



## **SIES COLLEGE OF COMMERCE & ECONOMICS AUTONOMOUS**

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### **Bachelor of Commerce Programme – Second Year**

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
1	Title of the course	Bachelor of Commerce
2	Eligibility for admission	HSC or Equivalent with Mathematics as Compulsory Subject
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 2021-22 in a progressive manner



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

**(WITH EFFECT FROM THE ACADEMIC YEAR 2021-2022)**

# **SEMESTER III**

Serial No	Course code	Credits	Course Name
1			
1.1	BCOMS301	03	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

### Modules at a Glance

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

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

### **Reference Text:**

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

Serial No	Course code	Credits	Course Name
1			
1.2	BCOMS302	03	Introduction to Management Accounting

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

Sr. No.	Modules/ Units
1	<b>Introduction to Management Accounting</b>
	<p><b>A. Introduction to Management Accounting</b> – Meaning, Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting</p> <p><b>B. Analysis and Interpretation of Financial Statements</b></p> <p>i) Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis</p> <p>ii) Relationship between items in Balance Sheet and Revenue statement</p> <p>iii) Tools of analysis of Financial Statements (i) Trend analysis (ii) Comparative Statement (iii) Common Size Statement</p> <p><b>Note:</b> (i) Problems based on trend analysis (ii) Short Problems on Comparative and Common sized statements</p>
2	<b>Ratio Analysis and Interpretation</b>
	<p>(Based on Vertical Form of Financial statements) – Meaning, classification, Du Point Chart, advantages and Limitations)</p> <p><b>A. Balance Sheet Ratios:</b></p> <p>i) Current Ratio</p> <p>ii) Liquid Ratio</p> <p>iii) Stock Working Capital Ratio</p> <p>iv) Proprietary Ratio</p> <p>v) Debt Equity Ratio</p> <p>vi) Capital Gearing Ratio</p> <p><b>B. Revenue Statement Ratio:</b></p> <p>i) Gross Profit Ratio</p> <p>ii) Expenses Ratio</p> <p>iii) Operating Ratio</p>

	<ul style="list-style-type: none"> <li>iv) Net Profit Ratio</li> <li>v) Net Operating Profit Ratio</li> <li>vi) Stock Turnover Ratio</li> </ul> <p><b>C. Combined Ratio:</b></p> <ul style="list-style-type: none"> <li>i) Return on capital employed (Including Long Term Borrowings)</li> <li>ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital)</li> <li>iii) Return on Equity Capital</li> <li>iv) Dividend Payout Ratio</li> <li>v) Debt Service Ratio</li> <li>vi) Debtors Turnover</li> <li>vii) Creditors Turnover</li> </ul> <p><b>viii) Price Earnings ratio</b></p> <ul style="list-style-type: none"> <li>ix) Earnings per share</li> <li>x) Interest coverage ratio</li> </ul> <p>Practical Question on Calculation of Ratios and brief comments thereon excluding preparation of balance sheet based on ratios)</p>
<b>3</b>	<b>Working Capital Management: (Practical Questions)</b>
	<ul style="list-style-type: none"> <li>A. Concept, Nature of Working Capital, Planning of Working Capital</li> <li>B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization</li> <li>C. Operating Cycle</li> </ul>
<b>4</b>	<b>Capital Budgeting</b>
	<ul style="list-style-type: none"> <li>A. Introduction:</li> <li>B. The classification of capital budgeting projects</li> <li>C. Capital budgeting process</li> <li>D. Capital budgeting techniques - Payback Period, Accounting Rate of Return, Net Present Value, The Profitability Index, Discounted Payback. (Excluding calculation of cash flow)</li> </ul>

### 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

Serial No	Course code	Credits	Course Name
1			
1.3	BCOMS303	03	Business Law - I

Modules	Particulars	No. of Lectures & Marks
<b>1.The Indian Contract Act, 1872</b>	<p><b><u>Chapter-1: Agreements &amp; Contracts</u></b></p> <ol style="list-style-type: none"> <li>1. Definition of Agreements and its kinds (Void and Illegal).</li> <li>2. Definition of Contracts, Essentials and its kinds (Valid, Void, Voidable, Contingent, Quasi/Inferred and E-contract).</li> <li>3. Distinguish between a Contract and an Agreement.</li> </ol> <p><b><u>Chapter-2: Proposal &amp; Acceptance</u></b></p> <ol style="list-style-type: none"> <li>1. Definition of Proposal/Offer, Essentials of a Valid Proposal/Offer.</li> <li>2. Types of Offers or Proposal (General, Specific, Cross, Counter, Standing/Open/Continuing offer).</li> <li>3. Revocation of an Offer.</li> <li>4. Definition of Acceptance, Essentials of a Valid Acceptance/Legal Rules regarding Acceptance.</li> <li>5.Communication of Offer and Acceptance.</li> </ol> <p><b><u>Chapter-3: Consideration</u></b></p> <ol style="list-style-type: none"> <li>1. Definition of Consideration, Legal rules regarding consideration and Kinds of consideration.</li> <li>2. Stranger to a contract cannot sue or be sued by third party and its exception.</li> <li>3. No consideration No contract.</li> </ol> <p><b><u>Chapter-4: Capacity to Contract, Consent &amp; Free Consent</u></b></p> <ol style="list-style-type: none"> <li>1. Competency to Contract.</li> <li>2. Effect of Minor's Agreements.</li> <li>3. Agreements by Persons of Unsound Mind &amp; Agreements by Disqualified Person.</li> <li>4. Definition of Consent and Free Consent (Coercion, Undue Influence, Fraud, Misrepresentation and Mistake)</li> <li>5. Concept on Breach of Contract.</li> </ol>	<p><b>Lectures Allotted 18</b></p> <p><b>Marks 15</b></p>



<p><b>2. Special Contracts</b></p>	<p><b><u>Chapter-1: Law of Indemnity &amp; Guarantee</u></b></p> <p>1. Definition of Indemnity, Essentials and Parties to the Contract of Indemnity. 2. Definition of Guarantee, Essentials, Parties and Kinds of Guarantee, Rights of Surety and Modes of Discharge of Surety.</p> <p><b><u>Chapter-2: Law of Bailment &amp; Pledge</u></b></p> <p>1. Definition of Bailment, Essentials, Classification, Parties to the contract of bailment and Modes of Termination of bailment. 2. Definition of Pledge and Essentials.</p> <p><b><u>Chapter-3: Law of Agency</u></b></p> <p>1. Definition of Agency, Kinds, Duties and Rights of Agent and Termination of Agency.</p>	<p><b>Lectures Allotted 18</b></p> <p><b>Marks 15</b></p>
<p><b>3. Sale of Goods of Act, 1930</b></p>	<p><b><u>Chapter-1: Formation of a Contract of Sale</u></b></p> <p>1. Definitions of legal terms. 2. Classification of goods. 3. Essentials of Contract of Sale. 4. Sale v/s Agreements to Sell v/s Hire Purchase.</p> <p><b><u>Chapter-2: Conditions and Warranties</u></b></p> <p>1. Definition of Condition and its types. 2. Definition of Warranties and its types. 3. Circumstances where a condition is treated as a warranty.</p> <p><b><u>Chapter-3: Passing of Property and Title</u></b></p> <p>1. Concept and Rules for Transfer of Property.</p> <p><b><u>Chapter-4: Unpaid Seller</u></b></p> <p>1. Concept and Rights of Unpaid Seller.</p>	<p><b>Lectures Allotted 14</b></p> <p><b>Marks 15</b></p>
<p><b>4. Negotiable Instruments Act, 1881</b></p>	<p><b><u>Chapter-1: Negotiable Instruments</u></b></p> <p>1. Definition of Negotiable Instruments, Characteristics, Operational Rules of Evidence-Presumptions and Classifications.</p> <p><b><u>Chapter-2: Promissory Note and Bill of Exchange</u></b></p> <p>1. Definition of Promissory Note, Characteristics and Classifications. 2. Definition of Bill of Exchange, Parties, Characteristics and Classification. 3. Definition of Acceptor, Acceptance, Acceptance for honour, Absolute and qualified or conditional acceptance, Drawer, Drawee in case of Needs, Payee.</p> <p><b><u>Chapter-3: Cheques</u></b></p> <p>1. Definition of Cheque, Essentials and its types. 2. Penalties in case of dishonour of cheque.</p> <p><b><u>Chapter-4: Miscellaneous</u></b></p> <p>1. Holder and Holder in due course. 2. Rights and Privileges of HDC, Payment in due course. 3. Maturity of an instrument, Noting, Protest, Bills in Set.</p>	<p><b>Lectures Allotted 10</b></p> <p><b>Marks 15</b></p>
	<p><b>TOTAL</b></p>	<p><b>60 Lectures</b></p> <p><b>60 Marks</b></p>

Serial No	Course code	Credits	Course Name
1			
1.4	BCOMS304	03	Advertising

### LEARNING OBJECTIVES

1.	To familiarize the students with basic concepts of advertising.
2.	To develop knowledge and understanding of advertising.
3.	To make students aware of various techniques used and current trends in advertising.

### SYLLABUS

Syllabus	No. of lectures
<b>Module -1</b> <b>Introduction to Advertising</b>	<b>12</b>
<ul style="list-style-type: none"> <li>• Definition, Evolution of Advertising, Objectives, Importance of advertising</li> </ul> <p>Active Participants Involved - Benefits of Advertising for firms and consumers.</p> <p><b>Integrated Marketing Communication</b></p> <p>Concept - Features - Elements - Role of IMC in advertising</p> <p><b>Bases of Classification of Advertising</b></p> <p>Geographic - Media - Target Audience – Functions</p>	
<b>Module-2</b> <b>Advertising Agency</b>	<b>11</b>
<p><b>Ad Agency</b></p> <p>Meaning - Features - Structure and services offered - Types - Agency selection criteria.</p> <p><b>Agency and Client</b></p> <p>Maintaining Agency-Client Relationship - Techniques to avoid Client Turnover - Creative Pitch - Agency Compensation</p> <p><b>Careers in Advertising</b></p> <p>Skills required for career in advertising - Career Options - Freelancing in Advertising (Graphics, Animation, Modeling, Dubbing, Digital Marketing)</p>	

<p><b>Module – 3</b></p> <p><b>Economic and Social Aspects of Advertising</b></p>	<p><b>11</b></p>
<p><b>Economic Aspects</b> Effect of Advertising on Consumer Demand - Monopoly and Competition - Price</p> <p><b>Social Aspects</b> Ethical and Social Issues in Advertising - Positive and Negative influence of advertising on Indian values and culture.</p> <p><b>Types of Advertisements</b> Pro Bono/Social Advertising - Social Advertisements by Indian Govt – ASCI</p>	<p><b>11</b></p>
<p><b>Module – 4</b></p> <p><b>Brand Building and Special Purpose Advertising</b></p>	<p><b>11</b></p>
<p><b>Brand Building</b> Process - AIDA Model - Role of advertising in developing Brand Image and Brand Equity - Managing Brand Crisis</p> <p><b>Special Purpose Advertising</b> Rural Advertising - Political Advertising - Advocacy Advertising - Corporate Image Advertising - Green Advertising - Concept of Guerilla Advertising</p> <p><b>Trends in Advertising</b> Media - Ad Spends - Ad Agencies - Execution of Advertisements</p>	<p>11</p>

## **REFERENCE BOOKS**

1. Arens, W. Weigold, M. Arens, C. (2017). *Contemporary Advertising*, Hill Higher Education.
  2. Batra, Myers and Aaker. (2002). *Advertising Management*. Pearson Education.
  3. Belch, G. and Belch, M. (2015). *Advertising and Promotion : An Integrated Marketing Communications Perspective*. McGraw Hill Education
  4. Bullmore, J.J. Waterson, M.J. (1983). *The Advertising Association Handbook*. Holt Rinehart & Winston.
  5. Clow, K.E. Baack, D.E. (2012). *Integrated Advertising, Promotion, and Marketing Communications*. Pearson Education Limited.
  6. David, A. Biel, A. (2013). *Brand Equity & Advertising- Advertising's role in building strong brands*. Psychology Press.
  7. Gupta, R. (2012). *Advertising Principles and Practice*. S. Chand Publishing
  7. Keller, K.L. (2013). *Strategic Brand Management*. Pearson Education Limited.
  8. Kotler, P. Roberto, E. (1989). *Social Marketing, Strategies for Changing Public Behaviour*, The Free Press.
  9. Lane, R and King, K. Singh, R. Sharma, S. (2006). *Advertising: Planning and Implementation*. Prentice Hall.
  10. Moriarty, S. Mitchell, N.D. Wells, W.D. (2010). *Advertising*. Pearson.
  11. Ogilvy, D. (2012). *Confessions of an Advertising*. Southbank Publishing.
  12. Sengupta, S. (2005). *Brand Positioning – Strategies for Competitive Advantage*. Tata McGraw Hill Publication.
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Serial No	Course code	Credits	Course Name
1			
1.5	BCOMS305	03	Commerce III

Course Objectives/ Learning objectives:

- To make the learners aware about conceptual knowledge and evolution of Management.
- To familiarize the learners with the functions in Management.
- To build management competencies in functional areas of management

Particulars (University syllabus)	Remarks	No of Lectures
Module I	Introduction to Management	11 Lectures
Module II	Planning & Decision Making	10 Lectures
Module III	Organizing	12 Lectures
Module IV	Directing and Controlling	12 Lectures
	Total	45 Lectures

**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.

### **REFERENCE BOOKS:**

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

Serial No	Course code	Credits	Course Name
1			
1.6	BCOMS306	03	Business Economics III

Module No.	Topics	Number of lectures
1	<p><b>INTRODUCTION</b></p> <ul style="list-style-type: none"> <li>• Introduction to Macroeconomics: Meaning and Scope. National Income concepts- Meaning and Importance of National Income Accounting- conventional and Green GNP and NNP concepts –National Income and Economic Welfare</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 Schools of Thought, Classical Macro economics : Say’s law of Markets - Features, Implications and Criticism</li> </ul>	10
2	<p><b>BASIC CONCEPTS OF KEYNESIAN ECONOMICS</b></p> <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 and Importance - paradox of thrift; Relevance of Keynesian theory tools to the developing countries</li> </ul>	15
3	<p><b>POST KEYNESIAN DEVELOPMENTS IN MACRO ECONOMICS</b></p> <ul style="list-style-type: none"> <li>• The IS-LM model of integration of commodity and money markets</li> <li>• Inflation and unemployment : Philips curve, Stagflation : meaning, causes, and consequences, Supply side economics</li> </ul>	10
4	<p><b>MONEY, PRICES AND INFLATION</b></p> <ul style="list-style-type: none"> <li>• Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money</li> <li>• Demand for Money : Classical and Keynesian; Liquidity Preference Theory of Interest</li> <li>• Money and prices : Quantity theory of money - Fisher’s equation of exchange- Cambridge cash balance approach</li> <li>• Inflation : Demand Pull Inflation and Cost Push Inflation - Effects of Inflation, Nature of inflation in a developing economy - policy measures to curb inflation- monetary policy and inflation targeting Analysis (with business application)</li> </ul>	10
	Total Lectures	45

## 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



Serial No	Course code	Credits	Course Name
1			
1.7	BCOMS307	02	Foundation Course III

Course Objectives:	
1	Develop a basic understanding about issues related to Human Rights of weaker sections.
2	Understand to manage environmental problems.
3	Appreciate the importance of developing a scientific temper towards technology and its use in everyday life.
4	Gain an overview of significant skills required to improve interpersonal communication

Module No.	Topics	Number of lectures
1	<p><b>Human Rights Provisions, Violations and Redressal</b></p> <p>A. Scheduled Castes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>B. Scheduled tribes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>C. Women- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>D. Children- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>E. People with Disabilities, Minorities, and the Elderly population- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (4 Lectures)</p>	12
2	<p><b>Dealing with Environmental Concerns</b></p> <p>A. Concept of Disaster and General Effects of Disasters on Human Life- Physical, Psychological, Economic and Social Effects. (3 Lectures)</p> <p>B. Some locally relevant case studies of environmental disasters. (2 Lectures)</p> <p>C. Dealing with Disasters - Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness. Practical learning in disaster management and First Aid imparting life skills (3 Lectures)</p>	12

	D. Human Rights issues in addressing disasters- issues related to compensation, equitable and fair distribution of relief and humanitarian approach to resettlement and rehabilitation. (3 Lectures)	
3	<p><b>Science and Technology I</b></p> <p>A. Development of Science- the Ancient Cultures, the Classical Era, the Middle Ages, the Renaissance, the Age of Reason and Enlightenment. (3 Lectures)</p> <p>B. Nature of Science- its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge. (2 Lectures)</p> <p>C. Science and Superstition- the role of science in exploding myths, blind beliefs and prejudices; Science and scientific temper- scientific temper as a fundamental duty of the Indian citizen. (3 Lectures)</p> <p>D. Science in everyday life- technology, its meaning and role in development; Interrelation and distinction between science and technology. (3 Lectures)</p>	11
4	<p><b>Soft Skills for Effective Interpersonal Communication</b></p> <p>A. Interpersonal Communication</p> <p>i) Transactional analysis (2 lectures), Johari window (2 lectures)</p> <p>ii) Cross cultural communication (3 lectures)</p> <p>B. Leadership Skills and Self-Improvement –</p> <p>i) Characteristics of Effective Leadership (1 lecture)</p> <p>ii) Styles of Leadership and Team-Building. (2 lectures)</p>	10
	Total Lectures	45

## References:

1. Asthana, D. K., and Asthana, Meera, Environmental Problems and Solutions, S. Chand, New Delhi, 2012.
2. Bajpai, Asha, Child Rights in India, Oxford University Press, New Delhi, 2010.
3. Bhatnagar Mamta and Bhatnagar Nitin, Effective Communication and Soft Skills, Pearson India, New Delhi, 2011.
4. Kaushal, Rachana, Women and Human Rights in India, Kaveri Books, New Delhi, 2000.
5. Motilal, Shashi, and Nanda, Bijoy Lakshmi, Human Rights: Gender and Environment, Allied Publishers, New Delhi, 2007.
6. Murthy, D. B. N., Disaster Management: Text and Case Studies, Deep and Deep Publications, New Delhi, 2013.
7. Parsuraman, S., and Unnikrishnan, ed., India Disasters Report II, Oxford, New Delhi, 2013
8. Reza, B. K., Disaster Management, Global Publications, New Delhi, 2010.
9. Eric Berne, Games people play: The Psychology of Human Relationships, Penguin Life

# **SEMESTER IV**

<b>Serial No</b>	<b>Course code</b>	<b>Credits</b>	<b>Course Name</b>
2			
2.1	BCOMS401	03	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 of related to Issue of Shares and Debentures.
3. To introduce to the students the concept of Accounting for Limited Liability Partnership and preparation of its Final Accounts.
4. To acquaint and familiarize the students with preparation of Statement or Account for Ascertainment and Treatment of Profits/Loss Prior to Incorporation.
5. To impart the knowledge of accounting procedures related to Redemption of Debentures.

## Modules at a Glance

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

Sr. No.	Modules / Units
<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, Issue of shares at par, premium and discount, Under subscription and Over subscription of shares, forfeiture and reissue of forfeited shares, issue of shares for consideration other than cash. (Only theory)</p> <p>Issue of Debentures: types of Debentures, Issue of debentures at par, premium and discount, Issue of Debentures with consideration of Redemption ,Issue of debentures for cash receivable in installments or at a time Issue of debentures for consideration other than cash. (Only theory)</p>
<b>2</b>	<b>Accounting for Limited Liability Partnership</b>
	<p>Statutory Provisions for LLPs and Conversion of partnership firm into LLP</p> <p>Final Accounts preparation – simple problems</p>
<b>3</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</p> <p>(Question on entries, ledgers)</p>
<b>4</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>

### 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 LesileChand WichkPretice Hall of India AdinBakley (P) Ltd.

Serial No	Course code	Credits	Course Name
2			
2.2	BCOMS402	03	Financial Accounting and Auditing VI – Auditing

## Objectives

1. To acquaint the students with basics of Introduction to Auditing and its related concepts.
2. To introduce the students with basic concept of Audit Planning, Procedures and Documentation.
3. To impart the students the knowledge of basic concept of various Auditing Techniques and Internal Audit.
4. To familiarize the students with basic concept of Auditing Techniques of Vouching & Verification

## Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Auditing	9
2	Audit Planning, Procedures and Documentation	9
3	Auditing Techniques and Internal Audit Introduction	13
4	Auditing Techniques: Vouching & Verification	9
5	Introduction to Audit in Computerized Environment	5
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Introduction to Auditing</b>
	<p>A. Basics – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing, Investigation and Auditing.</p> <p>B. Errors &amp; Frauds – Definitions, Reasons and Circumstances, Types of Error, Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud.</p> <p>C. Principles of Audit, Materiality, True and Fair view</p> <p>D. Types of Audit – Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audit</p>

<b>2</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>C. Audit Working Papers – Meaning, importance, Factors determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client’s Books.</p>
<b>3</b>	<b>Auditing Techniques and Internal Audit Introduction</b>
	<p>A. 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>B. 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>C. 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>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>
<b>4</b>	<b>Auditing Techniques: Vouching &amp; Verification</b>
	<p>A. Concept of vouching and verification</p> <p>B. 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>C. Audit of Expenditure: Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Cash Expenses, Travelling Commission Advertisement, Interest Expense</p> <p>D. 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>E. Audit of Liabilities: Outstanding Expenses, Bills Payable Secured loans Unsecured Loans, Contingent Liabilities</p>
<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>

Serial No	Course code	Credits	Course Name
2			
2.3	BCOMS403	03	Business Law -I

Module	Particulars	No. of lectures & Marks
<b>1.Indian Companies Act, 2013</b>	<p><b><u>Chapter-1: Nature, Features, Incorporation of Companies &amp; Classification of Companies</u></b></p> <p>1. Meaning, Definition, Characteristics, Advantages and Disadvantages of a Company.  2. Lifting of Corporate Veil.  3. Formation of a Company (Promoter and pre-incorporation contracts)  4. Types of company (Meaning and concepts- Chartered companies, Statutory Companies &amp; Registered companies under the act- Associate Company, Dormant Company, OPC, Private company, Public company, Small Company, Company Ltd by Shares and Company Ltd by Guarantee, Foreign Company, Government Company, Holding and Subsidiary Company, Investment Company, Non-Trading Company and Producer Company).</p> <p><b><u>Chapter-2: MOA &amp; AOA and Membership of a Company</u></b></p> <p>1. Meaning, Definition, Clauses and Alteration of MOA.  2. Meaning, Definition and Clauses and Alteration of AOA.  3. Doctrines (Constructive Notice &amp; Indoor Management).  4. Definition of Member, who can become a member, Acquisition, Termination of Membership.</p> <p><b><u>Chapter-3: Prospectus &amp; Private Placement</u></b></p> <p>1. Meaning, Definition and Types of Prospectus.  2. What does not constitute a Prospectus? Legal rules regarding issuance of Prospectus.  3. Contents of Prospectus  4. Private Placements</p> <p><b><u>Chapter-4: Directors and Meetings</u></b></p> <p>1. Meaning and Definition of Directors.  2. Qualifications and Disqualifications of Directors  3. Appointment of Directors (First Director, Resident Director, Nominee Director, Additional Director, Alternate Director, Director appointed in casual vacancy, Women Director, Small shareholder director, Independent Director).  4. Legal Position, Powers &amp; Duties of Directors.  5. Key Managerial Personnel  6. Types of meetings (Board meeting, Annual general meeting, Extra-Ordinary general meeting, meetings by tribunal, class meetings).  7. Convening and conduct of meetings (Postal Ballot, meetings through VC, e-voting).</p>	<p>Lectures Allotted 25</p> <p>Marks 15</p>
<b>2.Limited Liability Partnership Act, 2008</b>	<p><b><u>Chapter-1: Nature of LLP</u></b></p> <p>1. Definition of Body Corporate, Business.  2. Characteristics of LLP and Types of partners (Individual and Designated partners).</p>	<p>Lectures Allotted 10</p> <p>Marks 15</p>



	<p>3. Procedure for Incorporation of LLP.  4. Advantages &amp; Disadvantages of LLP.  5. Conversion of LLP.  6. Distinction between various types of businesses (Partnership v/s LLP v/s Company).</p> <p><b><u>Chapter-2: Winding up and Dissolution of LLP</u></b></p> <p>1. Meaning of winding up.  2. Methods of winding up of LLP.</p>	
<p><b>3.Consumer Protection Act, 2019 and Competition Act, 2002</b></p>	<p><b><u>Chapter-1: The Consumer Protection Act, 2019</u></b></p> <p>1. Introduction, Reasons for enacting the act, Aims and Objects and definitions (Consumer, Defect, Deficiency, Complaint, Complainant, Manufacture, Unfair Trade Practices)</p> <p><b><u>Chapter-2: Consumer Protection Councils and Redressal Forums</u></b></p> <p>1. Consumer Protection Councils and Redressal Forums.  2. Difference between a Council and a Forum.</p> <p><b><u>Chapter-3: Competition Act, 2002</u></b></p> <p>1. Introduction, Advantages of Competition, Objectives of the Act.  2. Definitions (Acquisition, Cartelisation), Features of the Act.  3. Competition Commission of India.</p>	<p><b>Lectures Allotted 15</b></p> <p><b>Marks 15</b></p>
<p><b>4.Intellectual Property Rights</b></p>	<p><b><u>Chapter-1: Intellectual Property Rights</u></b></p> <p>1. Background, Nature and Types of IPR</p> <p><b><u>Chapter-2: Patents Act, 1970</u></b></p> <p>1. Definition, Pre-requisites for grant of patent.  2. What is patentable and not patentable. Term of grant of patent.  3. Procedure for obtaining Patent, Infringement and Penalties.</p> <p><b><u>Chapter-3: Copyright Act, 1957</u></b></p> <p>1. Meaning and Definition of Copyright.  2. Who is an author? Fair use.  3. Term of copyright.  4. Rights of a Copyright holder.  5. Procedure, Infringement and Remedies.</p> <p><b><u>Chapter-4: Trademark Act, 1999</u></b></p> <p>1. Meaning, Definition and Functions of Trademark.  2. Types of Trade mark, service mark.  3. Trademarks that cannot be registered.  4. Procedure for Registration, Infringement, Remedies and passing off.</p>	<p><b>Lectures Allotted 10</b></p> <p><b>Marks 15</b></p>
	<b>TOTAL</b>	<p><b>60 Lectures</b></p> <p><b>60 Marks</b></p>

Serial No	Course code	Credits	Course Name
2			
2.4	BCOMS404	03	Advertising – II

### **LEARNING OBJECTIVES**

1.	To make students understand the technical aspects of advertising and media.
2.	To encourage students to proceed with the planning, budgeting and implementation of ad campaigns
3.	To develop creativity among students and enable them to create effective advertisements.

### **SYLLABUS**

Revised Syllabus	No. of lectures
<b>Module -1</b> <b>Media in Advertising</b>	<b>12</b>
<b>Traditional Media</b> Print, Broadcasting, Out-Of-Home advertising and films - advantages and limitations of all the above traditional media <b>New Age Media</b> Digital Media / Internet Advertising and Social Media Advertising, significance & limitations . Media Research Concept, Importance, Tool for regulation - AB, TRP, & significance	
<b>Module-2</b> <b>Planning an Advertising Campaign</b>	<b>11</b>
<b>Planning Advertising Campaign</b> <b>Advertising Campaign</b> Concept, Advertising Campaign Planning -Steps Determining advertising objectives - DAGMAR model <b>Advertising Budgets</b> Factors determining advertising budgets, methods of setting advertising budgets, Media Objectives - Reach, Frequency and GRPs <b>Media Planning</b> Concept, Process, Factors considered while selecting media, Media Scheduling Strategies	

<p><b>Module – 3</b></p> <p><b>Fundamentals of Creativity in Advertising</b></p>	<p><b>11</b></p>
<p><b>Creativity</b>  Concept and Importance, Creative Process, Concept of Creative Brief, Techniques of Visualization</p> <p><b>Creative aspects</b>  Buying Motives - Types, Selling Points- Features, Appeals – Types, Concept of Unique Selling Proposition (USP)</p> <p><b>Creativity through Endorsements</b>  Endorsers – Types, Celebrity Endorsements – Advantages and Limitations, High Involvement and Low Involvement Products</p>	
<p><b>Module – 4</b></p> <p><b>Execution and Evaluation of Advertising</b></p>	<p><b>11</b></p>
<p><b>Preparing print ads</b>  Essentials of Copywriting, Copy – Elements, Types, Layout- Principles, Illustration - Importance</p> <p><b>Creating broadcast ads</b>  Execution Styles, Jingles and Music – Importance, Concept of Storyboard</p> <p><b>Evaluation</b>  Advertising copy, Pre-testing and Post-testing of Advertisements – Methods and Objective.</p>	

**REFERENCE BOOKS**

1. Arens, W. Weigold , M. Arens, C. (2017). *Contemporary Advertising*, Hill Higher Education.
2. Batra, Myers and Aaker. (2002). *Advertising Management*. Pearson Education.
3. Belch, G. and Belch, M. (2015). *Advertising and Promotion: An Integrated Marketing Communications Perspective*. McGraw Hill Education.
4. Bullmore, J.J. Waterson, M.J. (1983). *The Advertising Association Handbook*. Holt Rinehart & Winston.
5. Clow, K.E. Baack, D.E. (2012). *Integrated Advertising, Promotion, and Marketing Communications*. Pearson Education Limited.
6. David, A. Biel, A. (2013). *Brand Equity & Advertising- Advertising’s role in building strong brands*. Psychology Press.
7. Gupta, R. (2012). *Advertising Principles and Practice*. S. Chand Publishing.

8. Keller, K.L. (2013). *Strategic Brand Management*. Pearson Education Limited.
9. Kotler, P. Roberto, E. (1989). *Social Marketing, Strategies for Changing Public Behaviour*, The Free Press.
10. Lane, R and King, K. Singh, R. Sharma, S. (2006). *Advertising: Planning and Implementation*. Prentice Hall.
11. Moriarty, S. Mitchell, N.D. Wells, W.D. (2010). *Advertising*. Pearson.
12. Ogilvy, D. (2012). *Confessions of an Advertising*. Southbank Publishing.
13. Sengupta, S. (2005). *Brand Positioning – Strategies for Competitive Advantage*. Tata McGraw Hill Publication.

Serial No	Course code	Credits	Course Name
2			
2.5	BCOMS405	03	Commerce – IV

**Objectives: -**

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

Particulars	Remarks	No of Lectures
Module I	Production & Inventory Management	11 lectures
Module II	Quality Management	10 Lectures
Module III	Indian Financial System	12 Lectures
Module IV	Recent Trends In Finance	12 Lectures
	Total	45 Lectures

**Module 1 PRODUCTION & INVENTORY MANAGEMENT (11)**

• 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 (10)**

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 (12)**

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 (12)**

Mutual Funds- Advantages and Limitations, Types, Factors responsible for growth of mutual funds – Systematic Investment Plan. • Commodity Market: Categories, Derivatives Market: Types, Participants, Types of Derivative Instruments. • Start-up Ventures – Concept, Sources of Funding, Micro Finance – Importance, Role of Self-Help Groups

## References:

1. Production and Operations Management – Prof L.C.Jhamb, Event Publishing House.
2. Production & Operation Management (Text & Cases)
3. K.Ashwathappa&G.Sudeshana Reddy, Himalaya Publication.
4. Launching New Ventues: An EnterpreneurialApproach- KathleenR.Allen, Cengage Learning
5. Indian Financial System—BharathiPathiak, Pearson Publication
6. Financial Institutions and Markets: Structure Growth& Innovations – L.M.Bhole, Jitendra Mahakad, Tata McGraw Hill.
7. Indian Financial System – M.Y.Khan, Tata McGraw –Hill

Serial No	Course code	Credits	Course Name
2			
2.6	BCOMS406	03	Business Economics - IV

Module No.	Topics	Number of lectures
1	<p><b>The Role Of Government In An Economy</b></p> <ul style="list-style-type: none"> <li>• Meaning and Scope of Public finance.</li> <li>• Major fiscal functions: allocation function, distribution function &amp; stabilization 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	<p><b>Public Revenue</b></p> <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>• Shifting of tax burden: Impact and incidence of taxation - Processes- factors influencing incidence of taxation</li> <li>• Economic Effects of taxation: on Income and Wealth, Consumption, Savings, Investments and Production.</li> <li>• Redistributive and Anti – Inflationary nature of taxation and their implications</li> </ul>	15
3	<p><b>Public Expenditure and Public Debt</b></p> <ul style="list-style-type: none"> <li>• Public Expenditure: Canons - classification - economic effects of public spending - on production, consumption, distribution, employment and stabilization - Theories of Public Expenditure: Wagner’s Hypothesis and Wiseman Peacock Hypothesis - Causes for Public Expenditure Growth.</li> <li>• Significance of Public Expenditure: Social security contributions- Low Income Support and Social Insurance Programmes.</li> <li>• Public Debt: Classification - Burden of Debt Finance: Internal and External- Public Debt and Fiscal Solvency</li> </ul>	10
4	<p><b>Fiscal Management and Financial Administration</b></p> <ul style="list-style-type: none"> <li>• Fiscal Policy: Meaning, Objectives, constituents and Limitations.</li> <li>• Contra cyclical Fiscal Policy and Discretionary Fiscal Policy: Principles of Sound and Functional Finance</li> <li>• Budget- Meaning objectives and types - Structure of Union budget - Deficit concepts- Fiscal Responsibility and Budget Management Act.</li> <li>• Intergovernmental Fiscal Relations: fiscal federalism and fiscal decentralization - central-state financial relations - 15th Finance Commission recommendations</li> </ul>	10
	Total Lectures	45

## 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



Serial No	Course code	Credits	Course Name
2			
2.7	BCOMS407	02	Foundation Course IV

Course Objectives: Foundation Course IV	
1	Develop a basic understanding about the various constitutional provisions to empower citizens of India.
2	Sensitize to issues related to Ecology and Sustainability.
3	Appreciate the importance of various technologies and their use in everyday life.
4	Gain an overview of significant skills required to address competition in career choices.

Module No.	Modules	Number of lectures
1	<p><b>Significant, contemporary Rights of Citizens</b></p> <p>A. Right to Education- National Education Policy 2020 (3 lectures)</p> <p>B. Right to Information- Genesis and relation with transparency and accountability; important provisions of the Right to Information Act, 2005; Filing an application under the RTI Act (4 Lectures)</p> <p>C. Protection of Citizens'/Public Interest-Public Interest Litigation, need and procedure to file a PIL; some landmark cases. (3 Lectures)</p> <p>D. Citizens' Charters, Public Service Guarantee Acts. (3 Lectures)</p>	13
2	<p><b>Approaches to understanding Ecology</b></p> <p>A. Understanding approaches to ecology- Anthropocentrism, Biocentrism and Eco centism, Ecofeminism and Deep Ecology. (3 Lectures)</p> <p>B. Environmental Principles-1: the equity principle; the participation principle. (2 Lectures)</p> <p>C. Environmental Principles-2: the sustainability principle; the polluter pays principle; the precautionary principle. (4 Lectures)</p> <p>D. Carbon space and Carbon Sequestration (2 lectures)</p>	11

3	<p align="center"><b>Science and Technology II</b></p> <p>Part A: Some Significant Modern Technologies, Features and Applications: (5 Lectures)</p> <ol style="list-style-type: none"> <li>i. Laser Technology- Light Amplification by Stimulated Emission of Radiation; use of laser in remote sensing, GIS/GPS mapping and medical use.</li> <li>ii. Satellite Technology- various uses in satellite navigation systems, GPS and imprecise climate and weather analyses.</li> <li>iii. Information and Communication Technology- convergence of various technologies like satellite, computer and digital in the information revolution of today's society.</li> <li>iv. Biotechnology and Genetic engineering- applied biology and uses in medicine, pharmaceuticals and agriculture; genetically modified plant, animal and human life.</li> </ol> <p>Part B: Case studies of business models of science and technology industries. (2 Lectures)</p> <p>Part C: Issues of Control, Access and Misuse of Technology. (3 Lectures)</p>	10
4	<p><b>Introduction to Competitive Examinations</b></p> <p>A. Basic information on Competitive Examinations- the pattern, eligibility criteria and local centres: (4 Lectures)</p> <ol style="list-style-type: none"> <li>i. Examinations conducted for entry into professional courses - Graduate Record Examinations (GRE), Graduate Management Admission Test GMAT), Common Admission Test (CAT) and Scholastic Aptitude Test (SAT).</li> <li>ii. Examinations conducted for entry into jobs by Union Public Service Commission, Staff Selection Commission (SSC), State Public Service Commissions, Banking and Insurance sectors, and the National and State Eligibility Tests (NET / SET) for entry into teaching profession.</li> </ol> <p>B. Skills required for competitive examinations- (7 Lectures)</p> <ol style="list-style-type: none"> <li>i. Information on areas tested: Quantitative Ability, Data Interpretation, Verbal Ability and Logical Reasoning, Creativity and Lateral Thinking Practice sessions on the areas tested.</li> <li>ii. Time Management: Effective Strategies for Time Management</li> </ol>	11
	Total Lectures	45

## References:

1. G Subba Rao, Writing Skills for Civil Services Examination, Access Publishing, New Delhi, 2014
2. Mohapatra, Gaur Krishna Das, Environmental Ecology, Vikas, Noida, 2008.
3. Sathe, Satyaranjan P., Judicial Activism in India, Oxford University Press, New Delhi, 2003.
4. Singh, Ashok Kumar, Science and Technology for Civil Service Examination, Tata McGraw Hill, New Delhi, 2012.
5. Thorpe, Edgar, General Studies Paper I Volume V, Pearson, New Delhi, 2017
6. National Education Policy Retrieved from [https://www.education.gov.in/sites/upload\\_files/mhrd/files/NEP\\_Final\\_English\\_0.pdf](https://www.education.gov.in/sites/upload_files/mhrd/files/NEP_Final_English_0.pdf)
7. Quantitative Aptitude for Competitive Exams, R S Aggarwal, S Chand Publications