



**SIES COLLEGE OF COMMERCE & ECONOMICS  
(AUTONOMOUS)**

**(Affiliated to University of Mumbai)**

**DEPARTMENT OF  
ACCOUNTANCY**

**Date of BOS meeting: 24/04/2024**

**Name of BOS Chairperson: CA PRASANNA M.TAMBE**

| <b>Sr. No.</b> | <b>Heading</b>            | <b>Particulars</b>              |
|----------------|---------------------------|---------------------------------|
| 1              | Title of the Programme    | B.Com                           |
| 2              | Eligibility for admission | HSC or Equivalent               |
| 3              | Minimum percentage        | 35%                             |
| 4              | Semesters                 | 03 and 04                       |
| 5              | Level                     | UG                              |
| 6              | Pattern                   | 03 years & 06 semesters<br>CBCS |
| 7              | To be implemented from    | From Academic year 2024-25      |

**SIES COLLEGE OF COMMERCE & ECONOMICS  
(AUTONOMOUS)  
(Affiliated to University of Mumbai) RE-  
ACCREDITED GRADE “A” BY NAAC**

**BOARD OF STUDIES  
DEPARTMENT OF  
ACCOUNTANCY**

**(WITH EFFECT FROM THE ACADEMIC YEAR 2024-2025)**

**UNDER NEP 2020**

### SEMESTER III

| Serial No | Course code            | Credits | Course Name                              |
|-----------|------------------------|---------|------------------------------------------|
| 1         |                        |         | <b>Major</b>                             |
| 1.1       | <b>BCOM- MAJS3-201</b> | 04      | Accountancy and Financial Management III |

#### Objectives

1. To acquaint the students with preparation of Partnership Final Accounts based on Adjustments of Admission or Retirement/Death of a Partner during the year
2. To impart the knowledge of accounting procedures, methods and techniques with reference to selected areas of accounting
3. To familiarize the students with preparation of Statement for Piecemeal Distribution of Cash on Dissolution of a Partnership Firm
4. To introduce the students with the knowledge of accounting procedures related to Amalgamation of Partnership Firms
5. To acquaint and impart the knowledge of accounting procedures related to Conversion / Sale of a Partnership Firm into a Ltd. Company
6. To introduce students to the concept of Valuation of Goodwill and the procedure related to the same.

***Revised Syllabus of Courses of B.Com. Programme under  
NEP at Semester III with Effect from the Academic Year  
2024-2025***

***Major Course: Accountancy and Financial  
Management III***

**COURSE CODE: BCOM-MAJS3-201**

**COURSE CREDIT: 04**

***Modules at a Glance***

| <b>Sr.<br/>No.</b> | <b>Modules</b>                                                                                               | <b>Number<br/>of lectures<br/>of 1 hour</b> |
|--------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------|
| 1                  | Partnership Final Accounts based on Adjustment of Admission or Retirement/Death of a Partner during the year | 12                                          |
| 2                  | Piecemeal Distribution of Cash                                                                               | 12                                          |
| 3                  | Amalgamation of Firms                                                                                        | 12                                          |
| 4                  | Conversion / Sale of a Partnership Firm into a Ltd. Company                                                  | 12                                          |
| 5                  | Valuation of Goodwill                                                                                        | 12                                          |
| <b>Total</b>       |                                                                                                              | <b>60</b>                                   |

**THOSE MARKED IN RED REPRESENT BOTH PRACTICAL AND THEORY WHILE REST IS ONLY THEORY.**

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Partnership Final Accounts based on Adjustment of Admission or Retirement/Death of a Partner during the year</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|         | i) Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during theyear.<br>ii) Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis.<br>iii) Ascertainment of gross profit prior to and after admission/retirement/death when stock on the date of admission/retirement is given and apportionment of other expenses based on time / Sales / other given basis Excluding Questions where admission / retirement / death takes place in the same year. |
| 2       | <b>Piecemeal Distribution of Cash</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|         | i) Excess Capital Method only<br>ii) Asset taken over by a partner<br>iii) Treatment of past profits or past losses in the Balance sheet<br>iv) Contingent liabilities / Realization expenses / amount kept aside for expenses and adjustment of actual<br>v) Treatment of secured liabilities<br>vi) Treatment of preferential liabilities like Govt. dues / labour dues etc. Excluding : Insolvency of partner and Maximum Loss Method                                                                                                                                                                                                                                                                                 |
| 3       | <b>Amalgamation of Firms</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|         | i) Realization method only<br>ii) Calculation of purchase consideration<br>iii) Journal / ledger accounts of old firms<br>iv) Preparing Balance sheet of new firm<br>v) Adjustment of goodwill in the new firm<br>vi) Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding Common transactions between the amalgamating firms                                                                                                                                                                                                                                                                                                                                           |
| 4       | <b>Conversion / Sale of a Partnership Firm into a Ltd. Company</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|         | (i) Realisation method only<br>(ii) Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. Preparing Balance sheet of new company                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 5       | <b>Valuation of Goodwill</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|         | (i) Average Profit Method<br>(ii) Super Profit Method<br>(iii) Capitalization Methods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

**Reference Text :**

1. Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.
2. Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers.
3. R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi
4. Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers

**Note on changes in syllabus**

| Particulars                  | Remarks              |
|------------------------------|----------------------|
| <b>Valuation of Goodwill</b> | New Topic Introduced |

## SEMESTER IV

| Serial No | Course code            | Credits | Course Name                             |
|-----------|------------------------|---------|-----------------------------------------|
| 1         |                        |         | <b>Major</b>                            |
| 1.1       | <b>BCOM- MAJS4-201</b> | 04      | Accountancy and Financial Management IV |

### Objectives

1. To acquaint the students with basic terminology of related to Preparation of financial statements of a company.
2. To familiarize the students with basic terminology related to the Issue of Shares and Debentures.
3. To introduce to the students the concept of Accounting for Limited Liability Partnership and impart the knowledge of accounting procedures related to Conversion of a Partnership Firm into a Limited Liability Partnership.
4. To impart the knowledge of accounting procedures related to and preparation of Limited Liability Partnership Final Accounts.
5. To acquaint and familiarize the students with preparation of Statement or Account for Ascertainment and Treatment of Profits/Loss Prior to Incorporation.
6. To impart the knowledge of accounting procedures related to Redemption of Debentures.

*Revised Syllabus of Courses of B.Com. Programme under  
NEP at Semester IV with Effect from the Academic Year 2024-  
2025*

*Major Course: Accountancy and Financial  
Management IV*

COURSE CODE: BCOM-MAJS4-201

COURSE CREDIT: 04

*Modules at a Glance*

| <b>Sr.<br/>No.</b> | <b>Modules</b>                                                                                                                      | <b>Number<br/>of lectures<br/>of 1 hour</b> |
|--------------------|-------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|
| 1                  | Introduction to Company Accounts                                                                                                    | 12                                          |
| 2                  | Accounting for Limited Liability Partnership (revamped)<br>Conversion of a Partnership firm into a Limited Liability<br>Partnership | 12                                          |
| 3                  | Limited Liability Partnership Final Accounts                                                                                        | 12                                          |
| 3                  | Redemption of Debentures                                                                                                            | 12                                          |
| 4                  | Ascertainment and Treatment of Profit Prior to Incorporation                                                                        | 12                                          |
| <b>Total</b>       |                                                                                                                                     | <b>60</b>                                   |

**THOSE MARKED IN RED REPRESENT BOTH PRACTICAL AND  
THEORY, WHILE REST IS ONLY THEORY**

| Sr. No.  | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1</b> | <b>Introduction to Company Accounts</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|          | <p>Introduction of basic terms: Types of companies, nature and formation of companies, Shares, Debentures, Share Capital, Reserves and surplus, types of assets and liabilities, dividend, format of Balance Sheet (Only theory)</p> <p>Issue of shares: Different modes IPO, Private Placements, Preferential, Rights, ESO, SWEAT and ESCROW account, Process of Issue of Shares, Dematerialization of Shares, ASBA, <del>Issue of shares at par, premium and discount</del>, Under subscription and Over subscription of shares, <del>forfeiture and reissue of forfeited shares</del>, issue of shares for consideration other than cash. (Only theory)</p> <p>Issue of Debentures: types of Debentures, Issue of debentures at par, premium and discount, Issue of Debentures with consideration of Redemption, Issue of debentures for cash receivable in installments or at a time Issue of debentures for consideration other than cash. (Only theory)</p> <p>Introduction to Computation of Depreciation under Companies Act, 2013</p> <p>Selected notes to Schedule of Balance sheet of the Company – Share Capital, Reserves &amp; Surplus and Plant, Property &amp; Equipment (Fixed Assets)</p> |
| <b>2</b> | <b>Conversion of a Partnership firm into a Limited Liability Partnership Accounting for Limited Liability Partnership (revamped)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|          | Statutory Provisions for LLPs and Problems on Conversion of partnership firm into an LLP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>3</b> | <b>Limited Liability Partnership Final Accounts</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|          | Formats of LLP Final Accounts and simple problems on LLP Final Accounts preparation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>4</b> | <b>Redemption of Debentures</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|          | <p>Methods of redemption of debentures: By payment in lumpsum and by payment in installments (excluding from by purchase in open market), Sinking Fund and Conversion method of Redemption of Debentures</p> <p>(Question on Journal entries and preparation of ledger accounts)</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>5</b> | <b>Ascertainment and Treatment of Profit Prior to Incorporation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|          | <p>(i) Principles for ascertainment</p> <p>Preparation of separate combined, columnar Profit and Loss A/c including different basis of allocation of expenses and income</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

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

**Reference Text :**

1. Introduction to Accountancy T.S. Grewal S. Chand and Co. (P) Ltd., New Delhi
2. Advanced Accounts Shukla and Grewal S. Chand and Co. (P) Ltd., New Delhi
3. Advanced accountancy R.L. Gupta and M. Radhaswamy S. Chand and Co. (P) Ltd., New Delhi
4. Modern Accountancy Mukerjee and Hanif Tata Mc. Grow Hill and Co. Ltd., Mumbai
5. Financial Accountancy Lesile Chand Wichk Pretice Hall of India Adin Bakley (P) Ltd.



### Note on changes in syllabus

| Particulars                                                    | Remarks                                                                                                                                                            |
|----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Introduction to Company Accounts</b>                        | Process of Issue of Shares, Dematerialization of Shares, ASBA, <del>Issue of shares at par, premium and discount, forfeiture and reissue of forfeited shares</del> |
| <b>Accounting for Limited Liability Partnership (revamped)</b> | Conversion of a Partnership firm into a Limited Liability Partnership -<br>Statutory Provisions for LLPs and Conversion of partnership firm into an LLP            |
| <b>Accounting for Limited Liability Partnership (revamped)</b> | Limited Liability Partnership Final Accounts<br>Formats of LLP Final Accounts and simple problems LLP Final Accounts preparation                                   |

**SIES College of Commerce & Economics**  
(AUTONOMOUS)

**DEPARTMENT OF ACCOUNTANCY**

**SCHEME OF EXAMINATION**  
**FOR S.Y.B.COM. FROM THE ACADEMIC YEAR 2024-2025**

The scheme of examination shall be divided into two parts:

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

**SCHEME OF EXAMINATION FOR BCom (Aided)**

**(A) Internal Assessment - 40 marks**

| Description                                                                                                                            | Marks |
|----------------------------------------------------------------------------------------------------------------------------------------|-------|
| One objective test (20 mts) /practical (30 mts) (multiple choice questions, true or false, short practical questions etc.) of 20 marks | 20    |
| One Project or One Assignment or Viva or Case studies or One Open book test                                                            | 20    |
| Total                                                                                                                                  | 40    |

**(B) Semester end examination - 60 marks**

PAPER PATTERN

|                                                                                                                                                               |    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| Duration : 2 hours                                                                                                                                            |    |
| Total Marks: 60 – <b>Q.1 is compulsory and answer ANY 3 out of 5 Questions</b>                                                                                |    |
| Q.1 15 marks                                                                                                                                                  | 15 |
| Q.2 15 marks                                                                                                                                                  | 15 |
| Q.3 15 marks                                                                                                                                                  | 15 |
| Q.4 15 marks                                                                                                                                                  | 15 |
| Q.5 15 marks                                                                                                                                                  | 15 |
| Q.6 15 marks                                                                                                                                                  | 15 |
| Total                                                                                                                                                         | 60 |
| Note:<br>15 marks question may be divided into sub questions, if required.<br>One of the Question include theory questions / Case Study in one of the options |    |

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



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BOARD OF STUDIES  
DEPARTMENT OF  
ACCOUNTANCY**

**Date of BOS meeting: 24TH April, 2024**

**Name of BOS Chairperson: CA PRASANNA TAMBE**

**(WITH EFFECT FROM THE ACADEMIC YEAR 2024-2025)**

| <b>Sr. No.</b> | <b>Heading</b>            | <b>Particulars</b>              |
|----------------|---------------------------|---------------------------------|
| 1              | Title of the Programme    | B.Com                           |
| 2              | Eligibility for admission | HSC or Equivalent               |
| 3              | Minimum percentage        | 35%                             |
| 4              | Semesters                 | 03 and 04                       |
| 5              | Level                     | UG                              |
| 6              | Pattern                   | 03 years & 06 semesters<br>CBCS |
| 7              | To be implemented from    | From Academic year 2024-25      |

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ACCREDITED GRADE “A” BY NAAC**

**BOARD OF STUDIES  
DEPARTMENT OF  
ACCOUNTANCY**

**(WITH EFFECT FROM THE ACADEMIC YEAR 2024-2025)**

**UNDER NEP 2020**

**Revised Syllabus of Courses of B.Com. Programme under NEP  
at Semester III with Effect from the Academic Year 2024-2025**

**Major Course: Management Accounting & Auditing**

**COURSE CODE: BCOM-MAJS3-202**

**COURSE CREDIT: 04**

**Modules at a Glance**

| Sr.<br>No. | Modules                                               | No. of<br>Lectures |
|------------|-------------------------------------------------------|--------------------|
|            | Section I                                             |                    |
| 1          | Introduction to Management Accounting                 | 15                 |
| 2          | Ratio Analysis and Interpretation                     | 15                 |
|            | Section II                                            |                    |
| 3          | Introduction to Auditing                              | 10                 |
| 4          | Audit Planning, Procedures and Documentation          | 10                 |
| 5          | Auditing Techniques and Internal Audit – Introduction | 10                 |
|            | <b>Total</b>                                          | <b>60</b>          |

**THOSE MARKED IN RED REPRESENT BOTH PRACTICAL AND THEORY WHILE REST IS ONLY THEORY**

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

|          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          | <p>A. Basics – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing, Investigation and Auditing.</p> <p>B. Errors &amp; Frauds – Definitions, Reasons and Circumstances, Types of Error, Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud.</p> <p>C. Principles of Audit, Materiality, True and Fair view</p> <p>D. Types of Audit – Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audit</p>                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>4</b> | <b>Audit Planning, Procedures and Documentation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|          | <p>A. Audit Planning – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach</p> <p>B. Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before commencing Work, Overall Audit Approach.</p> <p>Audit Working Papers – Meaning, importance, Factors determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books</p>                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>5</b> | <b>Auditing Techniques and Internal Audit Introduction</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|          | <p>A. Test Check – Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages, disadvantages, precautions.</p> <p>B. Audit Sampling – Audit Sampling, meaning, purpose, factors in determining sample size – Sampling Risk, Tolerable Error and expected error, methods of selecting Sample Items Evaluation of Sample Results auditors Liability in conducting audit based on Sample</p> <p>C. Internal Control – Meaning and purpose, review of internal control, advantages, auditors duties, review of internal control, Inherent Limitations of Internal control, internal control samples for sales and debtors, purchases and creditors, wages and salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks.</p> <p>D. Internal Audit : Meaning, basic principles of establishing Internal audit, objectives, evaluation of internal Audit by statutory auditor, usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audit</p> |

**Reference Text :**

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

**Revised Syllabus of Courses of B.Com. Programme under NEP at  
Semester III with Effect from the Academic Year 2024-2025**

**Major Course : Management Accounting & Auditing**

**COURSE CODE: BCOM-MAJS4-202**

**COURSE CREDIT: 04**

**Modules at a Glance**

| Sr.<br>No. | Modules                                           | No. of<br>Lectures |
|------------|---------------------------------------------------|--------------------|
|            | Section I                                         |                    |
| 1          | Working Capital Management                        | 15                 |
| 2          | Capital Budgeting                                 | 15                 |
|            | Section II                                        |                    |
| 3          | Auditing Techniques: Vouching                     | 12                 |
| 4          | Auditing Techniques: Verification                 | 12                 |
| 5          | Introduction to Audit in Computerized Environment | 6                  |
|            | <b>Total</b>                                      | <b>60</b>          |



| Sr. No.  | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                          |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          | <b>SECTION 1</b>                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>1</b> | <b>Working Capital Management : (Practical Questions)</b>                                                                                                                                                                                                                                                                                                                                                                |
|          | A. Concept, Nature of Working Capital , Planning of Working Capital<br>B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization<br>Operating Cycle                                                                                                                                                                                                                    |
| <b>2</b> | <b>Capital Budgeting</b>                                                                                                                                                                                                                                                                                                                                                                                                 |
|          | A. Introduction:<br>B. The classification of capital budgeting projects<br>C. Capital budgeting process<br>Capital budgeting techniques - Payback Period, Accounting Rate of Return, Net Present Value, The Profitability Index, Discounted Payback. (Excluding calculation of cash flow)                                                                                                                                |
|          | <b>SECTION 2</b>                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>3</b> | <b>Auditing Techniques : Vouching &amp; Verification</b>                                                                                                                                                                                                                                                                                                                                                                 |
|          | A. Audit of Income : Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received Royalties Received<br>B. Audit of Expenditure : Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense     |
| <b>4</b> | <b>Auditing Techniques : Vouching &amp; Verification</b>                                                                                                                                                                                                                                                                                                                                                                 |
|          | A. Audit of Assets Book Debts / Debtors, Stocks – Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers Quoted Investments and Unquoted Investment Trade Marks / Copyrights Patents Know-How Plant and Machinery Land and Buildings Furniture and Fixtures<br>B. Audit of Liabilities : Outstanding Expenses, Bills Payable Secured loans Unsecured Loans, Contingent Liabilities |
| <b>5</b> | <b>Introduction to Audit in Computerized Environment</b>                                                                                                                                                                                                                                                                                                                                                                 |
|          | <ul style="list-style-type: none"> <li>➤ Introduction</li> <li>➤ Audit Methodology in Computerized Environment</li> <li>➤ Computer Assisted Audit Techniques</li> <li>➤ Effectiveness and Efficiency</li> <li>➤ Spreadsheets</li> <li>➤ AUDIT TRAILS IN TALLY</li> </ul>                                                                                                                                                 |
|          | <b>Note: The Law and Standards in force on 1<sup>st</sup> April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations</b>                                                                                                                                                                                                                                                  |

**SCHEME OF EXAMINATION  
FOR B.COM. (Aided)  
FROM THE ACADEMIC YEAR 2024-2025**

The scheme of examination shall be divided into two parts:

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

**SCHEME OF EXAMINATION FOR S.Y. B.Com (Aided)**

**(A) Internal Assessment - 40 marks**

| Description                                                                                                                                                                            | Marks |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| One objective test (20 mts) /practical (30 mts) /practical question (multiple choice questions, true or false, short practical questions etc.) of 20 marks (Sec 1 & 2 – 10 marks each) | 20    |
| One Project or One Assignment or Viva or Case studies or One Open book test (Sec 1 & 2 – 10 marks each)                                                                                | 20    |
| Total                                                                                                                                                                                  | 40    |

**(B) Semester end examination - 60 marks**

PAPER PATTERN

|                                                                                                                                    |    |
|------------------------------------------------------------------------------------------------------------------------------------|----|
| Duration: 2 hours                                                                                                                  |    |
| Total Marks: 60                                                                                                                    |    |
| Section 1 - Attempt any two out of three questions                                                                                 |    |
| Q.1 15 marks                                                                                                                       | 15 |
| Q.2 15 marks                                                                                                                       | 15 |
| Q.3 15 marks                                                                                                                       | 15 |
| Sec 2 – Attempt all Questions subject to internal options                                                                          |    |
| Q.4 10 marks – Three sub questions of 5 marks each, attempt any 2 questions                                                        | 10 |
| Q.5 10 marks - Three sub questions of 5 marks each, attempt any 2 questions                                                        | 10 |
| Q.6 10 marks - Three sub questions of 5 marks each, attempt any 2 questions                                                        | 10 |
| Total                                                                                                                              | 60 |
| Note:<br>15 marks question may be divided into sub questions if required. In Sec 1, Q.3 shall have combination of both the modules |    |

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



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**SIES COLLEGE OF COMMERCE & ECONOMICS AUTONOMOUS**  
**B.COM**

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**Date of BOS meeting: 18<sup>th</sup> April 2024**

**Name of BOS Chairperson: Ms. Bhavini Shah**

| <b>Sr. No.</b> | <b>Heading</b>            | <b>Particulars</b>           |
|----------------|---------------------------|------------------------------|
| 1              | Title of the Program      | B. Com                       |
| 2              | Eligibility for admission | HSC or Equivalent            |
| 3              | Minimum percentage        | 35%                          |
| 4              | Semesters                 | III & IV                     |
| 5              | Level                     | UG                           |
| 6              | Pattern                   | 03 years & 06 semesters CBGS |
| 7              | To be implemented from    | From Academic year 2024-25   |



**SIES COLLEGE OF COMMERCE & ECONOMICS  
(AUTONOMOUS)  
(Affiliated to University of Mumbai)  
RE-ACCREDITED GRADE “A” BY NAAC**

**BOARD OF STUDIES  
B.Sc (IT)**

**(WITH EFFECT FROM THE ACADEMIC YEAR 2024-25)**

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## BACHELOR OF COMMERCE

### Course: Applications of Information Technology

COURSE CODE: BCOM-OES3-207

COURSE CREDIT: 02 ( 1 L + 1 P)

SEMESTER III

### OBJECTIVES

1. To acquaint learners with basic concepts of Data Communication, Networking and Internet
2. To introduce features of MS EXCEL

### PROPOSED SYLLABUS

| Sr.No. | Modules                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Number of lectures |
|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 1      | <p><b>Unit 1: Data Communication, Networking and Internet</b></p> <ul style="list-style-type: none"><li>(a) Data Communication Component, Data representation, Distributed processing.(Concepts only)</li><li>(b) Network Basics and Infrastructure<ul style="list-style-type: none"><li>i) Definition, Types (LAN, MAN, WAN) Advantages.</li><li>ii) Network Structures – Server Based, Client server, Peer to Peer.</li><li>iii) Topologies – Star, Bus, Ring.</li><li>iv) Network Media, Wired and Wireless.</li><li>v) Network Hardware: Hubs, Bridges, Switches, Routers.</li><li>vi) Network Protocols – TCP/IP, OSI Model.</li></ul></li><li>(c) Internet<ul style="list-style-type: none"><li>i) Definition, Types of connections, sharing internet connection.</li><li>ii) Services on net- WWW, Email-Blogs.</li><li>iii) IP addresses, Domain names, URLs., Hyperlinks, Web Browsers</li><li>iv) Searching Directories, Search engines, Boolean search (AND, OR, NOT), Advanced search, Meta Search Engines.</li><li>v) Email – POP/SMTP accounts in Email, Different parts of an Email address. Receiving and sending emails with attachments by scanning attachmentsfor viruses.</li><li>vi) Cyber Crime, Hacking , Sniffing , Spoofing</li></ul></li></ul> | 7                  |

|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |           |
|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 2 | <p><b>Unit 2: EXCEL</b></p> <p><b>a) Creating and Navigating worksheets and adding information to worksheets</b></p> <p>i) Types of data, entering different types of data such as texts, numbers, dates, functions.</p> <p>ii) Quick way to add data Auto complete, Autocorrect, Auto fill, Auto fit. Undo and Redo.</p> <p>iii) 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>iv) Find and replace values. Spell check.</p> <p>v) Formatting cells, Numbers, Date, Times, Font, Colors, Borders, Fills.</p> <p><b>b) Multiple Spreadsheets</b></p> <p>i) Adding, removing, hiding and renaming worksheets.</p> <p>ii) Add headers/Footers to a Workbook. Page breaks, preview.</p> <p>iii) Creating formulas, inserting functions, cell references, Absolute, Relative (withina worksheet, other worksheets and other workbooks).</p> <p><b>c) Functions</b></p> <p>i) Financial functions: FV, PV, PMT, PPMT, IPMT, NPER, RATE, NPV, IRR</p> <p><b>d) Data Analysis</b></p> <p>i) Sorting, Subtotal.</p> | 8         |
|   | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>15</b> |

### References Books:

1. Data Communication and Networking -Behrouz A Forouzan
2. Introduction to Computers – Peter Norton, Tata McGraw Hill
3. Excel 2013 Bible : The Comprehensive Tutorial Resource – John Walkenbach
4. MOS 2013 Study Guide for Microsoft Excel – John Lambert
5. Microsoft Word , Excel , Powerpoint – Just for beginners Dorothy House

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**Course: Applications of Information Technology**

**COURSE CODE: BCOM-OES4-207**

**COURSE CREDIT: 02 ( 1 L + 1 P)**

**SEMESTER IV**

**OBJECTIVES**

1. To acquaint learners with basic concept of E- Commerce
2. To introduce features of ADVANCED EXCEL

**PROPOSED SYLLABUS**

| <b>Sr.No.</b> | <b>Modules</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>Number of lectures</b> |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| 1             | <b>Unit 1: E - Commerce</b><br>(a) Definition of E-commerce<br>(b) Features of E-commerce<br>(c) Types of E-commerce (B2C, B2B, C2C, P2P)<br>(d) Business Models in E-commerce (Advertising, Subscription, Transaction Fee, Sales Revenue, Affiliate Revenue)<br>(e) Major B2C models (Portal, Etailer, Content Provider, Transaction Broker, Market Creator, Service Provider, Community Provider).<br>(f) E-Commerce Security: Integrity, Non repudiation, Authenticity, Confidentiality, Privacy Availability.<br>(g) Encryption: Definition, Digital Signatures, SSL.<br>(h) Payment Systems: Digital Cash, Online stored value, Digital accumulating balance payment, Digital credit accounts, digital checking.<br>(i) How an Online credit card transaction works. SET protocol.<br>(j) Limitation of E-commerce.<br>(k) M-commerce (Definition and Features). | 7                         |

|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |    |
|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| 2 | <p><b>Unit 2: ADVANCED EXCEL</b></p> <p><b>e) Functions</b></p> <p>ii) Mathematical and statistical functions. ROUND, ROUNDDOWN, ROUNDUP, CEILING, FLOOR, INT, MAX, MIN, MOD, SQRT, ABS, AVERAGE</p> <p>iii) Database Functions LOOKUP, HLOOKUP, VLOOKUP</p> <p>iv) Conditional Functions IF, COUNIF , SUMIF</p> <p>v) String Functions LEFT, RIGHT, MID, LEN, UPPER, LOWER, PROPER, TRIM</p> <p><b>f) Data Analysis</b></p> <p>ii) Pivot Tables.</p> <p>iii) Filter ( Simple &amp; Advanced)</p> <p>iv) Graphical representation of data</p> | 8  |
|   | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 15 |

**References Books:**

1. E-Commerce - Kenneth Laudon, Carol Traver , Pearson Education
2. E- Commerce concepts and cases - Rao and Deshpande.
3. Excel 2013 Bible : The Comprehensive Tutorial Resource – John Walkenbach
4. MOS 2013 Study Guide for Microsoft Excel – John Lambert
5. Microsoft Word , Excel , Powerpoint – Just for beginners Dorothy House



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**SIES COLLEGE OF COMMERCE & ECONOMICS**  
**AUTONOMOUS**  
**SCHEME OF EXAMINATION**

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

**SCHEME OF EXAMINATION FOR B.Com**

A) Internal Assessment 20 marks

| Description                                  | Marks |
|----------------------------------------------|-------|
| online test (multiple choice questions)      | 10    |
| Practical Examination / Project / Assignment | 10    |
| Total                                        | 20    |

B) Semester end examination 30 marks – Proposed Paper Pattern All questions compulsory.

| Duration: 2 hours                  | Total Marks: 30          |
|------------------------------------|--------------------------|
| Q1. Question 1 will be from Unit 1 | 15 ( 7 marks & 8 marks ) |
| Q2. Question 2 will be from Unit 2 | 15 ( 7 marks & 8 marks ) |
| Total                              | 30                       |

**Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in semester end examination.**

**Note :**

**Under unforeseen circumstances or challenging situation , all examinations will be conducted through online mode or as directed by State Govt. and UGC.**

## **Commerce III – Introduction to Management**

### **Syllabus**

#### **Module 1 –Introduction to Management**

- 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.
  - Introduction to self-management Indian Philosophical perspective (Vivekananda/ Aurobindo)
  - Dynamics of self-management - Gita and Self-Management
  - Global issues relevance of values for success in management

#### **Module II- Planning & Decision Making**

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.

#### **Module III- Organizing**

Organizing-Steps, Organization Structures – Features of Line & Staff Organization, Matrix Organization, Virtual Organization, Formal V/S Informal Organization.

Departmentation -Meaning -Bases, Span of Management- Factors Influencing Span of Management, Tall and Flat Organization.

Delegation of Authority- Process, Barriers to Delegation, Principles of Effective Delegation. Decentralization: Factors Influencing Decentralization, Centralization v/s Decentralization

## **Module IV-Directing and Controlling**

- Motivation – Concept, Importance, Influencing factors.
- Importance of Communication, Multi-national -multi cultural communication
- Leadership- Concept, Functions, Styles, Qualities of a good leader. •
- Controlling – Concept, Steps, Essentials of good control system, Techniques of Controlling - PERT, CPM, Budgetary Control, Management Audit.

## **Commerce IV -Management-Production &Finance**

### **Syllabus**

#### **Module 1- PRODUCTION & INVENTORY MANAGEMENT**

- Production Management: Objectives, Scope Production Planning &Control: Steps, Importance 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

#### **Module 2 - QUALITY MANAGEMENT**

Introduction to Quality: Dimensions of Quality, Cost of Quality: Types – Internal Failure Cost, External Failure Cost, Appraisal Cost, Prevention Cost, And Quality Circle: Features. • Quality Management Tools: TQM – Importance, Six Sigma – Process, ISO 9000 – Certification Procedure, Kaizen – Process • Service Quality Management: Importance, SERVQUAL Model Measures to improve service quality.

#### **Module 3 - INDIAN FINANCIAL SYSTEM**

Indian Financial Market: Structure, Primary Market – Avenues of Finance for business

Dematerialization: Process, Role of Depositories: NSDL and CDSL • SEBI: Functions of SEBI, Investors protection measures of SEBI.

Stock Exchange – Functions, Speculators. Scams and Insider trading Credit Rating: Advantages,

Introduction to Fintech Companies and their business models

## **Module 4 RECENT TRENDS IN FINANCE**

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

## **Advertising I Syllabus**

### **Module -1 Introduction to Advertising**

#### **Advertising**

Definition, Evolution of Advertising, Objectives, Importance of advertising

Active Participants Involved - Benefits of Advertising for firms and consumers.

#### **Integrated Marketing Communication**

Concept - Features - Elements - Role of IMC in advertising

#### **Bases of Classification of Advertising**

Geographic - Media - Target Audience – Functions

### **Module -2 Media in Advertising**

#### **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 and Social Media Advertising, significance & limitations .**Media Research**

Concept, Importance, Tool for regulation - ABC , TRP

### **Module – 3 Economic and Social Aspects of Advertising**

#### **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.

#### **Types of Advertisements**

Pro Bono/Social Advertising - Social Advertisements by Indian Govt – ASCI

## **Module – 4**

### **Brand Building and Special Purpose Advertising**

#### **Brand Building**

Process - AIDA Model - Role of advertising in developing Brand Image and Brand Equity - Managing Brand Crisis

#### **Special Purpose Advertising**

Rural Advertising - Political Advertising - Advocacy Advertising - Corporate Image Advertising - Green Advertising - Concept of Guerilla Advertising

#### **Trends in Advertising**

Media - Ad Spends - Ad Agencies - Execution of Advertisements

## **Advertising II Syllabus**

### **Module-1**

#### **Planning Advertising Campaign**

##### **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

### **Module – 2**

#### **Fundamentals of creativity in advertising**

##### **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

## Influencer Marketing- Role of Social media Influencers in Advertising

### **Module – 3**

#### **Execution and Evaluation of Advertising**

##### **Preparing print ads**

Essentials of Copywriting, Copy – Elements, Types, Layout- Principles, 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

### **Module-4**

#### **Advertising Agency**

##### **Ad Agency**

Meaning - Features - Structure and services offered - Types - Agency selection criteria.

##### **Agency and Client**

Maintaining Agency-Client Relationship - Techniques to avoid Client Turnover - Creative Pitch - Agency Compensation

##### **Careers in Advertising**

Skills required for career in advertising –

Career Options - Freelancing in Advertising (Graphics, Animation, Modeling, Dubbing,

Trending Careers- Digital Advertising Specialist, Data analyst , Content Marketer, Brand Strategist

## **INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT**

### **SEMESTER III**

#### **Module I Indian Financial System:**

- Financial Institutions -Financial Intermediaries Financial Markets Structure, Primary Market – IPO Procedure Dematerialization: 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.

- Mutual Funds – Advantages and Limitations, Types, – SIP /SWP
- Commodity Market: Categories, Derivatives Market: Types, Participants, Types of Derivative Instruments.

### **Module II: Risk - Return**

- Concept of Return-Annualized return, Holding period return, capital appreciation, current yield (Problems on return)
- Relationship Meaning, Types of Risk- Systematic and Unsystematic risk,
- Problems on Calculation of Standard Deviation, Variance and Beta Reduction of Risk through Diversification.

## **INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT**

### **SEMESTER IV**

**Module 1:** Introduction to Time Value of Money-Definition and Importance Key Concepts Present Value (PV)Future Value (FV)Interest Rates (Nominal vs. Effective) Compounding and Discounting  
Types of Cash Flows -Single Sum, Annuities (Ordinary and Annuity Due)Uneven Cash Flows Problems related to calculating PV and FV-Real-world scenarios to apply TVM concepts

**Module II:** Portfolio Management: Meaning and Concept, Portfolio Management Process, Objectives, Basic Principles, Factors affecting Investment Decisions in Portfolio Management, Portfolio Strategy Mix, Role of Portfolio Managers,

Security Analysis: Fundamental Analysis, Economic Analysis, Industry Analysis, Company Analysis, Technical Analysis - Basic Principles of Technical Analysis.

Uses of Charts: Line Chart, Bar Chart, Candlestick Chart.

**SYBCOM  
SEM III  
Foundations of Social Behaviour**

**APPROVED SYLLABUS**

| Module No. | Topics                                                                                                                                                                        | Number of lectures |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 1          | Introduction to Social Psychology<br>Brief introduction to the field of social psychology<br>Social perception: Non-verbal communication, Impression formation and management | 10                 |
| 2          | Attitudes and Persuasion<br>Attitude formation and change.<br>Influence of attitudes on behaviour.<br>Persuasion and cognitive dissonance                                     | 10                 |
| 3          | Social Influence and Prejudice<br>Social Influence- Conformity and Compliance<br>Prejudice and Stereotypes<br>Social Psychology and the world of work                         | 10                 |
|            | Total Lectures                                                                                                                                                                | 30                 |



**SEM IV  
BCOM  
Psychology of Financial Decision Making**

| Module No. | Topics                                                                                                                                                                                                                                                       | Number of lectures |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 1          | <b>Introduction to Behavioural Finance-</b> Nature, scope, objective and application; Overview of Investor Psychology, Investment Decision Cycle, Judgment under uncertainty, Cognitive information perception, information overload (introduction)          | 10                 |
| 2          | <b>Heuristics and Biases-</b> Familiarity and related heuristics Representativeness and Related Biases, Anchoring, Loss aversion, Framing, Self-deception, Mental Accounting, Mental Budgeting, Sunk Cost Effect, Regret Avoidance and Cognitive Dissonance. | 10                 |
| 3          | <b>Group behaviour-</b> Confirmation bias, Endowment Effect, Disposition Effect, Emotions in investment decisions- Herd behaviour- Origin – reasons- market bubbles- dot com bubbles, crypto bubbles                                                         | 10                 |
|            | Total Lectures                                                                                                                                                                                                                                               | 30                 |



**SIES COLLEGE OF COMMERCE AND ECONOMICS, SION (E)  
AUTONOMOUS**

**Date of BOS meeting: 16/4/24**

**Name of BOS Chairperson: Dr. Nina Roy Choudhury**

| <b>Sr. No.</b> | <b>Heading</b>            | <b>Particulars</b>                                     |
|----------------|---------------------------|--------------------------------------------------------|
| 1              | Title of the programme    | B. Com                                                 |
| 2              | Eligibility for admission | HSc or Equivalent                                      |
| 3              | Minimum percentage        | 35%                                                    |
| 4              | Semesters                 | 03 and 04                                              |
| 5              | Level                     | UG                                                     |
| 6              | To be implemented from    | From the Academic year 2024-25 in a progressive manner |

**Date of BOS meeting:**

**Name of BOS Chairperson: Dr. Nina Roy Choudhury**

| <b>Sr. No.</b> | <b>Heading</b>            | <b>Particulars</b>                                     |
|----------------|---------------------------|--------------------------------------------------------|
| 1              | Title of the programme    | BAF, BFM,BMS, BBI, BSc IT                              |
| 2              | Eligibility for admission | HSc or Equivalent                                      |
| 3              | Minimum percentage        | 45%                                                    |
| 4              | Semesters                 | 03 and 04                                              |
| 5              | Level                     | UG                                                     |
| 6              | To be implemented from    | From the Academic year 2024-25 in a progressive manner |

**SIES COLLEGE OF COMMERCE AND ECONOMICS, SION (E)  
AUTONOMOUS**

**(WITH EFFECT FROM THE ACADEMIC YEAR 2024-2025)**

**BOARD OF STUDIES  
ECONOMICS AND FOUNDATION COURSE**

## PROPOSED SYLLABUS

### SEMESTER III

| Serial No | Course code    | Credits | Course Name    |
|-----------|----------------|---------|----------------|
| 1         |                |         | CC             |
| 1.1       | BCOM-CC-S3-211 | 02      | Yoga Education |

| <b><u>Learning Objectives: Cocurricular Course in Yoga Education</u></b> |                                                                      |
|--------------------------------------------------------------------------|----------------------------------------------------------------------|
| <b>1</b>                                                                 | To make students aware of historical and cultural background of Yoga |
| <b>2</b>                                                                 | To create awareness about different aspects of Yoga                  |
| <b>3</b>                                                                 | To acquaint students with the tenets of Patanjali Yoga               |

| <b><u>Learning Outcomes: Cocurricular Course in Yoga Education</u></b> |                                                               |
|------------------------------------------------------------------------|---------------------------------------------------------------|
| <b>1</b>                                                               | Students will become familiar with Indian Yoga traditions     |
| <b>2</b>                                                               | Students will acquire knowledge of different types of Yoga    |
| <b>3</b>                                                               | Students will be acquainted with the tenets of Patanjali Yoga |

**Course: Yoga Education**  
**COURSE CODE:**

**COURSE CREDIT: 02**

| Module No. | Modules                                                                                                                        | Number of lectures |
|------------|--------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 1          | History and Relevance of Yoga<br>a) Brief History of Yoga<br>b) Definition, Importance, Need and Uses of Yoga                  | 10                 |
| 2          | Types of Yoga<br><br>a) Jnana Yoga, Karma Yoga, Bhakti Yoga, Mantra Yoga<br>b) Hatha Yoga, Kundalini Yoga, Seven Chakras       | 10                 |
| 3          | Patanjali Yoga<br>a) Patanjali's Yoga Sutras: A Summary<br>b) Patanjali's Yoga as a solution to the problems of modern society | 10                 |
|            | Total Lectures                                                                                                                 | 30                 |

**Bibliography:**

Yoga sutra simplified- Vasudev Murthy- Jaico

Patanjali Yoga Sutras- Swami Vivekananda- Srishti Publishers

The complete book of Yoga: Karma Yoga, Bhakti Yoga, Raja Yoga, Jnana Yoga Swami Vivekanand Fingerprint publishing

Light on Yoga- B.K.S. Iyengar

Yoga Sutra of Patanjali- Dr. Jayadeva Yogendra- Zen Publications

Yoga Darshan: Vision of the Yoga Upanishads- Swami Niranjananda Saraswati, Yoga  
publication trust, Munger, Bihar, India

Four chapters on Freedom: Commentary on the yoga sutra of Patanjali- Yoga publications Trust

Indian Philosophy, Dr. S. Radhakrishnan

## SEMESTER IV

| Serial No | Course code    | Credits | Course Name    |
|-----------|----------------|---------|----------------|
| 1         |                |         | CC             |
| 1.1       | BCOM-CC-S4-211 | 02      | Yoga Education |

### **Learning Objectives: Cocurricular Course in Yoga Education**

1. To create awareness of Yoga philosophy and to understand the importance of Asana, Pranayama and Dhyana
2. To explore various applications of yoga for healthy mind and body
3. To acquaint students with leading Indian practitioners/ schools of yoga.

### **Learning Outcomes: Cocurricular Course in Yoga Education**

1. Students will practice yoga as a way of life.
2. Students will expand physical, psychological and spiritual dimensions through Yoga.
3. Students will become familiar with the practice of yoga by different schools and masters of Yoga.



| Module No. | Topics                                                                                                                                                                 | Number of lectures |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 1          | Yoga Education<br>a) Significance of Asanas<br>b) Significance of Pranayama<br>c) Importance of Dhyana                                                                 | 10                 |
| 2          | Applications of Yoga<br>a) Sattvik Ahara: Rules for food and diet<br>b) Yamas and Niyamas<br>c) Pratipaksha Bhavana- 4 Bhavanas: Maitri, Karuna, Mudita, Upeksha       | 10                 |
| 3          | Different Schools/Masters of Yoga<br>a) B.K.S. Iyengar: Iyengar Yoga<br>b) Pattabhi Jois: Ashtanga Vinyasa Yoga<br>c) Swami Satyananda Saraswati: Bihar School of Yoga | 10                 |
|            | Total Lectures                                                                                                                                                         | 30                 |

### Bibliography

Suren A (1992) Encyclopaedia of Yoga Vol I&II, Meerut: Saru Publishing House Kale

B (2007) Yogasana for Tejswi Life, Kohlapur: Siddhigiri Gurukul Foundation Rajarshi, S

(1995) Yog, The ultimate attainment, Jaico Publishing House

Saraswati S (1984) Patanjali Raja Yoga, S. S. Saraswati; N Delhi; S Chand & Co

Introduction to Indian Philosophy, Dutta& Chatterji, Rupa & Co, 2015

Outlines of Indian Philosophy by Hiriyanna; Motilal Banarasidass Publisher, 2014

Prana & Pranayama, Niranjananda Saraswati, Paperback, Yoga Publications Trust.

Ashtanga Yoga of Patanjali- B.K.S. Iyengar

Yoga Course for All, Yogacharya Dr. Hansraj Yadav, Bharatiya Vidya Bhavan

Hata Yoga Pradeepika- Yogi Swatmarama

### **PROPOSED SCHEME OF EXAMINATION**

The scheme of examination shall be divided into two parts:

- Internal assessment 20 marks
- Semester end examination 30 marks

#### **PROPOSED SCHEME OF EXAMINATION FOR B. Com**

A) Internal Assessment 20 marks

| <b>Description</b>                                                                       | <b>Marks</b> |
|------------------------------------------------------------------------------------------|--------------|
| One internal test of 10 marks- Objective Test                                            | 10           |
| Assignment / Project and Viva voce/Case studies/ Outreach programs /Certificate courses. | 10           |
| Total                                                                                    | 20           |

B) Semester end examination 30 marks

#### **PROPOSED PAPER PATTERN**

|                  |
|------------------|
| Duration: 1 hour |
|------------------|

|                                                           |    |
|-----------------------------------------------------------|----|
| Total Marks: 30                                           |    |
| Based on unit 1<br>Q.1. Short notes (any two out of four) | 10 |
| Based on Unit 2<br>Q 2. Short notes (any two out of four) | 10 |
| Based on unit 3<br>Q.3 Short notes (any two out of four)  | 10 |

Passing criteria: Minimum 40% marks (08 out of 20) in internal and 40% marks (12 out of 30) in semester end examination.

**SIES COLLEGE OF COMMERCE AND ECONOMICS, SION (E)  
AUTONOMOUS**

**DEPARTMENT OF ECONOMICS**

**Date of BOS meeting: 24 April 2021**

**Name of BOS Chairperson: Dr. Nina Roy Choudhury**

| <b>Sr. No.</b> | <b>Heading</b>            | <b>Particulars</b>                                     |
|----------------|---------------------------|--------------------------------------------------------|
| 1              | Title of the programme    | B.Com                                                  |
| 2              | Eligibility for admission | HSc or Equivalent                                      |
| 3              | Minimum percentage        | 35%                                                    |
| 4              | Semesters                 | 03 and 04                                              |
| 5              | Level                     | UG                                                     |
| 6              | Pattern                   | 03 years & 06 semesters CBCGS                          |
| 7              | To be implemented from    | From the Academic year 2021-22 in a progressive manner |

**SIES COLLEGE OF COMMERCE AND ECONOMICS, SION (E)**  
**AUTONOMOUS**

**(WITH EFFECT FROM THE ACADEMIC YEAR 2020-2021)**

**BOARD OF STUDIES**  
**DEPARTMENT OF ECONOMICS**

### SEMESTER III

| <b><u>Course Objectives: Business Economics II</u></b> |                                                                                                                      |
|--------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
| 1                                                      | To help students to understand basic macroeconomic theories and models.                                              |
| 2                                                      | To make the students understand how an economy as a whole works from the Keynesian perspective                       |
| 3                                                      | To make the students aware of the short-run business fluctuations.                                                   |
| 4                                                      | To equip students with the features of inflation and its remedies along with theories of demand and supply of money. |

### PROPOSED SYLLABUS

| Module No. | Topics                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Number of lectures |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 1          | <b>Introduction</b> <ul style="list-style-type: none"><li>• Introduction to Macroeconomics: Meaning and Scope.</li><li>• Circular flow of aggregate income and expenditure and its Importance- closed and open economy models</li><li>• Trade Cycles: Features and Phases</li><li>• Introduction to Classical and Keynesian economics and main differences between these. Say's law of market – assumptions, implication and criticism</li></ul>                                                                                                                                 | 10                 |
| 2          | <b>Keynesian Economics</b> <ul style="list-style-type: none"><li>• The Principle of Effective Demand: Aggregate Demand and Aggregate Supply</li><li>• Consumption Function: Properties, Assumptions and Implications</li><li>• Investment function and Marginal Efficiency of capital</li><li>• Investment Multiplier effect on Income and Output: Assumptions, Working, Leakages, Criticism, Relevance of Keynesian theory tools to the developing countries</li><li>• Numericals and case studies on consumption function, investment function and money multiplier.</li></ul> | 10                 |
| 3          | <b>Money and Inflation</b> <ul style="list-style-type: none"><li>• Money Supply: Constituents of money supply, Determinants of Money Supply - Factors influencing Velocity of Circulation of Money</li></ul>                                                                                                                                                                                                                                                                                                                                                                     | 10                 |

|  |                                                                                                                                                                                                                                                                                                                       |    |
|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
|  | <ul style="list-style-type: none"> <li>• Demand for Money: Keynesian approach</li> <li>• Inflation: Demand-Pull Inflation and Cost-Push Inflation - Effects of Inflation, - policy measures to curb inflation - inflation targeting Analysis</li> <li>• Case studies on policy measures to curb inflation.</li> </ul> |    |
|  | Total Lectures                                                                                                                                                                                                                                                                                                        | 30 |

### References:

- 1) Ackley.G (1976), Macro Economic Theory and Policy, Macmillan Publishing Co. New York
- 2) Ahuja. H.L., Modern Economics — S.Chand Company Ltd. New Delhi.
- 3) Blanchard Olivier (2000), Macro Economics, Englewood Elitt, Prentice Hall
- 4) Bouman John, Principles of Macro Economics
- 5) Dornbush , Rudiger, Fisher Stanley and Startz, Richards Macroeconomics, Nineth edition 2004 Tata-Mac Graw Hill, New Delhi.
- 6) Dwivedi, D.N. (2001), Macro Economics: Theory and Policy, Tata-Mac Graw Hill, New Delhi.
- 7) Friedman Hilton (1953) Essays in Positive Economics, University of Chicago Press, London.
- 8) Gregory .N. Mankiw, Macroeconomics, Fifth Edition (2002) New York:Worth Publishers
- 9) Jhingan, M.L., Principles of Economics — Vrinda Publications (P) Ltd.
- 10) Shapiro, E (1996), Macro-Economic Analysis , Galgotia Publication, New Delhi.
- 11) Vaish .M.C. (2010) Macro Economic Theory 14th edition, Vikas Publishing House(P)Ltd



## SEMESTER IV

| <b><u>Course Objectives: Business Economics III</u></b> |                                                                                                                                                      |
|---------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1                                                       | To help students understand the role of Government in an economy with respect to efficiency, welfare, social advantage and provision of public goods |
| 2                                                       | To orient students with the sources of Public Revenue and the means of shifting tax burden                                                           |
| 3                                                       | To familiarize students with theories of Public Expenditure and the significance of Public Debt                                                      |
| 4                                                       | To orient students with the principles of fiscal finance and the Budget.                                                                             |

### **PROPOSED SYLLABUS**

| Module No. | Topics                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Number of lectures |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 1          | <b>The Role Of Government In An Economy</b> <ul style="list-style-type: none"><li>• Meaning and Scope of Public Finance.</li><li>• Major fiscal functions: allocation function, distribution function &amp; stabilisation function</li><li>• Principle of Maximum Social Advantage: Dalton and Musgrave Views - the Principle in Practice, Limitations.</li><li>• Relation between Efficiency, Markets and Governments- The concept of Public Goods and the role of Government</li></ul>                                          | 10                 |
| 2          | <b>Public Revenue and Public Expenditure</b> <ul style="list-style-type: none"><li>• Sources of Public Revenue : tax and non-tax revenues</li><li>• Objectives of taxation - Canons of taxation - Types of taxes : direct and indirect - Tax Base and Rates of taxation : proportional, progressive and regressive taxation</li><li>• Public Expenditure: Canons - classification - Theories of Public Expenditure: Wagner's Hypothesis and Wiseman Peacock Hypothesis - Causes for rapid growth of Public Expenditure.</li></ul> | 10                 |

|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    |
|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| 3 | <b>Public Debt and Fiscal Management</b> <ul style="list-style-type: none"> <li>• Public Debt :Classification - Burden of Debt Finance : Internal and External</li> <li>• Fiscal Policy: Meaning, Objectives, instruments and Limitations.</li> <li>• Budget- Meaning and types - Structure of Union budget - Deficit concepts - Fiscal Responsibility and Budget Management Act 2003.</li> <li>• Case studies on implementation of fiscal policy measures and on deficit concepts.</li> </ul> | 10 |
|   | Total Lectures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 30 |

**References:**

- 1) Ahuja H.L. : Modern Economics, 19th edition, 2015, S.Chand &co Pvt Ltd, New Delhi
- 2) Bhatia H.L.: Public Finance. Vikas Publishing House Pvt. Ltd.
- 3) David N. Hyman : Public Finance A Contemporary Application of theory of policy, Krishna Offset, Delhi
- 4) Hoiughton E.W.(1998) : Public Finance, Penguin, Baltimore
- 5) Hajela T.N: Public Finance – Ane Books Pvt.Ltd
- 6) Jha, R (1998) : Modern Public Economics, Route Ledge, London
- 7) Musgrave, R.A and P.B. Musgrave (1976) : Public Finance in Theory and Practice, Tata McGraw Hill, Kogakusha, Tokyo
- 8) Mithani, D.M (1998) : Modern Public Finance, Himalaya Publishing House, Mumbai
- 9) Singh.S.K. (2014): Public finance in Theory and Practice, S.Chand &co Pvt Ltd, New Delhi

**DEPARTMENT OF ECONOMICS**  
**PROPOSED SCHEME OF EXAMINATION**

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

**(A) Internal Assessment 20 marks**

| Description                                                                      | Marks |
|----------------------------------------------------------------------------------|-------|
| One objective based online test (multiple choice questions)                      | 10    |
| Project and viva-voce/ Assignment / Case studies/ Short term course/ Book Review | 10    |
| Total                                                                            | 20    |

**B) Semester end examination 30 marks**

|                                                                                          |       |
|------------------------------------------------------------------------------------------|-------|
| Duration : 1 hour                                                                        |       |
| Total Marks: 30                                                                          | Marks |
| Q.1 One out of two questions from Module I                                               | 10    |
| Q.2 One out of two questions from Module II                                              | 10    |
| Q.3 One out of two questions from Module III                                             | 10    |
| Note: Internal options may be given for each question (7 & 3 marks or 5 & 5 marks each). |       |

Passing criteria: : Minimum 40% marks (8 out of 20) in internal and 40% marks (12 out of 30) in semester end examination.

## **Syllabus**

### **Module -1**

#### **Introduction to Commercial Law**

##### **Legal Terminology**

Law- an introduction, Sources of Indian Law, Principle Source of Indian Law, Customs or Customary Law and Legal Terminology

- Indian Contract Act, 1872- Definition of Contract and Agreements, Essentials of Valid Contract, Rules of Valid Offer, Counter Offer. Specimen of Contracts and Agreements
- Capacity to Contract (S.10-12)
- Consideration- Concept and Importance of Consideration, Exceptions to the Rule 'No Consideration No Contract'
- Modes of Discharge of Contract and Remedies of Breach of Contract

### **Module-2**

#### **Special Contracts**

- Law of Indemnity and Guarantee (S. 124-125, S 126-129,132-147)- concept, essentials of Indemnity and Guarantee, Contract of Indemnity vs. Guarantee
- Law of Bailment- Concept, Rights, and Duties of Bailor and Bailee
- Law of Pledge- Concept, Difference between Pledge and Lien, Rights of Pawnor and Pawnee
- Law of Agency- Concept, Creation of Agency, Duties of Principal and Agent

### **Module – 3**

#### **The Sale of Goods Act, 1930**

- Contract of Sale- Essential elements of Contract of Sale, Distinction between Sale and Agreement to Sale, goods and Types of Goods,
- Conditions and Warranties- Implied Warranties, Concept of Doctrine of Caveat Emptor and Caveat Venditor.
- Unpaid Seller- Concept, Rights, Remedies for Breach of Contract, Auction Sale.

## FP Based on Law

|                                                                                                                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Syllabus</b>                                                                                                                                                                                                   |
| <b>E- Contract</b><br>Concept of E-Contracts, Legal issues in formation and discharge of E-Contract                                                                                                               |
| <b>E Commerce</b><br>Concept of E commerce, E commerce platforms in India, advantages and challenges faced by different sectors.                                                                                  |
| <b>The Negotiable Instruments Act, 1881</b><br>Concept, Characteristics, Classifications of Negotiable Instrument.<br>Promissory Notes and Bill of Exchange of various sectors of Companies<br>Dishonor of Cheque |

## Semester 4

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <p><b>Approved Syllabus</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |
| <p><b>Module -1</b><br/> <b>Indian Companies Act 2013</b></p> <p>Evolution of Indian Companies Act, 2013</p> <p>Meaning and Characteristics, Lifting of Corporate Veil, Kinds of Companies, Incorporation of Companies- Procedural aspects, Application for Availability of Name, Memorandum and Articles of Association of Company, Specimen of MOA and AOA of Companies</p>                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| <p><b>Module-2</b><br/> <b>Indian Companies Act, 2013, and The Companies Amendment Act, 2020</b></p> <p>Membership of the Company and Register of Members, Directors, Appointment and Disqualification of Directors</p> <p>Meetings and The Companies (Amendment) Act, 2020, The Companies Meetings of Board and its Powers Rules 2015</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |
| <p><b>Module – 3</b><br/> <b>The Indian Partnership Act, 1932</b></p> <p>Introduction, Definitions, Essentials of a Partnership and True Test of Partnerships, Formation of Partnership, Partnership Deed and its contents, Classification of Partners and Partnership firm, Minor admitted to the benefits of Partnership and Effects of Non-Registration</p> <p><b>The Limited Liability Partnership Act, 2009</b></p> <p>Designated Partners, Incorporation of LLP, Registration of LLP, Effects of Registration, Business transactions of partner with LLP, Winding up and dissolution</p>                                                                                                                                                                                                                   |  |
| <p><b>CEP- Laws for Social Empowerment</b><br/> <b>The Consumer Protection Act, 2022, The Competition Act, 2002</b></p> <p>Concept, Consumer Protection Councils and Consumer Protection Redressal Agencies, Anti-Competitive Agreements, Prevention of Abuse of Dominant Position</p> <p><b>Corporate Social Responsibility</b></p> <p>Concept, types, Benefits and Why companies are adopting CSR</p> <p><b>Gender Equality and POSH in workplace</b></p> <p>Concept, Vishakha Case Law, Provisions, Companies to follow POSH Act</p> <p><b>The Intellectual Property Laws</b></p> <p>Concept of Intellectual Property, Intellectual Property Rights as Human Right, Intellectual Property Rights in the Cyber World</p> <p>Patent, Copyright and Trademark, Case Laws, Case Studies and Practical Aspects</p> |  |

## Paper Pattern

### **For business law part 1**

The scheme of examination shall be divided into two parts:

- Internal assessment 20% i.e. 20 marks
- Semester end examination 30% i.e. 30 marks

(A) Internal Assessment 20 marks

| <b>Description</b>                                                          | <b>Marks</b> |
|-----------------------------------------------------------------------------|--------------|
| One Internal test – Multiple Choice Questions                               | 10           |
| Assignment / Project / Presentation / Outreach / Case Study / Research etc. | 10           |
| <b>Total</b>                                                                | <b>20</b>    |

Internal test can be conducted online in the form of MCQs.

Semester end examination 30 marks – Proposed Paper Pattern

|                                                              |    |
|--------------------------------------------------------------|----|
| Duration: 1 hours<br>Total Marks: 30                         |    |
| Q.1 (A) Attempt any two out of three<br>Q. 1 (B)<br>Q. 1 (C) | 10 |
| Q.2 (A) Attempt any two out of three<br>Q. 2 (B)<br>Q. 2 (C) | 10 |
| Q.3 (A) Attempt any two out of three<br>Q. 3 (B)<br>Q. 3 (C) | 10 |

### **For field project and Community Engagement Programme:**

The scheme of examination shall be divided into two parts:

- Internal assessment 20% i.e. 20 marks
- Semester end examination 30% i.e. 30 marks

(B) Internal Assessment 20 marks

| <b>Description</b>                                                          | <b>Marks</b> |
|-----------------------------------------------------------------------------|--------------|
| Assignment / Project / Presentation / Outreach / Case Study / Research etc. | 20           |
| <b>Total</b>                                                                | <b>20</b>    |

Semester end examination 30 marks – Proposed Paper Pattern

|                                                              |    |
|--------------------------------------------------------------|----|
| Duration: 1 hours<br>Total Marks: 30                         |    |
| Q.1 (A) Attempt any two out of three<br>Q. 1 (B)<br>Q. 1 (C) | 10 |
| Q.2 (A) Attempt any two out of three<br>Q. 2 (B)<br>Q. 2 (C) | 10 |
| Q.3 (A) Attempt any two out of three<br>Q. 3 (B)<br>Q. 3 (C) | 10 |



# एस.आई.ई.एस .कॉलेज ऑफ कॉमर्स एंड इकोनॉमिक्स

कोर्स: S.Y. B. Com, S.Y.B. Com (A&F, B&I, FM),

S.Y.B.Sc.IT, S.Y.BMS एवं S.Y.I.B.Com

विषय: हद भाषा एवं प्रयोजन मूलक हिंदी ( AECC)

## पाठ्यक्रम के उद्देश्य:

1. छा को हद भाषा क सामा य कृत और उपयोग से अवगत कराना।
2. हद म सामा जक, ावसा यक और तकनीक संचार को बढ़ाना।
3. हद म भावी ढंग से पढ़ने,े बोलने और सुनने के कौशल का वकास करना। लखन,े

## पाठ्यक्रम परिणाम:

1. छा संचार मा यम के प म हद के योग से पर चत हगे।
2. छा को हद म मौ खक और ल खत संचार का ावहा रक अभु व मलेगा।
3. छा औपचा रक और अनौपचा रक दोन तय म भावी पार रक संचार के मा यम के प म हद का उपयोग करने म आ म व ास हा सल करगे।

## सत्र-तृतीय

| क्रम संख्या | पाठ्यक्रम कोड | क्रेडिट | कोर्स का नाम                                |
|-------------|---------------|---------|---------------------------------------------|
| 1           |               |         | योग्यता संवर्धन अनिवार्य पाठ्यक्रम (एईसीसी) |
| 1.1         |               | 02      | हिंदी भाषा एवं प्रयोजनमूलक हिंदी            |

एस.आई.ई.एस. S.Y.B.Com ,S.Y.B.Com (A&F, B&I, FM), S.Y.B.ScIT,S.Y,BMS and S.Y.I.B.Com के लिए प्रस्तावित पाठ्यक्रम।

## हृद भाषा एवं योजनमूलक हृद (AECC)

| क्रमांक | मॉड्यूल<br>(मापांक)                                                                                                                                                                                                                                                                                                                                                                         | व्याख्यानों<br>की<br>संख्या |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| १       | <b>इकाई १: पठन कौशल</b><br>अ) भाषागत कौशल को वक सत करने के लए <ul style="list-style-type: none"> <li>● भारतीय सं कृत और श ाचार पर आधा रत हृद के अनुेद का वाचन , आकलन और सारांश ।</li> <li>● वृ ान और तकनीक पर आधा रत हृद के अनुेद का वाचन ,आकलन और सारांश।</li> </ul> आ) सं कृत श ाचार, च क सा, व ान ,तकनीक इ या द े म दैनिक जीवन म उपयोग म आने वाले हृद श द व उनके अंेजी प से पर चत कराना। | १०                          |
| २       | <b>इकाई २: लेखन कौशल</b> <ul style="list-style-type: none"> <li>● अनुच्छेद लेखन: पहले ा ट क तैयारी, पुनरी ण और व-संपादन, वतनी के नयम।</li> <li>● पत्र लेखन : सामा जक प (बधाई, संवेदना, नमं ण एवं ध यवाद प )</li> </ul>                                                                                                                                                                      | १०                          |
| ३       | <b>इकाई ३ : श्रवण आर सभाषण</b><br>दन दन जीवन से जुड़े अलग-अलग वषय पर- <ul style="list-style-type: none"> <li>● वृ व कौशल का वकास</li> <li>● वाद- ववाद कौशल का वकास ।</li> </ul>                                                                                                                                                                                                             | ०५                          |
| ४       | <b>इकाई ४ : व्याकरण और शब्दावली</b> <ul style="list-style-type: none"> <li>● वचन</li> <li>● कहावत और मुहावरे</li> <li>● वा य का पांतरण (सरल, संयु एवं ज टल)</li> </ul>                                                                                                                                                                                                                      | ०५                          |
|         | <b>कुल</b>                                                                                                                                                                                                                                                                                                                                                                                  | <b>30</b>                   |

## परीक्षा की प्रस्तावित योजना:

### हिंदी भाषा एवं प्रयोजन मूलक हिंदी

परीक्षा की योजना को दो भाग में विभाजित किया जाएगा:

- आंतरिक मूल्यांकन 40% (अर्थात् 20 अंक)
- सत्रांत परीक्षा 60% (अर्थात् 30 अंक)

### सत्र - तृतीय

(अ) आंतरिक मूल्यांकन (20 अंक)

| विवरण                                                  | अंक       |
|--------------------------------------------------------|-----------|
| अच्छे ंद आधारित ब-वक पक ावली मू यांकन                  | 10        |
| क ा काय/ तु तया/ समूहचा/ अ यास सी ा कार/ ब -<br>वैक पक | 10        |
| <b>कुल</b>                                             | <b>20</b> |

(ब) सत्रांत परीक्षा (30 अंक)

### प्रस्तावित प्रश्न पत्र प्रारूप

|                                                                                                                                                                                                   |             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| अवधि: 1 घंटा                                                                                                                                                                                      |             |
| कुल अंक: 30                                                                                                                                                                                       |             |
| १: अ-पठित/अपठित अनु ंद पर आधारित व तु न<br>आ- श दावली आधारित ।                                                                                                                                    | ५<br>५      |
| २: दिए गए विषय पर अच्छे ंद/ ट पणी लेखन। (वक प<br>स हत)                                                                                                                                            | ४           |
| ३. प लेखन। (वक प स हत)                                                                                                                                                                            | ६           |
| ४: ाकरण<br>• सूचनानुसार न न लेखन के उ र ल<br>खए:- अ: वचन प र्वतन। (कोई तीन)<br>आ: वा य के रचना के आधार पर भेद पहचान कर ले खए। (कोई तीन)<br>इ: मुहावर/कहावत का अर्थ सहित वा य म योग क जए। (कोई दो) | ३<br>३<br>४ |
| <b>कुल</b>                                                                                                                                                                                        | <b>30</b>   |

**उत्तीर्ण मानदंड:** आंतरिक में न्यूनतम 40% (20 में से 8) और सत्रांत परीक्षा में 40% (30 में से 12)

सत्र - चतुर्थ

| क्रम संख्या | पाठ्यक्रम कोड | क्रेडिट | कोर्स का नाम                              |
|-------------|---------------|---------|-------------------------------------------|
| 1           |               |         | योग्यता संवर्धन अनिवार्य पाठ्यक्रम (AECC) |
| 1.1         |               | 02      | हिंदी भाषा एवं प्रयोजनमूलक हिंदी          |

एस.आई.ई.एस.S.Y.B.Com,S.Y. B.Com (A&F, B&I, FM),  
S.Y.B.Sc.IT,S.Y.BMS एवं S.Y.I.B.Com के लिए प्रस्तावित पाठ्यक्रम।

हिंदी भाषा एवं प्रयोजनमूलक हिंदी (AECC)  
परीक्षा की प्रस्तावित योजना:

| क्रमांक | मॉड्यूल (मापांक)                                                                                                                                                                                                                                                                                                                                                                                                                                 | व्याख्यानों की संख्या |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| १       | <b>इकाई १: पठन कौशल</b><br>अ) भाषागत कौशल को एक सत करने के लिए<br>• पर्यावरण संबंधी मूले (जैसे बाढ़, सूखा, आपदाएं, षण; स पर्यावरण आंदोलन, सरकारी पहल, पारंपरिक रिकॉर्ड) से जुड़े अनुवाद का वाचन एवं आकलन।<br>• आपूर्ति (जैसे उद्योग, पारंपरिक भारतीय आपूर्ति, कृषि का महत्व, भारतीय बाजार और उपभोक्ता व्यवहार, डिजिटलीकरण और ई-कॉमर्स) से जुड़े अनुवाद का वाचन और आकलन।<br>आ) पर्यावरण, आपूर्ति, बकग, वाणय, कंप्यूटर, वसाय आद से जुड़े हद शब्द व | १०                    |
| २       | <b>इकाई २: लेखन कौशल</b><br>प लेखन: नौकरी आवेदन पत्र, बायो डाटा (आमवृ)<br>ईमेल लेखन:<br>अनुवाद                                                                                                                                                                                                                                                                                                                                                   | १०                    |
| ३       | <b>इकाई ३: जी से हद तथा हद से अंग्रेजी म</b><br>: श्रवण और सभाषण<br>इकाई ३: दैनिक जीवन से जुड़े अलग-अलग वषय पर -<br>साक्षात्कार और समह चर्चा                                                                                                                                                                                                                                                                                                     | ०५                    |
| ४       | <b>इकाई ४</b><br>• व्याकरण और शब्दावली<br>• क्रिया की परिभाषा और उदाहरण<br>• पर्यायवाची शब्द<br>• विलोम शब्द                                                                                                                                                                                                                                                                                                                                     | ०५                    |
|         | <b>कुल</b>                                                                                                                                                                                                                                                                                                                                                                                                                                       | 30                    |

## हिंदी भाषा एवं प्रयोजनमूलक हिंदी

परीक्षा का योजना को दो भाग में विभाजित किया जाएगा:

- आंतरिक मूल्यांकन 40% (अर्थात् 20 अंक)
- सत्रांत परीक्षा 60% (अर्थात् 30 अंक)

### ● सत्र - चतुर्थ

- (अ) आंतरिक मूल्यांकन (20 अंक)

| विवरण                                     | अंक       |
|-------------------------------------------|-----------|
| अनुवाद आधारित बंधक पत्रों में मूल्यांकन   | 10        |
| कालिकाय/तुतया/समूहवा/अयाससाकार/बन्धक पत्र | 10        |
| <b>कुल</b>                                | <b>20</b> |

(ब) सत्रांत परीक्षा (30 अंक)

### प्रस्तावित प्रश्न पत्र प्रारूप

|                                                                                                                                                                         |                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| अवधि: 1 घंटा                                                                                                                                                            |                  |
| कुल अंक : 30                                                                                                                                                            |                  |
| १. अ) इ-मल लखन<br>ब) शिवावली आधारित                                                                                                                                     | ५                |
| २. अनुवाद<br>अ) अंजी से हृदय अथवा<br>ब) हृदय से अंजी                                                                                                                    | ४                |
| ३. पत्र लिखन<br>नौकरी आवेदन पत्र और जीवनवृत्त (CV) (बन्धक पत्र सहित)                                                                                                    | ६                |
| ४. आकारण<br>-सूचना अनुसार ननलखत के उरल<br>खिए:- अ- याक परभाषा लखए ।<br>आ- दए गए वायमसे या शद पहचानए (कोई तीन)<br>इ- पयायवाची शद लखए (कोई दो)<br>ई- वलौम शद लखए (कोई दो) | ३<br>३<br>२<br>३ |
| <b>कुल</b>                                                                                                                                                              | <b>30</b>        |

उत्तीर्ण मानदंड: आंतरिक में न्यूनतम 40% (20 में से 8) और सत्रांत परीक्षा में 40% (30 में से 12)

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