role of illustration in advertising.[5]</p> <p>7. Discuss different execution styles of presenting ads.[4]</p> <p>8. Analyse the impact of music and jingles in an advertisement.[4]</p> <p>9. Understand the concept of storyboard[2]</p> <p>10. Discuss methods of pre testing advertising.[4]</p> <p>11. Apply the appropriate methods of post test advertising.[3]</p> <p>12. Evaluate the different testing methods[5]</p> <p>13. create the Advertisement.[6]</p>

*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating

Sr. No.	Modules	No. of Lectures
1	Media in Advertising	11
	<ul style="list-style-type: none"> • Traditional Media: Print, Broadcasting, Out-Of-Home advertising and films - advantages and limitations of all the above traditional media • New Age Media: Digital Media / Internet Advertising – Forms, Significance and Limitations • Media Research: Concept, Importance, Tool for regulation - ABC and Doordarshan Code 	
2	Planning Advertising Campaigns	11
	<ul style="list-style-type: none"> • Advertising Campaign: Concept, Advertising Campaign Planning -Steps Determining advertising objectives - DAGMAR model • Advertising Budgets: Factors determining advertising budgets, methods of setting advertising budgets, Media Objectives - Reach, Frequency and GRPs • Media Planning: Concept, Process, Factors considered while selecting media, Media Scheduling Strategies 	

3	Fundamentals of Creativity in Advertising	11
	<ul style="list-style-type: none"> • Creativity: Concept and Importance, Creative Process, Concept of Creative Brief, Techniques of Visualization • Creative aspects: Buying Motives - Types, Selling Points- Features, Appeals – Types, Concept of Unique Selling Proposition (USP) • Creativity through Endorsements: Endorsers – Types, Celebrity Endorsements – Advantages and Limitations, High Involvement and Low Involvement Products 	
4	Execution and Evaluation of Advertising	12
	<ul style="list-style-type: none"> • Preparing print ads: Essentials of Copywriting, Copy – Elements, Types, Layout- Principles, and Illustration - Importance. • Creating broadcast ads: Execution Styles, Jingles and Music – Importance, Concept of Storyboard • Evaluation: Advertising copy, Pre-testing and Post-testing of Advertisements – Methods and Objectives 	

Reference Books

1. Advertising and Promotion : An Integrated Marketing Communications Perspective
George Belch and Michael Belch, 2015, 10th 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, SubrotoSengupta, 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, 10th Edition, 2010 - Sandra Moriarty, Nancy D Mitchell, William D. Wells, Pearson

Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

A) Internal Assessment – 40% 40 Marks

20 Marks mid-term test

10 Marks One Home assignment based on curriculum to be assessed by the teacher concerned

10 marks open book test

Test Paper Pattern

Maximum Marks :20

Questions to be set 3

Q.No. 1 Choose the correct alternatives. (Any Five) (5 Marks.)

Q. No. 2 Answer in one sentence.(Any Five) (5 Marks.)

Q.No. 3. Answer the following. (Any Two) (10 Marks.)

B) Semester End Examinations – 60% 60 Marks

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q:1	Objective Questions (Multiple choice/ True or False/Match the columns/fill in the blanks/short questions)	15 Marks
Q:2	Full Length Question Or Full Length Question	15 Marks
Q:3	Full Length Question Or Full Length Question	15 Marks
Q:4	Full Length Question Or Full Length Question	15 Marks

AC- 02/ 03/ 2019

Item No- 2.12



**RayatShikshanSanstha's
KARMAVEER BHURAO PATIL COLLEGE, VASHI.
NAVI MUMBAI
(AUTONOMOUS COLLEGE)**

Sector-15- A, Vashi, Navi Mumbai - 400 703

Syllabus for S.Y.B.Com. Business Law-I

Program: B.Com.

Course: S.Y.B. Com. Business Law-I

**(Choice Based Credit, Grading and Semester System
with effect from the academic year 2020-2021)**

Rayat Shikshan Sanstha's

Karmaveer Bhaurao Patil College Vashi, Navi Mumbai

Autonomous College

[University of Mumbai]

Syllabus for Approval

Sr. No.	Heading	Particulars
1	Title of Course	S.Y.B.Com. Business Law-I
2	Eligibility for Admission	
3	Passing Marks	
4	Ordinances/Regulations (if any)	
5	No. of Years/Semesters	One year/Two semester
6	Level	U.G.
7	Pattern	Semester
8	Status	New
9	To be implemented from Academic year	2018-2019

Preamble:

The Bachelor in Commerce (B.Com.) is 3 years integrated degree Programme divided in 6 semesters. This is choice Based Credit and Grading System programme with 120 credits. The different areas are covered in this degree programme, viz. Marketing, Accounting and Costing, Business, Human Resource Management, Taxation, Business Economics, Business Communication, Mathematics and Statistics and Environmental Science etc. This Programme is intended to:

1. Recognize and understand the preparation of financial statements in accordance with accounting statements.
2. Get equipped with knowledge of changing practices in marketing, Human Resource Management, Advertising at local and global level.
3. Demonstrate an understanding of cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.
6. Make employable the students by providing different soft skills required for getting the jobs in industry.
7. Provide the knowledge of Analytical tools and it's use in solving business problems.
8. Get acquainted the understanding of the social and environmental issues through implementing the projects if social relevance.
9. Enhance the research culture among students by taking up the research projects.
10. Making the students enrich by imbibing them a value education

Business Law – I SEM III

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

Sr. No.	Modules	No. of Lectures
1	<p>Indian Contract Act – 1872 Part –I</p> <ul style="list-style-type: none"> Contract – Definition of Contract and Agreement, Essentials of Valid Contract, Classification of Contracts. Offer and Acceptance – Rules of valid offer and acceptance, Counter offer, standing or open offer, distinguish between offer and invitation to offer. Concept of Communication and Revocation of offer and acceptance (sec. 3,5) Capacity to Contract (S. 10-12) – Minor, Unsound Mind, Disqualified Persons. Consideration (S. 2 & 25) – Concept and Importance of consideration, Legal rules of Consideration, Exceptions to the Rule, ‘No Consideration No Contract’(Ss. 25) Unlawful Consideration (S 23) 	12
2	<p>Indian Contract Act – 1872 Part –II</p> <ul style="list-style-type: none"> Consent (Ss.13, 14-18, 39.53, 55, 66)-Agreements in which consent is not free Coercion, Undue Influence, Misrepresentation Fraud, Mistake. Void Agreements (S. 24-30) – Concept, Void Agreements under Indian Contract Act. 	12

	<ul style="list-style-type: none"> Contingent Contract (S. 31), Quasi Contract (S.68-72), Concept of E-Contract & Legal Issues in formation and discharge of E-Contract. Concept of Performance of Contract (S 37) Modes of Discharge of Contract, Remedies on breach of Contract.(73-75) 	
3	<p>Special Contracts</p> <ul style="list-style-type: none"> Law of Indemnity & Guarantee (Ss. 124-125, Ss. 126-129, 132-147) – Concept, Essentials elements of Indemnity and Guarantee, Contract of Indemnity vs. Guarantee, Modes of Discharge of Surety. Law of Bailment (S. 148, 152-154, 162, 172, 178, 178A, 179) – Concept, Essentials of Bailment, Kinds of Bailment, Rights and Duties of Bailor and Bailee Law of Pledge – Concept, Essentials of valid Pledge, Lien – concept Difference between Pledge and Lien, Rights of Pawnor & Pawnee.(Ss.173, 174, 177) Law of Agency (Ss. 182-185, 201-209) – Concept, Modes of creation of Agency, Modes of termination of Agency, Rights& Duties of Principal and Agent 	12
4	<p>The Sale Of Goods Act – 1930</p> <ul style="list-style-type: none"> Contract of Sale (S.2) – Concept, Essentials elements of contract of sale, Distinction between Sale and Agreement to sell (S.4) Distinguish between Sale and Hire Purchase Agreement, Types of Goods. Effects of destruction of Goods (Ss. 6,7.8), Conditions & Warranties (Ss. 11-25 & 62, 63) – Concept, Distinguish between Conditions and Warranties, Implied Conditions & Warranties, Concept of Doctrine of Caveat Emptor –Exceptions. Property – Concept , Rules of transfer of property (Ss. 18-26) Unpaid Seller (Ss. 45-54, 55 & 56)- Concept, Rights of an unpaid seller, Remedies for Breach of contract of Sale (Ss. 55-61),Auction sale – Concept, Legal Provisions. (S. 64) 	12
5	<p>The Negotiable Instruments (Amended) Act 2015</p> <ul style="list-style-type: none"> Negotiable Instruments – Concept (S13), Ch Characteristics, Classification of Negotiable Instruments (Ss. 11, 12, 17-20, 42, 43, 104,134,135) Maturity of Instruments. 	

	<ul style="list-style-type: none"> • Promissory Note and Bill of Exchange (Ss. 4,5, 108-116)- Concept, Essentials of Promissory Note, Bill of Exchange (Ss. 4,5), Essential features of promissory note and Bill of exchange, Kinds Promissory note and Bill of exchange, Cheque (S.6)– Concept, Types & Crossing of Cheque, Distinguish between Bill of Exchange & Cheque, Dishonour of Cheque – Concept & Penalties (Ss. 138, 139,142) • Miscellaneous Provisions (S. 8-10, 22, 99-102, 118-122, 134-137) –Parties to Negotiable instruments Holder, Holder in due course, Rights & Privileges of Holder in due course, Payment in due course, Noting & Protest (99-104A) 	12
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Business Law – II SEM IV

Sr. No.	Modules No. of	Lectures
1	Indian Companies Act – 2013 Part –I	15
2	Indian Companies Act – 2013, Part –II	15
3	Indian Partnership Act , 1932 & Competition Act 2002	10
4	Intellectual Property Rights	10
5	Information Technology Act, 2000	10

Sr. No.	Modules No. of	No. of Lectures
1.	Indian Companies Act – 2013 Part–I <ul style="list-style-type: none"> • Company –Concept, Features, Role of Promoters (S. 2(69) S. 92), Duties and liabilities of the Promoter Effects of Pre-Incorporation contracts, Consequences of non-registration, and Lifting of Corporate Veil. • Classification of Companies Distinction between Private Company and Public Company, Advantages and disadvantages of Private company and Public Company. –Common Procedure for Incorporation of Company, • Memorandum of Association (MOA) & Article of Association(AOA) – Concept , Clauses of MOA, AOA- Contents, Doctrine of constructive notice, Doctrine of Ultra Vires, Doctrine of Indoor Management. • Prospectus – Concept, Kinds, Contents, Private Placement 	15
2.	Indian Companies Act – 2013, Part –II	

	<ul style="list-style-type: none"> • Member of a Company –Concept, Who can become a member, Modes of acquiring membership, Cessation of membership, Right & Liabilities of Members. • Director – Qualifications & Disqualification, Classification, Director Identification Number (DIN), Legal Position of Directors. 	15
3.	<p>Indian Partnership Act – 1932 & Competition Act 2002</p> <p>A. Indian Partnership Act – 1932</p> <ul style="list-style-type: none"> • Limited Liability Partnership (LLP) 2008 – Concept, Characteristics, Advantages & Disadvantages, Procedure for Incorporation. • Extent of L.L.P.- Conversion of LLP, Mutual rights & duties of partners, Winding up of LLP, Distinction between LLP and Partnership. <p>(B) Competition Act 2002</p> <ul style="list-style-type: none"> • Competition Act 2002 – Concept, Salient Features, Objectives & Advantages. • Abuse of Dominant Position, Competition Commission of India, Anti- Competition Agreements 	10
4.	<p>Intellectual Property Rights</p> <ul style="list-style-type: none"> • Intellectual Property Right (IPR) – Concept, Nature, Introduction & background of IPR in India. • IPR relating to Patents – Concepts of Invention and discovery, Comparison (S2 (j)), Concept of Patents, General principles applicable to working of patented inventions, Term of Patent. Infringement of Patent Rights & Remedies. (Ss.104-115) • IPR relating to Copyrights- Concept of Copyright (Ss. 14, 16, 54,) Concept of author and authorized acts, (S.2) Ownership of Copy right (S.17) Duration or term of Copy right. (S. 22-27), Original work and fair use, Rights of Copyright holder, Infringement of Copyrights & Remedies. (Ss. 51, 52) • IPR relating to Trademarks –Concept, Functions of Trade Mark, types, trademarks that cannot be registered, Registration of Trade Marks and rights of the proprietor of Trade Marks. Procedure for registration of Trade Marks, Infringement of Trademarks& Remedies. 	10
5.	<p>Information Technology Act</p> <ul style="list-style-type: none"> • Cyber Law and Cyber Security: Need of cyber law, History of cyber law in India • Cyber Crimes: Various threats and attacks, Phishing, Key Loggers, Identity Theft, Call and SMS forging, E-mail related crimes, denial of 	10

	<p>service attacks, Hacking, online shopping frauds, credit card frauds, cyber stocking</p> <ul style="list-style-type: none"> • Cyber Security: Computer security, E-Security, Password Security and reporting internet fraud 	
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Semester - III
Computer Programming – I

Sr.No.	Modules/Units
1	<p>HARDWARE AND SOFTWARE :</p> <p>Evolution of Computers–Generations, Types of Computers, Computer System, Characteristics, Basic Components of a Digital Computer–Control Unit, ALU, Input/Output, Functions and Memory, Binary number system, Octal Number, Hexadecimal System, processing speed of a computer.</p> <p>Software and its Need, Types of Software– System Software, Application software, System Software – Operating System, Utility Program</p>
2	<p>Ms word : Ms word Basics Explore Window ,Editing Documents ,Formatting Text ,Formatting Pages ,Working with Tables</p> <p>Advanced Operations Quick Styles ,Use Templates ,Use Graphics,Auto Correction ,Auto Formatting ,Table of Contents , Preview Documents ,Printing Documents ,Email Documents ,Translate Document ,Compare Document ,Document Security, Set Watermark</p>
3	<p>MS Powerpoint : MS Powerpoint Basics Explore Windows ,Keyboard Shortcuts ,Get Context Help ,Editing Presentation ,Formatting Presentation ,Font Management ,Borders and Shades</p> <p>Working with Multimedia Add Pictures to Slide,Editing Added Pictures,Format Added Pictures,Inserting a Screenshot,Adding Shapes to Slide,Editing Added Shapes,Format Added Shapes,Adding Text to Shapes,Arrange Shapes/Images,Group/Ungroup Objects,Adding Audio & Video,Add & Format Tables, Add & Format Charts,Add & Format SmartArt,Add & Preview Animations,Add & Preview Transitions</p> <p>Sharing Presentation Create a PDF File, Create a Video File, Create Image File, Printing Presentation, Broadcast Slide Show, Packaging Presentation, Setting Document Password, Email Slide Show</p>
4	<p>Ms Excel Basic :</p>

	<p>Creating and Navigating worksheets and adding information to worksheets</p> <p>Types of data, entering different types of data such as texts, numbers, dates, functions.</p> <p>Quick way to add data Auto complete, Autocorrect, Auto fill, Auto fit. Undo and Redo.</p> <p>Moving data, contiguous and non contiguous selections, Selecting with keyboard. Cut-Copy, Paste. Adding and moving columns or rows. Inserting columns and rows.</p> <p>Find and replace values. Spell check.</p> <p>Formatting cells, Numbers, Date, Times, Font, Colors, Borders, Fills.</p> <p>Multiple Spreadsheets</p> <p>Adding, removing, hiding and renaming worksheets.</p> <p>Add headers/Footers to a Workbook. Page breaks, preview.</p> <p>Creating formulas, inserting functions, cell references, Absolute, Relative (within a worksheet, other worksheets and other workbooks).</p> <p>Functions In Excel :</p> <p>Financial functions: FV, PV, PMT, PPMT, IPMT, NPER, RATE, NPV, IRR</p> <p>Mathematical functions : ROUND, ROUNDDOWN, ROUNDUP, CEILING, FLOOR, INT, MAX, MIN, MOD, SQRT, ABS, AVERAGE</p>
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Semester - IV
Computer Programming - II

Sr. No.	Modules/Units
1	UNIT-I: Computer Communication Systems
	The Internet, internet connections, ISO's Open system interconnection reference model, The TCP/IP stack, Email, Internet addresses, Internet Protocol, SMTP, MIME POP, IMAP, Domain Name system, Telnet, FTP, WWW, Browsers, HTML, http, JAVA, .Intranet, Intranet Services and their advantages. Extranets. Search Engine and Web Crawlers.
2	UNIT-II: Principles Of DBMS
	What is a database, Relational databases (Relation, Attribute, Instance, Relationship, Join), Database capabilities (Data definition, data manipulation, Access as an RDBMs)
3	UNIT-III: CASE STUDY OF DBMS USING MS-ACCESS
	MS- Office work space basics, Exploring the Office menu, Working with ribbon, Opening an access database Exploring database objects, Creating database, Changing views. Printing database objects. Saving and closing database file. Working with data sheets, Moving among records, Updating records, adding records to a table, Finding records, sorting records, Filtering records, Using the PIVOT chart View, Saving and closing tables.

	Adding a table to a database, Adding fields to a table, adding a Look up field, setting a Primary key, Using the input mask wizard. Saving design changes, Importing data(FromExcel).
4	UNIT-IV:MS-ACCESS QUERIES
	<p>What is a Query, Creating a query, working with queries, saving and running a query, creating calculated fields, using aggregate functions, Understanding query properties, Joining Tables. What is a Form, Using the form tool, Creating a form with form wizard, Working in design view, Changing the form layout, Using calculated controls, Working with records on a Form.</p> <p>What is a report tool, Printing report, saving a report, designing a report, changing report layout, creating mailing labels.</p>

AC- 02/ 03/ 2019

Item No- 2.12



Rayat Shikshan Sanstha's
KARMAVEER BHURAO PATIL COLLEGE, VASHI.
NAVI MUMBAI
(AUTONOMOUS COLLEGE)
 Sector-15- A, Vashi, Navi Mumbai - 400 703

Syllabus for S.Y.B.Com.

Accounting & Financial Management III & IV

Program: B.Com.

Course: S.Y.B. Com.

Accounting & Financial Management III & IV

**(Choice Based Credit, Grading and Semester System
with effect from the academic year 2019-2020)**

Rayat Shikshan Sanstha's

Karmaveer Bhaurao Patil College Vashi, Navi Mumbai

Autonomous College

[University of Mumbai]

Syllabus for Approval

Sr. No.	Heading	Particulars
1	Title of Course	S.Y.B.Com. Accounting & Financial Management III & IV
2	Eligibility for Admission	
3	Passing Marks	
4	Ordinances/Regulations (if any)	
5	No. of Years/Semesters	One year/Two semester

6	Level	U.G.
7	Pattern	Semester
8	Status	Revised
9	To be implemented from Academic year	2019-2020

Semester III
Accountancy and Financial Management Paper-III
Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year	18
2	Piecemeal Distribution of Cash	14
3	Amalgamation of Firms	14
4	Conversion / Sale of a Partnership Firm into a Ltd. Company	14
Total		60

Sr. No.	Modules / Units	No. of Lectures
1	Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year	18
	Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis Ascertainment of gross profit prior to and after admission/retirement / death when stock on the date of admission / retirement is given and apportionment of other expenses based on time / Sales / other given basis Excluding Questions where admission / retirement / death takes place in the same year	
2	Piecemeal Distribution of Cash	14

	<p>Excess Capital Method only Asset taken over by a partner Treatment of past profits or past losses in the Balance sheet Contingent liabilities / Realization expenses/amount kept aside for expenses and adjustment of actual Treatment of secured liabilities Treatment of preferential liabilities like Govt. dues / labour dues etc Excluding: Insolvency of partner and Maximum Loss Method</p>	
3	Amalgamation of Firms	14
	<p>Amalgamation of Firms(Maximum Two) Realization method only Calculation of purchase consideration(By Net Asset Method) Journal/ledger accounts of old firms Preparing Balance sheet of new firm Adjustment of goodwill in the new firm Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding Common transactions between the amalgamating firms</p>	
4	Conversion /Sale of a Partnership Firm into a Ltd. Company	14
	<p>*Realization method only *Calculation of new Purchase consideration (by Net Asset Method), Journal / Ledger Accounts of Old firms. Preparing Balance Sheet of new company</p>	

Semester IV
Accountancy and Financial Management Paper-IV
Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Capital Budgeting	15
2	Redemption of Preference Shares	15
3	Redemption of Debentures	15
4	Fire Insurance Claim	15
Total		60

Sr. No.	Modules / Units	No. of Lectures
1	Capital Budgeting	15
	<p>A. Introduction: B. The classification of capital budgeting projects C. Capital budgeting process</p>	

	D. Capital budgeting techniques - Payback Period, Accounting Rate of Return, Net Present Value, The Profitability Index, Discounted Payback. (Excluding calculation of cash flow)	
2	Redemption of Preference Shares	15
	Issue of Shares: Different modes IPO, private Placement , Preferential , Rights, ESO, SWEAT and ESCROW account, issue of shares at par, premium and discount, Book Building Process Company Law / Legal Provisions for redemption of preference shares in Companies Act Sources of redemption including divisible profits and proceeds of fresh issue of shares Premium on redemption from security premium and profits of company Capital Redemption Reserve Account - creation and use	
3	Redemption of Debentures	15
	Issue of Debentures: Issue of debentures at par, premium and discount Redemption of debentures by payment from sources including out of capital and / or out of profits. Debenture redemption reserve and debenture redemption sinking fund excluding insurance policy. Redemption of debentures by conversion into new class of shares or debentures with options- including at par, premium and discount.	
4.	Fire Insurance Claim	15
	Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and consequential Loss	

AC- 02/ 03/ 2019

Item No- 2.12



Rayat Shikshan Sanstha's

**KARMAVEER BHAURAO PATIL COLLEGE, VASHI.
NAVI MUMBAI**

(AUTONOMOUS COLLEGE)

Sector-15- A, Vashi, Navi Mumbai - 400 703

Syllabus for S.Y.B.Com. Commerce. III & IV

Program: B.Com.

Course: S.Y.B. Com. Commerce III & IV

**(Choice Based Credit, Grading and Semester System
with effect from the academic year 2019-2020)**

Rayat Shikshan Sanstha's

Karmaveer Bhaurao Patil College Vashi, Navi Mumbai

Autonomous College

[University of Mumbai]

Syllabus for Approval

Sr. No.	Heading	Particulars
1	Title of Course	S.Y.B.Com. Commerce III[Management: Functions And Challenges] & Commerce-IV [Management: Production & Finance]
2	Eligibility for Admission	
3	Passing Marks	
4	Ordinances/Regulations (if any)	

5	No. of Years/Semesters	One year/Two semester
6	Level	U.G.
7	Pattern	Semester
8	Status	New
9	To be implemented from Academic year	2019-2020

Preamble:

The Bachelor in Commerce (B.Com.) is 3 years integrated degree Programme divided in 6 semesters. This is choice Based Credit and Grading System programme with 120 credits. The different areas are covered in this degree programme, viz. Marketing, Accounting and Costing, Business, Human Resource Management, Taxation, Business Economics, Business Communication, Mathematics and Statistics and Environmental Science etc. This Programme is intended to:

1. Recognize and understand the preparation of financial statements in accordance with accounting statements.
2. Get equipped with knowledge of changing practices in marketing, Human Resource Management, Advertising at local and global level.
3. Demonstrate an understanding of cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.
6. Make employable the students by providing different soft skills required for getting the jobs in industry.
7. Provide the knowledge of Analytical tools and it's use in solving business problems.

8. Get acquainted the understanding of the social and environmental issues through implementing the projects if social relevance.

9. Enhance the research culture among students by taking up the research projects.

10. Making the students enrich by imbibing them a value education.

Rayat Shikshan Sanstha's

Karmaveer Bhaurao Patil College, Vashi
Three Years Full Time Under Graduate Programme.
Semester Pattern with Credit System, Structure For Second Year

Se m	Course Type	Course Codes	Course Title	W L	Cr .	C E	T E	Tota l
III	Discipline Specific Elective (DSE) Courses	UGCOM301	Accountancy and Financial Management III	4	3	40	60	100
		UGCOM302	Introduction to Management Accounting	3	3	40	60	100
	Discipline Related Elective (DRE) Courses	UGCOM303	Commerce III (Mgt – Functions & Challenges)	3	3	40	60	100
		UGBECO301	Business Economics III	3	3	40	60	100
	Ability Enhancement Compulsory Courses (AECC) (Any One)	UGCOM304.1	Advertising-I	4	3	40	60	100
		UGCOM304.2	Computer Application-I	4	3	40	60	100
	*Skill Enhancement Courses (SEC)	UGFC301 UGNSS301 UGPHE301	*Foundation Course –III (Gen/NSS/PE)	3	2	40	60	100
	Core Courses (CC)	UGCOM305	Business Law-I	4	3	40	60	100

					20			
IV	Discipline Specific Elective Course	UGCOM401	Accountancy and Financial Management IV	4	3	40	60	100
		UGCOM402	Auditing	3	3	40	60	100
	Discipline Related Elective(DR E) Courses	UGCOM403	Commerce – IV (Mgt- Production & Finance)	3	3	40	60	100
	Discipline Related Elective(DR E) Courses	UGBECO401	Business Economics IV	3	3	40	60	100
	Ability Enhancement Compulsory Courses (AECC) (Any One)	UGCOM404.1	Advertising-II	4	3	40	60	100
		UGCOM404.2	Computer Application	4	3	40	60	100
	*Skill Enhancement Courses (SEC)	UGFC 401 UGNSS401 UGPHE 401	*Foundation Course –IV (Gen/NSS/PE)	3	2	40	60	100
	Core Courses (CC)	UGCOM405	Business Law-II	4	3	40	60	100
					20			

* General/National service Scheme/Physical Education

COMMERCE –III (MANAGEMENT: FUNCTIONS AND CHALLENGES)

Modules at a Glance

No.	Modules	No. of Lectures
1	Introduction To Management	11
2	Planning & Decision Making	10
3	Organizing	12
4	Directing And Controlling	12
Total		45

Course Outcomes

Unit Title	Learning Outcomes
Unit:-1	The learner will be able to:-

Introduction to Management	<ol style="list-style-type: none"> 1. Define Management. Explain the natures of management(2) 2. List out the functions of management(1) 3. Discuss the skills and competencies required for professional managers(4) 4. Explain the F.W. Taylor's Theory of Scientific Management(2) 5. Write the 14 principles of Henri Fayol(1) 6. Explain the Hawthorne Experiments conducted by Elton Mayo(2) 7. Describe Peter Drucker's dimensions of management(2) 8. Explain Neo Classical Theory(2) 9. Outline the origin of Indian ethos(4) 10. Describe the significance of Indian ethos to management.(2)
Unit:-2 Planning and Decision Making	<p>The learner will be able to:-</p> <ol style="list-style-type: none"> 1. Explain the steps of planning process(1) 2. Why planning is important for business organizations(5) 3. Describe the components of planning(2) 4. Memories the concept of coordination and its importance(1) 5. Explain the advantages of MBO(2) 6. Discuss the concept & features of MIS(4) 7. Classify the techniques of decision-making(4) 8. Explain the various impact of technology on decision-making(2)
Unit:-3 Organising	<p>The learner will be able to:-</p> <ol style="list-style-type: none"> 1. List out the steps in Organising process(1) 2. Outline the features of Line & Staff Organisation(4) 3. Outline the features of Matrix Organisation(4) 4. Explain the main features of Virtual Organisation(2) 5. Distinguish between Formal and Informal Organisation(4) 6. List out the various bases of Departmentation(1) 7. Explain the various factor influencing span of management(2) 8. Distinguish between Tall and Flat Organisation(4) 9. Explain the steps in the process of delegation(2) 10. Describe the barriers to effective delegation(2) 11. Discuss various principle of effective delegation(4) 12. Distinguish between Centralisation & Decentralisation(4)
Unit:-4 Directing and Controlling	<p>The learner will be able to:-</p> <ol style="list-style-type: none"> 1. Describe the motivation and its features(2) 2. Explain the importance of motivation(2) 3. List out various factor influencing motivation of employees(1) 4. Discuss the importance of communication(4) 5. List out the functions of leadership(1)

	6. Explain the different styles of leadership(2) 7. List out the qualities of good leader(1) 8. Discuss the concept of controlling& its process(1) 9. Describe the techniques of controlling(2)
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*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analysing, [5]: Evaluating, [6]: Creating

Sr. No.	Modules	No. Of Lectures
1	Introduction To Management	11
	<ul style="list-style-type: none"> • Management- Concept, Nature, Functions, Managerial Skills & Competencies • Evolution of Management Thoughts- Classical Approach: Scientific Management – F.W.Taylor’s Contribution Classical Organization Theory: Henri Fayol’s Principles Neo Classical: Human Relations Approach – Elton Mayo’s Hawthorne experiments. • Modern Management Approach-Peter Drucker’s Dimensions of Management. • Indian Management Thoughts: Origin & Significance of Indian Ethos to Management. 	
2	Planning & Decision Making	10
	Planning - Steps, Importance, Components, Coordination – Importance M.B.O -Process, Advantages, Management By Exception-Advantages; Management Information System- Concept, Components Decision Making - Techniques, Essentials of a Sound Decision Making, Impact of Technology on Decision Making.	
3	Organising	12
	Organising -Steps, Organisation Structures – Features of Line& Staff Organisation, Matrix Organisation , Virtual Organisation, Formal v/s Informal Organisation. <ul style="list-style-type: none"> • Departmentation-Meaning -Bases, Span of Management- Factors Influencing Span of Management, Tall and Flat Organisation. • Delegation of Authority- Process, Barriers to Delegation, Principles of Effective Delegation. Decentralisation: Factors Influencing Decentralisation, Centralization v/s Decentralisation 	
4	Directing And Controlling	12
	Motivation – Concept, Importance, Influencing factors. Importance of Communication, Barriers to effective Communication <ul style="list-style-type: none"> • Leadership- Concept, Functions, Styles, Qualities of a good leader. 	

	<ul style="list-style-type: none"> • Controlling – Concept, Steps, Essentials of good control system, Techniques of Controlling -PERT, CPM, Budgetary Control, Management Audit. 	
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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 Enterpreneurial Approach-KathleenR.Allen, Cengage Learning
5. Essentials of Inventory Management-MaxMuller,Amacon Publishes
6. Indian Financial System—Bharathi Pathiak, Pearson Publication
7. Financial Institutions and Markets : Structure Growth& Innovations – L.M.Bhole , Jitendra Mahakad, Tata McGraw Hill.
- .The IndianFinancial System and Financial Market Operator- Vasant Desai, Himalaya ublishing
- . Indian Financial System – M.Y.Khan, Tata McGraw –Hill
- 0.Production and Operations Management –Anandkumar Sharma, Anmol Publication
1. Mutual Funds in India: Emerging Issues-NaliniPravaTripathy, Excel Books New Delhi.
- .Start up Stand up: A step by stepguide to Growing your Business, Nandini Vaidyanathan, co Publishing House,Mumbai
- .A Trades Guide to Indian Commodities Market-Vijay L. Bhambwani, Network 18 blication Ltd.

Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

A) Internal Assessment – 40% 40 Marks

20 Marks- Online Internal Test

10 Marks One Class assignment based on curriculum to be assessed by the teacher concerned

10 marks Group Presentation / Individual Activity / Mini Project.

B) Semester End Examinations – 60% 60 Marks

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q:1	Objective Questions (Multiple choice/ True or False/Match the columns/fill in the blanks/short questions)	15 Marks
Q:2	Full Length Question Or Full Length Question	15 Marks
Q:3	Full Length Question Or Full Length Question	15 Marks
Q:4	Full Length Question Or Full Length Question	15 Marks

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

Commerce – IV (Management: Production & Finance)

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

Course Outcomes

Unit Title	Learning Outcomes
Unit:-1 Production and Inventory Management	The Learner will be able to:- <ol style="list-style-type: none"> 1. Define production management. State its main objectives(2) 2. Outline the scope of production management(4) 3. Explain the steps of PPC(2) 4. Distinguish between production planning & production control(4) 5. Describe the concept of production system & its types(2) 6. Describe the concept of productivity & measures for improving productivity(2) 7. Identify which factors influencing productivity(2) 8. Explain the concept & importance of inventory control(2) 9. Discuss the techniques of inventory control(2)
Unit:-2 Quality Management	The learner will be able to:- <ol style="list-style-type: none"> 1. Explain the concept of quality & its dimensions(2) 2. Classify the cost of quality(4)

	<ol style="list-style-type: none"> 3. Understand the concept of quality circle & its features(2) 4. List out the various techniques of quality management(1) 5. Explain the concept Kaizen and its process(2) 6. Discuss the importance of TQM(4) 7. Discuss the process of six sigma(4) 8. Describe the procedure for ISO 9000 registration(2) 9. Understand the concept of services quality management& its importance(2) 10. List out the measures to improve service quality(1)
Unit:-3 Indian Financial System	<p>The learner will be able to:-</p> <ol style="list-style-type: none"> 1. Describe the concept of Indian Financial System(2) 2. Outline the structure of Indian Financial Market(4) 3. Distinguish between money market & capital market(4) 4. Describe the concepts of primary and secondary market(2) 5. Explain the concept of Dematerialisation& its procedure(2) 6. Identify the role of depositories(2) 7. Write the concept & functions of SEBI(1) 8. List out the functions of stock exchange(1) 9. Write the types of speculators(1) 10. Explain the concept of credit rating & its advantages(2) 11. Identify credit rating agencies in India(2)
Unit:-4 Recent Trends In Finance	<p>The learner will be able to:-</p> <ol style="list-style-type: none"> 1. Explain meaning and features of mutual funds(2) 2. List out the various advantages & disadvantages of mutual funds(1) 3. Explain the factors responsible for growth of mutual funds(2) 4. Discuss the concept and steps of sip(4) 5. Explain the categories of commodity market(2) 6. Describe the concept of derivative market(2) 7. Explain the concept of start-up Venture(2) 8. Outline the concept of micro finance & its importance(4) 9. Outline the role of SHG(4)

Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analysing, [5]: Evaluating, [6]: Creating

Sr. No.	Modules	No. of Lectures
1	PRODUCTION & INVENTORY MANAGEMENT	11

	<ul style="list-style-type: none"> • Production Management: Objectives, Scope Production Planning & Control : Steps, Importance • Production Systems: Concept, Types - Continuous and Intermittent. Productivity: Concept, Factors Influencing Productivity, Measures for improving Productivity. • Inventory Management- Objectives, Inventory Control-Techniques. Scientific Inventory Control System - Importance 	
2	QUALITY MANAGEMENT	10
	<ul style="list-style-type: none"> • Introduction to Quality: Dimensions of Quality, Cost of Quality: Types – Internal Failure Cost, External Failure Cost, Appraisal Cost, Prevention Cost, Quality Circle: Features. • Quality Management Tools: TQM – Importance, Six Sigma – Process, ISO 9000 -2015 Certification Procedure, Kaizen – Process • Service Quality Management: Importance, SERVQUAL Model, Measures to improve service quality. 	
3	INDIAN FINANCIAL SYSTEM	12
	<ul style="list-style-type: none"> • Indian Financial Market: Structure, Primary Market – IPO Procedure Dematerialisation: Process, Role of Depositories : NSDL and CDSL • SEBI: Functions of SEBI, Investors protection measures of SEBI. Stock Exchange – Functions, Speculators. • Credit Rating: Advantages, Credit Rating Agencies in India - CRISIL, CARE, and ICRA. 	
4	RECENT TRENDS IN FINANCE	12
	<ul style="list-style-type: none"> • Mutual Funds- Advantages and Limitations, Types, Factors responsible for growth of mutual funds – Systematic Investment Plan. • Commodity Market: Categories, Derivatives Market: Types, Participants, Types of Derivative Instruments. 	

	<ul style="list-style-type: none"> • Start-up Ventures –Concept, Sources of Funding, Micro Finance – Importance, Role of Self Help Groups. 	
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1. Production and Operations Management –ProfL.C.Jhamb, Event Publishing House.
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Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q:1	Objective Questions (Multiple choice/ True or False/Match the columns/fill in the blanks/short questions)	15 Marks
Q:2	Attempt any two a. b. c.	15 Marks
Q:3	Attempt any two a. b. c.	15 Marks
Q:4	Attempt any two a. b. c.	15 Marks

Note: Full length questions may be divided into sub questions of 7/8 marks.

AC- 02/ 03/ 2019

Item No- 2.12



Rayat Shikshan Sanstha's
KARMAVEER BHAURAO PATIL COLLEGE, VASHI.
NAVI MUMBAI
(AUTONOMOUS COLLEGE)
Sector-15- A, Vashi, Navi Mumbai - 400 703

Syllabus for S.Y.B.Com.

Accounting & Financial Management III & IV

Program: B.Com.

Course: S.Y.B. Com.

Accounting & Financial Management III & IV

**(Choice Based Credit, Grading and Semester System
with effect from the academic year 2019-2020)**

Rayat Shikshan Sanstha's

Karmaveer Bhaurao Patil College Vashi, Navi Mumbai

Autonomous College

[University of Mumbai]

Syllabus for Approval

Sr. No.	Heading	Particulars
1	Title of Course	S.Y.B.Com. Accounting & Financial Management III & IV
2	Eligibility for Admission	
3	Passing Marks	
4	Ordinances/Regulations (if any)	

5	No. of Years/Semesters	One year/Two semester
6	Level	U.G.
7	Pattern	Semester
8	Status	Revised
9	To be implemented from Academic year	2019-2020

Semester III
Accountancy and Financial Management Paper-III
Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year	18
2	Piecemeal Distribution of Cash	14
3	Amalgamation of Firms	14
4	Conversion / Sale of a Partnership Firm into a Ltd. Company	14
Total		60

Sr. No.	Modules / Units	No. of Lectures
1	Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year	18
	Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis Ascertainment of gross profit prior to and after admission/retirement / death when stock on the date of admission / retirement is given and apportionment of other expenses based on time / Sales / other given basis	

	Excluding Questions where admission / retirement / death takes place in the same year	
2	Piecemeal Distribution of Cash	14
	Excess Capital Method only Asset taken over by a partner Treatment of past profits or past losses in the Balance sheet Contingent liabilities / Realization expenses/amount kept aside for expenses and adjustment of actual Treatment of secured liabilities Treatment of preferential liabilities like Govt. dues / labour dues etc Excluding: Insolvency of partner and Maximum Loss Method	
3	Amalgamation of Firms	14
	Amalgamation of Firms(Maximum Two) Realization method only Calculation of purchase consideration(By Net Asset Method) Journal/ledger accounts of old firms Preparing Balance sheet of new firm Adjustment of goodwill in the new firm Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding Common transactions between the amalgamating firms	
4	Conversion /Sale of a Partnership Firm into a Ltd. Company	14
	*Realization method only *Calculation of new Purchase consideration (by Net Asset Method), Journal / Ledger Accounts of Old firms. Preparing Balance Sheet of new company	

Semester IV
Accountancy and Financial Management Paper-IV
Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Capital Budgeting	15
2	Redemption of Preference Shares	15
3	Redemption of Debentures	15
4	Fire Insurance Claim	15
Total		60

Sr. No.	Modules / Units	No. of Lectures
1	Capital Budgeting	15

	A. Introduction: B. The classification of capital budgeting projects C. Capital budgeting process D. Capital budgeting techniques - Payback Period, Accounting Rate of Return, Net Present Value, The Profitability Index, Discounted Payback. (Excluding calculation of cash flow)	
2	Redemption of Preference Shares	15
	Issue of Shares: Different modes IPO, private Placement , Preferential , Rights, ESO, SWEAT and ESCROW account, issue of shares at par, premium and discount, Book Building Process Company Law / Legal Provisions for redemption of preference shares in Companies Act Sources of redemption including divisible profits and proceeds of fresh issue of shares Premium on redemption from security premium and profits of company Capital Redemption Reserve Account - creation and use	
3	Redemption of Debentures	15
	Issue of Debentures: Issue of debentures at par, premium and discount Redemption of debentures by payment from sources including out of capital and / or out of profits. Debenture redemption reserve and debenture redemption sinking fund excluding insurance policy. Redemption of debentures by conversion into new class of shares or debentures with options- including at par, premium and discount.	
4.	Fire Insurance Claim	15
	Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and consequential Loss	

AC- 02/ 03/ 2019

Item No- 2.12



Rayat Shikshan Sanstha's
KARMAVEER BHAURAO PATIL COLLEGE, VASHI.
NAVI MUMBAI
(AUTONOMOUS COLLEGE)
Sector-15- A, Vashi, Navi Mumbai - 400 703

Syllabus for S.Y.B.Com. Commerce. III & IV

Program: B.Com.

Course: S.Y.B. Com. Commerce III & IV

**(Choice Based Credit, Grading and Semester System
with effect from the academic year 2019-2020)**

Rayat Shikshan Sanstha's
Karmaveer Bhaurao Patil College Vashi, Navi Mumbai
Autonomous College
[University of Mumbai]
Syllabus for Approval

Sr. No.	Heading	Particulars
1	Title of Course	S.Y.B.Com. Commerce III[Management: Functions And Challenges] & Commerce-IV [Management: Production & Finance]
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3	Passing Marks	
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6	Level	U.G.
7	Pattern	Semester
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Preamble:

The Bachelor in Commerce (B.Com.) is 3 years integrated degree Programme divided in 6 semesters. This is choice Based Credit and Grading System programme with 120 credits. The different areas are covered in this degree programme, viz. Marketing, Accounting and Costing, Business, Human Resource Management, Taxation, Business Economics, Business Communication, Mathematics and Statistics and Environmental Science etc. This Programme is intended to:

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2. Get equipped with knowledge of changing practices in marketing, Human Resource Management, Advertising at local and global level.
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4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.

6. Make employable the students by providing different soft skills required for getting the jobs in industry.
7. Provide the knowledge of Analytical tools and it's use in solving business problems.
8. Get acquainted the understanding of the social and environmental issues through implementing the projects if social relevance.
9. Enhance the research culture among students by taking up the research projects.
10. Making the students enrich by imbibing them a value education.

RayatShikshanSanstha's
KarmaveerBhauraoPatil College, Vashi
Three Years Full Time Under Graduate Programme.
Semester Pattern with Credit System, Structure For Second Year

Se m	Course Type	Course Codes	Course Title	W L	Cr .	C E	T E	Tota l
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		UGCOM302	Introduction to Management Accounting	3	3	40	60	100
	Discipline Related Elective(DR E) Courses	UGCOM303	Commerce III (Mgt – Functions & Challenges)	3	3	40	60	100
		UGBECO30 1	Business Economics III	3	3	40	60	100

	Ability Enhancement Compulsory Courses (AECC) (Any One)	UGCOM304.1	Advertising-I	4	3	40	60	100
		UGCOM304.2	Computer Application-I	4	3	40	60	100
	*Skill Enhancement Courses (SEC)	UGFC301 UGNSS301 UGPHE301	*Foundation Course –III (Gen/NSS/PE)	3	2	40	60	100
	Core Courses (CC)	UGCOM305	Business Law-I	4	3	40	60	100
					20			
IV	Discipline Specific Elective Course	UGCOM401	Accountancy and Financial Management IV	4	3	40	60	100
		UGCOM402	Auditing	3	3	40	60	100
	Discipline Related Elective(DR E) Courses	UGCOM403	Commerce – IV (Mgt- Production & Finance)	3	3	40	60	100
	Discipline Related Elective(DR E) Courses	UGBECO401	Business Economics IV	3	3	40	60	100
	Ability Enhancement Compulsory Courses (AECC) (Any One)	UGCOM404.1	Advertising-II	4	3	40	60	100
		UGCOM404.2	Computer Application	4	3	40	60	100
	*Skill Enhancement Courses (SEC)	UGFC 401 UGNSS401 UGPHE 401	*Foundation Course –IV (Gen/NSS/PE)	3	2	40	60	100
	Core Courses (CC)	UGCOM405	Business Law-II	4	3	40	60	100
				20				

* General/National service Scheme/Physical Education

COMMERCE –III (MANAGEMENT: FUNCTIONS AND CHALLENGES)

Modules at a Glance

No.	Modules	No. of Lectures
1	Introduction To Management	11
2	Planning & Decision Making	10
3	Organizing	12
4	Directing And Controlling	12
Total		45

Course Outcomes

Unit Title	Learning Outcomes
Unit:-1 Introduction to Management	The learner will be able to:- <ol style="list-style-type: none"> 1. Define Management. Explain the natures of management(2) 2. List out the functions of management(1) 3. Discuss the skills and competencies required for professional managers(4) 4. Explain the F.W. Taylor's Theory of Scientific Management(2) 5. Write the 14 principles of Henri Fayol(1) 6. Explain the Hawthorne Experiments conducted by Elton Mayo(2) 7. Describe Peter Drucker's dimensions of management(2) 8. Explain Neo Classical Theory(2) 9. Outline the origin of Indian ethos(4) 10. Describe the significance of Indian ethos to management.(2)
Unit:-2 Planning and Decision Making	The learner will be able to:- <ol style="list-style-type: none"> 1. Explain the steps of planning process(1) 2. Why planning is important for business organizations(5) 3. Describe the components of planning(2) 4. Memories the concept of coordination and its importance(1) 5. Explain the advantages of MBO(2) 6. Discuss the concept & features of MIS(4) 7. Classify the techniques of decision-making(4) 8. Explain the various impact of technology on decision-making(2)
Unit:-3 Organising	The learner will be able to:- <ol style="list-style-type: none"> 1. List out the steps in Organising process(1) 2. Outline the features of Line & Staff Organisation(4) 3. Outline the features of Matrix Organisation(4) 4. Explain the main features of Virtual Organisation(2) 5. Distinguish between Formal and Informal Organisation(4) 6. List out the various bases of Departmentation(1) 7. Explain the various factor influencing span of management(2)

	8. Distinguish between Tall and Flat Organisation(4) 9. Explain the steps in the process of delegation(2) 10. Describe the barriers to effective delegation(2) 11. Discuss various principle of effective delegation(4) 12. Distinguish between Centralisation & Decentralisation(4)
Unit:-4 Directing and Controlling	The learner will be able to:- 1. Describe the motivation and its features(2) 2. Explain the importance of motivation(2) 3. List out various factor influencing motivation of employees(1) 4. Discuss the importance of communication(4) 5. List out the functions of leadership(1) 6. Explain the different styles of leadership(2) 7. List out the qualities of good leader(1) 8. Discuss the concept of controlling& its process(1) 9. Describe the techniques of controlling(2)

*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analysing, [5]: Evaluating, [6]: Creating

Sr. No.	Modules	No. Of Lectures
1	Introduction To Management	11
	<ul style="list-style-type: none"> • Management- Concept, Nature, Functions, Managerial Skills & Competencies • Evolution of Management Thoughts- Classical Approach: Scientific Management – F.W.Taylor’s Contribution Classical Organization Theory: Henri Fayol’s Principles Neo Classical: Human Relations Approach – Elton Mayo’s Hawthorne experiments. • Modern Management Approach-Peter Drucker’s Dimensions of Management. • Indian Management Thoughts: Origin & Significance of Indian Ethos to Management. 	
2	Planning & Decision Making	10
	Planning - Steps, Importance, Components, Coordination – Importance M.B.O -Process, Advantages, Management By Exception-Advantages; Management Information System- Concept, Components Decision Making - Techniques, Essentials of a Sound Decision Making, Impact of Technology on Decision Making.	
3	Organising	12

	<p>Organising-Steps, Organisation Structures – Features of Line& Staff Organisation, Matrix Organisation , Virtual Organisation, Formal v/s Informal Organisation.</p> <ul style="list-style-type: none"> • Departmentation-Meaning -Bases, Span of Management- Factors Influencing Span of Management, Tall and Flat Organisation. • Delegation of Authority- Process, Barriers to Delegation, Principles of Effective Delegation. Decentralisation: Factors Influencing Decentralisation, Centralization v/s Decentralisation 	
4	Directing And Controlling	12
	<p>Motivation – Concept, Importance, Influencing factors. Importance of Communication, Barriers to effective Communication</p> <ul style="list-style-type: none"> • Leadership- Concept, Functions, Styles, Qualities of a good leader. • Controlling – Concept, Steps, Essentials of good control system, Techniques of Controlling -PERT, CPM, Budgetary Control, Management Audit. 	

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 Enterpreneurial Approach-KathleenR.Allen, Cengage Learning
5. Essentials of Inventory Management-MaxMuller,Amacon Publishes
6. Indian Financial System—Bharathi Pathiak, Pearson Publication
7. Financial Institutions and Markets : Structure Growth& Innovations – L.M.Bhole , Jitendra Mahakad, Tata McGraw Hill.
- .The Indian Financial System and Financial Market Operator- Vasant Desai, Himalaya Publishing
- . Indian Financial System – M.Y.Khan, Tata McGraw –Hill
- 0.Production and Operations Management –Anandkumar Sharma, Anmol Publication
1. Mutual Funds in India: Emerging Issues-NaliniPravaTripathy, Excel Books New Delhi.
- .Start up Stand up: A step by stepguide to Growing your Business, Nandini Vaidyanathan, co Publishing House,Mumbai
- .A Trades Guide to Indian Commodities Market-Vijay L. Bhambwani, Network 18 blication Ltd.

Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

A) Internal Assessment – 40% 40 Marks

20 Marks- Online Internal Test

10 Marks One Class assignment based on curriculum to be assessed by the teacher concerned

10 marks Group Presentation / Individual Activity / Mini Project.

B) Semester End Examinations – 60% 60 Marks

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q:1	Objective Questions (Multiple choice/ True or False/Match the columns/fill in the blanks/short questions)	15 Marks
Q:2	Full Length Question Or Full Length Question	15 Marks
Q:3	Full Length Question Or Full Length Question	15 Marks
Q:4	Full Length Question Or Full Length Question	15 Marks

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

Commerce – IV (Management: Production & Finance)

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

Course Outcomes

Unit Title	Learning Outcomes
Unit:-1 Production and Inventory Management	The Learner will be able to:- 1. Define production management. State its main objectives(2) 2. Outline the scope of production management(4) 3. Explain the steps of PPC(2) 4. Distinguish between production planning & production control(4)

	<ol style="list-style-type: none"> 5. Describe the concept of production system & its types(2) 6. Describe the concept of productivity & measures for improving productivity(2) 7. Identify which factors influencing productivity(2) 8. Explain the concept & importance of inventory control(2) 9. Discuss the techniques of inventory control(2)
<p>Unit:-2 Quality Management</p>	<p>The learner will be able to:-</p> <ol style="list-style-type: none"> 1. Explain the concept of quality & its dimensions(2) 2. Classify the cost of quality(4) 3. Understand the concept of quality circle & its features(2) 4. List out the various techniques of quality management(1) 5. Explain the concept Kaizen and its process(2) 6. Discuss the importance of TQM(4) 7. Discuss the process of six sigma(4) 8. Describe the procedure for ISO 9000 registration(2) 9. Understand the concept of services quality management & its importance(2) 10. List out the measures to improve service quality(1)
<p>Unit:-3 Indian Financial System</p>	<p>The learner will be able to:-</p> <ol style="list-style-type: none"> 1. Describe the concept of Indian Financial System(2) 2. Outline the structure of Indian Financial Market(4) 3. Distinguish between money market & capital market(4) 4. Describe the concepts of primary and secondary market(2) 5. Explain the concept of Dematerialisation & its procedure(2) 6. Identify the role of depositories(2) 7. Write the concept & functions of SEBI(1) 8. List out the functions of stock exchange(1) 9. Write the types of speculators(1) 10. Explain the concept of credit rating & its advantages(2) 11. Identify credit rating agencies in India(2)
<p>Unit:-4 Recent Trends In Finance</p>	<p>The learner will be able to:-</p> <ol style="list-style-type: none"> 1. Explain meaning and features of mutual funds(2) 2. List out the various advantages & disadvantages of mutual funds(1) 3. Explain the factors responsible for growth of mutual funds(2) 4. Discuss the concept and steps of sip(4) 5. Explain the categories of commodity market(2) 6. Describe the concept of derivative market(2) 7. Explain the concept of start-up Venture(2) 8. Outline the concept of micro finance & its importance(4)

	9. Outline the role of SHG(4)
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Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analysing, [5]: Evaluating, [6]: Creating

Sr. No.	Modules	No. of Lectures
1	PRODUCTION & INVENTORY MANAGEMENT	11
	<ul style="list-style-type: none"> • Production Management: Objectives, Scope Production Planning & Control : Steps, Importance • Production Systems: Concept, Types - Continuous and Intermittent. Productivity: Concept, Factors Influencing Productivity, Measures for improving Productivity. • Inventory Management- Objectives, Inventory Control- Techniques. Scientific Inventory Control System - Importance 	
2	QUALITY MANAGEMENT	10
	<ul style="list-style-type: none"> • Introduction to Quality: Dimensions of Quality, Cost of Quality: Types – Internal Failure Cost, External Failure Cost, Appraisal Cost, Prevention Cost, Quality Circle: Features. • Quality Management Tools: TQM – Importance, Six Sigma – Process, ISO 9000 -2015 Certification Procedure, Kaizen – Process • Service Quality Management: Importance, SERVQUAL Model, Measures to improve service quality. 	
3	INDIAN FINANCIAL SYSTEM	12
	<ul style="list-style-type: none"> • Indian Financial Market: Structure, Primary Market – IPO Procedure Dematerialisation: Process, Role of Depositories : NSDL and CDSL • SEBI: Functions of SEBI, Investors protection measures of SEBI. Stock Exchange – Functions, Speculators. • Credit Rating: Advantages, Credit Rating Agencies in India - CRISIL, CARE, and ICRA. 	

4	RECENT TRENDS IN FINANCE	12
	<ul style="list-style-type: none"> • Mutual Funds- Advantages and Limitations, Types, Factors responsible for growth of mutual funds – Systematic Investment Plan. • Commodity Market: Categories, Derivatives Market: Types, Participants, Types of Derivative Instruments. • Start-up Ventures –Concept, Sources of Funding, Micro Finance – Importance, Role of Self Help Groups. 	

REFERENCES :

1. Production and Operations Management –Prof.L.C.Jhamb, Event Publishing House.
2. Production Planning & Control- Prof.L.C.Jhamb, Event Publishing House
3. Production & Operation Management (Text & Cases)- K.Ashwathappa&G.Sudeshana Reddy, Himalaya Publication.
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7. Financial Institutions and Markets : Structure Growth& Innovations – L.M.Bhole , Jitendra Mahakad, Tata McGraw Hill.
- .The Indian Financial System and Financial Market Operator- Vasant Desai, Himalaya Publishing
- . Indian Financial System – M.Y.Khan, Tata McGraw –Hill
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1. Mutual Funds in India: Emerging Issues-NaliniPravaTripathy, Excel Books New Delhi.
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- .A Trades Guide to Indian Commodities Market-Vijay L. Bhambwani, Network 18 blication Ltd.

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20 Marks- Online Internal Test

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B) Semester End Examinations – 60% 60 Marks

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q:1	Objective Questions (Multiple choice/ True or False/Match the columns/fill in the blanks/short questions)	15 Marks
Q:2	Attempt any two a. b. c.	15 Marks
Q:3	Attempt any two a. b. c.	15 Marks
Q:4	Attempt any two a. b. c.	15 Marks

Note: Full length questions may be divided into sub questions of 7/8 marks.

AC- 02 / 03 / 2019

Item No-2.12



**RayatShikshanSanstha's
KARMAVEER BHURAO PATIL COLLEGE, VASHI.**

NAVI MUMBAI
(AUTONOMOUS COLLEGE)
Sector-15- A, Vashi, Navi Mumbai - 400 703

Syllabus for T.Y.B.Com.Commerce V [Marketing] & VI
[Human Resource Mgt.]

Program: B.Com.

Course: T.Y.B.Com. Commerce V [Marketing] & VI
[Human Resource Mgt.]

(Choice Based Credit, Grading and Semester System
with effect from the academic year 2019-2020)

Rayat Shikshan Sanstha's

Karmaveer Bhaurao Patil College Vashi, Navi Mumbai
Autonomous College

[University of Mumbai]

Syllabus for Approval

Sr. No.	Heading	Particulars
1	Title of Course	T.Y.B.Com. Commerce V [Marketing] & VI [Human Resource Mgt.]
2	Eligibility for Admission	
3	Passing Marks	
4	Ordinances/Regulations	

	(if any)	
5	No. of Years/Semesters	One year/Two semester
6	Level	U.G.
7	Pattern	Semester
8	Status	Revised
9	To be implemented from Academic year	2019-2020

Preamble of the Syllabus:

The Bachelor in Commerce (B.Com.) is 3 years integrated degree Programme divided in 6 semesters. This is choice Based Credit and Grading System programme with 120 credits. The different areas are covered in this degree programme, viz. Marketing, Accounting and Costing, Business, Human Resource Management, Taxation, Business Economics, Business Communication, Mathematics and Statistics and Environmental Science etc. This Programme is intended to:

1. Recognize and understand the preparation of financial statements in accordance with accounting statements.
2. Get equipped with knowledge of changing practices in marketing, Human Resource Management, Advertising at local and global level.
3. Demonstrate an understanding of cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.
6. Make employable the students by providing different soft skills required for getting the jobs in industry.
7. Provide the knowledge of Analytical tools and it's use in solving business problems.
8. Get acquainted the understanding of the social and environmental issues through implementing the projects if social relevance.

9. Enhance the research culture among students by taking up the research projects.

10. Making the students enrich by imbibing them a value education.

Rayat Shikshan Sanstha's
Karmaveer Bhaurao Patil College, Vashi
Three Years Full Time Under Graduate Programme.
Semester Pattern with Credit System Structure For Third Year

Sem	Course Type	Course Codes	Course Title	WL	Cr.	CE	TE	Total
V	Discipline Specific Elective Course	UGCOM501	Financial Accounting & Auditing Paper VII- Financial Accounting	4	4	40	60	100
	Discipline Specific Elective Course	UGCOM502	Financial Accounting & Auditing Paper VIII- Cost Accounting	3	4	40	60	100
	Discipline Related Elective(DRE) Courses	UGCOM503	Commerce V(Marketing)	3	3	40	60	100
	Discipline Related Elective(DRE) Courses (any two)	UGCOM504.1	Marketing Research Paper I	3+3	3+3	40	60	100
		UGCOM504.2	OR Export Marketing Paper I					
		UGCOM504.3	OR Direct & Indirect Taxes Paper I					
UGCOM504.4		OR Computer System & Applications Paper I						
Discipline Related Elective(DRE) Courses	UGBECO501	Business Economics V	4	3	40	60	100	
				20				
VI	Discipline Specific Elective Course	UGCOM601	Financial Accounting & Auditing Paper	4	4	40	60	100

			IX- Financial Accounting					
Discipline Specific Elective Course	UGCOM602	Financial Accounting & Auditing Paper X- Cost Accounting	3	4	40	60	100	
Discipline Related Elective(DRE) Courses	UGCOM603	Commerce VI (Human Resource Management)	3	3	40	60	100	
Discipline Related Elective(DRE) Courses (any two)	UGCOM604.1 UGCOM604.2 UGCOM604.3 UGCOM604.4	Marketing Research Paper II OR Export Marketing Paper II OR Direct & Indirect Taxes Paper II OR Computer System & Applications Paper II	3+3	3+3	40	60	100	
Discipline Related Elective(DRE) Courses	UGBECO601	Business Economics VI	4	3	40	60	100	
				20				

Commerce - V

Marketing

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Marketing	12
2	Marketing Decisions I	11
3	Marketing Decisions II	11
4	Key Marketing Dimensions	11
Total		45

Course Outcomes

Unit title	Learning Outcomes
Introduction to Marketing	The learner will be able to 1. Explain features of Marketing [2]

	<ol style="list-style-type: none"> 2. Examine the role of marketing in business[4] 3. Classify Marketing functions[2] 4. Differentiate strategic Marketing & Traditional Marketing[4] 5. Explain the features of Marketing Research[2] 6. Illustrate the Factors influencing Consumer Behaviour[3] 7. Suggest the bases for Market Segmentation[5] 8. Describe five patterns of Market Targeting[2]
Marketing Decisions I	<p>The learner will be able to</p> <ol style="list-style-type: none"> 1. Explain the areas of product decisions[2] 2. Suggest the techniques for managing stages of PLC[5] 3. Explain the components of Branding[2] 4. Illustrate the Essentials of a good package[3] 5. Discuss the Strategies for Product Positioning[4] 6. Discuss different Pricing Strategies[4]
Marketing Decisions II	<p>The learner will be able to</p> <ol style="list-style-type: none"> 1. Explain the concept of Supply Chain Management[2] 2. Discuss the importance of Promotion[4] 3. Justify the role of IMC[5] 4. Discuss the Emerging trends in selling[4] 5. Explain the Skill Sets required for Effective Selling[2]
Key Marketing Dimensions	<p>The learner will be able to</p> <ol style="list-style-type: none"> 1. Detect Unethical practices in marketing[4] 2. Suggest General role of consumer organizations[5] 3. Discuss the trends in Digital Marketing[4] 4. Describe the importance of Green Marketing[2] 5. Give the list of Skill sets required for effective marketing[1] 6. Illustrate the Factors contributing to Success of brands in India [3]

*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analysing, [5]: Evaluating, [6]: Creating

Sr. No.	Modules / Units
1	Introduction to Marketing
	<ul style="list-style-type: none"> Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing • Marketing Research - Concept, Features, Process Marketing Information System-Concept, Components Data Mining- Concept, Importance • 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
2	Marketing Decisions I
	<ul style="list-style-type: none"> • Marketing Mix- Concept,

	<p>Product- Product Decision Areas</p> <p>Product Life Cycle- Concept, Managing stages of PLC Branding- Concept , Components Brand Equity- Concept , Factors influencing Brand Equity</p> <ul style="list-style-type: none"> • Packaging- Concept , Essentials of a good package • Product Positioning- Concept, Strategies of Product Positioning • Service Positioning- Importance & Challenges • Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies
3	Marketing Decisions
	<ul style="list-style-type: none"> • Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional & Contemporary Channels) Supply Chain Management-Concept, Components of SCM • Promotion- Concept, Importance, Elements of Promotion mix Integrated Marketing Communication (IMC)- Concept, Scope ,Importance • Sales Management- Concept, Components, Emerging trends in selling • Personal Selling- Concept , Process of personal selling, Skill Sets required for Effective Selling
4	Key Marketing Dimensions
	<ul style="list-style-type: none"> • 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: • Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing Digital Marketing-Concept, trends in Digital Marketing Green Marketing- concept, importance • 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.

Reference Books:

Commerce V

1. Phillip Kotler. (2005) Marketing Management, Englewood cliffs, Prentice Hall, NJ
2. Richard M. S Wilson, Colin Gilligan, Strategic Marketing Management, Viva BooksPvt. Ltd.,2003.
3. Walker –Boyd, Larreche , Marketing Strategies –Planning Implementations, TataMacgraw Hill.2004.
4. Neelamegam,S.(2007) Marketing in India : Cases and Readings, Vikas, New Delhi
5. Kotler, P., Keller, K.L. Koshy, A. &Jha. M. (2009). Marketing Management: A South Asian Perspective. (Thirteenth Ed). Pearson Education, New Delhi.

6. Gandhi, J.C. Marketing a Managerial Introduction TataMcGrawHill.
7. Maheshwari, R.P., Jindal, Lokesh, (2011). Marketing Management Theory and Practice.
8. Sherlekar, S.A. Marketing Management. Himalaya Publishing House.
9. Saxena, Rajan. Marketing Management

Human Resource Management

Modules at a Glance

Sr. No	Modules	No. of Lectures
01	Human Resource Management	12
02	Human Resource Development	11
03	Human Relations	11
04	Trends In Human Resource Management	11
Total		45

Course Outcomes

Unit title	Learning Outcomes
Human Resource Management	<p>The learner will be able to</p> <p>9. Explain the features of Human Resource Management [2]</p> <p>10. Elaborate on the importance of Human Resource Management[4]</p> <p>11. Distinguish Traditional/&Strategic Human Resource Management[4]</p>

	12. Explain the process of HRP/Steps in HRP[2] 13. Prepare a job analysis of given job[4] 14. Classify the sources of recruitment[2] 15. Suggest the source of recruitment for a given job[5] 16. Suggest the process of selection/Steps in selection for Managerial Personnel[5]
Human Resource Development	The learner will be able to 7. Explain the scope / functions of HRD[2] 8. Suggests/determine the method for a particular training objective[5] 9. Describes the benefits of Performance Appraisal[2] 10. Describes the importance of Career Planning[2] 11. Explain the concept of Mentoring[2] 12. Describe the techniques of Counselling[2]
Human Relations	The learner will be able to 6. Discuss the Role of Human relations [4] 7. Differentiate between Transactional & Transformational Leadership[4] 8. Classify the factors of motivation[2] 9. Describes the Maslow's Theory of motivation[2] 10. Enlist the X & Y factors of McGregor's Theory X and Theory Y[2] 11. Describes the Factors affecting Morale[2] 12. Explain the causes of Employee Grievance[2]
Trends In Human Resource Management	The learner will be able to 7. Discuss HRM under changing business environment[4] 8. Explains the concept of Competencies- and its significance[2] 9. Describes the features of Learning organization[2] 10. Justify the need and importance of Innovation culture[5] 11. Discuss the types of Employee Engagement[4] 12. Suggests the measures for Employee Empowerment[5] 13. Suggests measures to achieve work life balance[5] 14. Explain the concept of Women safety at workplace[2] 15. Describes the tools of Competency Mapping[2]

*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analysing, [5]: Evaluating, [6]: Creating

Sr. No.	Modules / Units
1	Human Resource Management
	<ul style="list-style-type: none"> Human Resource Management – Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management Human Resource Planning- Concept Steps in Human Resource Planning Job Analysis-Concept, Components, Job design- Concept, Techniques Recruitment- Concept, Sources of Recruitment

	Selection - Concept , process , Techniques of E,selection,		
2	Human Resource Development		
	• Human Resource Development - Concept, functions		
	Training - Concept, Process of identifying training and development needs, Methods of Training & Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In, basket, management games)		
	Evaluating training effectiveness- Concept, Methods		
	• Performance Appraisal- Concept, Benefits, Limitations, Methods		
	Potential Appraisal-Concept, Importance		
	• Career Planning - Concept, Importance		
	Succession Planning- Concept, Need		
	Mentoring- Concept, Importance		
	Counseling- Concept, Techniques.		
3	Human Relations		
	• Human Relations - Concept, Significance		
	Leadership –Concept, Transactional & Transformational Leadership		
	Motivation- Concept, Theories of Motivation,(Maslow’s Theory, Vroom’s Expectancy Theory, McGregor’s Theory X and Theory Y, Pink’s Theory of Motivation)	Need Hierarchy	
	• Employees Morale - Concept, Factors affecting Morale, Measurement of Employees Morale Emotional Quotient and Spiritual Quotient- Concept ,		
	Factors affecting EQ & SQ		
	• Employee Grievance- Causes, Procedure for Grievance redressal		
	Employee welfare measures and Healthy& Safety Measures.		
4	Trends In Human Resource Management		
	• HR in changing environment:		
	Competencies- concept, classification		
	Learning organizations- Concept, Creating an innovative organization,		
	Innovation culture- Concept, Need, Managerial role.		
	• Trends in Human Resource Management,:		
	Employee Engagement- Concept, Types		
	Human resource Information System (HRIS) – Concept, Importance,		
	Changing patterns of employment.		
	• 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		

Reference Books:

Commerce VI

1. Bernardin, John H: Human Resource Management, Tata McGraw Hill, New Delhi 2004.
2. Arthur M, Career Theory Handbook, Prentice Hall Inc, Englewood Cliff.
3. Belkaoui, A.R. and Belkaoui ,JM, Human Resource Valuation: A Guide to Strategies and Techniques, Quarum Books, Greenwood, 1995.
4. Dale, B, Total Quality and Human Resources: An Executive Guide, Blackwell, Oxford.

5. Greenhaus, J.H., Career Management, Dryden, New York.
6. Mabey, C and Salama, G., Strategic Human Resource Management, Blackwell, Oxford.

7. Aswathappa. K, Human Resource Management
8. SubbaRao, Human Resources Management.
9. Michael Porter, HRM and Human Relations.

10. M.N. Rudrabasavaraj: Cases in Human Resource Management –Himalaya Publishing House –NewDelhi, 1998

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Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

A) Internal Assessment – 40% 40 Marks

20 Marks mid-term Online Test (MCQ Based Questions)

20 Marks [Any Two activities of 10 marks each] Presentation/Group Discussion /Project/ Field visit / Subject related Individual activity

B) Semester End Examinations – 60% 60 Marks

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q:1	Objective Questions (Multiple choice/ True or False/Match the columns/fill in the blanks/short questions)	15 Marks
Q:2	Attempt any two a. b. c.	15 Marks
Q:3	Attempt any two a. b. c.	15 Marks
Q:4	Attempt any two a. b. c.	15 Marks

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

AC- 02 /03 / 2019

Item No-2.12



**RayatShikshanSanstha's
KARMAVEER BHURAO PATIL COLLEGE, VASHI.
NAVI MUMBAI**

(AUTONOMOUS COLLEGE)

Sector-15- A, Vashi, Navi Mumbai - 400 703

Syllabus for T.Y.B.Com.Marketing Research I & II

Program: B.Com.

Course:T.Y.B.Com. Marketing Research I & II

**(Choice Based Credit, Grading and Semester System
with effect from the academic year 2020-2021)**

RayatShikshanSanstha's

KarmaveerBhauraoPatil College Vashi, Navi Mumbai

Autonomous College

[University of Mumbai]

Syllabus for Approval

Sr. No.	Heading	Particulars
1	Title of Course	T.Y.B.Com. Marketing Research I & II
2	Eligibility for Admission	
3	Passing Marks	
4	Ordinances/Regulations (if any)	
5	No. of Years/Semesters	One year/Two semester
6	Level	U.G.
7	Pattern	Semester
8	Status	Revised
9	To be implemented from Academic year	2020-2021

Preamble of the Syllabus:

The Bachelor in Commerce (B.Com.) is 3 years integrated degree Programme divided in 6 semesters. This is choice Based Credit and Grading System programme with 120 credits. The different areas are covered in this degree programme, viz. Marketing, Accounting and Costing, Business, Human Resource Management, Taxation, Business Economics, Business Communication, Mathematics and Statistics and Environmental Science etc. This Programme is intended to:

1. Recognize and understand the preparation of financial statements in accordance with accounting statements.
2. Get equipped with knowledge of changing practices in marketing, Human Resource Management, Advertising at local and global level.
3. Demonstrate an understanding of cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.
6. Make employable by providing different soft skills required for getting the jobs in industry.
7. Provide the knowledge of Analytical tools and its use in solving business problems.
8. Get acquainted with the understanding of the social and environmental issues through implementing the projects if social relevance.
9. Enhance the research culture among students by taking up the research projects.
10. Making the students enrich by imbining them a value education.

Rayat Shikshan Sanstha's

Karmaveer Bhaurao Patil College, Vashi
Three Years Full Time Undergraduate Programme.
Semester Pattern with Credit System Structure For Third Year

Sem	Course Type	Course Codes	Course Title	WL	Cr.	CE	TE	Total
V	Discipline Specific Elective Course	UGCOM501	Financial Accounting & Auditing Paper VII- Financial Accounting	4	4	40	60	100
	Discipline Specific Elective Course	UGCOM502	Financial Accounting & Auditing Paper VIII- Cost Accounting	3	4	40	60	100
	Discipline Related Elective(DRE) Courses	UGCOM503	Commerce V(Marketing)	3	3	40	60	100
	Discipline Related Elective(DRE) Courses (any two)	UGCOM504.1 UGCOM504.2 UGCOM504.3 UGCOM504.4	Marketing Research Paper I OR Export Marketing Paper I OR	3+3	3+3	40	60	100

			Direct & Indirect Taxes Paper I OR Computer System & Applications Paper I					
	Discipline Related Elective(DRE) Courses	UGBECO501	Business Economics V	4	3	40	60	100
					20			
VI	Discipline Specific Elective Course	UGCOM601	Financial Accounting & Auditing Paper IX- Financial Accounting	4	4	40	60	100
	Discipline Specific Elective Course	UGCOM602	Financial Accounting & Auditing Paper X- Cost Accounting	3	4	40	60	100
	Discipline Related Elective(DRE) Courses	UGCOM603	Commerce VI (Human Resource Management)	3	3	40	60	100
	Discipline Related Elective(DRE) Courses (any two)	UGCOM604.1 UGCOM604.2 UGCOM604.3 UGCOM604.4	Marketing Research Paper II OR Export Marketing Paper II OR Direct & Indirect Taxes Paper II OR Computer System & Applications Paper II	3+3	3+3	40	60	100
	Discipline Related Elective(DRE) Courses	UGBECO601	Business Economics VI	4	3	40	60	100
						20		

Modules at a Glance

Sr.	Modules	No. of
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No		Lectures
1	Introduction to Marketing Research	12
2	Planning Research	11
3	Data Collection	11
4	Data Processing, Analysis, Reporting	11
Total		45

COURSE OUTCOME

Unit title	Learning Outcomes
Introduction to Marketing Research	<p>The learner will be able to</p> <ol style="list-style-type: none"> 1. Explain features of Marketing Research[2] 2. Examine the role of marketing Research in Marketing Decisions [4] 3. Illustrate Qualities of a good Marketing Research professional[3] 4. Arranges the stages in Marketing research[4] 5. Discuss the components of MIS[4] 6. Explain the importance of Data Mining[2] 7. Discuss the career options in Marketing Research[4]
Planning Research	<p>The learner will be able to</p> <ol style="list-style-type: none"> 1. Illustrate the importance of research design[3] 2. Suggest the techniques for managing stages of PLC[5] 3. Formulate hypothesis[3] 4. Explain the significances of sampling[2] 5. Prepare the questionnaire[4] 6. Discuss an essentials of good sampling[4]
Data Collection	<p>The learner will be able to</p> <ol style="list-style-type: none"> 1. Distinguish the primary and secondary data[4] 2. Discuss the Merits and demerits of secondary data[4] 3. Explains the sources of data[2] 4. Distinguish between Qualitative & Quantitative research[4] 5. Integrates the technology in Data Collection[4]
Data Processing, Analysis, Reporting	<p>The learner will be able to</p> <ol style="list-style-type: none"> 1. Illustrate the processing of data [3] 2. Examine the role of Big data analysis and search engine optimization[4] 3. Analysis the data by using different statistical tool[4]

	<ol style="list-style-type: none"> 4. Interprets the data [3] 5. Explains the software's used for analysis of Data[2] 6. Describe the importance of report writing[2] 7. Explain the type of reports[2] 8. Discuss the use of visual aids in Report Writing[4]
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*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analysing, [5]: Evaluating, [6]: Creating

Sr. No.	Modules / Units
1	Introduction to Marketing Research
	<ol style="list-style-type: none"> 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	Planning Research
	<ol style="list-style-type: none"> 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	Data Collection
	<ol style="list-style-type: none"> 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	Data Processing, Analysis, Reporting
	<ol style="list-style-type: none"> a. Stages in Data processing Editing- meaning, objectives, types Coding- meaning, guidelines Classification- meaning, methods Tabulation- meaning, methods b. Data Analysis & Interpretation

	<p>Data Analysis- meaning, steps, use of statistical tools (SPSS, SAS, MS EXCEL, MINITAB)</p> <p>Data Interpretation- meaning, importance, stages</p> <p>c. Report Writing- concept, types, contents, essentials, use of visual aids in research report</p>
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Marketing Research Paper - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
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
Total		45

COURSE OUTCOME

Unit title	Learning Outcomes
Applications of Marketing Research-I	<p>The learner will be able to</p> <ol style="list-style-type: none"> 1. Explain the concept of Product Research[2] 2. Describes the areas of product research[2] 3. Discuss steps in new product development [4] 4. Illustrates the methods of product testing[3]

	<ol style="list-style-type: none"> 5. Explain the components of Branding[2] 6. Illustrate the Essentials of a good package[3] 7. Discuss different methods of pricing research[4]
Applications of Marketing Research-II	<p>The learner will be able to</p> <ol style="list-style-type: none"> 1. Discuss the importance of Physical Distribution Research[4] 2. Explain the types of distribution channel[2] 3. Describes the components of SCM[2] 4. Explain the elements of promotion[2] 5. Illustrates pre & post testing methods of advertising effectiveness[3] 6. Explain objectives Consumer research[2] 7. Discuss the significance of Motivation research[4]
Applications of Marketing Research-III	<p>The learner will be able to</p> <ol style="list-style-type: none"> 1. Describes the scope of sales research[2] 2. Explain features of Indian rural market Research tools[2] 3. Discuss the sources of data for rural marketing research[4] 4. Describes do's and don'ts in rural Marketing Research [2] 5. Explain the scope of Global Marketing Research [2]
Managing Marketing Research	<p>The learner will be able to</p> <ol style="list-style-type: none"> 1. Explain factors involved in organizing Marketing Research activity[2] 2. Discuss the merits of In house marketing department,[4] 3. Describe the demerit of Professional Marketing Research agencies[2] 4. Explain the professional standards of Professional Marketing research agencies[2] 5. Knows Prominent Marketing Research agencies[2]

***Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analysing, [5]: Evaluating, [6]: Creating**

Sr. No.	Modules / Units
1	Applications of Marketing Research-I
	<ol style="list-style-type: none"> a. Product Research- concept, areas, steps in new product development Product Testing & Test Marketing- concept, methods b. Brand Research- concept, components of a Brand, importance of brand research Packaging Research- concept, importance c. Price Research- concept, factors influencing pricing, importance of price research, methods of price research
2	Applications of Marketing Research-II
	<ol style="list-style-type: none"> a. Physical Distribution research- concept, types of distribution channels, Supply Chain Management- concept, components of supply chain management, importance of physical distribution research

	<ul style="list-style-type: none"> b. Promotion Research- concept, elements of promotion, importance of promotion research Advertising Research- concept, scope, pre & post testing methods of advertising effectiveness c. Consumer Research- concept, objectives, methods Motivation Research- concept, importance
3	Applications of Marketing Research-III
	<ul style="list-style-type: none"> a. Sales Research- concept, significance, scope/areas b. Rural Marketing Research-concept, features of Indian rural market, sources of data, research tools, do's and don'ts in rural Marketing Research c. Global Marketing Research- concept, factors affecting Global Marketing , need and scope of Global Marketing Research
4	Managing Marketing Research
	<ul style="list-style-type: none"> a. Organizing Marketing Research activity- factors involved in organizing Marketing Research activity, methods of organizing Marketing Research activity, In house marketing department,--structure, merits , demerits b. Professional Marketing Research agencies- structure, merits, demerits, professional standards c. Prominent Marketing Research agencies- HTA, ORG, IMRB, NCAER, Nielson

Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

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20 Marks mid-term online test

20 Marks [Any Two activities of 10 marks each] Presentation/Group Discussion /Project/ Field visit / Subject related Individual activity

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Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

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Q:3	Attempt any two a. b. c.	15 Marks
Q:4	Attempt any two a. b. c.	15 Marks

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T.Y.B.CO

M (Computer Systems and Applications) Semester commerce V & VI Syllabus

Unit I Data Communication, Networking and Internet (18L)

- a. Data Communication Component, Data representation, Distributed processing. (Concepts only)
- b. Network Basics and Infrastructure
 - i. Definition, Types (LAN, MAN, WAN) Advantages.

- ii. Network Structures – Server Based, Client server, Peer to Peer.
 - iii. Topologies – Star, Bus, Ring.
 - iv. Network Media, Wired and Wireless.
 - v. Network Hardware: Hubs, Bridges, Switches, Routers.
 - vi. Network Protocols – TCP/IP, OSI Model.
- c. Internet
- . Definition, Types of connections, sharing internet connection.
 - i. Services on net- WWW, Email-Blogs.
 - ii. IP addresses, Domain names, URLs.
 - iii. Searching Directories, Search engines, Boolean search (AND, OR, NOT), Advanced search, Meta Search Engines.
 - iv. Email – POP/SMTP accounts in Email, Different parts of an Email address. Receiving and sending emails with attachments by scanning attachments for viruses.

Unit II Database and SQL (18 Lectures)

- a. **Introduction** : To Databases, Relational and Non-relational database system MySQL as a Non-procedural Language. View of data.
- b. **SQL Basics** : Statements (Schema Statements, Data statements, Transaction statements, names (table & column names), data types (Char, Varchar, Text, Medium text, Long text, Small int, Big int, Boolean, Decimal, Float, Double, Date, Date Time, Timestamp, Year, Time, Creating Database, inserting data, Updating data, Deleting data, expressions, built-in-functions, missing data (NULL and NOT NULL DEFAULT values) CREATE, USE, ALTER (Add, Remove, Change columns), RENAME, SHOW, DESCRIBE (CREATE TABLE, COLUMNS, STATUS and DATABASES only) and DROP (TABLE, COLUMN, DATABASES statements), PRIMARY KEY FOREIGN KEY (One and more columns) Simple Validity checking using CONSTRAINTS.
- c. **Simple queries**: The SELECT statement (From, Where, Group By, Having, Order By, Distinct, Filtering Data by using conditions. Simple and complex conditions using logical, arithmetic and relational operators (=, !=, <, >, <>, AND, OR, NOT, LIKE, BETWEEN).
- d. **Multi-table queries**: Simple joins (INNER JOIN), SQL considerations for multi table queries (table aliases, qualified column names, all column selections self joins).
- e. **Nested Queries (Only up to two levels)** : Using sub queries, sub query search conditions, sub queries & joins, nested sub queries, correlated sub queries, sub queries in the HAVING clause.

Simple Transaction illustrating START, COMMIT, and ROLLBACK.

Unit III Spreadsheet (9 Lectures)

- a. **Creating and Navigating worksheets and adding information to worksheets**
 - i. Types of data, entering different types of data such as texts, numbers, dates, functions.
 - ii. Quick way to add data Auto complete, Autocorrect, Auto fill, Auto fit. Undo and Redo.
 - iii. Moving data, contiguous and non contiguous selections, Selecting with keyboard. Cut-Copy, Paste. Adding and moving columns or rows. Inserting columns and rows.
 - iv. Find and replace values. Spell check.

v. Formatting cells, Numbers, Date, Times, Font, Colors, Borders, Fills.

b. Multiple Spreadsheets

i. Adding, removing, hiding and renaming worksheets.

ii. Add headers/Footers to a Workbook. Page breaks, preview.

iii. Creating formulas, inserting functions, cell references, Absolute, Relative (within a worksheet, other worksheets and other workbooks).

c. Functions

i. Financial functions: FV, PV, PMT, PPMT, IPMT, NPER, RATE, NPV, IRR

ii. Mathematical and statistical functions. ROUND, ROUNDDOWN, ROUNDUP, CEILING, FLOOR, INT, MAX, MIN, MOD, SQRT, ABS, AVERAGE

d. Data Analysis

i. Sorting, Subtotal.

ii. Pivot Tables- Building Pivot Tables, Pivot Table regions, Rearranging PivotTable.

Unit I E - Commerce (18 Lectures)

a. Definition of E-commerce

b. Features of E-commerce

c. Types of E-commerce (B2C, B2B, C2C, P2P)

d. Business Models in E-commerce (Advertising, Subscription, Transaction Fee, Sales Revenue, Affiliate Revenue)

e. Major B2C models (Portal, Retailer, Content Provider, Transaction Broker, Market Creator, Service Provider, Community Provider).

f. E-Commerce Security: Integrity, Non repudiation, Authenticity, Confidentiality, Privacy Availability.

g. Encryption: Definition, Digital Signatures, SSL.

h. Payment Systems: Digital Cash, Online stored value, Digital accumulating balance payment, Digital credit accounts, digital checking.

i. How an Online credit card transaction works. SET protocol.

j. Limitation of E-commerce.

k. M-commerce (Definition and Features).

Unit II Visual Basic (18 Lectures)

a. Introduction to Visual Basic, Introduction Graphical User Interface (GUI). Programming Language (Procedural, Object Oriented, Event Driven), Writing VB Projects. The Visual Basic Environment, Finding and fixing errors [Chapter 1 of 19]

b. Introduction to VB Controls

Text boxes, Frames, Check boxes, Option button, Images, Setting a Border & Styles. The Shape Control, The line Control, Working with multiple controls and their properties, Designing the User Interface, Keyboard access keys, Default & Cancel property, tab order, Coding for controls using Text, Caption, Value property and Set Focus method [Chapter 2 of 19]

c. Variables, Constants, and Calculations

Variable and Constant, Data Type (Boolean, Byte, String, Integer, Currency, Single, Double, Date), Naming rules/conventions, Constants (Named & Intrinsic), Declaring variables, Scope of variables, Val Function, Arithmetic Operations, Formatting Data. [Chapter 3 of 19]

d. Decision and Condition

Condition, Comparing numeric variables and constants, Comparing Strings, Comparing Text Property of text box, Compound Conditions (And, Or, Not). If

Statement, if then-else Statement, Nested If Statements, LCase and Ucase function, Using If statements with Option Buttons & Check Boxes. MsgBox (Message box) statement Input Validation : Is Numeric function. Planning the project. [Chapter 4 of 19].

- e. Menus, Sub-procedures and Sub-functions, Defining/Creating and Modifying a Menu, Using common dialog box, Creating a new sub-procedure, Passing Variables to procedures, Passing Argument By Val or By Ref, Writing a Function procedure [Chapter 5 of 19].

- f. Lists, Loops and Printing
List boxes and Combo Boxes, Do/ Loops, For/ Next loops, Functions : MsgBox with multiple buttons, Strings. Sending information to the printer using Printer.Print, Printer.New Page, Printer.EndDoc methods. [Chapter 7 of 19].

Unit III Spreadsheet (9 Lectures)

a. Multiple Spreadsheets

- i. Creating and using templates.
- ii. Creating and Linking Multiple Spreadsheets.
- iii. Using formulas and logical operators.
- iv. Creating and using named ranges.

b. Functions

- i. Database Functions LOOKUP, VLOOKUP, HLOOKUP
- ii. Conditional Logic functions IF, COUNTIF, SUMIF
- iii. String functions LEFT, RIGHT, MID, LEN, UPPER, LOWER, PROPER, TRIM.
- iv. Date functions TODAY, NOW, DATE, TIME, DAY, MONTH, YEAR, WEEKDAY, DAYS360

c. Data Analysis

- i. Filter with customized condition.
- ii. The Graphical representation of data.

AC- 02/ 03/ 2019

Item No- 2.12



**Rayat Shikshan Sanstha's
KARMAVEER BHAURAO PATIL COLLEGE, VASHI.
NAVI MUMBAI
(AUTONOMOUS COLLEGE)
Sector-15- A, Vashi, Navi Mumbai - 400 703**

Syllabus for T.Y.B.Com. Cost Accounting VIII & X

Program: B.Com.

Course: T.Y.B.Com. Cost Accounting VIII & X

**(Choice Based Credit, Grading and Semester System
with effect from the academic year 2020-2021)**

Rayat Shikshan Sanstha's
Karmaveer Bhaurao Patil College Vashi, Navi Mumbai
Autonomous College
[University of Mumbai]
Syllabus for Approval

Sr. No.	Heading	Particulars
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1	Title of Course	T.Y.B.Com. Cost Accounting VIII & X
2	Eligibility for Admission	
3	Passing Marks	
4	Ordinances/Regulations (if any)	
5	No. of Years/Semesters	One year/Two semesters
6	Level	U.G.
7	Pattern	Semester
8	Status	Revised
9	To be implemented from Academic year	2020-2021

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1. Recognize and understand the preparation of financial statements in accordance with accounting statements.
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3. Demonstrate an understanding of cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.

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7. Provide the knowledge of Analytical tools and it's use in solving business problems.
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Rayat Shikshan Sanstha's
Karmaveer Bhaurao Patil College, Vashi
Three Years Full Time Under-Graduate Programme.
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Sem	Course Type	Course Codes	Course Title	WL	Cr.	CE	TE	Total
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	Discipline Related	UGBECO501	Business Economics V	4	3	40	60	100

	Elective(DRE) Courses							
					20			
VI	Discipline Specific Elective Course	UGCOM601	Financial Accounting & Auditing Paper IX- Financial Accounting	4	4	40	60	100
	Discipline Specific Elective Course	UGCOM602	Financial Accounting & Auditing Paper X- Cost Accounting	3	4	40	60	100
	Discipline Related Elective(DRE) Courses	UGCOM603	Commerce VI (Human Resource Management)	3	3	40	60	100
	Discipline Related Elective(DRE) Courses (any two)	UGCOM604.1 UGCOM604.2 UGCOM604.3 UGCOM604.4	Marketing Research Paper II OR Export Marketing Paper II OR Direct & Indirect Taxes Paper II OR Computer System & Applications Paper II	3+3	3+3	40	60	100
	Discipline Related Elective(DRE) Courses	UGBECO601	Business Economics VI	4	3	40	60	100
						20		

Semester V
Cost Accounting
Modules at a Glance

Sr. No.	Modules	No. of Lectures
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
	Total	60

Course Outcomes:

After completion of this course, learner will be able to:

1. Categorize the costs.
2. Determine Economic Order Quantity & techniques of fixing minimum, maximum and reorder levels.
3. Prepare Store Ledger based on FIFO and Weighted Average Method of Stock Valuation.
4. Determine labour hours with work orders or batches or capital jobs.
5. Prepare Statement of Apportionment of Primary Overheads.
6. Prepare Cost Sheet & Reconciliation Statement.

***Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating**

Sr. No.	Modules / Units
1	Introduction to Cost Accounting
	(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	Material Cost
	(i) Procurement procedures—Store procedures and documentation in respect of receipts and issue of stock, Stock verification (ii) Inventory control—Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC classification; Stocktaking and perpetual inventory (iii) Inventory accounting Note- Simple practical problems based on Calculation of EOQ, Raw Material Turnover ratio, Preparation of stock ledger and
3	Labour Cost
	(i) Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and Incentives (ii) Labour turnover

	<p>(iii) Utilisation of labour, Direct and indirect labour, Charging of labour cost, Identifying labour hours with work orders or batches or capital jobs</p> <p>(iv) Efficiency rating procedures</p> <p>(v) Remuneration systems and incentive schemes.</p> <p>Note-Simple practical problems based on Preparation of labour cost statement Remuneration and incentive systems based on Piece work plan, Haley Premium Plan, Rowan system, Gantt's Task</p>
4	Overheads
	<p>Functional analysis — Factory, Administration, Selling and Distribution</p> <p>Behavioural analysis — Fixed, Variable, Semi-variable cost</p> <p>Note-Simple practical problems on Departmentalization and apportionment of primary overheads, Computation of overhead rates including Machine overhead rates</p> <p>Basic concepts of treatment of over/under absorption of overheads- Direct Labour method and Prime Cost method</p>
5	Classification of Costs and Cost Sheet
	<p>Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre</p> <p>Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose</p> <p>Note-Simple practical problems on preparation of cost sheet</p>
6	Reconciliation of cost and financial accounts
	Practical problems based on Reconciliation of cost and Financial accounts.

NOTE: Content focusing on employability/ entrepreneurship- Blue, skill development - cross cutting issues (professional ethics, gender, human values, environment and sustainability) - Green

Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

A) Internal Assessment – 40% 40 Marks

20 Marks- Online Internal Test

10 Marks One Class assignment based on curriculum to be assessed by the teacher concerned
10 marks Group Presentation / Individual Activity / Mini Project.

OR

20 Marks for Completion of Skill Enhancement Online Course Related to Cost Accounting

B) Semester End Examinations – 60% 60 Marks

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Full Length Practical Question	15
	OR	Marks
Q-1	Full Length Practical Question	15
		Marks
Q-2	Full Length Practical Question	15
	OR	Marks
Q-2	Fill Length Practical Question	15
		Marks
Q-3	Full Length Practical Question	15
	OR	Marks
Q-3	Full Length Practical Question	15
		Marks
Q-4	Objective Questions* (*Multiple choice / True or False / Match the columns / fill in the blanks)	15
		Marks
Q-4	OR	
	Theory questions* (*Short notes / short questions)	15
		Marks

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

Cost Accounting

Modules at a Glance

Sr. No.	Modules	No. of Lectures
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
	Total	60

Course Outcomes:

After completion of this course, learner will be able to:

1. Construct Journal Entries in Cost Ledger.
2. Prepare Cost Control Accounts under Non-Integrated System.
3. Prepare Multiple, Continuous and Estimated Contract Accounts.
4. Determine Cost per unit for Each Process.
5. Calculate Profit Volume Ratio, Break Even Point and Margin of Safety.
6. Verify Material and Labor Variances.

Sr. No.	Modules / Units
1	Cost Control Accounts
	Advantages and Disadvantages Cost Control Accounts, Principal Accounts, Subsidiary Accounts to be maintained Note- Simple practical problems on preparation of cost control accounts
2	Contract Costing
	Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Excluding Escalation clause Note- Simple practical problems

3	Process Costing
	Process loss, Abnormal Gains and Losses, Joint products and by-products. Excluding Equivalent units, Inter-process profit Note- Simple Practical problems Process Costing and joint and by-products
4	Introduction to Marginal Costing
	Marginal costing meaning, applications, advantages, limitations Contribution, Breakeven analysis, Margin of safety and profit volume graph. <i>Note-Simple Practical problems based on Marginal Costing excluding decision Making</i>
5	Introduction to Standard Costing
	Various types of standards, Setting of standards, Basic concepts of Material and Labour variance analysis. Note- Simple Practical problems based on Material and labour variances excluding sub-variances
6	Some Emerging concepts of Cost accounting
	Target Costing Life cycle Costing Benchmarking ABC Costing Note- No practical problems

NOTE: Content focusing on employability/ entrepreneurship- Blue, skill development - cross cutting issues (professional ethics, gender, human values, environment and sustainability) - Green

Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

A) Internal Assessment – 40% 40 Marks

20 Marks- Online Internal Test

10 Marks One Class assignment based on curriculum to be assessed by the teacher concerned

10 marks Group Presentation / Individual Activity / Mini Project.

OR

20 Marks for Completion of Skill Enhancement Online Course Related to Cost Accounting

B) Semester End Examinations – 60% 60 Marks

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Full Length Practical Question OR	15 Marks
Q-1	Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Fill Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Objective Questions* (*Multiple choice / True or False / Match the columns / fill in the blanks)	15 Marks
Q-4	OR Theory questions* (*Short notes / short questions)	15 Marks

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

AC- 02 /03 / 2019

Item No-2.12



**RayatShikshanSanstha's
KARMAVEER BHAURAO PATIL COLLEGE, VASHI.
NAVI MUMBAI
(AUTONOMOUS COLLEGE)
Sector-15- A, Vashi, Navi Mumbai - 400 703**

Syllabus for T.Y.B.Com.Export Marketing I & II

Program: B.Com.

Course:T.Y.B.Com. Export Marketing I & II

**(Choice Based Credit, Grading and Semester System with effect from the
academic year 2020-2021)**

Rayat Shikshan Sanstha's
Karmaveer Bhaurao Patil College Vashi, Navi Mumbai
Autonomous College
[University of Mumbai]

Sem -5 Export Marketing Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
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
Total		45

Sr. No.	Modules / Units
1	Introduction to Export Marketing
	<p>a) Concept and features of Export Marketing; Importance of Exports for a Nation and a Firm; Distinction between Domestic Marketing and Export Marketing</p> <p>b) Factors influencing Export Marketing; Risks involved in Export Marketing; Problems of India's Export Sector</p> <p>c) Major merchandise/commodities exports of India (since 2015); Services exports of India (since 2015); Region-wise India's Export Trade (since 2015)</p>
2	Global Framework for Export Marketing
	<p>a) Trade barriers; Types of Tariff Barriers and Non-Tariff barriers; Distinction between Tariff and Non-Tariff barriers</p> <p>b) Major Economic Groupings of the World; Positive and Negative Impact of Regional Economic Groupings; Agreements of World Trade Organisation (WTO)</p> <p>c) Need for Overseas Market Research; Market Selection Process; Determinants of Foreign Market Selection</p>
3	India's Foreign Trade Policy
	<p>a) Foreign Trade Policy (FTP) 2015-20 - Highlights and Implications, Export Trade facilitations and ease of doing business as per the new FTP</p> <p>b) Role of Directorate General of Foreign Trade (DGFT), Negative list of Exports, Deemed Exports</p> <p>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</p>
4	Export Incentives and Assistance
	<p>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</p>

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

NOTE: Content focusing on employability/ entrepreneurship- Green , skill development - Blue cross cutting issues (professional ethics, gender, human values, environment and sustainability) - Yellow

Sem -6 Export Marketing Paper - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
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

Total	45
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Sr. No.	Modules / Units
1	Product Planning and Pricing Decisions for Export Marketing
	<p>a) Planning for Export Marketing with regards to Product, Branding, Packaging</p> <p>b) Need for Labelling and Marking in Exports, Factors determining Export Price; Objectives of Export Pricing</p> <p>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</p>
2	Export Distribution and Promotion
	<p>a) Factors influencing Distribution Channels; Direct and Indirect Exporting Channels; Distinction between Direct and Indirect Exporting Channels</p> <p>b) Components of Logistics in Export marketing; Selection criteria of Modes of Transport; Need for Insurance in Export Marketing</p> <p>c) Sales Promotion Techniques used in Export Marketing; Importance of Trade Fairs and Exhibitions; Benefits of Personal Selling; Essentials of Advertising in Export Marketing;</p>
3	Export Finance
	<p>a) Methods of Payment In export marketing; Procedure to open Letter of Credit; Types and Benefits of Countertrade</p> <p>b) Features of Pre-Shipment and Post-shipment finance; Procedure to obtain Export Finance; Distinction between Pre-shipment Finance and Post Shipment Finance.</p> <p>c) Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters; Role of ECGC</p>
4	Export Procedure and Documentation
	<p>a. Registration with different authorities; Pre-shipment Procedure involved in Exports; Procedure of Quality Control and Pre-shipment Inspection;</p> <p>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)</p> <p>c. Importance of - Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/Bill of Export, Consular Invoice, Certificate of Origin</p>

NOTE: Content focusing on employability/ entrepreneurship- **Green** , skill development - **Blue** cross cutting issues (professional ethics, gender, human values, environment and sustainability) - **Yellow**

AC- / / 2019

Item No-



**RayatShikshanSanstha's
KARMAVEER BHURAO PATIL COLLEGE, VASHI.
NAVI MUMBAI**

(AUTONOMOUS COLLEGE)

Sector-15- A, Vashi, Navi Mumbai - 400 703

Syllabus for T.Y.B.Com.Direct Tax

Program: B.Com.

Course: T.Y.B.Com. Direct & Indirect Taxes

**(Choice Based Credit, Grading and Semester System
with effect from the academic year 2020-2021)**

RayatShikshanSanstha's

KarmaveerBhauraoPatil College Vashi, Navi Mumbai

Autonomous College
[University of Mumbai]
Syllabus for Approval

Sr. No.	Heading	Particulars
1	Title of Course	T.Y.B.Com. Direct & Indirect Tax
2	Eligibility for Admission	
3	Passing Marks	
4	Ordinances/Regulations (if any)	
5	No. of Years/Semesters	One year/Two semester
6	Level	U.G.
7	Pattern	Semester
8	Status	Revised
9	To be implemented from Academic year	2020-2021

Preamble of the Syllabus:

The Bachelor in Commerce (B.Com.) is 3 years integrated degree Programme divided in 6 semesters. This is choice Based Credit and Grading System programme with 120 credits. The different areas are covered in this degree programme, viz. Marketing, Accounting and Costing, Business, Human Resource Management, Taxation, Business Economics, Business Communication, Mathematics and Statistics and Environmental Science etc. This Programme is intended to:

1. Recognize and understand the preparation of financial statements in accordance with accounting statements.
2. Get equipped with knowledge of changing practices in marketing, Human Resource Management, Advertising at local and global level.

3. Demonstrate an understanding of cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.
6. Make employable the students by providing different soft skills required for getting the jobs in industry.
7. Provide the knowledge of Analytical tools and it's use in solving business problems.
8. Get acquainted the understanding of the social and environmental issues through implementing the projects if social relevance.
9. Enhance the research culture among students by taking up the research projects.
10. Making the students enrich by imbibing them a value education.

Direct and Indirect Taxes Paper - I

Syllabus of Direct taxes

Sr. No.	Modules	No. of Lectures
1	Basic Terms	04
2	Scope of Total Income & Residential Status	04
3	Heads of Income	24
4	Deduction from Total Income	04
5	Computation of Total Income for Individual	09
Total		45

Sr. No.	Modules / Units
1	Basic Terms
	Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer
2	Scope of Total Income & Residential Status
	Scope of Total Income (S: 5) Residential Status (S: 6) for Individual assessee
3	Heads of Income (S: 14)
	<ul style="list-style-type: none"> • Salary (S: 15 to 17) • Income from House Properties (S: 22 to 27) • Profit and Gain From Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B. • Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital gain on transfer of residential house property only • Income from Other Sources (S: 56 to S: 59) Exclusions From Total Income (S: 10) Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources
4	Deduction from Total Income
	S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA
5	Computation of Total Income for Individual

Direct and Indirect Taxation Paper - II Goods and Service Tax Act

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction	09
2	Levy and Collection of Tax	09
3	Time, Place and Value of Supply	09
4	Input Tax Credit & Payment of Tax	09
5	Registration under GST Law	09
Total		45

Sr. No.	Modules / Units
1	Introduction <ul style="list-style-type: none">• What is GST• Need for GST• Dual GST Model• Definitions Section 2(17) Business Section 2(13) Consideration Section 2(45) Electronic Commerce Operator Section 2(52) Goods Section 2(56) India Section 2 (78) Non -Taxable Supply

	<p>Section 2(84) Person Section 2(90) Principal Supply Section 2(93) Recipient Section 2(98) Reverse charge Section 2(102) Services Section 2(105) Supplier Section 2(107) Taxable Person Section 2(108) Taxable Supply</p> <ul style="list-style-type: none"> • Goods & Services Tax Network (GSTN)
2	<p>Levy and Collection of Tax</p> <ul style="list-style-type: none"> • Scope of Supply • Non taxable Supplies • Composite and Mixed Supplies • Composition Levy • Levy and Collection of tax • Exemption from tax
3	<p>Time, Place and Value of Supply</p> <ul style="list-style-type: none"> • Time of Supply • Place of Supply • Value of Supply
4	<p>Input Tax Credit & Payment of Tax</p> <ul style="list-style-type: none"> • Eligibility for taking Input Tax Credit • Input Tax Credit in Special Circumstances • Computation of Tax Liability and payment of tax
5	<p>Registration under GST Law</p> <ul style="list-style-type: none"> • Persons not liable registration • Compulsory registration • Procedure for registration • Deemed registration • Cancellation of registration