



SIES COLLEGE OF COMMERCE & ECONOMICS
AUTONOMOUS
UG DEPARTMENT OF BACHELORS OF COMMERCE

Sr. No.	Heading	Particulars
1	Title of the course	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 in a progressive manner



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

**BOARD OF STUDIES
UG DEPARTMENT OF DEPARTMENT OF
BACHELORS OF COMMERCE**

(WITH EFFECT FROM THE ACADEMIC YEAR 2024-2025)

SYBCOM
Semester IV

Semester IV			
Course Code	Course Type	Course Title	Credits
BCOM-MAJ-S4-201	Major (MAJ)	Accountancy & Financial Management - IV	4
BCOM-MAJ-S4-202	Major (MAJ)	Management Accounting & Auditing II	4
BCOM-MAJS4-203	Major (MAJ)	Advertising II	4
BCOM-MAJS4-204	Major (MAJ)	Commerce IV	4
BCOM-MIN-S4-205	Minor (MIN)	Business Economics	2
BCOM-MIN-S4-206	Minor (MIN)	Foundations of Social Behaviour	2
BCOM-OE-S4-207	Open Electives (OE)	Application of IT II	2
BCOM-OE-S4-208	Open Electives (OE)	Investment Analysis & Portfolio Management II	2
BCOM-VSC-S4-209	Vocational Skill Courses (VSC)	Business Law II	2
BCOM-AEC-S4-210	Ability Enhancement Courses (AEC)	Hindi II	2
BCOM-CC-S4-211	Co-curricular Course (CC)	Co-curricular Course	2
BCOM-FP-S4-212	Field Project (FP)	Field Project - Business Law II	2
BCOM-AEC-S4-213	Ability Enhancement Courses (AEC)	Marathi II	2
Total Credits			22

B. COM		Semester – IV	
Course Name: Accountancy and Financial Management IV		Course Code: BCOM-MAJ-S4-201	
Periods per week (1 Period is 60 minutes)		4	
Credits		4	
		Hours	Marks
Evaluation System	Theory Examination	2	60
	Internal	--	40

Course 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.

Sr. No.	Modules / Units	No. of Lecs
1.	Introduction to Company Accounts	12
	<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, Under subscription and Over subscription of shares, issue of shares for consideration other than cash. (Only theory)</p> <p>Issue of Debentures: types of Debentures, Issue of debentures at par, premium and discount, Issue of Debentures with consideration of Redemption ,Issue of debentures for cash receivable in installments or at a time Issue of debentures for consideration</p>	

	other than cash. (Only theory)	
	Introduction to Computation of Depreciation under Companies Act, 2013 Selected notes to Schedule of Balance sheet of the Company – Share Capital, Reserves & Surplus and Plant, Property & Equipment (Fixed Assets)	
2.	Accounting for Limited Liability Partnership Conversion of a Partnership firm into a Limited Liability Partnership	12
	Statutory Provisions for LLPs and Problems on Conversion of partnership firm into an LLP	
3.	Limited Liability Partnership Final Accounts	12
	Formats of LLP Final Accounts and simple problems on LLP Final Accounts preparation	
4.	Redemption of Debentures	12
	Methods of redemption of debentures: By payment in lump sum and by payment in installments (excluding from by purchase in open market), Sinking Fund and Conversion method of Redemption of Debentures (Question on Journal entries and preparation of ledger accounts)	
5.	Ascertainment and Treatment of Profit Prior to Incorporation	12
	Principles for ascertainment Preparation of separate combined, columnar Profit and Loss A/c including different basis of allocation of expenses and income	
	Total Lectures	60

REFERENCE BOOKS:

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.

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

DEPARTMENT OF ACCOUNTANCY

**SCHEME OF EXAMINATION
FOR S.Y.B.COM. FROM THE ACADEMIC YEAR 2025-2026**

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 B.Com

(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 – Q.1 is compulsory and answer ANY 3 out of 5 Questions	
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: 15 marks question may be divided into sub questions if required. One of the Question may include theory/Case Study in one of the options.	

B. COM		Semester – IV	
Course Name: Management Accounting & Auditing II		Course Code: BCOM-MAJ-S4-202	
Periods per week (1 Period is 60 minutes)		4	
Credits		4	
		Hours	Marks
Evaluation System	Theory Examination	2	60
	Internal	--	40

Course Objectives:

1. To impart the knowledge of management accounting procedures, methods and techniques with reference to selected areas of management accounting.
2. To familiarize the students with the concept of capital budgeting and prioritize projects and rank them based on the selected capital budgeting techniques.
3. To introduce the students to the concept of estimation of working capital requirement.
4. To familiarize the students with preparation of statements for estimation of working capital.
5. To acquaint and impart the knowledge of the application of the Principles of Auditing.
6. To familiarize the students with tools and techniques of auditing with reference to selected assets, liabilities, incomes and expenses.
7. To acquaint and impart the knowledge for writing observations based on assessment of system of internal control and checks, verification of assets, liabilities, incomes and expenses.

Sr. No.	Modules / Units	No. of Lecs
	Section I	
1.	Working Capital Management	15
	a. Concept, Nature of Working Capital , Planning of Working Capital b. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization c. Operating Cycle	
2.	Capital Budgeting	15
	a. Introduction: b. The classification of capital budgeting projects c. Capital budgeting process d. Capital budgeting techniques - Payback Period, Accounting Rate of Return, Net Present Value, The Profitability Index, Discounted Payback. (Excluding calculation of cash flow)	

	Section II	
3.	Auditing Techniques: Vouching	12
	<p>a. Audit of Income : Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received Royalties Received</p> <p>b. Audit of Expenditure : Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense</p>	
4.	Auditing Techniques: Verification	12
	<p>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</p> <p>b. Audit of Liabilities : Outstanding Expenses, Bills Payable Secured loans, Unsecured Loans, Contingent Liabilities</p>	
5.	Introduction to Audit in Computerized Environment	06
	<p>a. Introduction</p> <p>b. Audit Methodology in Computerized Environment</p> <p>c. Computer Assisted Audit Techniques</p> <p>d. Effectiveness and Efficiency</p> <p>e. Spreadsheets</p> <p>f. Audit Trails in Tally</p>	
	Total Lectures	60

REFERENCE BOOKS:

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
5. Auditing and Assurance" by Kamal Garg

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- Semester end examination 60% i.e. 60 marks

SCHEME OF EXAMINATION FOR B.Com

(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
Section 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: 15 marks question may be divided into sub questions if required. In Section 1, Q.3 shall have combination of both the modules	

B. COM		Semester – IV	
Course Name: Advertising II		Course Code: BCOM-MAJ-S4-203	
Periods per week (1 Period is 60 minutes)		4	
Credits		4	
		Hours	Marks
Evaluation System	Theory Examination	2	60
	Internal	--	40

Course Objectives:

1. To introduce students to the fundamentals of creativity in advertising
2. To equip students with knowledge of advertising planning
3. To enable students to understand the process of execution and evaluation of advertisements
4. To familiarize students with the structure and functioning of advertising agencies

Sr. No.	Modules / Units	No. of Lecs
1.	Planning Advertising Campaign	15
	<p>a. Advertising Campaign Concept, Advertising Campaign Planning -Steps Determining advertising objectives - DAGMAR model</p> <p>b. Advertising Budgets Factors determining advertising budgets, methods of setting advertising budgets, Media Objectives - Reach, Frequency and GRPs</p> <p>c. Media Planning Concept, Process, Factors considered while selecting media, Media Scheduling Strategies</p>	
2.	Fundamentals of creativity in advertising	15
	<p>a. Creativity Concept and Importance, Creative Process, Concept of Creative Brief, Techniques of Visualization</p> <p>b. Creative aspects Buying Motives - Types, Selling Points- Features, Appeals – Types, Concept of Unique Selling Proposition (USP)</p> <p>c. 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</p>	

3.	Execution and Evaluation of Advertising	15
	<p>a. Preparing print ads Essentials of Copywriting, Copy – Elements, Types, Layout- Principles, Illustration - Importance</p> <p>b. Creating broadcast ads Execution Styles, Jingles and Music – Importance, Concept of Storyboard</p> <p>c. Evaluation Advertising copy, Pre-testing and Post-testing of Advertisements – Methods and Objectives</p>	
4.	Advertising Agency	15
	<p>a. Ad Agency Meaning - Features - Structure and services offered - Types - Agency selection criteria.</p> <p>b. Agency and Client Maintaining Agency-Client Relationship - Techniques to avoid Client Turnover - Creative Pitch - Agency Compensation</p> <p>c. 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</p>	
	Total Lectures	60

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DEPARTMENT OF COMMERCE

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- Semester end examination 60% i.e. 60 marks

SCHEME OF EXAMINATION FOR B.Com

(A) Internal Assessment - 40 marks

Description	Marks
Internal Exam	20
PROJECT/ PRESENTATIONS/ VIVA-VOCE/ FIELD VISITS any other method of evaluation decided by the subject teacher	20
Total	40

(B) Semester end examination - 60 marks

PAPER PATTERN

Duration : 2 hours	
Total Marks: 60	
Q.1 (Answer any TWO out of three)	15
Q.2 (Answer any TWO out of three)	15
Q.3 (Answer any TWO out of three)	15
Q.4 (Answer any TWO out of three)	15
Total	60

B. COM		Semester – IV	
Course Name: Commerce IV		Course Code: BCOM-MAJ-S4-204	
Periods per week (1 Period is 60 minutes)		4	
Credits		4	
		Hours	Marks
Evaluation System	Theory Examination	2	60
	Internal	--	40

Course Objectives

1. To understand and apply key quality principles
2. To examine India's financial system structure and functions
3. To explore recent trends in finance and fintech application

Sr. No.	Modules / Units	No. of Lecs
1.	Production & Inventory Management	15
	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	
2.	Quality Management	15
	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.	
3.	Indian Financial System	15
	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	

4.	Recent Trends In Finance	15
	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	
	Total Lectures	60

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- Semester end examination 60% i.e. 60 marks

SCHEME OF EXAMINATION FOR B.Com

(A) Internal Assessment - 40 marks

Description	Marks
One Internal test	20
Assignment / Project / Presentation / Outreach / Internship / Case Study / Research etc.	20
Total	40

(B) Semester end examination - 60 marks

PAPER PATTERN

Duration : 2 hours	
Total Marks: 60	
Q.1 (Answer any TWO out of three)	15
Q.2 (Answer any TWO out of three)	15
Q.3 (Answer any TWO out of three)	15
Q.4 (Answer any TWO out of three)	15
Total	60

B. COM		Semester – IV	
Course Name: Business Economics - II		Course Code: BCOM-MIN-S4-205	
Periods per week (1 Period is 60 minutes)		2	
Credits		2	
		Hours	Marks
Evaluation System	Theory Examination	1	30
	Internal	--	20

Course Objectives:

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

Sr. No.	Modules / Units	No. of Lecs
1.	The Role of Government In An Economy	10
	<ul style="list-style-type: none"> • Meaning and Scope of Public Finance. • Major fiscal functions: allocation function, distribution function & stabilisation function • Principle of Maximum Social Advantage: Dalton and Musgrave Views - the Principle in Practice, Limitations. • Relation between Efficiency, Markets and Governments-The concept of Public Goods and the role of Government 	
2.	Public Revenue and Public Expenditure	10
	<ul style="list-style-type: none"> • Sources of Public Revenue : tax and non-tax revenues • Objectives of taxation - Canons of taxation - Types of taxes : direct and indirect - Tax Base and Rates of taxation : proportional, progressive and regressive taxation • Public Expenditure: Canons - classification - Theories of Public Expenditure: Wagner's Hypothesis and Wiseman Peacock Hypothesis - Causes for rapid growth of Public Expenditure. 	
3.	Public Debt and Fiscal Management	10
	<ul style="list-style-type: none"> • Public Debt : - Burden of Debt Finance : Internal and External • Fiscal Policy: Meaning, Objectives, instruments and Limitations. • Budget- Meaning and types - Structure of Union budget - Deficit concepts - 	

	Fiscal Responsibility and Budget Management Act 2003. <ul style="list-style-type: none"> • Case studies on implementation of fiscal policy measures and on deficit concepts. 	
	Total Lectures	30

REFERENCE BOOKS:

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

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DEPARTMENT OF ECONOMICS

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- 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
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

PAPER PATTERN

Duration : 1 hour	
Total Marks: 30	
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
Total	30
Note: Internal options may be given for each question (7 & 3 marks or 5 & 5 marks each).	

B. COM		Semester – IV	
Course Name: Foundations of Social Behaviour		Course Code: BCOM-MIN-S4-206	
Periods per week (1 Period is 60 minutes)		2	
Credits		2	
		Hours	Marks
Evaluation System	Theory Examination	1	30
	Internal	--	20

Course Objectives:

1. Students will be able to understand the foundation of behavioural finance.
2. Students will acquire knowledge on the role of self- deception and emotions in investment decisions
3. Students will be able to develop a critical perspective to asset pricing bubbles and financial crises

Sr. No.	Modules / Units	No. of Lecs
1.	Introduction to Behavioural Finance	10
	Nature, scope, objective and application; Overview of Investor Psychology, Investment Decision Cycle, Judgment under uncertainty, Cognitive information perception, information overload (introduction)	
2.	Heuristics and Biases	10
	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.	
3.	Group behaviour	10
	Confirmation bias, Endowment Effect, Disposition Effect, Emotions in investment decisions- Herd behaviour- Origin – reasons- market bubbles- dot com bubbles, crypto bubbles	
	Total Lectures	30

REFERENCE BOOKS:

1. Ackert, L. F. & Deaves, R (2009) Behavioral Finance: Psychology, Decision-making, and Markets, South-Western Cengage Learning
2. Bruce, B. (2010) Handbook of Behavioral Finance, Edward Elgar publishing
3. Chandra, P (2016). Behavioural Finance, Tata McGraw Hill
4. Burton, E. T. & Shah, S. N (2013) Behavioral Finance: Understanding the Social, Cognitive, and Economic Debates, John Wiley& Sons

5. Montier, J. (2002). Behavioural Finance: Insights into Irrational Minds and Markets, The Wiley Finance Series, John Wiley & Sons
6. Pompian, M.M. (Ed.) (2011) Behavioral Finance and Wealth Management: How to Build Optimal Portfolios That Account for Investor Biases, John Wiley & Sons
7. Pompian, M.M. (Ed.) (2012) Behavioral Finance and Investor Types: Managing Behavior to Make Better Investment Decisions, John Wiley & Sons
8. Thaler, R.H. (Ed.) (1993) Advances in behavioural finance, Russel Sage Foundation

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DEPARTMENT OF PSYCHOLOGY

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- 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
Internal Exam (for 10 marks – online/offline)	10
Any one of the following - Presentation / Assignment/ Viva	10
Total	20

(B) Semester end examination - 30 marks

PAPER PATTERN

Duration : 1 hour	
Total Marks: 30	
Q.1 15 marks OR 15 marks	15
Q.2 15 marks OR 15 marks	15
Total	30
Note: The 15 marks full length question may be sub divided into 2 questions of 7 and 8 marks each or 2 questions of 10 and 5 marks each	

B. COM		Semester – IV	
Course Name: Applications of Information Technology		Course Code: BCOM-OE-S4-207	
Periods per week (1 Period is 60 minutes)		2 (1 L + 1 P)	
Credits		2	
		Hours	Marks
Evaluation System	Theory Examination	1	30
	Internal	--	20

Course Objectives:

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

Sr. No.	Modules / Units	No. of Lecs
1.	E - Commerce	07
	<ul style="list-style-type: none"> a) Definition of E-commerce b) Features of E-commerce c) Types of E-commerce (B2C, B2B, C2C, P2P) d) Business Models in E-commerce (Advertising, Subscription, Transaction Fee, Sales Revenue, Affiliate Revenue) e) Major B2C models (Portal, Etailer, Content Provider, Transaction Broker, Market Creator, Service Provider, Community Provider). f) E-Commerce Security: Integrity, Non repudiation, Authenticity, Confidentiality, Privacy Availability. g) Encryption: Definition, Digital Signatures, SSL. h) Payment Systems: Digital Cash, Online stored value, Digital accumulating balance payment, Digital credit accounts, digital checking. i) How an Online credit card transaction works. SET protocol. j) Limitation of E-commerce. k) M-commerce (Definition and Features) 	
2.	Advanced Excel	08
	<ul style="list-style-type: none"> a) Functions <ul style="list-style-type: none"> i. Mathematical and statistical functions. ROUND, ROUNDDOWN, ROUNDUP, CEILING, FLOOR, INT, MAX, MIN, MOD, SQRT, ABS, AVERAGE ii. Database Functions LOOKUP, HLOOKUP, VLOOKUP iii. Conditional Functions IF, COUNIF , SUMIF iv. String Functions LEFT, RIGHT, MID, LEN, UPPER, LOWER, PROPER, TRIM b) Data Analysis <ul style="list-style-type: none"> i. Pivot Tables. ii. Filter (Simple & Advanced) iii. Graphical representation of data 	
	Total Lectures	15

REFERENCE 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

**SIES College of Commerce & Economics
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DEPARTMENT OF MATHS & STATISTICS

**SCHEME OF EXAMINATION
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- 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

PAPER PATTERN

Duration : 1 hour	
Total Marks: 30	
Q.1 Question 1 will be from Unit 1	15 (7 marks & 8 marks)
Q.2 Question 2 will be from Unit 2	15 (7 marks & 8 marks)
Total	30

B. COM		Semester – IV	
Course Name: Investment Analysis and Financial Management II		Course Code: BCOM-OE-S4-208	
Periods per week (1 Period is 60 minutes)		2	
Credits		2	
		Hours	Marks
Evaluation System	Theory Examination	1	30
	Internal	--	20

Course Objectives:

1. To demonstrate understanding and application of core TVM principles
2. To build diversified portfolios using modern theories
3. To analyze real-world portfolios using robust quantitative tools

Sr. No.	Modules / Units	No. of Lecs
1.	Introduction to Time Value of Money	15
	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	
2.	Portfolio Management	15
	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.	
	Total Lectures	30

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DEPARTMENT OF COMMERCE

**SCHEME OF EXAMINATION
FOR S.Y.B.COM. FROM THE ACADEMIC YEAR 2025-2026**

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
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SCHEME OF EXAMINATION FOR B.Com

(A) Internal Assessment - 20 marks

Description	Marks
INTERNAL EXAM	10
PROJECT/ PRESENTATIONS/ VIVA-VOCE/ FIELD VISITS any other method of evaluation decided by the subject teacher	10
Total	20

(B) Semester end examination - 30 marks

PAPER PATTERN

Duration : 1 hour	
Total Marks: 30	
Q.1 Answer any TWO out of three	15
Q.2 Answer any TWO out of three	15
Total	30

B. COM		Semester – IV	
Course Name: Business Law		Course Code: BCOM-VSC-S4-209	
Periods per week (1 Period is 60 minutes)		3	
Credits		2	
		Hours	Marks
Evaluation System	Theory Examination	1	30
	Internal	--	20

Course Objectives:

1. The learner will be able to identify the fundamental legal principles in contractual agreements.
2. The learner will be able to classify the relevance of law in an economic, political and social context.
3. The learner will be able to relate effectively using standard business and legal terminology.
4. The learner will be able to categorize problems and integrate problem solving techniques.

Sr. No.	Modules / Units	No. of Lecs
1.	Indian Companies Act 2013	08
	Evolution of Indian Companies Act, 2013 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	
2.	Indian Companies Act, 2013, and The Companies Amendment Act, 2020	04
	Membership of the Company and Register of Members, Directors, Appointment and Disqualification of Directors Meetings and The Companies (Amendment) Act, 2020, The Companies Meetings of Board and its Powers Rules 2015	
3.	The Indian Partnership Act, 1932	04
	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	
4.	The Limited Liability Partnership Act, 2009	04
	Designated Partners, Incorporation of LLP, Registration of LLP, Effects of Registration, Business transactions of partner with LLP, Winding up and dissolution.	
	Total Lectures	20

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

DEPARTMENT OF COMMERCE

**SCHEME OF EXAMINATION
FOR S.Y.B.COM. FROM THE ACADEMIC YEAR 2025-2026**

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- 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
One Internal test – Multiple Choice Questions	10
Assignment / Project / Presentation / Outreach / Case Study / Research etc.	10
Total	20

(B) Semester end examination - 30 marks

PAPER PATTERN

Duration : 1 hour	
Total Marks: 30	
Q.1 Attempt any two out of three	10
Q.2 Attempt any two out of three	10
Q.3 Attempt any two out of three	10
Total	30

B. COM		Semester – IV	
Course Name: Hindi II		Course Code: BCOM-AEC-S4-210	
Periods per week (1 Period is 60 minutes)		2	
Credits		2	
		Hours	Marks
Evaluation System	Theory Examination	1	30
	Internal	--	20

Course Objectives:

- छात्रों को हिंदी भाषा की सामान्य प्रकृति और उपयोग से अवगत कराना।
- हिंदी में सामाजिक, व्यावसायिक और तकनीकी संचार को बढ़ाना।
- हिंदी में प्रभावी ढंग से पढ़ने, लिखने, बोलने और सुनने के कौशल का विकास करना।

Sr. No.	Modules / Units	No. of Lecs
1.	पठन कौशल	10
	<p>अ) भाषागत कौशल को विकसित करने के लिए</p> <ul style="list-style-type: none"> पर्यावरण संबंधी मुद्दे (जैसे बाढ़, सूखा, आपदाएँ, प्रदूषण, प्रसिद्ध पर्यावरण आंदोलन, सरकारी पहल, पारंपरिक ज्ञान) से जुड़े अनुच्छेदों का वाचन एवं आकलन। व्यापार (जैसे उद्योग, पारंपरिक भारतीय व्यापार प्रथाएँ, भारतीय बाजार और उपभोक्ता व्यवहार, डिजिटलीकरण और ई-कॉमर्स) से जुड़े अनुच्छेदों का वाचन एवं आकलन। <p>आ) पर्यावरण, व्यापार, बैंकिंग, वाणिज्य, कंप्यूटर, व्यवसाय आदि से जुड़े हिंदी शब्दों व उनके अंग्रेज़ी रूप से परिचित कराना।</p>	
2.	लेखन कौशल	10
	<ul style="list-style-type: none"> पत्रलेखन: नौकरी आवेदन पत्र, बायो डाटा (आत्मवृत्त) ई-मेल लेखन अनुवाद (अंग्रेज़ी से हिंदी तथा हिंदी से अंग्रेज़ी में) 	
3.	श्रवण कौशल	05
	<p>दैनंदिन जीवन से जुड़े अलग-अलग विषयों पर –</p> <ul style="list-style-type: none"> साक्षात्कार और समूह चर्चा 	
4.	व्याकरण और शब्दावली	
	<ul style="list-style-type: none"> क्रिया की परिभाषा और उदाहरण पर्यायवाची शब्द विलोम शब्द 	05
	Total Lectures	30

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

DEPARTMENT OF HINDI

**SCHEME OF EXAMINATION
FOR S.Y.B.COM. FROM THE ACADEMIC YEAR 2025-2026**

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
अनुच्छेद आधारित बहु-वैकल्पिक प्रश्नावली मूल्यांकन	10
कक्षा कार्य / प्रस्तुतियाँ / समूह चर्चा / अभ्यास साक्षात्कार / बहु-वैकल्पिक प्रश्न	10
Total	20

(B) Semester end examination - 30 marks

PAPER PATTERN

Duration : 1 hour	
Total Marks: 30	
प्रश्न-1 अ) ईमेल लेखन	05
ब) शब्दावली आधारित प्रश्न	05
प्रश्न-2 अनुवाद	04
अ) अंग्रेज़ी से हिंदी भाषा	
ब) हिंदी से अंग्रेज़ी	
प्रश्न-3 पत्र लेखन	06
नौकरी आवेदन पत्र और जीवन वृत्त (विकल्प सहित)	
प्रश्न-4 सूचनानुसार निम्नलिखित प्रश्नों के उत्तर लिखिए :	
अ) क्रिया की परिभाषा लिखिए।	03
आ) दिए गए वाक्यों में से क्रिया शब्द पहचानिए (कोई तीन)	03
इ) पर्यायवाची शब्द (कोई दो)	02
ई) विलोम शब्द	02
Total	30

SYBCOM		Semester : 4	
Course Name : मराठी भाषेतील लेखन कौशल्ये (Communication Skills in Marathi Language)		Course Code : BCOM-AEC-S4-213	
Periods per week (1 Period is 60 minutes)		2	
Credits		2	
		Hours	Marks
Evaluation System	Theory Examination	1	30
	Internal	15 Minutes	20

Course Objective :

1. मराठी भाषेत व्यावहारिक आणि औपचारिक लेखनाची पायाभूत तत्त्वे आत्मसात करणे.
2. लेखनातील संकल्पना, स्वरूप, प्रक्रिया आणि प्रकार यांचे सखोल ज्ञान मिळवणे.
3. लेखनातील अडथळे ओळखून त्यावर उपाययोजना करण्याची क्षमता विकसित करणे.
4. पत्रलेखन, अहवाल लेखन आणि वृत्त लेखनातील तांत्रिक अचूकता व भाषिक परिपूर्णता साधणे.

अ. क्र.	घटकाचे नाव	व्याख्यान संख्या
१.	लेखन कौशल्य : संकल्पना, स्वरूप व प्रक्रिया, प्रकार, अडथळे आणि उपाय	१५
२.	पत्रलेखन, अहवाल लेखन, वृत्त लेखन : स्वरूप, तत्त्वे, प्रकार आणि रचना	१५

Reference Books :

1. काळे कल्याण, पुंडे दत्तात्रय, व्यावहारिक मराठी
2. घोरपडे अक्षय, माध्यमांसाठी लेखन व संवाद कौशल्य, प्रशांत प्रकाशन
3. तावरे स्नेहल, व्यावहारिक मराठी, स्नेहवर्धन प्रकाशन, मुंबई
4. तौर पृथ्वीराज, लेंडे शैलेन्द्र, महाजन वंदना, व्यक्तिमत्त्व विकासासाठी संभाषण व लेखन कौशल्य, अथर्व प्रकाशन
5. नसिराबादकर ल. रा., व्यावहारिक मराठी, भाषा विकास संशोधन संस्था, कोल्हापूर
6. बऱ्हाटे काशिनाथ, लेखन व संभाषण कौशल्ये, अथर्व प्रकाशन
7. प्रशासनिक लेखन, भाषा संचालनालय, महाराष्ट्र शासन, मुंबई

SIES College of Commerce & Economics

(AUTONOMOUS)

APPROVED SCHEME OF EXAMINATION FROM ACADEMIC YEAR 2025-2026 FOR SYB.Com,

The scheme of examination shall be divided into two parts:

- Internal Assessment – 40% (i.e. 20 Marks out of 50)
- Semester End Examination – 60% (i.e. 30 Marks out of 50)

SCHEME OF EXAMINATION FOR SY B.Com

Internal Assessment – 20 Marks

Description	Marks
Project	10
Written Test	10
<ul style="list-style-type: none">• Multiple Choice Questions (Select the correct option)• Short answer questions / Explanations	4 6
Total	20

(B) Semester End Examination – 30 Marks - Duration: 1 Hour

Question No.	Marks
Q.1	10
Q.2	10
Q.3	10
Total	30

Total Marks: 50 (Internal 20 + External 30)

B.COM	Semester IV
Course Name: CO-CURRICULAR COURSE (CC)	Course Code: BCOM-CC-S4-211
Credits	2
Evaluation System	Marks 50

Course Objectives

- 1) To enable learners to recognize the value of co-curricular activities in promoting holistic personal and professional development.
- 2) To help learners understand the role of arts, culture, wellness, sports, and community participation in achieving balanced growth.
- 3) To develop organizational, communication, and leadership skills through involvement in various college and intercollegiate activities.
- 4) To encourage learners to reflect on their strengths, interests, and social responsibilities through diverse co-curricular engagements.
- 5) To guide learners in assessing their contributions toward community development, sustainability, and collaborative initiatives.
- 6) To equip learners with the ability to design, plan, and implement events or projects that enhance creativity, teamwork, and leadership.

Nature of the Course: Non-classroom experiential course integrating learning beyond academics through arts, sports, wellness, community service, entrepreneurship, environmental and cultural engagement.

Duration: Minimum 30 hours of to be completed under CC as per NEP 2020 guidelines

COURSE IMPLEMENTATION AND INSTRUCTIONS

1. Duration & Credits

- Total duration: Minimum 30 hours (Odd/Even Semester).
- On completion, students earn 2 credits under the Co-Curricular Course component.

2. Activity Options : Choose any one or combination to complete 30 hours

- **Cultural & Literary Skills:** Cultural Club, Marathi Vangmay Mandal, Speakers' Forum and Magazine Committee.
- **Sports & Fitness:** Gymkhana, Yoga, Physical Education.
- **Social Outreach & Community Service:** NSS, DLLE, Rotaract, NGO collaborations.
- **Entrepreneurship & Career Orientation:** Entrepreneurship Cell, Finance Club, Commerce Forum.
- **Environmental & Sustainability Practices:** Green Club, Value Lab, Eco Activities.
- **Research and Innovation:** Research Cell, Tech Clubs.
- **Life Skills & Safety:** Self-Defence, Disaster Management, Value Education.

3. Methods of Completion- Any combination of following modes summing up to 30 hours:

- Attending events (college/intercollegiate).
- Participating or presenting in events.
- Organising events as a core committee member.

4. Evaluation and Documentation

- Students must maintain a CC Log Sheet recording hours and activities, duly verified by the respective coordinator.
- Evaluation based on participation, initiative, teamwork, reflection, and discipline.

5. Certification: Certified completion of 30 hours (by event head/committee) will qualify the learner for **2 credits**.

B. COM	Semester – IV
Course Name: Community Engagement Law	Course Code: BCOM-FP-S4-212
Periods per week (1 Period is 60 minutes)	2
Credits	2
Evaluation System	Marks 50

Course Objectives:

1. The learner will be able to identify the fundamental legal principles in contractual agreements.
2. The learner will be able to classify the relevance of law in an economic, political and social context.
3. The learner will be able to relate effectively using standard business and legal terminology.
4. The learner will be able to categorize problems and integrate problem solving techniques

Sr. No.	Modules / Units	No. of Lecs
1.	The Consumer Protection Act, 2022, The Competition Act, 2002	10
	Concept, Consumer Protection Councils and Consumer Protection Redressal Agencies, Anti-Competitive Agreements, Prevention of Abuse of Dominant Position	
2.	Corporate Social Responsibility	05
	Concept, types, Benefits and Why companies are adopting CSR	
3.	Gender Equality and POSH in workplace	05
	Concept, Vishakha Case Law, Provisions, Companies to follow POSH Act	
4.	The Intellectual Property Laws	10
	Concept of Intellectual Property, Intellectual Property Rights as Human Right, Intellectual Property Rights in the Cyber World Patent, Copyright and Trademark, Case Laws, Case Studies and Practical Aspects	
	Total Lectures	30

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

**DEPARTMENT OF COMMERCE
SCHEME OF EXAMINATION
FOR S.Y.B.COM. FROM THE ACADEMIC YEAR 2025-2026**

The scheme of examination shall be divided into two parts:

- Internal Evaluation 40% i.e. 20 marks
- External Evaluation 60% i.e. 30 marks

SCHEME OF EVALUATION FOR B.Com

Criteria	Marks
Field visit completion, Attendance and interaction (Internal Evaluation)	20
Overall Report quality , Presentation Skills & Communication (External Evaluation)	30
Total	50

Credits and duration:

1. CEP will carry weightage of two credits.
2. Each student is required to complete minimum of field visits/ project submission and presentation.
3. The CEP program is to be completed during respective Semester, before the prescribed date of submission

Project (Dissertation) Report: (as per the format prescribed by Faculty Mentor)

1. To be submitted in the prescribed format (Hard Copy)
2. Obtain the signature of faculty mentor
3. Upload the Project Report on drive (Link provided by Faculty Mentor)

Students are required to submit a report of the field project at the end of the semester in format suggested by faculty mentor.

All projects should be typed on *A4 sheets, Font Size 12, Times New Roman, one and a half spacing*. The project report shall have appropriate chapter scheme and be presented in minimum of 20 pages.

Report should be arranged in the manner in format suggested by faculty mentor.
