

UNIVERSITY OF MUMBAI

No. UG/21 of 2018-19

CIRCULAR:-

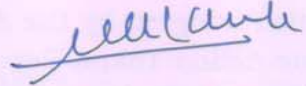
Attention of the Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty is invited to this office Circular No.UG/105 of 2016-17, dated 25th October, 2016 relating to syllabus of Bachelor of Commerce (B.Com.) degree course.

They are informed that the recommendations made by the Board of Studies in Commerce at its meeting held on 28th February, 2018 have been accepted by the Academic Council at its meeting held on 5th May, 2018 vide item No. 4.48 and that in accordance therewith, the revised syllabus as per the (CBCS) for the T.Y.B.Com. (Sem. V & VI), has been brought into force with effect from the academic year 2018-19, accordingly. (The same is available on the University's website www.mu.ac.in).

MUMBAI – 400 032

14th June, 2018

To


(Dr. Dinesh Kamble)
I/c REGISTRAR

The Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty. (Circular No. UG/334 of 2017-18 dated 9th January, 2018.)

A.C./4.48/05/05/2018

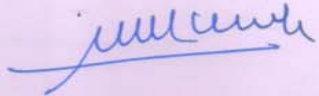
No. UG/21 -A of 2018

MUMBAI-400 032

14th June, 2018

Copy forwarded with Compliments for information to:-

- 1) The I/c Dean, Faculty of Commerce & Management,
- 2) The Chairman, Board of Studies in Commerce,
- 3) The Director, Board of Examinations and Evaluation,
- 4) The Director, Board of Students Development,
- 5) The Professor-cum-Director, Institute of Distance and Open Learning (IDOL),
- 6) The Co-Ordinator, University Computerization Centre,


(Dr. Dinesh Kamble)
I/c REGISTRAR

University of Mumbai



**Revised Syllabus
and
Question Paper Pattern
of Courses of
Bachelor of Commerce Programme
at
Third Year
Semester V and VI
Under Choice Based Credit, Grading and
Semester System**

To be implemented from Academic Year 2018-2019

Faculty of Commerce

Bachelor of Commerce (B.Com) Programme

Under Choice Based Credit, Grading and Semester System

T.Y.B.Com

(To be implemented from Academic Year- 2018-2019)

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1A	Discipline Specific Elective(DSE) Courses		1A	Discipline Specific Elective(DSE) Courses	
1 & 2	*Any one group of courses from the following list of the Groups (A/B/C/D/E/F)	04+04	1 & 2	*Any one group of courses from the following list of the Groups (A/B/C/D/E/F)	04+04
1B	Discipline Related Elective(DRE) Courses		1B	Discipline Related Elective(DRE) Courses	
3	Commerce V	03	3	Commerce VI	03
4	Business Economics V	03	4	Business Economics VI	03
2	Ability Enhancement Courses (AEC)		2	Ability Enhancement Courses (AEC)	
5 & 6	**Any two courses from the following list of the courses	03+03	5 & 6	**Any two courses from the following list of the courses	03+03
Total Credits		20	Total Credits		20

<i>*List of groups of Discipline Specific Elective(DSE) Courses for Semester V (Any One Group)</i>		<i>*List of groups of Discipline Specific Elective(DSE) Courses for Semester VI (Any One Group)</i>	
<i>Group A: Advanced Accountancy</i>			
1	Financial Accounting and Auditing VII - Financial Accounting	1	Financial Accounting and Auditing IX - Financial Accounting
2	Financial Accounting and Auditing VIII - Cost Accounting	2	Financial Accounting and Auditing X - Cost Accounting
<i>Group B: Business Management</i>			
1	Business Management Paper - I	1	Business Management Paper - III
2	Business Management Paper - II	2	Business Management Paper - IV
<i>Group C: Banking and Finance</i>			
1	Banking and Finance Paper - I	1	Banking and Finance Paper - III
2	Banking and Finance Paper - II	2	Banking and Finance Paper - IV
<i>Group D: Commerce</i>			
1	Commerce Paper - I	1	Commerce Paper - III
2	Commerce Paper - II	2	Commerce Paper - IV
<i>Group E: Quantitative Techniques</i>			
1	Quantitative Techniques Paper - I	1	Quantitative Techniques Paper - III
2	Quantitative Techniques Paper - II	2	Quantitative Techniques Paper - IV
<i>Group F: Economics</i>			
1	Economics Paper - I	1	Economics Paper - III
2	Economics Paper - II	2	Economics Paper - IV
<i>Note: Group selected in Semester V will continue in Semester VI</i>			

**List of Ability Enhancement Courses (AEC) for Semester V (Any Two)		**List of Ability Enhancement Courses (AEC) for Semester VI (Any Two)	
1	Trade Unionism and Industrial Relations Paper - I	1	Trade Unionism and Industrial Relations. Paper - II
2	Computer systems & Applications Paper -I	2	Computer systems & Applications Paper - II
3	Export Marketing Paper - I	3	Export Marketing Paper - II
4	Marketing Research Paper - I	4	Marketing Research Paper - II
5	Investment Analysis and Portfolio Management Paper - I	5	Investment Analysis and Portfolio Management Paper - II
6	Transport Management Paper - I	6	Transport Management Paper - II
7	Entrepreneurship& M.S.S.I. Paper - I	7	Entrepreneurship& M.S.S.I. Paper - II
8	International Marketing Paper - I	8	International Marketing Paper - II
9	Merchant Banking Paper - I	9	Merchant Banking Paper - II
10	Direct & Indirect Taxation Paper - I	10	Direct & Indirect Taxation Paper - II
11	Labour Welfare & Practice Paper - I	11	Labour Welfare & Practice Paper - II
12	Purchasing & Store keeping Paper - I	12	Purchasing & Store keeping Paper - II
13	Insurance Paper - I	13	Insurance Paper - II
14	Banking Law & Practice Paper - I	14	Banking Law & Practice Paper - II
15	Regional Planning Paper - I	15	Regional Planning Paper - II
16	Rural Marketing Paper - I	16	Rural Marketing Paper - II
17	Elements of Operational Research Paper- I	17	Elements of Operational Research Paper - II
18	Psychology of Human Behaviour at work Paper - I	18	Psychology of Human Behaviour at work Paper - II
Note: Course selected in Semester V will continue in Semester VI			

B.Com. Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year- 2018-2019)

Semester V

No. of Courses	Semester V	Credits
1	<i>Elective Courses (EC)</i>	
1A	<i>Discipline Specific Elective(DSE) Courses</i>	
1 & 2	*Any one group of courses from the following list of the Groups (A/B/C/D/E/F)	04+04
1B	<i>Discipline Related Elective(DRE) Courses</i>	
3	Commerce V	03
4	Business Economics V	03
2	<i>Ability Enhancement Courses (AEC)</i>	
5 & 6	**Any two courses from the following list of the courses	03+03
Total Credits		20

*List of groups of Discipline Specific Elective(DSE) Courses for Semester V (Any One Group)	
Group A: Advanced Accountancy	
1	Financial Accounting and Auditing VII - Financial Accounting
2	Financial Accounting and Auditing VIII - Cost Accounting
Group B: Business Management	
1	Business Management Paper - I
2	Business Management Paper - II
Group C: Banking and Finance	
1	Banking and Finance Paper - I
2	Banking and Finance Paper - II
Group D: Commerce	
1	Commerce Paper - I
2	Commerce Paper - II
Group E: Quantitative Techniques	
1	Quantitative Techniques Paper - I
2	Quantitative Techniques Paper - II
Group F: Economics	
1	Economics Paper - I
2	Economics Paper - II

**List of Ability Enhancement Courses (AEC) for Semester V (Any Two)	
1	Trade Unionism and Industrial Relations Paper - I
2	Computer systems & Applications Paper -I
3	Export Marketing Paper - I
4	Marketing Research Paper - I
5	Investment Analysis and Portfolio Management Paper - I
6	Transport Management Paper - I
7	Entrepreneurship& M.S.S.I. Paper - I
8	International Marketing Paper - I
9	Merchant Banking Paper - I
10	Direct & Indirect Taxation Paper - I
11	Labour Welfare & Practice Paper - I
12	Purchasing & Store keeping Paper - I
13	Insurance Paper - I
14	Banking Law & Practice Paper - I
15	Regional Planning Paper - I
16	Rural Marketing Paper - I
17	Elements of Operational Research Paper- I
18	Psychology of Human Behaviour at work Paper - I

***Revised Syllabus of Courses of B.Com. Programme at Semester V
with Effect from the Academic Year 2018-2019***

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group A: Advanced Accountancy

***1. Financial Accounting and Auditing VII -
Financial Accounting
Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Preparation of Final Accounts of Companies	15
2	Internal Reconstruction	15
3	Buy Back of Shares	10
4	Investment Accounting (w.r.t. Accounting Standard- 13)	12
5	Ethical Behaviour and Implications for Accountants	08
Total		60

Sr. No.	Modules / Units
1	Preparation of Final Accounts of Companies
	<p>Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement)</p> <p>Preparation of financial statements as per Companies Act. (excluding cash flow statement)</p> <p>AS 1 in relation to final accounts of companies (disclosure of accounting policies)</p> <p>Adjustment for –</p> <ol style="list-style-type: none"> 1. Closing Stock 2. Depreciation 3. Outstanding expenses and income 4. Prepaid expenses and Pre received income 5. Proposed Dividend and Unclaimed Dividend 6. Provision for Tax and Advance Tax 7. Bill of exchange (Endorsement, Honour, Dishonour) 8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases 9. Unrecorded Sales and Purchases 10. Good sold on sale or return basis 11. Managerial remuneration on Net Profit before tax 12. Transfer to Reserves 13. Bad debt and Provision for bad debts 14. Calls in Arrears 15. Loss by fire (Partly and fully insured goods) 16. Goods distributed as free samples. 17. Any other adjustments as per the prevailing accounting standard.
2	Internal Reconstruction
	<p>Need for reconstruction and company law provisions</p> <p>Distinction between internal and external reconstructions.</p> <p>Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same.</p>
3	Buy Back of Shares
	<p>Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions)</p> <p>Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back(Excluding Buy Back of minority shareholding)</p>

Sr. No.	Modules / Units
4	Investment Accounting (w.r.t. Accounting Standard- 13)
	<p>For shares (variable income bearing securities)</p> <p>For debentures/Preference. shares (fixed income bearing securities)</p> <p>Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage).</p> <p>Columnar format for investment account.</p>
5	Ethical Behaviour and Implications for Accountants
	<p>Introduction, Meaning of ethical behavior</p> <p>Financial Reports – What is the link between law, corporate governance, corporate social responsibility and ethics?</p> <p>What does the accounting profession mean by the ethical behavior?</p> <p>Implications of ethical values for the principles versus rule based approaches to accounting standards</p> <p>The principal based approach and ethics</p> <p>The accounting standard setting process and ethics</p> <p>The IFAC Code of Ethics for Professional Accountants</p> <p>Ethics in the accounting work environment – A research report</p> <p>Implications of unethical behavior for financial reports</p> <p>Company Codes of Ethics</p> <p>The increasing role of whistle – Blowing</p> <p>Why should student learn ethics?</p>

***Revised Syllabus of Courses of B.Com. Programme at Semester V
with Effect from the Academic Year 2018-2019***

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group A: Advanced Accountancy

**2. Financial Accounting and Auditing Paper-VIII:
Cost Accounting
*Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Introduction to Cost Accounting	10
2	Material Cost	10
3	Labour Cost	10
4	Overheads	10
5	Classification of Costs and Cost Sheet	10
6	Reconciliation of cost and financial accounts	10
Total		60

Sr. No.	Modules / Units
1	Introduction to Cost Accounting
	(a) Objectives and scope of Cost Accounting (b) Cost centres and Cost units (c) Cost classification for stock valuation, Profit measurement, Decision making and control (d) Coding systems (e) Elements of Cost (f) Cost behaviour pattern, Separating the components of semi- variable costs
2	Material Cost
	(i) Procurement procedures—Store procedures and documentation in respect of receipts and issue of stock, Stock verification (ii) Inventory control —Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC classification; Stocktaking and perpetual inventory (iii) Inventory accounting Note- Simple practical problems based on Calculation of EOQ, Raw Material Turnover ratio, Preparation of stock ledger and Valuation of Inventories, based on FIFO and Weighted average cost.
3	Labour Cost
	(i) Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and Incentives (ii) Labour turnover (iii) Utilisation of labour, Direct and indirect labour, Charging of labour cost, Identifying labour hours with work orders or batches or capital jobs (iv) Efficiency rating procedures (v) Remuneration systems and incentive schemes. Note- Simple practical problems based on Preparation of labour cost statement Remuneration and incentive systems based on Piece work plan, Haley Premium Plan, Rowan system, Gantt's Task
4	Overheads
	Functional analysis — Factory, Administration, Selling and Distribution Behavioural analysis — Fixed, Variable, Semi-variable cost Note-Simple practical problems on Departmentalization and apportionment of primary overheads, Computation of overhead rates including Machine overhead rates Basic concepts of treatment of over/under absorption of overheads- Direct Labour method and Prime Cost method
5	Classification of Costs and Cost Sheet
	Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Note- Simple practical problems on preparation of cost sheet
6	Reconciliation of cost and financial accounts
	Practical problems based on Reconciliation of cost and Financial accounts.

***Revised Syllabus of Courses of B.Com. Programme at Semester V
with effect from the Academic Year 2018-2019***

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group B: Business Management

**1. Business Management Paper-III:
Management and Organization Development**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction	15
2	Planning	15
3	Organizing as a Managerial Function	15
4	Staffing	15
Total		60

Sr. No.	Modules / Units
1	Introduction
	<ul style="list-style-type: none"> • Management – Definition and Characteristics • Management – as Science, art and profession – Levels of management and management skills • Development of Management Thought – Scientific Approach Administrative School, Behaviour School, Systems Approach and Contingency Approach. Evolution of Indian management thoughts and their relevance in the current era. • Functions of Management in a typical business organisation
2	Planning
	<ul style="list-style-type: none"> • Planning, forecasting, decision making and problem solving • Nature, characteristics, merits and limitations of planning. • Classification and components of plans • Essentials of a good plan and planning process • Management by objectives (MBO) – Importance and relevance
3	Organizing as a Managerial Function
	<ul style="list-style-type: none"> • Definition and Principles • Departmentalisation • Formal organisations – Functional, SBU, Matrix, Committees • Informal organisations – Relevance and Importance • Authority, responsibility, accountability and span of control • Organizational hierarchy – charts • Delegation of authority and decentralization • Emergence of virtual organisation – merits and limitations
4	Staffing
	<ul style="list-style-type: none"> • Importance of human resource in organisations • Estimation of human resource requirements • Human Asset Accounting • Job Analysis • Recruitment and selection • Training and Development • Performance Appraisal

***Revised Syllabus of Courses of B.Com. Programme at Semester V
with effect from the Academic Year 2018-2019***

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group B: Business Management

**2. Business Management Paper-V:
Financial Management**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Financial Management	11
2	Study of Financial Statements	11
3	Ratio Analysis	12
4	Sources of Finance and Cash Flow Analysis	11
Total		45

Sr. No.	Modules / Units
1	Introduction to Financial Management
	<ul style="list-style-type: none"> • Definition, nature and functions of financial management • Objectives of financial management • Importance of financial management and limitations. • Preparation of financial Statements adhering to current statutory requirements.
2	Study of Financial Statements
	<ul style="list-style-type: none"> • Objectives of financial statement analysis and interpretation • Steps involved in the analysis of financial statements • Comparative Statements • Common Size Statements • Trend Analysis
3	Ratio Analysis
	<ul style="list-style-type: none"> • Ratio Analysis – Meaning and objectives and Classification of Ratios- Traditional classification, functional classification and classification from the point of view of users • Balance Sheet Ratios- Current Ratio, Liquid Ratio, Proprietary Ratio, Stock-Working Capital Ratio, Capital Gearing Ratio, Debt Equity Ratio • Revenue Statement Ratios - Gross Profit Ratio, Operating Ratio, Expense Ratios, Net Profit Ratio, Stock Turnover Ratio. • Combined Ratios - Return on Capital Employed, Return on Proprietors' Funds, Return on Equity Share Capital, Debtors' Turnover Ratio (Debtors' Velocity), Earning Per Share, Dividend Payout Ratio, Price Earning Ratio • Importance and limitations of Accounting Ratios
4	Sources of Finance and Cash Flow Analysis
	<ul style="list-style-type: none"> • Classification of sources of finance with reference to period , ownership and source of generation • Internal and external financing including choice of financial instruments • Cash Flow Statement – Meaning and Classification • Uses of Cash Flow statement • Preparation of Cash Flow Statement – Direct and Indirect

***Revised Syllabus of Courses of B.Com. Programme at Semester V
with effect from the Academic Year 2018-2019***

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group C: Banking and Finance

**1. Banking and Finance Paper - I:
Central Banking**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Indian Financial System	15
2	Financial Markets in India	15
3	Commodity Market	15
4	Derivatives Market	15
Total		60

Sr. No.	Modules / Units
1	Indian Financial System
	<p>A) Introduction, Meaning, Functions of financial system, Indian financial system from financial neutrality to financial activism and from financial volatility to financial stability, Role of Government in financial development, Overview of Phases of Indian financial system since independence (State Domination – 1947-1990, Financial sector reforms 1991 till Financial Sector Legislative Reforms Commission 2013), Monitoring framework for financial conglomerates.</p> <p>B) Structure of Indian Financial System – Banking & Non-Banking Financial Institutions, Organized and Unorganized Financial Markets, Financial Assets/Instruments, Fund based & Fee Based Financial Services.</p>
2	Financial Markets in India
	<p>A) Indian Money Market – Meaning, Features, Functions, Importance, Defects, Participants, Components of Organized and Unorganized markets and Reforms</p> <p>B) Indian Capital Market - Meaning, Features, Functions, Importance, Participants, Instruments, Reforms in Primary and Secondary Market.</p> <p>C) Indian Stock Market - Meaning and functions of Stock Exchange- NSE and BSE.</p> <p>D) Equity Market – Primary Market, IPO, Book Building, Role of Merchant Bankers, ASBA , Green Shoe Option, Issue of Bonus shares, Right Shares, Sweat Equity shares, ESOP.</p> <p>E) Indian Debt Market –Market Instruments, Listing, Primary and Secondary Segments</p>
3	Commodity Market
	<ul style="list-style-type: none"> • Introduction to commodities market - Meaning History & origin, Types of commodities traded, • Structure of commodities market in India, • Participants in commodities market, Trading in commodities in India(cash & derivative segment), • Commodity exchanges in India & abroad • Reasons for investing in commodities.
4	Derivatives Market
	<ul style="list-style-type: none"> • Introduction to Derivatives market- Meaning, History & origin, • Elements of a derivative contract, • Factors driving growth of derivatives market, • Types of derivatives, Types of underlying assets, Participants in derivatives market, Advantages & disadvantages of trading in derivatives market, • Current volumes of derivative trade in India, • Difference between Forwards & Futures

***Revised Syllabus of Courses of B.Com. Programme at Semester V
with effect from the Academic Year 2018-2019***

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group C: Banking and Finance

**2. Banking and Finance Paper - II:
Financial Reporting Analysis**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Final Accounts of Banking Company	16
2	Final Accounts of Insurance Company	12
3	Preparation of Final Accounts of Companies	12
4	Cash Flow Analysis & Ethical Behavior and implications for accountants	12
5	Introduction to IFRS	08
Total		60

Sr. No.	Modules / Units
1	Final Accounts of Banking Company
	<p>Legal provision in Banking Regulation Act, 1949 relating to Accounts. Statutory reserves including Cash Reserve and Statutory Liquidity Ratio. Bill purchase and discounted, rebate of bill discounted.</p> <p>Final Accounts in prescribed form</p> <p>Non – performing assets and Income from non – performing assets. Classification of Advances, standard, sub – standard, doubtful and provisioning requirement.</p>
2	Final Accounts of Insurance Company
	<p>(a) Preparation and presentation of Corporate Final Accounts for Insurance Companies</p> <p>(b) Final Accounts in accordance with Insurance Legislation.</p> <p>(c) Study of Accounting Policies from Annual Reports of Listed Insurance Companies</p>
3	Preparation of Final Accounts of Companies
	<p>Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement)</p> <p>Preparation of financial statements as per Companies Act. (excluding cash flow statement)</p> <p>AS 1 in relation to final accounts of companies (disclosure of accounting policies)</p> <p>Adjustment for –</p> <ol style="list-style-type: none"> 1. Closing Stock 2. Depreciation 3. Outstanding expenses and income 4. Prepaid expenses and Pre received income 5. Proposed Dividend and Unclaimed Dividend 6. Provision for Tax and Advance Tax 7. Bill of exchange (Endorsement, Honour, Dishonour) 8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases 9. Unrecorded Sales and Purchases 10. Good sold on sale or return basis 11. Managerial remuneration on Net Profit before tax 12. Transfer to Reserves 13. Bad debt and Provision for bad debts 14. Calls in Arrears 15. Loss by fire (Partly and fully insured goods) 16. Goods distributed as free samples. <p>Any other adjustments as per the prevailing accounting standard.</p>

Sr. No.	Modules / Units
4	Cash Flow Analysis as per AS 3 (Indirect Method Only) Ethical Behaviour and implications for accountants
	<p>Introduction, Meaning of ethical behavior</p> <p>Financial Reports – What is the link between law, corporate governance, corporate social responsibility and ethics?</p> <p>What does the accounting profession mean by the ethical behavior?</p> <p>Implications of ethical values for the principles versus rule based approaches to accounting standards</p> <p>The principal based approach and ethics</p> <p>The accounting standard setting process and ethics</p> <p>The IFAC Code of Ethics for Professional Accountants</p> <p>Ethics in the accounting work environment – A research report</p> <p>Implications of unethical behavior for financial reports</p> <p>Company Codes of Ethics</p> <p>The increasing role of whistle – Blowing</p> <p>Why should student learn ethics?</p>
5	Introduction to IFRS
	<p>IFRS 1- First time Adoption of International Financial Reporting Statements</p> <p>Objective, Scope, Definitions, First IFRS financial statements, Recognition and measurement, Comparative information, Explanation of transition to IFRS, Reconciliations, Interim financial reports, Designation of financial assets or financial liabilities, Use of fair value as deemed cost, Use of deemed cost, Exceptions to retrospective application of other IFRS, Exemptions for business combination, Exemptions from other IFRS and Presentation and Disclosure.</p> <p>IFRS2- Share Based Payment – Objective, Scope, Definitions, Recognition, Equity settled share based payment transactions, Transactions in which services are received, Treatment of vesting conditions, Expected Vesting Period, Determining the fair value of equity instruments granted, Modifications of terms and conditions, Cancellation, Cash settled share based payment transactions, Share based payment transactions in which the terms of the arrangement provide the counterparty with a choice of settlement, Share based payment transactions in which the terms of the arrangement provide the entity with a choice of settlement, Share based payment transactions among group entities (2009 Amendments)</p> <p>Disclosure.</p>

***Revised Syllabus of Courses of B.Com. Programme at Semester V
with effect from the Academic Year 2018-2019***

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group D: Commerce

**1. Commerce Paper - I:
Management of Service Industry**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Service Industry	15
2	Tourism and Hospitality Industry	15
3	Transport Industry	15
4	Health Care Industry	15
Total		60

Sr. No.	Modules / Units
1	Introduction to Service Industry
	Services-Concept- characteristics –classification-significance- importance of relationship marketing in services- technology and its impact on service industry- role of service industry in economic development- career opportunities
2	Tourism and Hospitality Industry
	Tourism Industry- significance- challenges- types of Tourism products-Present scenario of travel and tourism in India- Future prospects- Government's Tourism policy- Role /functions of Indian Tourism Development Corporation and Maharashtra Tourism Development Corporation Hospitality Industry- characteristics- classification Restaurants- classification and types of consumers in a restaurant
3	Transport Industry
	Role of transport in economic development- types of transport (road, rail, air & ocean)- merits, demerits & recent trends in each mode
4	Health Care Industry
	Features- types of health care services- major inputs of health care industry- role of Corporates & Government in health care sector- emerging trends in health care industry

***Revised Syllabus of Courses of B.Com. Programme at Semester V
with effect from the Academic Year 2018-2019***

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group D: Commerce

**2. Commerce Paper - II:
Commercial Administration**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction and Orientation to Commercial Administration	15
2	Office Layout and Equipments	15
3	Office Communication	15
4	Information Management and Records	15
Total		60

Sr. No.	Modules / Units
1	Introduction and Orientation to Commercial Administration
	Commercial Administration: Meaning, nature and importance of Commercial Administration in business activity- role and functions of a commercial office- administrative structure of a commercial office- abilities, skills and attributes of office manager.
2	Office Layout and Equipments
	Office layout- Meaning, importance and types of office layout (enclosed or cellular/modular/ virtual etc.)- factors determining office layout- ergonomics with respect to comfort, health & safety Office equipments- various types of office equipments-functions of office equipments- types and uses of various office stationery-Role of IT in office administration
3	Office Communication
	Communication: Various channels of office communication- factors affecting selection of communication channels communication flows(upward/downward/vertical/horizontal/diagonal/grapevine)- barriers to effective communication- methods for intra firm communication- role of front office in communication with external stakeholders
4	Information Management and Records
	Information Management: Meaning and characteristics of information management- types of records to be maintained- characteristics of effective record management system- methods of classification of records-methods and procedures for managing inactive files- duties of record management Department.

***Revised Syllabus of Courses of B.Com. Programme at Semester V
with effect from the Academic Year 2018-2019***

Elective Courses (EC)

1 B. Discipline Related Elective (DRE) Courses

**3. Commerce - V
Marketing**

Modules at a Glance

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

Sr. No.	Modules / Units
1	Introduction to Marketing
	<ul style="list-style-type: none"> Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing Marketing Research - Concept, Features, Process Marketing Information System-Concept, Components Data Mining- Concept, Importance Consumer Behaviour- Concept, ,Factors influencing Consumer Behaviour Market Segmentation- Concept, Benefits, Bases of market segmentation Customer Relationship Management- Concept , Techniques Market Targeting- Concept, Five patterns of Target market Selection
2	Marketing Decisions I
	<ul style="list-style-type: none"> Marketing Mix- Concept, Product- Product Decision Areas Product Life Cycle- Concept, Managing stages of PLC Branding- Concept , Components Brand Equity- Concept , Factors influencing Brand Equity Packaging- Concept , Essentials of a good package Product Positioning- Concept, Strategies of Product Positioning Service Positioning- Importance & Challenges Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies
3	Marketing Decisions
	<ul style="list-style-type: none"> Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional & Contemporary Channels) Supply Chain Management-Concept, Components of SCM Promotion- Concept, Importance, Elements of Promotion mix Integrated Marketing Communication (IMC)- Concept, Scope ,Importance Sales Management- Concept, Components, Emerging trends in selling Personal Selling- Concept , Process of personal selling, Skill Sets required for Effective Selling
4	Key Marketing Dimensions
	<ul style="list-style-type: none"> Marketing Ethics: Concept, Unethical practices in marketing, General role of consumer organizations Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher Marketing Ethics: Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing Digital Marketing-Concept, trends in Digital Marketing Green Marketing- concept, importance Challenges faced by Marketing Managers in 21st Century Careers in Marketing – Skill sets required for effective marketing Factors contributing to Success of brands in India with suitable examples, Reasons for failure of brands in India with suitable examples.

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Elective Courses (EC)

1 B. Discipline Related Elective (DRE) Courses

**4. Business Economics - V
Macro Economic Aspects of India**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Macro Economic overview of India	15
2	Agriculture During Post Reform Period	10
3	The Industry And Service Sector During Post Reform Period	10
4	Banking and Financial Market	10
Total		45

Sr. No.	Modules / Units
1	Macro Economic overview of India
	<ul style="list-style-type: none"> • Overview of New Economic Policy-1991, - Role of Social Infrastructure with reference to education, health and family welfare. • Sustainable Development Goals and Policy measures: Make in India, Invest in India, and Skill Development and Training Programmes. • Foreign Investment Policy Measures in India – Foreign Investment Promotion Board, FDI- MNCs and their role.
2	Agriculture During Post Reform Period
	<ul style="list-style-type: none"> • National Agricultural Policy 2000: Objectives, Features and Implications • Agricultural pricing and agricultural finance • Agricultural Marketing Development-Agricultural Market infrastructure - Market information- Marketing training- Enabling environments-Recent developments
3	The Industry And Service Sector During Post Reform Period
	<ul style="list-style-type: none"> • Policy Measures- Competition Act 2003, Disinvestment Policy, Micro, Small and Medium Enterprises [MSME sector] since 2007. • Industrial Pollution in India: Meaning, Types, Effects and Control. • Service Sector: Recent trends, role and growth in Healthcare and Tourism Industry
4	Banking and Financial Market
	<ul style="list-style-type: none"> • Banking Sector- Recent trends, issues and challenges in Banking and Insurance Industry • Money Market – Structure, Limitations and Reforms. • Capital Market – Structure, Growth and Reforms.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

1. Trade Unionism and Industrial Relations Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Trade Unionism	12
2	Functions of Trade Unions	12
3	Leadership ideology, Recognition, Registration and administration of trade union	11
4	ILO- Objectives, Principles and Organs	10
Total		45

Sr. No.	Modules / Units
1	Trade Unionism
	Meaning, Scope, Significance and Objectives, Structure of trade unions in India. New Role of Trade Union in the context of globalization
2	Functions of Trade Unions
	<ul style="list-style-type: none"> • Functions of trade unions with respect to: i) Wages ii) Labour welfare iii) Training and education iv) Social security) Awareness of social responsibility vi) Environmental awareness. • Problems of trade unions, Industrial dispute – causes of industrial disputes
3	Leadership ideology, Recognition, Registration and administration of trade union
	<ul style="list-style-type: none"> • Impact of recession and globalization on trade unions in India. • Problems of employees and need of trade unions in Information and Communication Industry.
4	ILO- Objectives, Principles and Organs
	<p>ILO- Objectives, principles and organs. Impact of ILO on Indian trade union movement.</p> <ul style="list-style-type: none"> • Workers participation in management – concept, pre-requisites, forms & levels of participation, benefit of workers Participation in Management • Women's participation in trade union activities.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

2. Computer Systems and Applications Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Data Communication, Networking and Internet	18
2	Database and MySQL	09
3	Database and MySQL	09
4	Spread Sheet	09
Total		45

Sr. No.	Modules / Units
1	Data Communication, Networking and Internet <p>a) Data Communication Component, Data representation, Distributed processing. (Concepts only)</p> <p>b) Network Basics and Infrastructure</p> <ul style="list-style-type: none"> • Definition, Types (LAN, MAN, WAN) Advantages. • Network Structures – Server Based, Client server, Peer to Peer. • Topologies – Star, Bus, Ring. • Network Media, Wired – Twisted Pair, Co-axial, Fiber Optic and Wireless – Radio and Infrared. • Network Hardware: Hubs, Bridges, Switches, Routers. • Network Protocols – TCP/IP, OSI Model. <p>c) Internet</p> <ul style="list-style-type: none"> • Definition, Types of connections, sharing internet connection, Hot Spots. • Services on net- WWW, Email-Blogs. • IP addresses, Domain names, URLs, Hyperlinks, Web Browsers • Searching Directories, Search engines, Boolean search (AND, OR, NOT), Advanced search, Meta Search Engines. • Email – POP/SMTP accounts in Email, Different parts of an Email address. Receiving and sending emails with attachments by scanning attachments for viruses. • Cyber Crime, Hacking, Sniffing, Spoofing
2	Database and MySQL <p>a) Introduction :To Databases, Relational and Non-relational database system MySQL as a Non-procedural Language. View of data.</p> <p>b) MySQL Basics :Statements (Schema Statements, Data statements, Transaction statements), names (table & column names), data types (Char, Varchar, Text, Mediumtext, Longtext, Smallint, Bigint, Boolean, Decimal, Float, Double, Date, Date Time, Timestamp, Year, Time), Creating Database, inserting data, Updating data, Deleting data, expressions, built-in-functions – lower, upper, reverse length, ltrim, rtrim, trim, left, right, mid, concat, now, time, date, curdate, day, month, year, dayname, monthname, abs, pow, mod, round, sqrt missing data(NULL and NOT NULL DEFAULT values) CREATE,USE, ALTER (Add, Remove, Change columns), RENAME, SHOW, DESCRIBE (CREATE TABLE, COLUMNS, STATUS and DATABASES only) and DROP (TABLE, COLUMN, DATABASES statements), PRIMARY KEY FOREIGN KEY (One and more columns) Simple Validity checking using CONSTRAINTS.</p>
3	Database and MySQL <p>a) MySQL Simple queries : TheSELECT statement (From, Where, Group By, Having, Order By, Distinct, Filtering Data by using conditions. Simple and complex conditions using logical, arithmetic and relational operators (=, !=, <, >, <>, AND, OR, NOT, LIKE) Aggregate Functions – count, sum, avg, max, min.</p> <p>b) Multi-table queries:Simple joins (INNER JOIN), SQL considerations for multi table queries(table aliases, qualified column names,all column selections self joins).</p> <p>c) Nested Queries (Only up to two levels) :Using sub queries, sub query search conditions, sub queries & joins, nested sub queries, correlated sub queries, sub queries in the HAVING clause. Simple Transaction illustrating START, COMMIT, and ROLLBACK.</p>

Sr. No.	Modules / Units
4	Spread Sheet
	<p>a) Creating and Navigating worksheets and adding information to worksheets</p> <ul style="list-style-type: none"> Types of data, entering different types of data such as texts, numbers, dates, functions. Quick way to add data Auto complete, Autocorrect, Auto fill, Auto fit. Undo and Redo. Moving data, contiguous and non contiguous selections, Selecting with keyboard. Cut-Copy, Paste. Adding and moving columns or rows. Inserting columns and rows. Find and replace values. Spell check. Formatting cells, Numbers, Date, Times, Font, Colors, Borders, Fills. <p>b) Multiple Spreadsheets</p> <ul style="list-style-type: none"> Adding, removing, hiding and renaming worksheets. Add headers/Footers to a Workbook. Page breaks, preview. Creating formulas, inserting functions, cell references, Absolute, Relative (within a worksheet, other worksheets and other workbooks). <p>c) Functions</p> <ul style="list-style-type: none"> Financial functions: FV, PV, PMT, PPMT, IPMT, NPER, RATE Mathematical and statistical functions. ROUND, ROUNDDOWN, ROUNDUP, CEILING, FLOOR, INT, MAX, MIN, MOD, SQRT, ABS, SUM, COUNT, AVERAGE <p>d) Data Analysis</p> <ul style="list-style-type: none"> Sorting, Subtotal. Pivot Tables- Building Pivot Tables, Pivot Table regions, Rearranging Pivot Table.

Note :

- a) Theory 03 lectures per week.
b) Practical batch size 20-25, 01 practical = 03 theory lectures per week.
c) 10 Practical's are to be completed in each semester.

Semester V

Topic	Number of Practical's
Word processing	01
Spread sheet	03
MySQL	06

Minimum 6 practical's are to be recorded in the journal in the Semester V
[Minimum 4 on SQL, 2 on MS-Excel]

❖ Scheme of Examination

Type	Marks	Duration
Theory	75	2 ½ hours
Practical	20	1 hour per batch of 10
Active Participation and Class conduct	05	---

• Practical Examination Pattern- Semester V

Sr. No.	Topic	Marks
01	MySQL	07
02	Spread Sheet	03
03	Journal	05
04	Viva	05

- Practical examination to be conducted 2 to 3 weeks before the theory examination. Marks out of 25 to be submitted to the University before commencement of theory examination.
- Software Requirement :
MS-Excel 2010, VB 6.0
- Hardware
For a batch of 120 students minimum 10 computers with appropriate hardware and software installed on each computer. During practical hours maximum two student may share one computer.
- For in house computing facility fee of rupees 750/- be charged for each student per Semester in the existing fee structure against head of computer fee/computer practical.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

3. Export Marketing Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Export Marketing	12
2	Global Framework for Export Marketing	11
3	India's Foreign Trade Policy	11
4	Export Incentives and Assistance	11
Total		45

Sr. No.	Modules / Units
1	Introduction to Export Marketing
	a) Concept and features of Export Marketing; Importance of Exports for a Nation and a Firm; Distinction between Domestic Marketing and Export Marketing b) Factors influencing Export Marketing; Risks involved in Export Marketing; Problems of India's Export Sector c) Major merchandise/commodities exports of India (since 2015); Services exports of India (since 2015); Region-wise India's Export Trade (since 2015)
2	Global Framework for Export Marketing
	a) Trade barriers; Types of Tariff Barriers and Non-Tariff barriers; Distinction between Tariff and Non-Tariff barriers b) Major Economic Groupings of the World; Positive and Negative Impact of Regional Economic Groupings; Agreements of World Trade Organisation (WTO) c) Need for Overseas Market Research; Market Selection Process, Determinants of Foreign Market Selection
3	India's Foreign Trade Policy
	a) Foreign Trade Policy (FTP) 2015-20 - Highlights and Implications, Export Trade facilitations and ease of doing business as per the new FTP b) Role of Directorate General of Foreign Trade (DGFT), Negative list of Exports, Deemed Exports c) Benefits to Status Holders & Towns of Excellence; Common benefits for EHTP, BTP and STP; Benefits enjoyed by (IIAs) Integrated Industrial Areas(SEZ), EOU, AEZ
4	Export Incentives and Assistance
	a. Financial Incentives available to Indian Exporters - Marketing Development Assistance (MDA), Market Access Initiative (MAI), Assistance to States for Infrastructure Development for Exports (ASIDE), Industrial Raw Material Assistance Centre(IRMAC), b. Institutional Assistance to Indian Exporters - Federation of Indian Export Organisations (FIEO), India Trade Promotion Organisation (ITPO), The Federation of Indian Chambers of Commerce and Industry (FICCI), Export Promotion Councils (EPCs) & Commodity Boards (CBs), Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP) c. Schemes - Export Promotion Capital Goods (EPCG) Scheme, Duty Exemption and Remission Schemes, Export Advance Authorisation Scheme; Duty Drawback (DBK); IGST Refund for Exporters

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

4. Marketing Research Paper - I

Modules at a Glance

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

Sr. No.	Modules / Units
1	Introduction to Marketing Research
	a. Marketing Research- Definition, features, functions, significance of Marketing Research in marketing decision making, limitations of Marketing Research b. Steps in Marketing Research, Ethics in Marketing Research, Career options in Marketing Research, Qualities of a good Marketing Research professional c. Marketing Information System- Definition, components, essentials of a good MIS, Concept of Decision Support System- Components , importance Data Mining- concept, importance
2	Planning Research
	a. Research Design- concept, importance, types Hypothesis- concept, types, importance b. Questionnaire- concept, types of questions, steps in the preparation of questionnaire, essentials of a good questionnaire c. Sampling- concept, terms in sampling, techniques of sampling, essentials of good sampling
3	Data Collection
	a. Primary data-concept, merits, demerits, methods b. Secondary data- concept, merits, demerits, sources c. Qualitative and Quantitative research- concept, features, Qualitative v/s Quantitative research Integrating technology in data collection, methods- (online surveys, hand held devices, text messages, social networking), importance
4	Data Processing, Analysis, Reporting
	a. Stages in Data processing Editing- meaning, objectives, types Coding- meaning, guidelines Classification- meaning, methods Tabulation- meaning, methods b. Data Analysis & Interpretation Data Analysis- meaning, steps, use of statistical tools (SPSS, SAS, MS EXCEL, MINITAB) Data Interpretation- meaning, importance, stages c. Report Writing- concept, types, contents, essentials, use of visual aids in research report

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

**5. Investment Analysis and Portfolio
Management Paper - I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Portfolio Management – An Introduction	09
2	Portfolio Analysis and Selection	12
3	Portfolio Revision and Evaluation	12
4	Bond Valuation	12
Total		45

Sr. No.	Modules / Units
1	Portfolio Management – An Introduction
	<p>A) Investment - Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors</p> <p>B) Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management.</p> <p>C) Investment Environment in India and factors conducive for investment in India.</p>
2	Portfolio Analysis and Selection
	<p>A) Portfolio Analysis – Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk – Return Trade off.</p> <p>B) Portfolio Selection – Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz Model, Measuring Security Return and Portfolio Return and Risk under Single Index Model and Multi Index Model.</p>
3	Portfolio Revision and Evaluation
	<p>A) Portfolio Revision – Meaning, Need, Constraints and Strategies.</p> <p>B) Portfolio Evaluation – Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance.</p>
4	Bond Valuation
	<p>A) Bond Valuation – Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration. (Practical Problems on YTM and Bond Duration.)</p>

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

6. Transport Management Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Transportation Network	11
2	Factors Influencing transport development	11
3	Transportation Planning and Production Management	11
4	Multi Modal Transport System in India	12
Total		45

Sr. No.	Modules / Units
1	Transportation Network
	Definition of transport, Characteristics of transport, various mode of transport network- Air, Surface and Water; public transport and its importance, Element of Transport – way, unit of carriage, motive power, Terminal
2	Factors Influencing transport development
	Factors Influencing transport development: Physical, Economic, Political and Strategic, Concept of connectivity and accessibility, Transport organisation: terminal facilities for different modes, Transport Demand: Direction, Volume and Frequency
3	Transportation Planning and Production Management
	Classification of roads, types of parking, problems due to parking, nature of traffic problem in cities, traffic and environment - Pollution under control certificate agency, cost structure of different transport modes, discriminatory pricing
4	Multi Modal Transport System in India
	Intermodal systems – road/rail/sea; sea/air; road/air; road/rail, sea/rail, sea/road – Inland Container Depot (ICD) & Container Freight Station (CFS) Terminals, Roll-on/Roll-Off Service, Planning of multi modal transport system for Indian cities- Metro Rails, Light Rail Transit (LRT), Sub-Urban Trains, Ring Rail and Monorails, Bus Rapid Transit Systems.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

**7. Entrepreneurship and Management of Small
Scale Industries Paper - I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Entrepreneurship	11
2	Entrepreneurial Development	11
3	Entrepreneurial Project Development	11
4	Specialized Focus Areas in Entrepreneurship	12
Total		45

Sr. No.	Modules / Units
1	Introduction to Entrepreneurship
	<p>Unit-1:-</p> <ul style="list-style-type: none"> • Meaning, Features, Need and Significance, Concept of Entrepreneur and Entrepreneurship • Importance, Significance and Growth of Entrepreneurial activity • Classification and Types of Entrepreneurs • Functions of an Entrepreneur <p>Unit-2:-</p> <ul style="list-style-type: none"> • Characteristics, Qualities and Competencies of a Successful Entrepreneur – Examples of Successful Indian Entrepreneurs. • Entrepreneurship as a Career - Creating Self-employment through Entrepreneurship • Scope of Entrepreneurship • Meaning, Features, Significance, Concept of Promoters - Types of Promoters <p>Unit-3:-</p> <ul style="list-style-type: none"> • Incentives and Subsidies to Entrepreneurs in India • Meaning, Features, Significance, Concept and Qualities of Intrapreneur – Meaning and • Concept of Intrapreneurship • Measures to Promote Intrapreneurship • Differentiating the Role of: Entrepreneurs and Businessman - Entrepreneurs and Managers - Entrepreneurs and Employees
2	Entrepreneurial Development
	<p>Unit-1:-</p> <ul style="list-style-type: none"> • Meaning, Significance and Concept of Entrepreneurial Development in India • Factors influencing Entrepreneurial Development – Pull and Push Factors • Barriers to Entrepreneurship • Managing the Problems faced by Entrepreneurs - Measures/Suggestions to Overcome Barriers to Entrepreneurship, Start up India-Make in India. <p>Unit-2:-</p> <ul style="list-style-type: none"> • Meaning, Concept and Inter-Linkage between: Innovation and Invention - Innovation and Entrepreneurship • Factors influencing Entrepreneurial Development and Motivation • Role of Psychological, Social and Cultural factors in Entrepreneurial Development • Theories of Entrepreneurship - Contribution of David McClelland and Joseph Schumpeter <p>Unit-3:-</p> <ul style="list-style-type: none"> • Need and Significance of Entrepreneurial Education and Training • Meaning, Concept & Areas of Entrepreneurship Development Programme (EDP) • Role of Entrepreneurial Development Programme (EDP) and Training Centers in India • Role of Entrepreneurial Development Institutes in India such as MSME-DI Mumbai, EDI Ahmedabad, MITCON, MCED, NIESBUD toward Entrepreneurial Development in India

Sr. No.	Modules / Units
3	Entrepreneurial Project Development
	<p>Unit-1:-</p> <ul style="list-style-type: none"> • Steps in Setting-up of an Entrepreneurial Venture • Idea Generation – Sources and Methods • Identification and Classification of Ideas • Meaning and Concept of Environment Scanning, SWOT Analysis and SWOT Matrix <p>Unit-2:-</p> <ul style="list-style-type: none"> • Meaning and Concept of Project Formulation • Meaning, Concept and Importance of Project Planning - Preparation of Project (Business) Plan -Points to be considered in Project Planning • Components of an ideal Business Plan: Market Plan, Financial Plan, Operational Plan, and HR Plan • Meaning and Concept of Project Report - Significance of Project Report - Contents of Project Report <p>Unit-3:-</p> <ul style="list-style-type: none"> • Meaning, Significance and Concept of Project Appraisal • Aspects and Methods of Project Appraisal: Economic Oriented Appraisal, Financial Appraisal, Market Oriented Appraisal, Technological Feasibility, Managerial Competency • Meaning, Concept, Significance and Importance of Feasibility Study • Types and Different Areas of Feasibility Study
4	Specialized Focus Areas in Entrepreneurship
	<p>Unit-1:-</p> <ul style="list-style-type: none"> • Meaning, Features, Concept, Role and Importance of Women Entrepreneurs • Problems faced by Women Entrepreneurs and Need for Promotion and Assistance • Measures/Suggestions to Overcome the Problems faced by Women Entrepreneurs • Agencies Supporting and Promoting Women Entrepreneurs- Stand up India. <p>Unit-2:-</p> <ul style="list-style-type: none"> • Meaning, Features, Concept, Role and Importance of Rural Entrepreneurs • Problems faced by Rural Entrepreneurs and Need for Promotion and Assistance • Measures/Suggestions to Overcome the Problems faced by Rural Entrepreneurs • Agencies Supporting and Promoting Rural Entrepreneurs <p>Unit-3:-</p> <ul style="list-style-type: none"> • Meaning, Features, Role and Importance, Concept of Social Entrepreneurship • Differentiating Role of Social Entrepreneurship and NGOs • Problems faced by Social Entrepreneurs and Need for Promotion and Assistance – Suggestions to Overcome the Challenges faced by Social Entrepreneurs • d. Examples of Social Entrepreneurship in India

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

8. International Marketing Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to International Marketing	12
2	Product Decisions in International Marketing	11
3	Finance and Pricing Decisions In International Marketing	11
4	International Marketing Environment	11
Total		45

Sr. No.	Modules / Units
1	Introduction to International Marketing
	<ul style="list-style-type: none"> a. International Marketing- Features, Importance and scope of International Marketing. Domestic Marketing & International Marketing. b. Motivating Factors for International Marketing, Problems in International Marketing, Challenges faced by Indian Exporter in International Market. c. International Marketing Research – Need & importance, Scope & complexities, International Marketing Information System- Concept, Importance and Components.
2	Product Decisions in International Marketing
	<ul style="list-style-type: none"> a. Product-Product Mix, International Product Life Cycle, New Product Development steps. b. Branding – Factors affecting International branding, Importance, Types. c. Labeling, Marking & Packaging – Essential of Good Packaging in International Marketing, Importance of Labeling, Marking & Packaging.
3	Finance and Pricing Decisions In International Marketing
	<ul style="list-style-type: none"> a. Export Finance-, Types, Features, Procedure for obtaining export finance. b. Export Financial Institutions-Role and Functions of Commercial Banks, EXIM, SIDBI, ECGC Cover. c. Pricing – Factors determining pricing in International Marketing, quotations including INCO terms (Sums / Practical Problems) Pricing strategies in International Marketing.
4	International Marketing Environment
	<ul style="list-style-type: none"> a. International Marketing Environment- ,Components of International Marketing Environment (Eco, Social, Cultural, Legal & regulatory environment) b. Trade barriers – Types (Tariff and Non-Tariff Barriers), trading blocs (EU, SAARC, ASEAN). c. International Forums – WTO -Role/ Functions, Agreements (TRIMS, TRIPS, GATS, AOA, AOT), IMF, IBRD, BRICS- Role/ Functions.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

9. Merchant Banking Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Merchant Banking	11
2	Capital Funds	11
3	Issue Management Process	11
4	Issue Management & Due Diligence	12
Total		45

Sr. No.	Modules / Units
1	Merchant Banking
	<p>Merchant Banking and Financial Services: Introduction, Concept of merchant banking, Financial system in India and Development of merchant banks and regulations in India.</p> <p>Underwriting and Brokerage - Different roles played by underwriters and brokers in issue management and their responsibilities</p>
2	Capital Funds
	Raising Capital from International Markets - Needs of Indian companies for raising funds from foreign markets, Usage of Euro issue, Evaluation of various types of depository receipts - American Depository Receipts, Global Depository Receipts, FCCBs and FCEBs.
3	Issue Management Process
	<p>The process of issue management and merchant banker's role in it, The appointment of SEBI registered intermediaries and other intermediaries, The process of filing of offer document by the issuer with SEBI and the ROC with the help of the lead Merchant Banker, List of the documents to be submitted before opening of the issue, Copy of agreement between the Issuer and Merchant Banker, Certificate of compliance stating compliance of conditions, Due diligence certificate while registering DRHP/ Red Herring Prospectus/ prospectus with the ROC/ final post issue report, The type of In-Principle Approval from recognized stock exchanges for initial public issues as well as in the case for rights and further public offerings, the allotment, refund and payment of interest.</p>
4	Issue Management & Due Diligence
	<p>The general obligations of Intermediaries with respect to Public Issues and Rights Issue, The pricing in preferential issue, The pricing and restrictions on allotment of Qualified Institutional Placement, The pre-issue advertisement for rights issue, Utilization of funds raised through rights issue and the manner of disclosures in the offer document, The procedure for Institutional Placement Programme w.r.t Offer Document Pricing and Allocation/Allotment Restrictions, Minimum number of allottees, Restrictions on size of the offer, Period of subscription and display of demand, Transferability of eligible securities, The procedure for issue of Indian Depository Receipts (IDRs) w.r.t Eligibility Conditions for issue of IDR, Minimum Subscription Filing of Draft Prospectus, Due diligence Certificate, Payment of Fees and Issue of advertisements for IDR, Post Issue Reports, Undersubscribed Issue Finalisation of basis of allotment, The importance of due diligence, The role of external parties in the due diligence process and List of due diligence documents.</p>

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

10. Direct and Indirect Taxes Paper - I

Modules at a Glance

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

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

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

11. Labour Welfare and Practice Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Labour welfare	15
2	Labour Legislations in India	10
3	Agencies of Labour welfare	10
4	Industrial Hygiene & Occupational Health	10
Total		45

Sr. No.	Modules / Units
1	Labour welfare
	<ul style="list-style-type: none"> • Meaning, Definition, Scope, Objective & Theories of Labour welfare. • Evolution of Labour Welfare in India. • Provisions for Labour welfare content in the Constitution of India (including Articles 41,42,43.....factories Act 1948, ESI Act 1948, Workmen's Compensation Act 1923)
2	Labour Legislations in India
	<ul style="list-style-type: none"> • Labour Welfare Facilities • National Commission on Labour and Labour Welfare • Labour Laws of the Elimination of Child Labour
3	Agencies of Labour welfare
	<ul style="list-style-type: none"> • Agencies of Labour welfare in India (Central govt. , State govt., Employers & Trade-Unions) • Labour Welfare Officer: role and functions. • Labour Administration in India
4	Industrial Hygiene & Occupational Health
	<ul style="list-style-type: none"> • Industrial hygiene & Occupational Health • Industrial accidents – causes & prevention. • Occupational diseases & Statutory Provisions, Fatigue, Frustration, Absentism

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

12. Purchasing and Store Keeping Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Material Management and Material Requirement Planning	12
2	Materials Research & 'E' Material management	11
3	Scientific Purchasing	11
4	Purchase procedure	11
Total		45

Sr. No.	Modules / Units
1	Material Management and Material Requirement Planning
	<p>a. Material Management – Definition, Concept, Importance, Objectives, Functions, Scope, Responsibilities of material manager, Interdepartmental relationship.</p> <p>b. Materials budget – Purpose, Procedures & Factors.</p> <p>c. Material Requirement Planning – Concept, Need, Objectives and Factors affecting MRP.</p>
2	Materials Research & 'E' Material management
	<p>a. Material Research – Meaning, Definition, Need, Importance, Scope & Functions.</p> <p>b. 'E' Material Management – Concept, Application & Operation, Uses & Advantages, Classes/ Types of materials.</p> <p>c. Coding and Standardization – Nature, Methods and Advantages of Codification, Standardization – Nature & Importance.</p>
3	Scientific Purchasing
	<p>a. Purchase Department - Types of Buyers/ Consumers, Personality traits for Purchase executives/ Manager-qualities & qualification, Functions of Purchase department, Records maintain by Purchase department</p> <p>b. Scientific Purchasing - Meaning, Importance, Objectives & Principles, Purchase policies-Centralized vs decentralized purchasing.</p> <p>c. Suppliers – Sources of supplier, Selection of Suppliers – Methods, Vendor rating & Vendor development.</p>
4	Purchase procedure
	<p>a. Purchase procedure - Make or Buy or Import decision, Buyer & Seller relationship – Techniques, Ethics in Buying – Principles, Purchase methods, Documentation.</p> <p>b. National purchase Procedure – Steps/procedure, Purchase requisition, quotations – types, Invoice – Types and different Methods of payment settlement, Legal aspect of contract- Contents and Clauses.</p> <p>c. International Purchase Procedure – Need, Indent house / firm – Functions & Services offered by Indent house, Steps/Procedure of Importing, Documentations, Emerging trends in purchasing.</p>

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

13. Insurance Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Risk Management	11
2	Insurance	11
3	Insurance Market	11
4	Insurance Regulation	12
Total		45

Sr. No.	Modules / Units
1	Risk Management
	<ul style="list-style-type: none"> a. Risk - Concept, different types of risks - actual and consequential losses b. Risk Management- Management of risks – Concept and Methods, loss minimization techniques c. Insurance Terminology: Common terms used in insurance - terms common to both life and non-life insurance - terms as specific to life and non-life insurance
2	Insurance
	<ul style="list-style-type: none"> a. Insurance – Concept, Nature of insurance, evolution of insurance, Different Types of insurance –importance of insurance, Insurance contract – Concept and Terms of an insurance contract b. Fundamental principles of insurance contract – principle of insurable interest, principle of indemnity, principle of subrogation, principle of contribution, principle of disclosure of all relevant information, principle of utmost good faith. Relevance of proximate cause c. Policy documents: Importance of a policy document, Format of a policy document
3	Insurance Market
	<ul style="list-style-type: none"> a. Insurance Market- Various Constituents of Insurance Market, operations of insurance companies - operations of intermediaries – specialist insurance companies – insurance specialists b. Insurance customers – different customer needs -importance of understanding customers – customer mind-sets’ - customer satisfaction - customer behaviour at purchase point - customer behaviour at the time of claim. c. Ethics in Insurance – concept and importance of ethical behaviour
4	Insurance Regulation
	<ul style="list-style-type: none"> a. Role of regulators – IRDA – Role, functions and importance b. Management of risk by individuals – management of risk by insurers – fixing of premiums, how insurance takes care of unexpected eventualities. c. Reinsurance – Concept and its importance for insurers - role of insurance in Economic development and social security - contribution of insurance to the society. Double Insurance

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

**14. Banking Law and Practice Paper - I
Central Banking**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	An Overview of Central Banking	09
2	RBI as the Central Bank of India	09
3	Supervisory Role of RBI	09
4	Central Banking in other Countries	09
5	Central Banking in the Cyber World	09
Total		45

Sr. No.	Modules / Units
1	An Overview of Central Banking
	<p>Overview: Concept of Central Banking – Institutional Growth of Central Banking – The Changing Face of Central Banking.</p> <p>Role of Central Banks: Determination of Goals – Inflation Targeting – Exchange Rate Targeting – Money Supply Targeting – Money-Growth Targeting – Viable Alternatives to Central Bank – Central Banking in India.</p> <p>Contemporary Issues- Autonomy and Independence- credibility, accountability and transparency of a central bank</p>
2	RBI as the Central Bank of India
	<p>Policy Framework for RBI: Organizational Framework – Operational Framework – Role as a Central Banker – Promotional Role of RBI – Regulatory Role of RBI.</p> <p>RBI and Monetary Policy: Macroeconomic Policies: Objectives – What is a Monetary Policy? – Goals, Targets and Instruments – Monetary Policy in India.</p> <p>A Brief Overview of Fiscal Policy- Striking Balance between Inflation and Growth through Monetary and Fiscal Policies</p>
3	Supervisory Role of RBI
	<p>Regulation and Supervision: Need for Regulation and Supervision – Banking Regulation Act, 1949 – Banking Regulation and Supervision – Functions of the Department of Supervisory – Regulations Review Authority – Unified Regulator v/s Multiple Regulators.</p> <p>RBI – On-site Inspection and Off-site Monitoring and Surveillance: The Core Principles for Effective Supervision – On-site Examination – Off-site Surveillance – On-site Inspection and Off-site Monitoring in India – Off-site Monitoring in Different Countries – Computerized Off-site Monitoring and Surveillance (OSMOS).</p> <p>RBI and Financial System- Introduction- Functions- Characteristics of Financial System- Role of RBI in regulating Financial System and Financial Sector Reforms</p>
4	Central Bank in other Countries
	<p>Federal Reserve System – Bank of England – The European Central Banking, Bank of Japan, Peoples Bank of China</p> <p>Interconnectivity of Central Banks with Other International Financial Institutions- ADB- IMF- World Bank- BIS- Objectives- Role and Functions</p>
5	Central Banking in Cyber World:
	<p>E Banking, E money, IT induced Changes and Monetary Policy, E payments, Risks in the New IT ERA, Impact of IT, Globalization and Central Banks.</p>

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

15. Regional Planning Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Development	15
2	Factors Determining Regional Planning	10
3	Problems in India	10
4	Human and Environmental Impacts	10
Total		45

Sr. No.	Modules / Units
1	Development
	<ul style="list-style-type: none"> • Development: Meaning – Growth versus Development • Factors promoting development of resources, infrastructure, technology, culture – diversities & disparities & need for balanced growth. • Concept and Nature of Planning, need for planning of region
2	Factors Determining Regional Planning
	<ul style="list-style-type: none"> • Factors determining regional planning Area versus regions, formal functional & problem regions – utility of these concepts in identifying regions for planning. • National versus regional planning- Regional hierarchy & Multi-level planning
3	Problems in India
	<ul style="list-style-type: none"> • Regional Problem in India- varying levels of development- causative factors • Problems characterizing development-potential, declining • Backward and ecologically sensitive regions examples-Inter related nature of regional problem.
4	Human and Environmental Impacts
	<ul style="list-style-type: none"> • Human and Environmental impacts of regional planning • Rural and Urban planning policy • Rural and Tribal Development Plans.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

16. Rural Marketing Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Rural Marketing	11
2	Rural Consumer Behaviour	12
3	Marketing Mix – Product and Price in Rural Marketing	11
4	Marketing Mix– Promotion and Distribution in Rural Marketing	11
Total		45

Sr. No.	Modules / Units
1	Rural Marketing
	<ul style="list-style-type: none"> a. Rural Marketing-Concept, Nature, Scope, Significance of Rural Marketing b. Factors contributing to Growth of rural markets, e-rural marketing, growing importance of rural marketing, challenges in rural marketing c. Components and classification of Rural markets, Rural Marketing Information System
2	Rural Consumer Behaviour
	<ul style="list-style-type: none"> a. Rural Consumer behaviour-features, Rural Market VS Urban Market, Lifestyle of rural consumer, Classification of rural consumers, factors influencing consumer behaviour b. Rural Marketing Research- Significance, Tools of marketing research for rural marketing c. FMCG sector in Rural India-concept and classification of consumer goods
3	Marketing Mix – Product and Price in Rural Marketing
	<ul style="list-style-type: none"> a. Potential and size of the Rural Markets, Marketing mix for rural marketing b. Product Strategy - Product mix Decisions - Competitive product strategies for rural markets, importance of Branding, Packaging and Labelling in rural marketing c. Pricing strategy – pricing objectives, pricing policies, innovative pricing methods for rural markets
4	Marketing Mix– Promotion and Distribution in Rural Marketing
	<ul style="list-style-type: none"> a. Promotion strategy - appropriate media - Designing right promotion mix – promotional campaigns b. Distribution - Logistics Management - Problems encountered, Channels for rural markets, selection of appropriate channels- Factors c. New approaches and strategies to reach out rural markets

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

17. Elements of Operational Research Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Operation Research	10
2	Replacement Theory	05
3	Linear Programming Problems (LPP)	15
4	Transportation Problem	15
Total		45

Pre-requisites: Use of Normal Distribution in finding Probabilities. Concept of present value of money. Application of derivatives to obtain minima of Cost functions

Sr. No.	Modules / Units
1	Introduction to Operation Research and Replacement Theory
	Introduction: Meaning and scope of Operations Research, Applications in Business, Commerce and Industry, limitations of Operations Research.
2	Replacement Theory
	Replacement Theory: Replacement Models for items that deteriorate with time assuming value money i) constant ii) changes with time. Replacement of items that fail completely using individual and Group replacement.
3	Linear Programming Problems (LPP)
	Mathematical Formulation of LPP . Solution to the LPP using Graphical Method, Simplex Method and Big M method Duality in LPP. Detection of optimum solution to primal using optimum solution to the dual.
4	Transportation Problem
	Description and Formulation of Transportation Problem Initial Basic Feasible Solution by i) North West Corner Rule, ii) Least Cost Entry Method (Matrix Minima), iii) Vogel's Approximation Method. Optimum Solution by MODI Method. Existence of Alternative optimum solution. Impact of change in some cost Coefficients on optimum solution. Maximization type and Unbalanced Transportation Problems.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

18. Psychology of Human Behavior at Work Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	What is Organizational Behaviour?	11
2	Attitudes and Job Satisfaction	11
3	Motivation Concepts	12
4	Leadership	11
Total		45

Sr. No.	Modules / Units
1	What is Organizational Behaviour?
	<ul style="list-style-type: none"> a) The importance of interpersonal skills b) What managers do - management functions, roles, and skills c) Defining organizational behaviour; Disciplines that contribute to the OB field d) Challenges and Opportunities for OB - Responding to globalization; managing work force diversity; coping with “temporariness”; helping employees balance work–life conflicts; creating a positive work environment; improving ethical behaviour
2	Attitudes and Job Satisfaction
	<ul style="list-style-type: none"> a) Attitudes - Main components of attitudes; Major Job Attitudes b) Job Satisfaction - Measuring job satisfaction. What causes job satisfaction? The impact of satisfied and dissatisfied employees on the workplace
3	Motivation Concepts
	<ul style="list-style-type: none"> a) Defining Motivation; 4 early theories of motivation b) Contemporary theories of motivation - Goal Setting Theory, Equity Theory/ Organizational justice, Expectancy Theory
4	Leadership
	<ul style="list-style-type: none"> a) What is Leadership? Trait theories, Behavioural theories b) Contingency Theory – The Fiedler Model c) Charismatic Leadership and Transformational Leadership - Key characteristics of a charismatic leader; characteristics of transactional leaders; characteristics of transformational leaders d) Leading for the future: Mentoring

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Reference Books

Reference Books
Elective Courses (EC)
Discipline Specific Elective (DSE) Courses
Group A: Advanced Accountancy
1. Financial Accounting and Auditing VII- Financial Accounting
<ul style="list-style-type: none"> Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd. Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers. R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers Financial Accounting Reporting – Barry Elliot and Jamie Elliot – Prentice Hall (14th Edition)
2. Financial Accounting and Auditing VIII- Cost Accounting
<ul style="list-style-type: none"> Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall Management Accounting by Khan and Jain, Tata McGraw Hill Practical Costing by P C Tulsian, Vikas New Delhi Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd. A Textbook of Cost And Management Accounting - 10th Edn by Arora M N, Vikas Publishing House Pvt. Ltd. Cost Accounting: Principles & Practice - 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd. Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd. Students Guide to Cost Accounting & Financial Management (Set of 2 Volumes) (CA-IPCC) (Group I) by Bhavesh N. Chandarana, Taxmann Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi Fundamentals of Cost Accounting by Jhamb. H. V., Ane Books Pvt. Ltd. Cost Accounting by Gupta Nirmal, Ane Books Pvt. Ltd.
Discipline Specific Elective (DSE) Courses
Group B: Business Management
1. Business Management Paper I
<ul style="list-style-type: none"> Essentials of Management by Koontz and Weihrich / McGraw Hill Principles of Management by Koontz and O. Donnel/ Tata McGraw Hill, New Delhi Principles of Management: Theory and practices by Sarangi S.K. VMP Publishers and Distributors. Guide to Management Ideas by Tim Hindle, The Economist Principles of Management by Terry G.R. AITBS Business Organization and Principles of Management by Dutta Chowdury, Central Education

Reference Books

- *Principles of Management*, Daver Rustoms, Crown
- *Principles of Management*, Tripathi P.C. Tata McGraw Hill, New York
- *Management Theory and Practices* by Dale, Ernest / McGraw Hill, New York.
- *Practice of Management* by Peter Drucker / Allied Publisher, New Delhi
- *Management* by Ricky W Griffin / Houghton Mifflin Company
- *Management* by Gary Dessler / Prentice Hall
- *Management* by Stephen Robbins, Mary Coulter / Prentice Hall
- *Management* by James Stoner, Edward Freeman / Prentice Hall
- *Time Management* by Roberta Roesch, Tata Mc Graw Hill
- *Time Management* by Marc MANCINI, Tata Mc Graw Hill

2. Business Management Paper II

- *Fundamentals of Financial Management*(5th edition) by Chandra Prasanna (2010). Tata McGraw Hill Education Pvt. Ltd.: New Delhi
- *Financial Management – Analytical and Conceptual Approach* (12th edition) by Kuchhal S.C. (1995).Chaitanya Publishing House: Allahabad
- *Financial Management* by Reddy R.Jayprakash (2010) APH Publishing Corporation: New Delhi
- *Financial Management – Theory and Practice* (5 & 6th edition) by Chandra Prasanna (2003, 2004). Tata McGraw Hill Education Pvt. Ltd.: New Delhi
- *Fundamentals of Financial Management* (13th edition) by Horne, James C. Van (2012) PHI Learning Pvt. Ltd.: New Delhi
- *Financial Management and decision making* by Samuels, John (1999) International Thomson Nusiness Press : London
- *Financial Management - problems & solutions* (2nd edition) by Kishore, Ravi M. (2010) Taxmann Publication Pvt. Ltd.: New Delhi
- *Financial Management : theory, concepts and cases*(5th rev edition) by Rustagi, R.P. (2011) Taxmann Publication Pvt. Ltd.: New Delhi
- *Financial Management : principles & problems* (7th edition) by Srivastava, R.M.&VermaShubhra (2002) PragatiPrakashan: Meerut
- *Fundamentals of Financial Management – problems and solutions* (3rd edition) by Maheswari, S.N. (2006) Sultan Chand and Sons: New Delhi

Discipline Specific Elective (DSE) Courses

Group C: Banking and Finance

1. Banking and Finance Paper- I Financial Markets

- Khan M.Y, *Financial Services*, Mc Graw Hill Education.
- Dr.S. Gurusamy, *Financial Services*, Vijay Nicole Imprints.
- E. Gordon and K. Natarajan – *Financial Markets and Services*
- Niti Chatnani- *Commodity markets* McGraw Hill Publication
- S. Kevin, - *Commodities & financial derivatives* PHI Learning Pvt Ltd

2. Banking and Finance Paper- II Financial Reporting Analysis

- Ashish K. Bhattacharyya – “*Financial Accounting for Business Managers*”, Prentice Hall of India Pvt. Ltd.
- Shashi K. Gupta – “*Contemporary Issues in Accounting*”, Kalyani Publishers.
- R. Narayanaswamy – “*Financial Accounting*”, Prentice Hall of India, New Delhi
- Ashok Sehgal – “*Fundamentals of Financial Accounting*”, Taxmann’s Publishers
- IFRS – Dr Ram Mohan Bhawe and Dr Anjali Bhawe

Reference Books

Discipline Specific Elective (DSE) Courses

Group D: Commerce

1. Commerce Paper I

- *Bhattacharjee, Service Sector Mgt; An Indian Perspective, Jaico Publishing house, 2011.*
- *Christopher Lovelock, service marketing –people technology, strategy, pearson education, IV Edi, 2003.*
- *Valarie A. Zeithaml & Mary Jo Bitner, Services Marketing, Tata McGraw-Hill, 2000.*
- *A. Vijaykumar, service sector in India – Recent Policy initiative, New century Publication, 2008.*

2. Commerce Paper II

- *Office Management, Pillai R S N, S. Chand Publishers, 2010*
- *Office Organisation & Management, N.Kumar & R. Mital, Anmol Publisher, 2001*
- *Office Management, Balachandran, Tata Mc Graw Hill, 2009*

Discipline Related Elective(DRE) Courses

3. Commerce V

- *Phillip Kotler. (2005) Marketing Management, Englewood cliffs, Prentice Hall, NJ*
- *Richard M. S Wilson, Colin Gilligan, Strategic Marketing Management, Viva Books Pvt. Ltd., 2003.*
- *Walker –Boyd, Larreche , Marketing Strategies –Planning Implementations, Tata McGraw Hill. 2004.*
- *Neelamegam, S. (2007) Marketing in India : Cases and Readings, Vikas, New Delhi*
- *Kotler, P., Keller, K.L. Koshy, A. & Jha. M. (2009). Marketing Management: A South Asian Perspective. (Thirteenth Ed). Pearson Education, New Delhi.*
- *Gandhi, J.C. Marketing a Managerial Introduction Tata McGraw Hill.*
- *Maheshwari, R.P., Jindal, Lokesh, (2011). Marketing Management Theory and Practice.*
- *Sherlekar, S.A. Marketing Management. Himalaya Publishing House.*
- *Saxena, Rajan. Marketing Management*
- *Ramaswamy & Kumari Nama. Marketing Management*

4. Business Economics V

- *Indian Economic Survey Reports (Annual), Ministry of Finance, Government of India*
- *Indian Economy by Misra and Puri, Himalaya Publishing House - Delhi*
- *Gaurav Dutt & Ashwini Mahajan, (2016) Indian Economy, S.Chand & company PVT LTD New Delhi*
- *A.N. Agarwal – Indian Economy problems of Development and Planning New Age International Publisher*
- *Ruddar Datt K.P.M Sundharam – Indian Economy S. Chand E-co LTD. Delhi*
- <http://www.environmentalpollution.in/industrial-pollution/industrial-pollution-types-effects-and-control-of-industrial-pollution/299-for-industrial-pollution>

Ability Enhancement Courses (AEC)

1. Trade Unionism and Industrial Relations Paper I

- *Myers C.A. & Kannappan S. (1970), 'Industrial Relation in India', Asia publishing House, India.*
- *Singh, J.K. (1988), 'Labour Economics. Principles Problem and Practices', Deep and Deep Publication Pvt. Ltd. New Delhi.*
- *Jackson, M.P. , Strikes*
- *Karnik V.B. (1974), 'Indian labour, Problems and prospects', Minewal Associations.*
- *Joshi C.K (1967), ' Unionism in Developing Economy', Asia Publication House, Bombay.*
- *Mamoria C.B. & Mamoria S. (1992), 'Dynamics of Industrial Relation in India', Himalaya Publishing House.*
- *Sahani, Dr, N.K. (2009) 'Industrial Relations' Kalyani Pub. Ludhiyana.*
- *Tripathi, P.C. (2009) 'Personal Management and Ind. Relations' – Sultan Chand and Sons, New Delhi.*
- *Memoria & Memoria- 'Ind. Relations' Himalaya Pub. House, Mumbai.*
- *A.M. Sharma- 'Ind. Relations' - Himalaya Pub. House, Mumbai.*
- *G. Ramanugan- The Honey bee to words a new culture in Ind, Relations- Sterling Pub. Pvt. Ltd.*

Reference Books

2. Computer Systems and Applications Paper I

- *Data Communication and Networking* -Behrouz A Forouzan
- *Introduction to Computers* – Peter Norton, Tata McGraw Hill
- *Fundamentals of Database Systems* - Elmasri Navathe, Somayajulu, Gupta
- *Database Systems and Concepts* - Henry F. Korth, Silberschatz, Sudarshan McGraw Hill
- *DBMS - Date*
- *The complete reference SQL* - Vikram Vaswani TMH
- *The complete reference SQL* - James R. Groff & Paul N. Weinberg TMG
- *Learning SQL* - Alan Beaulieu O'REILLY.
- *Learning MySQL* - Seyed M. M. and Hugh Williams, O'REILLY.
- *SQL a complete reference* - Alexis Leon & Mathews Leon TMG

3. Export Marketing Paper I

- *Export Policy Procedures& Documentation*– M. I. Mahajan, Snow White Publications Pvt. Ltd, 26th Edition,
- *International Business*, K. Aswathappa, McGraw-Hill Education (India) Pvt. Ltd., 6th Edition
- *Export Import Procedures - Documentation and Logistics*, C. Rama Gopal, New Age International Publishers, 2006 / Reprint Jan 2016
- *International Trade and Export Management*, Francis Cherunilam, Himalaya Publishing House, 20th Edition, 2017
- *R. K. Jain's, Foreign Trade Policy & Handbook of Procedures [With Forms, Circulars & Public Notices]*, Centax Publication, 2017
- *EXIM Policy & Handbook of EXIM Procedure – VOL I & II*
- *International Marketing and Export Management*, Gerald Albaum, Edwin Duerr, Alexander Josiassen, Pearson Publications, 8th Edition, June 2016
- *International Marketing Strategy*, Isobel Doole and Robin Lowe, 5th Edition, Thomson Learning, 2008.
- *Global marketing*, Warren J. Keegan 9th Edition Pearson Education, Delhi,
- *New Import Export Policy* - Nabhi Publications, 2017
- *P.K. Khurana, Export Management*, Galgotia Publishing Co, New Delhi
- *P.K. Vasudeva, International Marketing-*, Excel Books, fourth edition, New Delhi
- *Paras Ram, Export documentation and procedure A-Z*
- *Export: What, Where, How?* Paras Ram, & Nikhil K. Garg, Anupam Publishers, 47th Edition, 2016-17
- *International Marketing*, Mary C. Gilly, John L. Graham, Philip R. Cateora, 14th Edition, Tata McGraw-Hill Co. Ltd., 2014
- *International Marketing Management, An Indian Perspective*, R.L. Varshney and B. Bhattacharya, Sultan Chand & Sons, 24th Edition, 2012
- *International Marketing Analysis and Strategy*, SakOnkvisit, John J. Shaw, Prentice-Hall of India Pvt. Ltd., 5th Edition, 2008
- *International Marketing*, Subhash C. Jain, South-Western, 6th Edition, 2001
- *Export Management*, T.A.S. Balagopal, Himalaya Publishing House, Mumbai, 2014
- *Michael R. Czinkota and Iikka A. Ronkainen, International Marketing*, South-Western, 10th Edition, 2012
- *Export-Import and Logistics Management*, Charlie Hill, Random Publications, 2014
- *International Marketing Management*, M.V. Kulkarni, Everest Publishing House

4. Marketing Research Paper I

- *Marketing Research Text and Cases*, Rajendra Nargundkar, McGraw Hill, 2nd edition
- *Marketing Research (Text with Cases)*, Suja Nair, Himalaya Publishing House, Maharashtra, 2014
- *Marketing Research*, John Boyce, Tata McGraw Hill Publishing Co. Ltd., Maharashtra, 2011
- *Encyclopaedia of Marketing Research Series*, S.D. Singh, Anmol Publications Pvt. Ltd., New Delhi, 2012
- *Marketing Research: A Global Outlook*, V. Kumar, Sage Publications, New Delhi, 2015
- *Marketing Research*, G. C. Beri, McGraw Hill, New Delhi, 2007
- *Fundamentals of Marketing Research*, M.K. Gawande, Chandralok Prakashan, Kanpur, 2012
- *Marketing Research: The impact of internet*, Gates, Roger et al, John Wiley & sons, Great Britain, 2002

Reference Books

5. Investment Analysis and Portfolio Management Paper I

- *Security Analysis and Portfolio Management*, Prasanna Chandra, Tata McGraw Hill
- *Financial Management*, Prasanna Chandra, Tata McGraw Hill
- *Security Analysis and Portfolio Management*, Ravi Kishor, Taxman Publishers
- *Financial Management*, Khan & Jain, Tata McGraw Hill
- *Fundamentals of Investment Management*, Hirt and Block, Tata McGraw Hill. Ed 2009.
- *Portfolio Management Handbook*, Robert A. Strong, Jaico Publishing House, Mumbai

6. Transport Management Paper I

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B.Com. Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year- 2018-2019)

Semester VI

No. of Courses	Semester VI	Credits
1	<i>Elective Courses (EC)</i>	
1A	<i>Discipline Specific Elective(DSE) Courses</i>	
1 & 2	*Any one group of courses from the following list of the Groups (A/B/C/D/E/F)	04+04
1B	<i>Discipline Related Elective(DRE) Courses</i>	
3	Commerce VI	03
4	Business Economics VI	03
2	<i>Ability Enhancement Courses (AEC)</i>	
5 & 6	**Any two courses from the following list of the courses	03+03
Total Credits		20

*List of groups of Discipline Specific Elective(DSE) Courses for Semester VI (Any One Group)	
Group A: Advanced Accountancy	
1	Financial Accounting and Auditing IX - Financial Accounting
2	Financial Accounting and Auditing X - Cost Accounting
Group B: Business Management	
1	Business Management Paper - III
2	Business Management Paper - IV
Group C: Banking and Finance	
1	Banking and Finance Paper - III
2	Banking and Finance Paper - IV
Group D: Commerce	
1	Commerce Paper - III
2	Commerce Paper - IV
Group E: Quantitative Techniques	
1	Quantitative Techniques Paper - III
2	Quantitative Techniques Paper - IV
Group F: Economics	
1	Economics Paper - III
2	Economics Paper - IV

**List of Ability Enhancement Courses (AEC) for Semester VI (Any Two)	
1	Trade Unionism and Industrial Relations Paper - II
2	Computer systems & Applications Paper - II
3	Export Marketing Paper - II
4	Marketing Research Paper - II
5	Investment Analysis Portfolio Paper - II
6	Transport Management Paper - II
7	Entrepreneurship& M.S.S.I. Paper - II
8	International Marketing Paper - II
9	Merchant Banking Paper - II
10	Direct & Indirect Taxation Paper - II
11	Labour Welfare & Practice Paper - II
12	Purchasing & Store keeping Paper - II
13	Insurance Paper - II
14	Banking Law & Practice Paper - II
15	Regional Planning Paper - II
16	Rural Marketing Paper - II
17	Elements of Operational Research Paper - II
18	Psychology of Human Behaviour at work Paper - II

***Revised Syllabus of Courses of B.Com. Programme at Semester VI
with effect from the Academic Year 2018-2019***

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group A: Advanced Accountancy

**1. Financial Accounting and Auditing Paper-IX:
Financial Accounting**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	AS – 14 - Amalgamation, Absorption & External Reconstruction	15
2	Accounting of Transactions of Foreign Currency	15
3	Liquidation of Companies	10
4	Underwriting of Shares & Debentures	10
5	Accounting for Limited Liability Partnership	10
Total		60

Sr. No.	Modules / Units
1	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter-company holdings)
	In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only.
2	Accounting of Transactions of Foreign Currency
	In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences
3	Liquidation of Companies
	Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems
4	Underwriting of Shares & Debentures
	Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account
5	Accounting for Limited Liability Partnership
	Statutory Provisions Conversion of partnership firm into LLP Final Accounts

***Revised Syllabus of Courses of B.Com. Programme at Semester VI
with effect from the Academic Year 2018-2019***

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group A: Advanced Accountancy

**2. Financial Accounting and Auditing Paper-X:
Cost Accounting**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Cost Control Accounts	10
2	Contract Costing	10
3	Process Costing	10
4	Introduction to Marginal Costing	10
5	Introduction to Standard Costing	10
6	Some Emerging concepts of Cost accounting	10
Total		60

Sr. No.	Modules / Units
1	Cost Control Accounts
	Advantages and Disadvantages Cost Control Accounts, Principal Accounts, Subsidiary Accounts to be maintained Note- Simple practical problems on preparation of cost control accounts
2	Contract Costing
	Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Excluding Escalation clause Note- Simple practical problems
3	Process Costing
	Process loss, Abnormal Gains and Losses, Joint products and by-products. Excluding Equivalent units, Inter-process profit Note- Simple Practical problems Process Costing and joint and by-products
4	Introduction to Marginal Costing
	Marginal costing meaning, applications, advantages, limitations Contribution, Breakeven analysis, Margin of safety and profit volume graph. Note- Simple Practical problems based on Marginal Costing excluding decision making
5	Introduction to Standard Costing
	Various types of standards, Setting of standards, Basic concepts of Material and Labour variance analysis. Note- Simple Practical problems based on Material and labour variances excluding sub-variances
6	Some Emerging concepts of Cost accounting
	Target Costing Life cycle Costing Benchmarking ABC Costing Note- No practical problems

***Revised Syllabus of Courses of B.Com. Programme at Semester VI
with effect from the Academic Year 2018-2019***

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group B: Business Management

**1. Business Management Paper-IV
Management and Organization Development**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Directing & Leading	15
02	Co-ordination & Motivation	15
03	Controlling & Information Management	15
04	Contemporary Issues in Management	15
Total		60

Sr. No.	Modules / Units
1	Directing and Leading
	<ul style="list-style-type: none"> • Communication as an important tool for effective direction and leadership • Barriers to Communication • Ethical issues in using social media for communication • Role of a leader in business organisations - qualities of a good leader • Style of leadership • Leadership continuum – developing an effective leader – path goal theory • Transactional and transformational leaders
2	Co-ordination and Motivation
	<ul style="list-style-type: none"> • Co-ordination as essence of management • Co-ordination vs co-operation vs conciliation • Motivation – meaning and importance of motivation • Financial and non-financial motivators • Theories of Motivation – Maslow’s theory – Herzberg’s theory – McGregor’s theory.
3	Controlling and information Management
	<ul style="list-style-type: none"> • Definition and steps in controlling. • Strategic and operational controlling techniques. • Requirements of an effective control system. • Flow of information in a typical organisation - Need for managing information. • Designing and developing modern MIS - Introduction to ERP.
4	Contemporary Issues in Management
	<ul style="list-style-type: none"> • Challenges in organisational growth and development - management perspective • Change management • Importance of time management and tools for effective time management • Addressing diversity due to human resource mobility • Conflict management.

***Revised Syllabus of Courses of B.Com. Programme at Semester VI
with effect from the Academic Year 2018-2019***

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group B: Business Management

**2. Business Management Paper-VI
Financial Management**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Capital Budgeting and Evaluation techniques	11
02	Working Capital Management	11
03	Receivable Management, Cash Management and Marketable Securities	12
04	Basic Principles of Cost Accounting	11
Total		45

Sr. No.	Modules / Units
1	Capital Budgeting and Evaluation techniques
	<ul style="list-style-type: none"> • Capital Budgeting - Meaning and Importance • Evaluation techniques • Pay-back method and ARR • NPV and Profitability index • Choice of evaluation techniques, uses and limitations
2	Working Capital Management
	<ul style="list-style-type: none"> • Working Capital – Meaning and Importance • Factors determining Working Capital requirements, Working Capital cycle • Classification of Working Capital – Gross and Net Working Capital, Permanent and Variable Working Capital, Positive and Negative Working Capital, Cash and Net Current Assets concept of Working Capital • Management of Working Capital • Estimation of Working Capital requirement
3	Receivable Management, Cash Management and Marketable Securities Management
	<ul style="list-style-type: none"> • Receivables Management – Meaning and importance, aspects of receivable management, Credit Policy and Credit Evaluation • Control of accounts receivables – Day's Sales Outstanding, Ageing Schedule, ABC Analysis • Cash Management – Meaning, motives of holding cash, ways of speeding up cash collections • Preparation of Cash Budget • Understanding the role of marketable securities in corporate financial management
4	Basic Principles of Cost Accounting
	<ul style="list-style-type: none"> • Cost Accounting – Meaning, classification of costs and non-cost items • Preparation of Cost sheet • Marginal Costing - Meaning, features, advantages and limitations of marginal costing, • Break Even Analysis • Application of marginal costing

***Revised Syllabus of Courses of B.Com. Programme at Semester VI
with effect from the Academic Year 2018-2019***

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group C: Banking and Finance

**1. Banking and Finance Paper-III:
Risk Management**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Foundations of Risk Management	15
02	Capital markets Risk Management	15
03	Credit Market Risk Management	15
04	Risk Measurement	15
Total		60

Sr. No.	Modules / Units
1	Foundations of Risk Management
	<ul style="list-style-type: none"> • Basic risk types • The role of risk management • Enterprise Risk Management (ERM) • History of financial disasters and risk management failures • 2007 financial crisis
2	Capital Market Risk Management
	<ul style="list-style-type: none"> • Equity, currencies & commodities markets in India • Introduction to Derivatives • Forward, Future and option contracts • Hedging through Derivatives contract • Fixed-income securities • Fixed-income risk management through derivatives • Rating agencies
3	Credit Market Risk Management
	<ul style="list-style-type: none"> • Introduction, • Information required for evaluation of credit risk, • Procedure for Credit Risk Management, • Credit Lifecycle, • Loan Review Mechanism, • RBI guidelines on Credit Rating Framework in Banks, • Introduction of Basel Norms and calculation of capital adequacy ratio
4	Risk Measurement
	<ul style="list-style-type: none"> • Estimation of volatilities and correlations (application to volatility term structures) Monte Carlo simulations (application to interest rate forecasting) • Linear Value-at-Risk (application to market, credit and operational risk) • Option valuation • Risk-adjusted return on capital (RAROC) & beta calculation • Risk management of derivatives (application to convertible risk) • Interest rates and measures of interest rate sensitivity

***Revised Syllabus of Courses of B.Com. Programme at Semester VI
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Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group C: Banking and Finance

**2. Banking and Finance Paper-IV:
Actuarial Analysis in Banking and Insurance**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Probability & Mathematical Statistics	12
02	Models	12
03	Mortality Model	12
04	Contingencies	12
05	Statistical Methods	12
Total		60

Sr. No.	Modules / Units
1	Probability & Mathematical Statistics
	Concepts of Probability, Bayes' Theorem, Concepts of Random Variable, Probability Distribution, Distribution Function, Expected Value, Variance and Higher Moments, Basic Discrete And Continuous Distributions, Central Limit Theorem, Statistical Inference And Sampling Distribution, Confidence Intervals For Unknown Parameters. Test Hypotheses, Concepts Of Analysis Of Variance
2	Models
	The Principles of Actuarial Modelling., General Principles of Stochastic Processes, Markov Chain, Markov Process., Concept of Survival Models., Estimation Procedures for Lifetime Distributions., Maximum Likelihood Estimators For The Transition Intensities In Models Of Transfers Between States With Piecewise Constant Transition Intensities.
3	Mortality Model
	Binomial Model of Mortality, Derive A Maximum Likelihood Estimator for The Probability of Death, How to Estimate Transition Intensities Depending on Age, Exactly Or Using The Census Approximation., How To Test Crude Estimates For Consistency With A Standard Table Or A Set Of Graduated Estimates, And Describe The Process Of Graduation.
4	Contingencies
	Simple assurance and annuity contracts, means and variances of the present values of the payments under these contracts, assuming constant deterministic interest. Expressions in the form of sums for the mean and variance of the present value of benefit payments under each contract above, in terms of the curtate random future lifetime, assuming that death benefits are payable at the end of the year of death and that annuities are paid annually in advance or in arrear, and, where appropriate, Obtain expressions in the form of integrals for the mean and variance of the present value of benefit payments under each contract above, in terms of the random future lifetime, assuming that death benefits are payable at the moment of death and that annuities are paid continuously, and, where appropriate.
5	Statistical Methods
	Concepts of decision theory, Decision function and a risk function. Apply decision criteria to determine which decision functions are best with respect to a specified criterion. In particular consider the minimax criterion and the Bayes criterion. Calculate probabilities and moments of loss distributions both with and without limits and risk-sharing arrangements. The properties of the statistical distributions which are suitable for modelling individual and aggregate losses. Apply the principles of statistical inference to select suitable loss distributions for sets of claims. Concepts of excesses (deductibles), and retention limits. The operation of simple forms of proportional and excess of loss reinsurance.

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Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group D: Commerce

**1. Commerce III:
Management of Service Industry**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Housing and Construction Industry	15
02	Computer Services and e- commerce	15
03	Banking	15
04	Insurance	15
Total		60

Sr. No.	Modules / Units
1	Housing and Construction Industry
	Characteristics- scope- challenges-promotion activities of construction industry- role of co-operative societies and Government schemes- career opportunities
2	Computer Services and e- commerce
	e-commerce- concept-functions- merits & limitations IT enabled services (ITES): features- Business Process Outsourcing: concept- advantages & challenges- Consultancy services: classification & significance
3	Banking
	Types of Banks- functions of a commercial bank-types of banking products-role of RBI- recent trends in Banking- Career opportunities in Banking
4	Insurance
	Concept- importance- types (Life, Fire, Marine & General)- Regulation of Insurance sector: role of Insurance Regulatory and Development Authority of India – Foreign Direct Investment in insurance sector- career opportunities in insurance sector

***Revised Syllabus of Courses of B.Com. Programme at Semester VI
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Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group D: Commerce

**2. Commerce IV:
Commercial Administration**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Human Resource Management for office	15
02	Office Services -I	15
03	Office Services -II	15
04	Office Services -III	15
Total		60

Sr. No.	Modules / Units
1	Human Resource Management for office
	Human Resource Management: Meaning, nature and importance of human resource management- scope of HR functions in an office- duties and responsibilities of HR officer- records and information to be maintained with respect to the human resource- important HR legislations in India.
2	Office Services -I
	Reception & hospitality: Role and function of the reception desk- duties and responsibilities of a receptionist, importance of reception. Meetings & Travel Arrangement: meaning and procedure for business meetings- types of meetings- information and services related to travel- procedure for making travel arrangements
3	Office Services -II
	Accounts & financial services: Role and functions of an accounts department/ officer- documents to be prepared by the accounts officer- types of hardware and software used – procedure for making and receiving payments- bank and cash related documents and procedures, digital payments. Sales, marketing and customer care: functions of sales & marketing officer- functions of customer service officer, importance of customer care
4	Office Services -III
	Procurement & dispatch: role and functions of procurement officer- procedure for procurement of materials and services- functions of a dispatch clerk- documents to be maintained with respect to procurement and dispatch Inventory management: meaning and nature of inventory management, functions of inventory management - stock records to be maintained manual and electronic

***Revised Syllabus of Courses of B.Com. Programme at Semester VI
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Elective Courses (EC)

1 B. Discipline Related Elective (DRE) Courses

**3. Commerce-VI
Human Resource Management**

Modules at a Glance

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

Sr. No.	Modules / Units
1	Human Resource Management
	<ul style="list-style-type: none"> Human Resource Management – Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management Human Resource Planning- Concept Steps in Human Resource Planning Job Analysis-Concept, Components, Job design- Concept, Techniques Recruitment- Concept, Sources of Recruitment Selection - Concept , process , Techniques of E,selection,
2	Human Resource Development
	<ul style="list-style-type: none"> Human Resource Development- Concept, functions Training- Concept, Process of identifying training and development needs, Methods of Training & Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In, basket, management games) Evaluating training effectiveness- Concept, Methods Performance Appraisal- Concept, Benefits, Limitations, Methods Potential Appraisal-Concept, Importance Career Planning- Concept, Importance Succession Planning- Concept, Need Mentoring- Concept, Importance Counseling- Concept, Techniques.
3	Human Relations
	<ul style="list-style-type: none"> Human Relations- Concept, Significance Leadership –Concept, Transactional & Transformational Leadership Motivation- Concept, Theories of Motivation,(Maslow’s Need Hierarchy Theory, Vroom’s Expectancy Theory, McGregor’s Theory X and Theory Y, Pink’s Theory of Motivation) Employees Morale- Concept, Factors affecting Morale, Measurement of Employees Morale Emotional Quotient and Spiritual Quotient- Concept, Factors affecting EQ & SQ Employee Grievance- Causes, Procedure for Grievance redressal Employee welfare measures and Healthy & Safety Measures.
4	Trends In Human Resource Management
	<ul style="list-style-type: none"> HR in changing environment: Competencies- concept, classification Learning organizations- Concept, Creating an innovative organization, Innovation culture- Concept, Need, Managerial role. Trends in Human Resource Management,: Employee Engagement- Concept, Types Human resource Information System (HRIS) – Concept, Importance, Changing patterns of employment. Challenges in Human Resource Management: Employee Empowerment, Workforce Diversity. Attrition, Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Domestic and International HR Practices, Millennial (Gen Y)Competency Mapping

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Elective Courses (EC)

1 B. Discipline Related Elective (DRE) Courses

**4. Business Economics-VI
International Economics**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Introduction to International Trade	10
02	Commercial Policy	10
03	Balance of payments and International Economic Organization	15
04	Foreign Exchange market	10
Total		45

Sr. No.	Modules / Units
1	Introduction to International Trade
	<ul style="list-style-type: none"> Theories of International Trade - Ricardo's Theory of Comparative Costs and the Heckscher- Ohlin Theory. Terms of Trade - Types and Limitations. Gains from International trade - Offer Curves and Reciprocal Demand.
2	Commercial Policy
	<ul style="list-style-type: none"> Commercial Trade Policy –Free Trade and Protection – Pros and Cons. Tariff And Non Tariff Barriers: Meaning, Types and Effects International Economic Integration – Types and Objectives:-EU and Brexit, ASAEN
3	Balance of payments and International Economic Organization
	<ul style="list-style-type: none"> Balance of Payment: Meaning, Structure, Types of Disequilibrium. Causes and measures to correct the disequilibrium in Balance of Payments WTO- Recent Developments in TRIPS, TRIMS and GATS.
4	Foreign Exchange market
	<ul style="list-style-type: none"> Foreign Exchange Market: Meaning, Functions, Determination of Equilibrium Rate of Exchange. Purchasing Power Parity Theory, Spot and Forward Exchange Rates, Arbitrage. Role of Central Bank in foreign exchange rate management, Managed flexible exchange rate system of India.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

1. Trade Unionism and Industrial Relations Paper - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Industrial relations	12
2	Industrial conflicts and its Measures for Prevention and Settlement	12
3	Collective bargaining and Workers Participation in Management	11
4	Industrial relations in Public Sector Multi-nationals, and Co-operative Sector	10
Total		45

Sr. No.	Modules / Units
1	Industrial relations
	<ul style="list-style-type: none"> Industrial relations: Meaning, Importance, Scope, Role and Impact on Labour Laws legislation, Execution, Employer, Trade Unions and Judiciary Recommendations of Second National Commission on labour 2002.
2	Industrial conflicts and its Measures for Prevention and Settlement
	<ul style="list-style-type: none"> Industrial conflicts: Meaning causes and impact. Strike: Meaning, Types & Legal aspects. Concept of lockout. Measures for prevention and settlement of industrial conflicts- (a) Conciliation (b) Mediation (c) Arbitration (d) Adjudication.
3	Collective bargaining and Workers Participation in Management
	<ul style="list-style-type: none"> Collective bargaining: concept, principles and importance. Collective bargaining in India. Workers participation in management- Meaning, Types with reference to India.
4	Industrial relations in Public Sector Multi-nationals, and Co-operative Sector
	<ul style="list-style-type: none"> Industrial relations in public sector, multi-nationals, and co-operative Sector. Plant level Industrial relations:- standing orders and grievance procedure. Work and role of labour welfare officer.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

2. Computer Systems and Applications Paper - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	E – Commerce	18
2	Advanced Spread Sheet	09
3	Advanced Spread Sheet	09
4	Visual Basic	09
Total		45

Sr. No.	Modules / Units
1	E – Commerce
	<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 Spread Sheet
	<ul style="list-style-type: none"> a) Multiple Spread sheets <ul style="list-style-type: none"> • Creating and using templates, Using predefined templates, Adding protection option. • Creating and Linking Multiple Spreadsheets. • Using formulas and logical operators. • Creating and using named ranges. • Creating Formulas that use reference to cells in different worksheets. b) Functions <ul style="list-style-type: none"> • Database Functions LOOKUP, VLOOKUP, HLOOKUP • Conditional Logic functions IF, Nested IF, COUNTIF, SUMIF, AVERAGEIF • String functions LEFT, RIGHT, MID, LEN, UPPER, LOWER, PROPER, TRIM, FIXED
3	Advanced Spread Sheet
	<ul style="list-style-type: none"> a) Functions <ul style="list-style-type: none"> • Date functions TODAY, NOW, DATE, TIME, DAY, MONTH, YEAR, WEEKDAY, DAYS360 • Statistical Functions COUNTA, COUNTBLANK, CORREL, LARGE, SMALL b) Data Analysis <ul style="list-style-type: none"> • Filter with customized condition. • The Graphical representation of data Column, Line, Pie and Bar charts. • Using Scenarios, creating and managing a scenario. • Using Goal Seek • Using Solver • Understanding Macros, Creating, Recording and Running Simple Macros. Editing a Macro(concept only)

Sr. No.	Modules / Units
4	Visual Basic
	<p>a) Introduction to Visual Basic, Introduction Graphical User Interface (GUI). Programming Language (Procedural, Object Oriented, Event Driven), Writing VB Projects. The Visual Basic Environment</p> <p>b) Introduction to VB Controls Text boxes, Frames, Check boxes, Option button, Designing the User Interface, Default & Cancel property, tab order, Coding for controls using Text, Caption, Value property and Set Focus method</p> <p>c) Variables, Constants, and Calculations Variable and Constant, Data Type (String, Integer, Currency, Single, Double, Date), Naming rules/conventions, Constants (Named & Intrinsic), Declaring variables, Val Function, Arithmetic Operations, Formatting Data.</p> <p>d) Decision and Condition Condition, Comparing numeric variables and constants, Comparing Strings, Comparing Text Property of text box, Compound Conditions (And, Or, Not). If Statement, if then-else Statement, LCase and Ucase function, Using If statements with Option Buttons & Check Boxes. MsgBox (Message box) statement Input Validation : Is Numeric function.</p> <p>e) Sub-procedures and Sub-functions, Using common dialog box, Creating a new sub-procedure, Writing a Function procedure. Simple loops using For Next statements and Do while statement and display output using MsgBox Statement.</p>

Note :

- Theory 03 lectures per week.
- Practical batch size 20-25, 01 practical = 03 theory lectures per week.
- 10 Practical's are to be completed in each semester.

Semester VI

Topic	Number of Practical's
Presentation skills	01
Advanced Spread Sheet	06
Introduction to Visual Basic	03

Minimum 6 practical's are to be recorded in the journal in the Semester VI
[Minimum 4 on VB, 2 on Advanced Spread Sheet]

❖ **Suggested list of Practical's for Semester VI**

- Preparing a PowerPoint presentation on an E-Commerce website.
- Calculation of DA, HRA, PF, Gross Salary and Net Salary using Spread Sheet
- Calculation of Income Tax using Spread Sheet
- Filtering data and Graphical representation of data using Spread Sheet
- Using VLOOKUP and HLOOKUP using Spread Sheet
- Creating and managing a scenario using Spread Sheet
- Use of Goal Seek and Solver using Spread Sheet

8. Write a project in VB to design a suitable form to add two numbers and display their sum.
9. Write a project in VB to design a suitable form to enter sales and calculate and display the bonus which is 10% of sales.
10. Write a project in VB to design a suitable form to enter salary and calculate and display the DA which is 90% of salary.

❖ Scheme of Examination

Type	Marks	Duration
Theory	75	2½ hours
Practical	20	1 hour per batch of 10
Active Participation and Class conduct	05	---

• Theory Examination Pattern

All questions are compulsory

Question No.	Unit No.	Marks	Marks with Internal Option
Q. 1.	Objective type based on I, (II,III) and IV	11+2+2	23
Q. 2.	I	15	30
Q. 3.	II	15	30
Q. 4.	III	15	30
Q. 5.	IV	15	30

• Practical Examination Pattern- Semester VI

Sr. No.	Topic	Marks
01	Advanced Spread sheet	07
02	Introduction to VB Programing	03
03	Journal	05
04	Viva	05

- Practical examination to be conducted 2 to 3 weeks before the theory examination. Marks out of 25 to be submitted to the University before commencement of theory examination.
- Software Requirement :
Spread Sheet 2010, VB 6.0
- Hardware
For a batch of 120 students minimum 10 computers with appropriate hardware and software installed on each computer. During practical hours maximum two student may share one computer.
- For in house computing facility fee of rupees 750/- be charged for each student per Semester in the existing fee structure against head of computer fee/computer practical.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

3. Export Marketing Paper - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Product Planning and Pricing Decisions for Export Marketing	12
2	Export Distribution and Promotion	11
3	Export Finance	11
4	Export Procedure and Documentation	11
Total		45

Sr. No.	Modules / Units
1	Product Planning and Pricing Decisions for Export Marketing
	a) Planning for Export Marketing with regards to Product, Branding, Packaging b) Need for Labelling and Marking in Exports, Factors determining Export Price; Objectives of Export Pricing c) International Commercial (INCO) Terms; Export Pricing Quotations – Free on Board (FOB), Cost Insurance and Freight (CIF) and Cost and Freight (C&F); Problems on FOB quotation
2	Export Distribution and Promotion
	a) Factors influencing Distribution Channels; Direct and Indirect Exporting Channels; Distinction between Direct and Indirect Exporting Channels b) Components of Logistics in Export marketing; Selection criteria of Modes of Transport; Need for Insurance in Export Marketing c) Sales Promotion Techniques used in Export Marketing; Importance of Trade Fairs and Exhibitions; Benefits of Personal Selling; Essentials of Advertising in Export Marketing;
3	Export Finance
	a) Methods of Payment In export marketing; Procedure to open Letter of Credit, Types and Benefits of Countertrade b) Features of Pre-Shipment and Post-shipment finance; Procedure to obtain Export Finance; Distinction between Pre-shipment Finance and Post Shipment Finance. c) Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters; Role of ECGC
4	Export Procedure and Documentation
	a. Registration with different authorities; Pre-shipment Procedure involved in Exports; Procedure of Quality Control and Pre-shipment Inspection; b. Shipping and Custom Stage Formalities; Role of Clearing & Forwarding Agent; Post-shipment Procedure for Realisation of Export Proceeds; Procedure of Export under Bond and Letter of Undertaking. (LUT) c. Importance of - Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/Bill of Export, Consular Invoice, Certificate of Origin

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

4. Marketing Research Paper - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Applications of Marketing Research-I	12
2	Applications of Marketing Research-II	11
3	Applications of Marketing Research-III	11
4	Managing Marketing Research	11
Total		45

Sr. No.	Modules / Units
1	Applications of Marketing Research-I
	<ul style="list-style-type: none"> a. Product Research- concept, areas, steps in new product development Product Testing & Test Marketing- concept, methods b. Brand Research- concept, components of a Brand, importance of brand research Packaging Research- concept, importance c. Price Research- concept, factors influencing pricing, importance of price research, methods of price research
2	Applications of Marketing Research-II
	<ul style="list-style-type: none"> a. Physical Distribution research- concept, types of distribution channels, Supply Chain Management- concept, components of supply chain management, importance of physical distribution research b. Promotion Research- concept, elements of promotion, importance of promotion research Advertising Research- concept, scope, pre & post testing methods of advertising effectiveness c. Consumer Research- concept, objectives, methods Motivation Research- concept, importance
3	Applications of Marketing Research-III
	<ul style="list-style-type: none"> a. Sales Research- concept, significance, scope/areas b. Rural Marketing Research-concept, features of Indian rural market, sources of data, research tools, do's and don'ts in rural Marketing Research c. Global Marketing Research- concept, factors affecting Global Marketing , need and scope of Global Marketing Research
4	Managing Marketing Research
	<ul style="list-style-type: none"> a. Organizing Marketing Research activity- factors involved in organizing Marketing Research activity, methods of organizing Marketing Research activity, In house marketing department,--structure, merits , demerits b. Professional Marketing Research agencies- structure, merits, demerits, professional standards c. Prominent Marketing Research agencies- HTA, ORG, IMRB, NCAER, Nielson

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

**5. Investment Analysis and Portfolio
Management Paper - II**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Fundamental Analysis	12
2	Technical Analysis	11
3	Efficient Market Theory	11
4	Capital Asset Pricing Model	11
Total		45

Sr. No.	Modules / Units
1	Fundamental Analysis
	<p>A) Economy Analysis – Meaning, Framework, Economic Analysis, Forecasting, Barometric or Indicator Approach, Econometric Model Building and Opportunistic Model Building.</p> <p>B) Industry Analysis – Concept of Analysis, Industry Life Cycle, Industry Characteristics</p> <p>Company Analysis – Financial Statements, Analysis of Financial Statements, (Practical questions on Debt equity ratios, total debt ratio, proprietary ratios, interest coverage ratio, Profitability ratios related to sales, investment and equity shares Efficiency or Activity Ratios) and Assessment of risk (Leverages)</p>
2	Technical Analysis
	<p>A) Dow Theory</p> <p>B) Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart, Japanese Candlestick Chart, Trends and Trend Reversals, Chart Patterns, Support and Resistance, Reversal Patterns, Continuation Patterns and Elliot Wave Theory</p> <p>C) Mathematical Indicators – Calculation of Moving Averages (Simple and Exponential Moving Average), Oscillators and Relative Strength Index</p> <p>D) Market Indicators</p> <p>E) Fundamental Analysis V/s Technical Analysis</p>
3	Efficient Market Theory
	<p>A) Random Walk Theory</p> <p>B) The Efficient Market Hypothesis</p> <p>C) Forms of Market Efficiency</p> <p>D) Competitive Market Hypothesis</p>
4	Capital Asset Pricing Model
	<p>A) CAPM – Fundamental Notions of Portfolio Theory, Assumption of CAPM, Efficient Frontier with Riskless Lending and Borrowing, Capital Market Line, Security Market Line and Pricing of Securities with CAPM.</p> <p>B) Arbitrage Pricing Theory (APT) – The Return Generating Model, Factors Affecting Stock Return, Expected Return on Stock, APT V/s CAPM.</p>

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

6. Transport Management Paper - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Indian Surface Transport Service	11
2	Marketing of Transport Services	11
3	Transport Organisation	11
4	Safety Management Systems	12
Total		45

Sr. No.	Modules / Units
1	Indian Surface Transport Service
	Development of Railway network and problem-changes in composition of passenger and freight traffic, Development of Road transport- Growth of Automobile Industry, Indian Motor Vehicle Acts, Urban transport problems with special defence to Mumbai
2	Marketing of Transport Services
	Marketing of transport services: Role of Advertising – Changes in fares and freight rates and their impact on demand, Regulation of transport services: Licensing policies, transport taxation, role of International bodies in transport development
3	Transport Organisation
	Water transport: Present status of Inland and Coastal Shipping in India, Growth of Merchant Shipping, International competition and problems of port. Air transport: Working of Indian Airlines and Air India - International Airport Authority of India – Air Cargo.
4	Safety Management Systems
	Overview and Understanding Safety, factors for improving safety on roads – causes of accidents due to drivers and pedestrians-design, selection, operation and maintenance of motor trucks, Responsibility for Management of Safety, Basics of Safety Management, Safety Training Programme

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

**7. Entrepreneurship and Management of Small
Scale Industries Paper - II**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Micro, Small and Medium Enterprises	11
2	Setting-up of SSI/SME/MSME	11
3	Organization of SSI/SME/MSME	11
4	Specialized Focus Areas in Micro, Small and Medium Enterprises	12
Total		45

Sr. No.	Modules / Units
1	Introduction to Micro, Small and Medium Enterprises
	<p>Unit-1: –</p> <ul style="list-style-type: none"> • Meaning, Features, Concept of SSI • Role and Importance of SSI • Evolution and Growth of SSI since Independence in India w.r.t. 5-Year Plans in India • SSI Support Mechanism in India - Central and State Level, Government and Non-Government Agencies support to SSI with due emphasis to Concessions and Incentives <p>Unit-2:-</p> <ul style="list-style-type: none"> • Meaning, Features, Concept of Micro, Small and Medium Enterprises • Need and Significance of MSMEs • Evolution and Growth of MSMEs since Economic Liberalization in India • Role and Importance of MSMEs <p>Unit-3:-</p> <ul style="list-style-type: none"> • Meaning, Features, Concept of Industrial Sickness • Causes of Industrial Sickness • Consequences of Industrial Sickness • Remedies to Resolve the Problem of Industrial Sickness
2	Setting-up of SSI/SME/MSME
	<p>Unit-1:-</p> <ul style="list-style-type: none"> • Steps in Setting-up a SSI/SME/MSME • Registration Procedure – Benefits of Registration – De-registration • Environmental and Locational Issues – Environmental Clearance • Steps in Setting up a SSI/SME/MSME in India with Special Reference to Clearances and Permissions required <p>Unit-2:-</p> <ul style="list-style-type: none"> • Meaning, Features, Concept of Regulatory Environment in India • Brief insights relating to Laws affecting SSI/SME/MSME • MSME Policy in India - Highlights of MSMED Act, 2006 • Classification of Manufacturing and Service Industries under MSMED Act, 2006 <p>Unit-3:-</p> <ul style="list-style-type: none"> • Growth and Expansion of SSI/SME/MSME • Options available to SSI/SME/MSME for Growth and Expansion (Part-I): Ancillarisation, Licensing, Franchising • Options available to SSI/SME/MSME for Growth and Expansion (Part-II): Outsourcing, Insourcing • Options available to SSI/SME/MSME for Growth and Expansion (Part-III): Mergers, Acquisitions, Takeovers in India and at Global Level

Sr. No.	Modules / Units
3	Organization of SSI/SME/MSME
	<p>Unit-1:-</p> <ul style="list-style-type: none"> • Meaning, Features, Concept of Organisation Structure of SSI/SME/MSME • Overview of Principles of Management applicable in Management of SSI/SME/MSME - Types of Organisation of SSI/SME/MSME • Problems and Prospects of SSI/SME/MSME • Legal Framework and Regulations Governing SSI/SME/MSME - Government Measures, Policy Support, Taxation Benefits for SSI/SME/MSME <p>Unit-2:-</p> <ul style="list-style-type: none"> • Meaning, Features, Concept of SSI/SME/MSME Funding • Requirements of Capital (Fixed and Working) for SSI/SME/MSME • Factors Determining Capital (Fixed and Working) Requirements of SSI/SME/MSME • Sources of Institutional Finance to SSI/SME/MSME <p>Unit-3:-</p> <ul style="list-style-type: none"> • Meaning, Features, Concept of Marketing Mechanism in SSI/SME/MSME • Marketing related Problems of SSI/SME/MSME - Measures to Reduce Marketing related Problems of SSI/SME/MSME • Export Potential of SSI/SME/MSME - Export Incentives available to SSI/SME/MSME – SSI/SME/MSME and Special Economic Zones (SEZs) • Role of Self Help Groups (SHGs) in Development of SSI/SME/MSME
4	Specialized Focus Areas in Micro, Small and Medium Enterprises
	<p>Unit-1:-</p> <ul style="list-style-type: none"> • Meaning, Features, Concept, Significance of Rural Industries • Nature of activities involved in Rural Industries - Measures to Support and Promote Rural Industries • Meaning, Features, Concept, Significance and Role of Rural Artisans • Measures to Support and Promote Rural Artisans – Role of Government and Non-Government Agencies in Promoting Rural Artisans <p>Unit-2:-</p> <ul style="list-style-type: none"> • Meaning, Features, Concept, Significance of Agro-based Industries • Nature of activities involved in Agro-based Industries - Measures to Support and Promote Agro-based Industries • Meaning, Features, Concept of Ancillary Industries • Nature of activities involved in Ancillary Industries - Measures to Support and Promote Ancillary Industries <p>Unit-3:-</p> <ul style="list-style-type: none"> • Meaning and Concept of Industrial Estates • Features of Industrial Estates • Utility and Significance of Industrial Estates to SSI/SME/MSME Sector • Policy Initiatives and Measures to Revive Industrial Estates

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

8. International Marketing Paper - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	International Marketing Channels & Physical Distribution	12
2	Procedures & Policy Framework in International Marketing	11
3	International Trade Promotion Organization	11
4	Export Assistance, Incentives & Documentation	11
Total		45

Sr. No.	Modules / Units
1	International Marketing Channels & Physical Distribution
	<ul style="list-style-type: none"> a. International Marketing Channels- , Need and Importance. b. Method of Entry in International Market. Factors influencing selection of Suitable Channels. c. Physical Distribution – Importance, Scope and Problems.
2	Procedures & Policy Framework in International Marketing
	<ul style="list-style-type: none"> a. Foreign Trade Policy (FTP), 2015-20-Highlights and implications. b. Export Procedure- Registration Procedure, Role of Customs House Agent, Customs/Shipment Formalities, Procedure of Export Proceeds Realization. Procedure to obtain ISO Certification. c. Import Procedure involved in International Market.
3	International Trade Promotion Organization
	<ul style="list-style-type: none"> a. Export Marketing Organisation- and Types, Role and Functions of Export Promotion Councils, Commodity Board, IPP, FIEO, IIFT, DGFT, ITPO and IIP. b. Export Promotion Organisation- and Types. c. E- Marketing – Features Importance and Impact.
4	Export Assistance, Incentives & Documentation
	<ul style="list-style-type: none"> a. Main Assistance available for Exporters. b. Incentives available for exporters- Duty Drawback, EPCG, MDA, ASIDE, IRMAC. c. Export Documentation-and Importance, Main Export Documents- Commercial Invoice, Consular Invoice, Certificate of Origin, Shipping Bill, Mats Receipt, GR Form and Bill of Exchange.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

9. Merchant Banking Paper - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Factoring	11
2	Securitization	11
3	Mergers, Acquisitions & Takeovers	11
4	Disinvestment and Buyback of Equity Shares	12
Total		45

Sr. No.	Modules / Units
1	Factoring
	Factoring: Concept, Nature and Scope of Factoring, Forms of Factoring , Factoring vis-à-vis Bills Discounting , Factoring vis-à-vis Credit Insurance, Factoring vis-à-vis Forfeiting, Evaluation of a factor , Evaluation of factoring, Status of Factoring in India.
2	Securitization
	Securitization / Mortgages: Meaning, Nature and Scope of Securitization, Securitization as a Funding Mechanism, Securitization of Residential Real Estate and Mortgages -Features, Types and Provisions. Security Brokerage: Meaning of Brokerage, Types of Brokers, Difference between Broker and Jobber, SEBI Regulations relating to brokerage business in India.
3	Mergers, Acquisitions & Takeovers
	Difference between Mergers, Acquisitions and Takeover, The Role of Merchant Banker in M&A and Takeovers, SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 w.r.t Substantial acquisition of shares or voting rights, Voluntary Offer- Offer Size, Offer Price, Payment Mode, Exemptions and Process of Open Offer.
4	Disinvestment and Buyback of Equity Shares
	The Role of Merchant Banker in Disinvestment Process, Role and Obligations of Merchant Banker in Buyback of Equity Shares, Role of Merchant Banker in Delisting of Shares, Role of Merchant Banker in Issue and Listing of Debt Securities and The Role of Merchant Banker in ESOP

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

**10. Direct and Indirect Taxation Paper - II
Goods and Service Tax Act**

Modules at a Glance

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

Sr. No.	Modules / Units
1	Introduction
	<ul style="list-style-type: none"> What is GST Need for GST Dual GST Model Definitions <ul style="list-style-type: none"> Section 2(17) Business Section 2(13) Consideration Section 2(45) Electronic Commerce Operator Section 2(52) Goods Section 2(56) India Section 2(78) Non taxable Supply Section 2(84) Person Section 2(90) Principal Supply Section 2(93) Recipient Section 2(98) Reverse charge Section 2(102) Services Section 2(105) Supplier Section 2(107) Taxable Person Section 2(108) Taxable Supply Goods & Services Tax Network (GSTN)
2	Levy and Collection of Tax
	<ul style="list-style-type: none"> Scope of Supply Non taxable Supplies Composite and Mixed Supplies Composition Levy Levy and Collection of tax Exemption from tax
3	Time, Place and Value of Supply
	<ul style="list-style-type: none"> Time of Supply Place of Supply Value of Supply
4	Input Tax Credit & Payment of Tax
	<ul style="list-style-type: none"> Eligibility for taking Input Tax Credit Input Tax Credit in Special Circumstances Computation of Tax Liability and payment of tax
5	Registration under GST Law
	<ul style="list-style-type: none"> Persons not liable registration Compulsory registration Procedure for registration Deemed registration Cancellation of registration

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

11. Labour Welfare and Practice Paper - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Social Security	15
2	Labour Markets	10
3	Labour Force in India	10
4	Globalization & Labour	10
Total		45

Sr. No.	Modules / Units
1	Social Security
	<ul style="list-style-type: none"> • Meaning, Definition & Objective of Social Security. • Various Social Security provisions made in India (Employees provident fund Act, Maternity benefit Act, Family Pension Scheme, Provision of Gratuity Act 1972) • Trade Union – Structure, Types & Functions.
2	Labour Markets
	<ul style="list-style-type: none"> • Demand for and supply of labour- determinants of demand for and supply of labour – • Mobility of Labour • Problems of Agricultural Labour, Child Labour and Female Labour
3	Labour Force in India
	<ul style="list-style-type: none"> • Factors determining Labour Force. • Labour Force & Human Development in India • Participation of workers in Management • Industrial disputes
4	Globalization & Labour
	<ul style="list-style-type: none"> • Globalisation & Labour Markets in India. • Impact of Labour Migration. • ILO- Aims & objectives & impact on Labour Welfare.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

12. Purchasing and Store Keeping Paper - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Store Keeping and Materials Handling	12
2	Store Accounting and Store Record	11
3	Inventory Control	11
4	Logistics and Supply Chain Management (SCM)	11
Total		45

Sr. No.	Modules / Units
1	Store Keeping and Materials Handling
	<ul style="list-style-type: none"> • Store Keeping - Concept, Meaning, Objectives, Functions of Storekeeping, Types of stores, Stages in storekeeping, Duties and Responsibilities of Storekeeper. • Material handling – Objective, Advantages & Principles, Protection and Preservation of materials in store. • Store Location & Layout – Location of Store House, Factors influencing store location, Objectives, Principles and Types of store layout.
2	Store Accounting and Store Record
	<ul style="list-style-type: none"> • Store Accounting – Objectives, Importance, Advantages, Need for Store Accounting, Methods of Valuation of Material – FIFO, LIFO, Simple average & Weighted average method • Store Record – Concept, Objectives, Need, and Documents required for Store Record • Store Ledger & Bin card – Meaning, Advantages of Store ledger and Bin card, Stock Audit, Lead time- Concept & Classification
3	Inventory Control
	<ul style="list-style-type: none"> • Stock levels & Value analysis – Types of stock level, Value analysis – Concept, Essentials & Steps. • ABC analysis – Purpose, Steps and Advantages of ABC analysis. • Inventory Control – Objectives, Advantages and Disadvantages of Periodical & Perpetual Inventory Control, Selective Inventory control techniques, Economic Order Quantity – Importance.
4	Logistics and Supply Chain Management (SCM)
	<ul style="list-style-type: none"> • Logistics – Concepts, Nature, Importance & Challenges • Supply chain management – concepts, Objectives, Benefits & Process of Supply Chain Management • Recent trends in logistics & SCM – Role of IT in logistics / SCM, Issues & Challenges in logistics, Logistics Outsourcing – Concept & Benefits.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

13. Insurance Paper - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Life Insurance Products	11
2	General Insurance	11
3	Miscellaneous Coverage's	11
4	Insurance Business Environment in India	12
Total		45

Sr. No.	Modules / Units
1	Life Insurance Products
	<ul style="list-style-type: none"> a. Different products offered by life insurers – term plans, pure endowment plans, combinations of plans, traditional products b. Market linked policies, of Annuities and group policies. c. Procedure for obtaining life insurance policy, procedure for settlement of Claims.
2	General Insurance
	<ul style="list-style-type: none"> a. Fire Insurance- Risks faced by the owner of assets – exposure to perils – features of products covering fire and allied perils, Procedure for obtaining fire insurance policy b. Marine Insurance- Products covering marine and transit risks -products covering financial losses due to accidents, Procedure for obtaining marine insurance policy c. Health insurance - Products covering financial losses due to hospitalization - products covering miscellaneous risks. Procedure for obtaining health/ Medi-claim insurance policy
3	Miscellaneous Coverage's
	<ul style="list-style-type: none"> a. Motor insurance – Liability only policy – Package policy –Personal Accident insurance b. Burglary insurance – Baggage insurance – Legal Liability insurance – Public & Product Liability insurances – Professional Indemnity insurance c. Workmen's Compensation insurance – Fidelity Guarantee insurance – Banker's Indemnity insurance – Carrier's Legal Liability insurance – Jeweller's Block insurance -Aviation insurance – Engineering insurance – Rural insurances – Micro insurance
4	Insurance Business Environment in India
	<ul style="list-style-type: none"> a. Specialised Insurances: Industrial All Risks insurance – Advance Loss of Profits insurance – Oil & Energy Risks insurance – Satellite insurance b. Challenges in Insurance Industry, LIC v/s Private Insurance Companies in India c. Recent trends in Insurance, Growth of Insurance Business, Actuarial Role, Reasons for attraction of Foreign Insurance Companies in India.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

**14. Banking Law and Practice Paper - II
Corporate and Securities Law**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Company Law – An Overview	12
02	Regulatory Framework Governing Stock Exchanges as per Securities Contracts Regulation Act 1956	11
03	Security Exchange Board of India	11
04	The Depositories Act, 1996	11
Total		45

Sr. No.	Modules / Units
1	Company Law – An Overview
	<ul style="list-style-type: none"> • Development of Company Law in India • Doctrines Governing Corporates – Lifting the Corporate Veil, Doctrine of Ultra Vires, Constructive Notice, Indoor Management, Alter Ego. The Principle of Non Interference (Rule in Foss V/s Harbottle) – Meaning , Advantages , Disadvantages & Exceptions, Majority and Minority Rights under Companies Act • Application of Company Law to Banking and Insurance Sector Application of Companies Act to Banking and Insurance sector governed by Special Acts. S.1(4) of Companies Act 2013 Exceptions provided (S.67(3), S.73(1), S.129(1), 179(3), S.180(1)(c), S.186, S.189
2	Regulatory Framework governing Stock Exchanges as per Securities Contracts Regulation Act 1956
	<ul style="list-style-type: none"> • Definition of Securities, Spot Delivery Contract, Ready Delivery Contract, Stock Exchange. • Corporatisation and demutualisation of Stock Exchange –Meaning, Procedure & Withdrawal • Power of Recognised Stock Exchange to make rules restricting voting rights etc • Power of Central Government to Direct Rules or Make rules • Power of SEBI to make or amend bye laws of recognised stock exchange • Books and Accounts to be maintained by recognized stock exchange • Grounds on which stock exchange can delist the securities of a company. • Section 3 to Section 20
3	Security Exchange Board of India
	<ul style="list-style-type: none"> • SEBI: Objectives-terms-establishment-powers-functions-accounts and audit-penalties –registration. • Issues of Disclosure Investors Protection Guidelines: Pre & Post obligations-conditions for issue-Debt Security-IPO-E-IPO-Employee option-right-bonus-preferential allotment intermediary-operational-promoter lock in period requirements-offer document.
4	The Depositories Act, 1996
	<ul style="list-style-type: none"> • Depository – Meaning , Benefits , Models, Functions Participants • The Depository Act 1996 – Objectives, Eligibility condition for depository services, Fungibility, Bye laws of depository , Governance of Depository and Internal audit of depository Participants • BSDA and single registration for depository participants.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

15. Regional Planning Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Regional Planning Strategies & Techniques	15
2	Regionalization of Planning in India	10
3	Regional Development in Maharashtra	10
4	Problem Regions and Case Studies	10
Total		45

Sr. No.	Modules / Units
1	Regional Planning Strategies & Techniques
	<ul style="list-style-type: none"> Regional planning strategies & techniques Planning machinery & problems of co-ordination – integrated area development Multi-level nature of planning in India, specific contribution of planning at different levels.
2	Regionalization of Planning in India
	<ul style="list-style-type: none"> Regionalization of planning in India: an assessment Regional development & efficiency Ecological dimension – strategy for future.
3	Regional Development in Maharashtra
	<ul style="list-style-type: none"> Regional development in Maharashtra – regional backlogs causative factors. Strategies for regional development – achievements & failures Strategy for future.
4	Problem Regions and Case Studies
	<ul style="list-style-type: none"> Problem regions: Nature of problems & strategies for its solution Case Studies: Mumbai Metropolitan Region-Vidharbha, South Kokan, Marathwada, Western Ghats, Sugarcane growing areas

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

16. Rural Marketing Paper - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Agricultural Marketing	11
2	Rural Marketing and Market Regulation	12
3	Institutional Support to Rural Marketing	11
4	Problems in Rural Marketing	11
Total		45

Sr. No.	Modules / Units
1	Agricultural Marketing
	<ul style="list-style-type: none"> a. Agricultural Marketing- Concept, Nature and Types, Agriculture produce- concept and types of Agricultural Markets. b. Marketing agencies, Risks involved in marketing, Types of risks, Measures to minimise risks c. Contract Marketing (Farmer – Processor linkage), Marketing channels for agricultural produce
2	Rural Marketing and Market Regulation
	<ul style="list-style-type: none"> a. Regulated Market- APMC Act 1963, Standardisation and Grading, Inspection of quality, AGMARK b. The National Council for State Marketing Boards (NCOSAMB) State Trading corporation (STC), Public Distribution System(PDS) – Need and importance c. Fruit Products order (FPO) 1955 - objectives, Consumer Protection Act 1986- Rights of Consumers
3	Institutional Support to Rural Marketing
	<ul style="list-style-type: none"> a. Commission on Agriculture Costs and Prices (CACP)- Role, Functions and Importance b. National Agriculture Co-operative Marketing Federation (NAFED)-Role, Functions and Importance c. Agriculture and Processed Food Exports Development Authority (APEDA)-Role, Functions and Importance
4	Problems in Rural Marketing
	<ul style="list-style-type: none"> a. Problems in rural marketing---Strategies for rural marketing--- Integration, Efficiency, Cost and Price Spread b. Need for marketing finance, Source of marketing finance, Non Institutional--- Institutions---Commercial Banks---PACS, Farmers Service Societies (FSS), RRBs and NABARD c. Challenges and recent trends in rural marketing

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

17. Elements of Operational Research Paper - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Project Analysis	15
2	Theory of Games	15
3	Inventory Models	15
Total		45

Sr. No.	Modules / Units
1	Project Analysis
	Basic concepts and Definitions, Gantt Charts and its weaknesses, CPM and PERT networks, Numbering of Events, Contractual Obligation Time, Earliest occurrence time, Latest allowable occurrence Time and Slack Time for Events, Different types of floats for activities. Critical Path Calculations, Probability Assessment in PERT Networks. Time Cost Trade - Off Analysis for CPM Networks
2	Theory of Games
	Basic Concept and Definitions. Two Person Zero Sum Game. Saddle point, Pure and Mixed Strategies. Reducing the size of the game using dominance property. Optimum Solution to a 2x2 game without saddle point. Graphical solution to 2xn and mx2 games.
3	Inventory Models
	Costs in Inventory management Deterministic Inventory Models- EOQ Model with Instantaneous Replenishment and Constant Rate of Demand Assuming that shortages are not allowed (Mathematical derivation expected), its price break model. Other EOQ models with instantaneous/uniform rate of replenishment and constant rate of demand assuming shortages are allowed/not allowed.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

18. Psychology of Human Behavior at Work Paper-II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Understanding Work Teams	11
2	Conflict and Negotiation	11
3	Emotions and Moods	12
4	Organizational Change and Stress Management	11
Total		45

Sr. No.	Modules / Units
1	Understanding Work Teams
	a) Differences between groups and teams; Types of teams b) Creating effective teams
2	Conflict and Negotiation
	a) Defining Conflict; transitions in conflict thought b) The Conflict Process c) Negotiation: Bargaining strategies; the negotiation process
3	Emotions and Moods
	a) What are Emotions and Moods? The basic emotions; sources of emotions and moods b) Emotional Intelligence c) Organizational Behaviour applications of emotions and moods
4	Organizational Change and Stress Management
	a) a Forces for Change b) Work Stress and its Management

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Reference Books

Reference Books
Elective Courses (EC)
Discipline Specific Elective (DSE) Courses
Group A: Advanced Accountancy
1. Financial Accounting and Auditing IX- Financial Accounting
<ul style="list-style-type: none"> Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd. Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers. R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers Financial Accounting Reporting – Barry Elliot and Jamie Elliot – Prentice Hall (14th Edition)
2. Financial Accounting and Auditing X- Cost Accounting
<ul style="list-style-type: none"> Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall Management Accounting by Khan and Jain, Tata McGraw Hill Practical Costing by P C Tulsian, Vikas New Delhi Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd. A Textbook of Cost And Management Accounting - 10th Edn by Arora M N, Vikas Publishing House Pvt. Ltd. Cost Accounting: Principles & Practice - 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd. Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd. Students Guide to Cost Accounting & Financial Management (Set of 2 Volumes) (CA-IPCC) (Group I) by Bhavesh N. Chandarana, Taxmann Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi Fundamentals of Cost Accounting by Jhamb. H. V., Ane Books Pvt. Ltd. Cost Accounting by Gupta Nirmal, Ane Books Pvt. Ltd.
Group B: Business Management
1. Business Management Paper III
<ul style="list-style-type: none"> Essentials of Management by Koontz and Weihrich / McGraw Hill Principles of Management by Koontz and O. Donnel/ Tata McGraw Hill, New Delhi Principles of Management: Theory and practices by Sarangi S.K. VMP Publishers and Distributors. Guide to Management Ideas by Tim Hindle, The Economist Principles of Management by Terry G.R. AITBS Business Organization and Principles of Management by Dutta Chowdury, Central Education Principles of Management, Daver Rustoms, Crown

Reference Books

- *Principles of Management*, Tripathi P.C. Tata McGraw Hill, New York
- *Management Theory and Practices* by Dale, Ernest / McGraw Hill, New York.
- *Practice of Management* by Peter Drucker / Allied Publisher, New Delhi
- *Management* by Ricky W Griffin / Houghton Mifflin Company
- *Management* by Gary Dessler / Prentice Hall
- *Management* by Stephen Robbins, Mary Coulter / Prentice Hall
- *Management* by James Stoner, Edward Freeman / Prentice Hall
- *Time Management* by Roberta Roesch, Tata Mc Graw Hill
- *Time Management* by Marc MANCINI, Tata Mc Graw Hill

2. Business Management Paper IV

- *Fundamentals of Financial Management* (5th edition) by Chandra Prasanna (2010). Tata McGraw Hill Education Pvt. Ltd.: New Delhi
- *Financial Management – Analytical and Conceptual Approach* (12th edition) by Kuchhal S.C. (1995). Chaitanya Publishing House: Allahabad
- *Financial Management* by Reddy R. Jayprakash (2010) APH Publishing Corporation: New Delhi
- *Financial Management – Theory and Practice* (5 & 6th edition) by Chandra Prasanna (2003, 2004). Tata McGraw Hill Education Pvt. Ltd.: New Delhi
- *Fundamentals of Financial Management* (13th edition) by Horne, James C. Van (2012) PHI Learning Pvt. Ltd.: New Delhi
- *Financial Management and decision making* by Samuels, John (1999) International Thomson Nusiness Press : London
- *Financial Management - problems & solutions* (2nd edition) by Kishore, Ravi M. (2010) Taxmann Publication Pvt. Ltd.: New Delhi
- *Financial Management : theory, concepts and cases* (5th rev edition) by Rustagi, R.P. (2011) Taxmann Publication Pvt. Ltd.: New Delhi
- *Financial Management : principles & problems* (7th edition) by Srivastava, R.M. & Verma Shubhra (2002) Pragati Prakashan: Meerut
- *Fundamentals of Financial Management – problems and solutions* (3rd edition) by Maheswari, S.N. (2006) Sultan Chand and Sons: New Delhi

Group C: Banking and Finance

1. Banking and Finance Paper- III Risk Management

- *Quantitative Risk Management : A Practical Guide to Financial Risk*- Thomas S. Coleman
- *Investment Theory and Risk Management*: Steve Peterson
- *Risk Management* : M/s Macmillan India Limited
- *Theory & Practice of Treasury Risk Management*: M/s Taxman Publications Ltd.
- *Corporate Value of ERM* : Sim Segal
- *Risk Management : Insurance and Derivatives* Dr G Kotreshwar-Himalaya Publishing House

2. Banking and Finance Paper- IV Actuarial Analysis in Banking & Insurance

- *"Actuarial Statistics: An Introduction Using R"* by Shailaja R Deshmukh.
- *"Predictive Modeling Applications in Actuarial Science"* by Richard A Derrig and Glenn Meyers
- *"Generalized Linear Models for Insurance Data (International Series on Actuarial Science)"* by Piet de Jong and Gillian Z Heller
- *"Contributions to Sampling Statistics (Contributions to Statistics)"* by Maria Giovanna Ranalli and Fulvia Mecatti
- *"Forecasting Product Liability Claims: Epidemiology and Modeling in the Manville Asbestos Case"* by J B Weinstein and Eric Stallard
- *"Financial Modeling, Actuarial Valuation and Solvency in Insurance"* by Mario V Wuthrich & Michael Merz
- *"Modern Actuarial Risk Theory: Using R"* by Rob Kaas and Marc Goovaerts
- *"Health Insurance: Basic Actuarial Models"* by Ermanno Pitacco
- *"Financial and Actuarial Statistics: An Introduction"* by Dale S Borowiak and Arnold F Shapiro

Reference Books

Group D: Commerce

1. Commerce III

- Bhattacharjee, Service Sector Mgt; An Indian Perspective, Jaico Publishing house, 2011.
- Christopher Lovelock, service marketing –people technology, strategy, Pearson Education, IV Ed, 2003.
- Valarie A. Zeithaml & Mary Jo Bitner, Services Marketing, Tata McGraw-Hill, 2000.
- A. Vijaykumar, service sector in India – Recent Policy initiative, New century Publication, 2008.

2. Commerce IV

- Office Management, Pillai R S N, S. Chand Publishers, 2010
- Office Organisation & Management, N.Kumar & R. Mittal, Anmol Publisher, 2001
- Office Management, Balachandran, Tata McGraw Hill, 2009

Discipline Related Elective(DRE) Courses

3. Commerce VI

- Bernardin, John H: Human Resource Management, Tata McGraw Hill, New Delhi 2004.
- Arthur M, Career Theory Handbook, Prentice Hall Inc, Englewood Cliff.
- Belkaoui, A.R. and Belkaoui, JM, Human Resource Valuation: A Guide to Strategies and Techniques, Quorum Books, Greenwood, 1995.
- Dale, B, Total Quality and Human Resources: An Executive Guide, Blackwell, Oxford.
- Greenhaus, J.H., Career Management, Dryden, New York.
- Mabey, C and Salama, G., Strategic Human Resource Management, Blackwell, Oxford.
- Aswathappa. K, Human Resource Management
- Subba Rao, Human Resources Management.
- Michael Porter, HRM and Human Relations.
- M.N. Rudrabasavaraj: Cases in Human Resource Management –Himalaya Publishing House –NewDelhi, 1998
- Decenzo, D.A. and Robbins, S. P., Fundamentals of Human Resource Management, Wiley, India.
- Dessler, G. and Varkkey, B., Human Resource Management, Pearson Education, Delhi.
- Chhabra, T.N., Human Resource Management, Dhanpat Rai & Co., Delhi.
- Aswathappa K., Human Resource Management, Tata McGraw, Hill, New Delhi.
- H. John Bernardin and Richard W. Beatty: Performance Appraisal: Human Behavior at work –Boston: Kent, 1984
- George T. Milkovich and John W. Boudream: Personnel / Human Resources Management: A Diagnostic Approach, 5th Edn. Plano, TX: Business Publications, 1998.
- Lepak, David & Gowan, Mary. Human Resource Management. Dorling Kindersley (India).
- Khanna, S.S. Human resource Management (Text and Cases). S. Chand, New Delhi.
- Sadri, J., Sadri, S., Nayak, N., A Strategic Approach to Human Resource Management, JAICO Publishing House.
- Davar, R. S. Personnel Management and Industrial Relations. Vikas Publication, Noida.
- Robbins, Stephen P. Organisational Behaviour. Pearson Education, New Delhi

4. Business Economics VI

- Kindleberger, C.P. (1973) International Economics, Homewood
- Kenan, P.B. (1994), The International Economy, Cambridge University Press, London
- Krugman, P.R. and M. Obstfeld (1994), International Economics: Theory and Policy, Glenview, Foreman
- Dwivedi D N (2013) International Economics: Theory and Policy, Vikas publishing House New Delhi
- M.L. Jhingan – International Economics – Vrinda publication Pvt. Ltd – Delhi
- Francis Cheunilam International Economics Tata McGraw – Hill Publishing co.Ltd.New Delhi.
- Dominick Salvatore – International Economics – John Wiley & sons, Inc Singapore.
- <https://europa.eu> asean.org

Reference Books

Ability Enhancement Courses (AEC)

1. Trade Unionism and Industrial Relations Paper II

- Myers C.A. & Kannappan S. (1970), 'Industrial Relation in India', Asia publishing House, India.
- Singh, J.K. (1988), 'Labour Economics. Principles Problem and Practices', Deep and
- Deep Publication Pvt. Ltd. New Delhi.
- Jackson, M.P. , Strikes
- Karnik V.B. (1974), 'Indian labour, Problems and prospects', Minewal Associations.
- Joshi C.K (1967), ' Unionism in Developing Economy', Asia Publication House, Bombay.
- Mamoria C.B. & Mamoria S.(1992), 'Dynamics of Industrial Relation in India', Himalaya Publishing House.
- Sahani, Dr, N.K. (2009) 'Industrial Relations' Kalyani Pub. Ludhiyana.
- Tripathi, P.C. (2009) 'Personal Management and Ind. Relations' – Sultan Chand and Jons, New Delhi.
- Memoria & Memoria- 'Ind. Relations' Himalaya Pub. House, Mumbai.
- A.M. Sharma- 'Ind. Relations' - Himalaya Pub. House, Mumbai.
- G.Ramanugan- The Honey bee to words a new culture in Ind, Relations- Sterling Pub. Pvt. Ltd.

2. Computer Systems and Applications Paper II

- E- Commerce - Kenneth Laudon, Carol Traver , Pearson Education
- Frontiers of Electronic Commerce - Kalakota & Whinston
- E- Commerce - Rajaraman
- E- Commerce - Whitley
- E- Commerce concepts and cases - Rao and Deshpande.
- Programming in VB 6.0 - Julia case Bradley, Anita C. Milspaugh, TMH
- Visual Basic 6.0 Programming - Content Development Group, TMH
- The Complete Reference to Visual Basic 6 - Noel Jerke, TMH
- Visual Basic 6 Programming Black Book - Steven Holzner, Dreamtech Press

3. Export Marketing II

- Export Policy Procedures& Documentation– M. I. Mahajan, Snow White Publications Pvt. Ltd, 26th Edition,
- International Business, K. Aswathappa, McGraw-Hill Education (India) Pvt. Ltd., 6th Edition
- Export Import Procedures - Documentation and Logistics, C. Rama Gopal, New Age International Publishers, 2006 / Reprint Jan 2016
- International Trade and Export Management, Francis Cherunilam, Himalaya Publishing House, 20th Edition, 2017
- R. K. Jain's, Foreign Trade Policy & Handbook of Procedures [With Forms, Circulars & Public Notices], Centax Publication, 2017
- EXIM Policy & Handbook of EXIM Procedure – VOL I & II
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**Revised Syllabus of Courses of B.Com. Programme at Semester V and VI
with effect from the Academic Year 2018-2019**

**Question Paper Pattern
(Practical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered any 10 B) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	Full Length Practical Question OR	15 Marks
Q-5	Full Length Practical Question	15 Marks
Q-6	A) Theory questions B) Theory questions OR	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

Note:

Practical question of 15 marks may be divided into two sub questions of 7/8 or 10/5 Marks.

**Revised Syllabus of Courses of B.Com. Programme at Semester V and VI
with effect from the Academic Year 2018-2019**

**Question Paper Pattern
(Theoretical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered any 10 B) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question OR	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question OR	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	A) Theory questions B) Theory questions OR	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

Note:

Theory question of 15 marks may be divided into two sub questions of 7/8 or 10/5 Marks.

University of Mumbai



No. UG/48 of 2019-20

CIRCULAR:-

Attention of the Principals of the Affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty is invited to the uploaded by Academic Authority Unit which was accepted by the Academic Council at its meeting held on 27th February, 2013 vide item No. 4.136 relating to the Allocation of the syllabus and Question Paper Pattern as per (CGSS) for the T.Y.B.Com. Programme (Sem. V & VI) w.e.f. the academic year 2013-2014.

They are hereby informed that the recommendations made by the Board of Studies in Accountancy at its meeting held on 10th April, 2019 have been accepted by the Academic Council at its meeting held on 15th April, 2019 vide item No. 4.42 and that in accordance therewith, the revised syllabus as per the (CBCS) for the T.Y.B.Com. Programme in (Sem.VI) Elective Courses Ability Enhancement Courses (AEC) Direct & Indirect Taxation Paper-II Good and Services Tax Act has been brought into force with effect from the academic year 2019-20, accordingly. (The same is available on the University's website www.mu.ac.in).

MUMBAI - 400 032

12th July, 2019

To

(Dr. Ajay Deshmukh)
REGISTRAR

The Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty. (Circular No. UG/334 of 2017-18 dated 9th January, 2018.)

A.C./4.42/15/04/2019

No. UG/ -A of 2019

MUMBAI-400 032

12th July, 2019

Copy forwarded with Compliments for information to:-

- 1) The I/c Dean, Faculty of Commerce & Management,
- 2) The Chairman, Board of Studies in Accountancy,
- 3) The Director, Board of Examinations and Evaluation,
- 4) The Professor-cum-Director, Institute of Distance and Open Learning (IDOL)
- 5) The Director, Board of Students Development,
- 6) The Co-ordinator, University Computerization Centre,

(Dr. Ajay Deshmukh)
REGISTRAR

UNIVERSITY OF MUMBAI



Revised Syllabus of B.Com. Programme in Semester VI
Elective Courses – Ability Enhancement Courses (AEC)

Direct and Indirect Taxation Paper – II
Good and Services Tax Act

Under the Choice Based Credit, Grading and Semester System
(To be implemented from Academic Year 2019-2020)

EXHIBIT No.1

***Revised Syllabus of Courses of B.Com. Programme at Semester VI
with effect from the Academic Year 2019-2020***

***Elective Courses (EC)
Ability Enhancement Courses (AEC)***

**Direct and Indirect Taxation Paper - II
Goods and Services Tax Act**

Modules at a Glance

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

Sr. No	Modules/Units
1	Introduction
	<ul style="list-style-type: none"> What is GST? Need for GST Dual GST Model Definitions
	Section 2(13) Audit
	Section 2(17) Business
	Section 2(31) Consideration
	Section 2(45) Electronic Commerce Operator
	Section 2(52) Goods
	Section 2(56) India
	Section 2(78) Non taxable Supply
	Section 2(84) Person
	Section 2(90) Principal Supply
	Section 2(93) Recipient
	Section 2(98) Reverse charge
	Section 2(102) Services
	Section 2(105) Supplier
	Section 2(107) Taxable Person
	Section 2(108) Taxable Supply
	<ul style="list-style-type: none"> Extent & Commencement of CGST Act/ SGST Act/ UTGST Act/IGST Act Goods and Services Tax Council (GST Council) Goods & Services Tax Network (GSTN)
2	Levy and Collection of Tax
	Charge of GST
	Inter-State supply and Intra-State supply
	Levy and Collection GST
	Illustrative list of Rates for Goods and Services
	Composition levy (Section 10 of CGST Act)
	Negative list of GST
	Power to Grant Exemption
	Exemptions under GST –Goods and Services Provisions applicable related to Supply of Services- Renting, Agriculture, Educational Institutions, Commission Agents, Healthcare Services, Financial and Banking Services
3	Concept of Supply
	Concept of Supply (Section 7 of CGST Act)
	Taxable event under GST
	Place of Supply (Section 10 and Section 12 of IGST Act)
	Time of Supply (Section 12 and Section 13 of CGST Act)
	Value of Supply (Section 15 of CGST Act) (Rules for valuation of Supply of Goods)

4	Input Tax Credit & Payment of Tax
	<ul style="list-style-type: none">• Eligibility for taking Input Tax Credit• Input Tax Credit in Special Circumstances• Computation of Tax Liability• Payment of Tax (Section 49 and Section 50 of CGST Act)
5	Registration under GST Law
	Persons liable for Registration
	Persons not liable for Registration
	Compulsory Registration
	Persons not liable for Registration
	Procedure for Registration
	Amendment of Registration
	Cancellation of Registration
	Revocation of cancellation of Registration

Note: Relevant Law/Statute/Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuing examination.

University of Mumbai



No. UG/56 of 2019-20

CIRCULAR:-

Attention of the Principals of the Affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty is invited to the uploaded by Academic Authority Unit which was accepted by the Academic Council at its meeting held on 27th February, 2013 vide item No. 4.136 relating to the Allocation of the syllabus and Question Paper Pattern as per (CGSS) for the T.Y.B.Com. Programme (Sem. V & VI) w.e.f. the academic year 2013-2014.

They are hereby informed that the recommendations made by the Board of Studies in Accountancy at its meeting held on 10th April, 2019 have been accepted by the Academic Council at its meeting held on 15th April, 2019 vide item No. 4.47, 4.48 & 4.49 and that in accordance therewith, the revised Question Paper Pattern as per the (CBCS) for the T.Y.B.Com. Programme in (Sem. V & VI).

Item No.4.47 a) Direct & Indirect Taxation Paper-I b) Direct & Indirect Taxation Paper-II, (Goods and Services Tax).

Item No.4.48 b) Financial Accounting & Auditing (Cost Accounting) Paper VIII & X.

Item No.4.49 c) Financial Accounting & Auditing (Financial Accounting) Paper VII & IX.

has been brought into force with effect from the academic year 2019-20, accordingly. (The same is available on the University's website www.mu.ac.in).

MUMBAI - 400 032

12th July, 2019

To

(Dr. Ajay Deshmukh)
REGISTRAR

The Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty. (Circular No. UG/334 of 2017-18 dated 9th January, 2018.)

A.C./4.47,4.48,4.49/15/04/2019

No. UG/56 -A of 2019

MUMBAI-400 032

12th July, 2019

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- 1) The I/c Dean, Faculty of Commerce & Management,
- 2) The Chairman, Board of Studies in Accountancy,
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- 5) The Director, Board of Students Development,
- 6) The Co-ordinator, University Computerization Centre,

(Dr. Ajay Deshmukh)
REGISTRAR

UNIVERSITY OF MUMBAI



**Revised Question Paper Pattern for
Third Year B.Com. Programme in Semester V & VI of**

- **Direct and Indirect Taxation Paper I**
- **Direct and Indirect Taxation Paper II
(Goods and Services Tax)**

**Under the Choice Based Credit, Grading and Semester System
(To be implemented from Academic Year 2019-2020)**

EXHIBIT NO. 13

T.Y.B.Com Sem V
Direct and Indirect Taxation Paper I

Question Paper Pattern

Maximum Marks: 100

Questions to be set: 05

Duration: 3 Hours

All Questions are Compulsory Carrying 20 Marks Each

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered 10 B) Sub Questions to be asked 12 and to be answered 10 (*Multiple Choice/True or False/Fill in the blanks/Match the column)	20 Marks
Q-2	Practical Question	20 Marks
	OR	
Q-2	Practical Question	20 Marks
Q-3	Practical Question	20 Marks
	OR	
Q-3	Practical Question	20 Marks
Q-4	Practical Question	20 Marks
	OR	
Q-4	Practical Question	20 Marks
Q-5	A) Theory Questions B) Theory Questions	10 Marks 10 Marks
	OR	
	Short Notes To be asked 06 To be answered 04	20 Marks

Note: Practical questions of 20 marks may be divided into two sub questions of 10 marks each.

EXHIBIT NO. 16

T.Y.B.Com Sem VI
Direct and Indirect Taxation Paper II
(GST)

Question Paper Pattern

Maximum Marks: 100
Questions to be set: 05
Duration: 3 Hours

All Questions are Compulsory Carrying 20 Marks Each

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered 10 B) Sub Questions to be asked 12 and to be answered 10 (*Multiple Choice/True or False/Fill in the blanks/Match the column)	20 Marks
Q-2	Practical Question OR	20 Marks
Q-2	Practical Question	20 Marks
Q-3	Practical Question OR	20 Marks
Q-3	Practical Question	20 Marks
Q-4	Practical Question OR	20 Marks
Q-4	Practical Question	20 Marks
Q-5	A) Theory Questions B) Theory Questions OR Short Notes To be asked 06 To be answered 04	10 Marks 10 Marks 20 Marks

Note: Practical questions of 20 marks may be divided into two sub questions of 10 marks each.

UNIVERSITY OF MUMBAI



**Revised Question Paper Pattern for
Third Year B.Com. Programme in Semester V & VI
of Financial Accounting and Auditing (Cost Accounting)
Paper VIII & X**

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

(To be implemented from Academic Year 2019-2020)

EXHIBIT NO. 12

T.Y.B.Com Sem V
Financial Accounting and Auditing Paper VIII
(Cost Accounting)

Question Paper Pattern

Maximum Marks: 100
Questions to be set: 05
Duration: 3 Hours

All Questions are Compulsory Carrying 20 Marks Each

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered 10 B) Sub Questions to be asked 12 and to be answered 10 (*Multiple Choice/True or False/Fill in the blanks/Match the column)	20 Marks
Q-2	Practical Question OR	20 Marks
Q-2	Practical Question	20 Marks
Q-3	Practical Question OR	20 Marks
Q-3	Practical Question	20 Marks
Q-4	Practical Question OR	20 Marks
Q-4	Practical Question	20 Marks
Q-5	A) Theory Questions B) Theory Questions OR Short Notes To be asked 06 To be answered 04	10 Marks 10 Marks 20 Marks

Note: Practical questions of 20 marks may be divided into two sub questions of 10 marks each.

EXHIBIT NO. 15

T.Y.B.Com Sem VI
Financial Accounting and Auditing Paper X
(Cost Accounting)

Question Paper Pattern

Maximum Marks: 100
Questions to be set: 05
Duration: 3 Hours

All Questions are Compulsory Carrying 20 Marks Each

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered 10 B) Sub Questions to be asked 12 and to be answered 10 (*Multiple Choice/True or False/Fill in the blanks/Match the column)	20 Marks
Q-2	Practical Question OR	20 Marks
Q-2	Practical Question	20 Marks
Q-3	Practical Question OR	20 Marks
Q-3	Practical Question	20 Marks
Q-4	Practical Question OR	20 Marks
Q-4	Practical Question	20 Marks
Q-5	A) Theory Questions B) Theory Questions OR Short Notes To be asked 06 To be answered 04	10 Marks 10 Marks 20 Marks

Note: Practical questions of 20 marks may be divided into two sub questions of 10 marks each.

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**Revised Question Paper Pattern for
Third Year B.Com. Programme in Semester V & VI
of Financial Accounting and Auditing (Financial Accounting)
Paper VII & IX**

**Under the Choice Based Credit, Grading and Semester System
(To be implemented from Academic Year 2019-2020)**

EXHIBIT NO. 11

T.Y.B.Com Sem V
Financial Accounting and Auditing Paper VII
(Financial Accounting)
Question Paper Pattern

Maximum Marks: 100

Questions to be set: 05

Duration: 3 Hours

All Questions are Compulsory Carrying 20 Marks Each

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered 10 B) Sub Questions to be asked 12 and to be answered 10 (*Multiple Choice/True or False/Fill in the blanks/Match the column)	20 Marks
Q-2	Practical Question	20 Marks
	OR	
Q-2	Practical Question	20 Marks
Q-3	Practical Question	20 Marks
	OR	
Q-3	Practical Question	20 Marks
Q-4	Practical Question	20 Marks
	OR	
Q-4	Practical Question	20 Marks
Q-5	A) Theory Questions B) Theory Questions	10 Marks 10 Marks
	OR	
	Short Notes To be asked 06 To be answered 04	20 Marks

Note: Practical questions of 20 marks may be divided into two sub questions of 10 marks each.

EXHIBIT NO. 14

T.Y.B.Com Sem VI
Financial Accounting and Auditing Paper IX
(Financial Accounting)

Question Paper Pattern

Maximum Marks: 100
Questions to be set: 05
Duration: 3 Hours

All Questions are Compulsory Carrying 20 Marks Each

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered 10 B) Sub Questions to be asked 12 and to be answered 10 (*Multiple Choice/True or False/Fill in the blanks/Match the column)	20 Marks
Q-2	Practical Question	20 Marks
	OR	
Q-2	Practical Question	20 Marks
Q-3	Practical Question	20 Marks
	OR	
Q-3	Practical Question	20 Marks
Q-4	Practical Question	20 Marks
	OR	
Q-4	Practical Question	20 Marks
Q-5	A) Theory Questions B) Theory Questions	10 Marks 10 Marks
	OR	
	Short Notes To be asked 06 To be answered 04	20 Marks

Note: Practical questions of 20 marks may be divided into two sub questions of 10 marks each.