SIES COLLEGE OF COMMERCE & ECONOMICS

AUTONOMOUS

UG DEPARTMENT OF BACHELORS OF COMMERCE

Sr. No.	Heading	Particulars
1	Title of the course	B. COM
2	Eligibility for admission	HSC or Equivalent
3	Minimum percentage	35 %
4	Semesters	III & IV
5	Level	UG
6	Pattern	03 years & 06 semesters CBGS
7	To be implemented from	From Academic year 2024-25 in a progressive manner

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

BOARD OF STUDIES

UG DEPARTMENT
DEPARTMENT OF
BACHELORS OF COMMERCE

(WITH EFFECT FROM THE ACADEMIC YEAR 2024-2025)

SYBCOM
Semester III

Semester III			
Course Code	**Course Type**	**Course Title**	**Credits**
BCOM-MAJS3-201	Major (MAJ)	Accountancy & Financial Management - III	4
BCOM-MAJS3-202	Major (MAJ)	Management Accounting & Auditing I	4
BCOM-MAJS3-203	Major (MAJ)	Advertising I	4
BCOM-MAJS3-204	Major (MAJ)	Commerce III	4
BCOM-MIN-S3-205	Minor (MIN)	Business Economics	2
BCOM-MIN-S3-206	Minor (MIN)	Foundations of Social Behaviour	2
BCOM-OE-S3-207	Open Electives (OE)	Application of IT I	2
BCOM-OE-S3-208	Open Electives (OE)	Investment Analysis & Portfolio Management I	2
BCOM-VSC-S3-209	Vocational Skill Courses (VSC)	Business Law I	2
BCOM-AEC-S3-210	Ability Enhancement Courses (AEC)	Hindi I	2
BCOM-CC-S3-211	Co-curricular Course (CC)	Co-curricular Course	2
BCOM-FP-S3-212	Field Project (FP)	Field Project - Business Law I	2
BCOM-AEC-S3-213	Ability Enhancement Courses (AEC)	Marathi I	2
Total Credits			22

B. COM		**Semester – III**	
Course Name: Accountancy and Financial Management III		**Course Code: BCOM-MAJ-S3-201**	
Periods per week (1 Period is 60 minutes)		**4**	
Credits		**4**	
		Hours	**Marks**
Evaluation System	**Theory Examination**	**2**	**60**
	Internal	**--**	**40**

Course Objectives:

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

Sr. No.	**Modules / Units**	**No. of Lecs**
1.	**Partnership Final Accounts based on Adjustment of Admission Retirement/Death of a Partner during the year**	**12**
	i. Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year. ii. Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis. iii. Ascertainment of gross profit prior to and after admission/retirement/death when stock on the date of admission/retirement is given and apportionment of other expenses based on time / Sales / other given basis Excluding Questions where admission / retirement / death takes place in the same year	

2.	**Piecemeal Distribution of Cash**	**12**
	i. Excess Capital Method only ii. Asset taken over by a partner iii. Treatment of past profits or past losses in the Balance sheet iv. Contingent liabilities / Realization expenses / amount kept aside for expenses and adjustment of actual v. Treatment of secured liabilities vi. Treatment of preferential liabilities like Govt. dues / labour dues etc. Excluding : Insolvency of partner and Maximum Loss Method	
3.	**Amalgamation of Firms**	**12**
	i. Realization method only ii. Calculation of purchase consideration iii. Journal / ledger accounts of old firms iv. Preparing Balance sheet of new firm v. Adjustment of goodwill in the new firm vi. Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding Common transactions between the amalgamating firms	
4.	**Conversion/Sale of a Partnership Firm into a Ltd. Company**	**12**
	i. Realisation method only ii. Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. Preparing Balance sheet of new company	
5.	**Valuation of Goodwill**	**12**
	i. Average Profit Method ii. Super Profit Method iii. Capitalization Methods	
	Total Lectures	**60**

REFERENCE BOOKS:

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

SIES College of Commerce & Economics
(AUTONOMOUS)

DEPARTMENT OF ACCOUNTANCY

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

The scheme of examination shall be divided into two parts:

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

SCHEME OF EXAMINATION FOR B.Com

(A) Internal Assessment - 40 marks

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

(B) Semester end examination - 60 marks

PAPER PATTERN

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

B. COM		**Semester – III**	
Course Name: Management Accounting & Auditing I		**Course Code: BCOM-MAJ-S3-202**	
Periods per week (1 Period is 60 minutes)		**4**	
Credits		**4**	
		Hours	**Marks**
Evaluation System	**Theory Examination**	**2**	**60**
	Internal	**--**	**40**

Course Objectives:

1. To acquaint the students with the basic principles of management accounting
2. To impart the knowledge of management accounting procedures, methods and techniques with reference to selected areas of management accounting.
3. To familiarize the students with preparation of different forms and formats of financial Statements based on methods suitable for analysis of financial statements.
4. To introduce the students to different techniques of analysis of financial statements.
5. To acquaint the students with the knowledge of to evaluate financial performance with ratio analysis
6. To acquaint and impart the knowledge of the basic Principals of Auditing
7. To introduce the students to the different audit concepts like Audit plan, Audit documentation and Audit tools and techniques.
8. To introduce students to the concept of the system of internal control and checks.

Sr. No.	**Modules / Units**	**No. of Lecs**
	Section I	
1.	**Introduction to Management Accounting**	**15**
	i. Introduction to Management Accounting – Meaning, Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting ii. Analysis and Interpretation of Financial Statements iii. Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis iv. Relationship between items in Balance Sheet and Revenue statement v. Tools of analysis of Financial Statements a) Trend analysis b) Comparative Statement c) Common Size Statement **Note :** (i) Problems based on trend analysis (ii) Short Problems on Comparative and Common sized statements	

2.	**Ratio Analysis and Interpretation**	**15**
	(Based on Vertical Form of Financial statements) – Meaning, classification, Du Point Chart, advantages and Limitations) **Balance Sheet Ratios :** i. Current Ratio ii. Liquid Ratio iii. Stock Working Capital Ratio iv. Proprietary Ratio v. Debt Equity Ratio vi. Capital Gearing Ratio **Revenue Statement Ratio:** i. Gross Profit Ratio ii. Expenses Ratio iii. Operating Ratio iv. Net Profit Ratio v. Net Operating Profit Ratio vi. Stock Turnover Ratio **Combined Ratio :** i. Return on capital employed (Including Long Term Borrowings) ii. Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii. Return on Equity Capital iv. Dividend Payout Ratio v. Debt Service Ratio vi. Debtors Turnover vii. Creditors Turnover viii. Price Earning ratio ix. Earning per share (Practical Question on Ratio Analysis)	
	Section II	
3.	**Introduction to Auditing**	**10**
	i. Basics – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing, Investigation and Auditing. ii. Errors & Frauds – Definitions, Reasons and Circumstances, Types of Error, Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud. iii. Principles of Audit, Materiality, True and Fair view iv. Types of Audit – Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audit	

4.	**Audit Planning, Procedures and Documentation**	**10**
	i. Audit Planning – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach ii. Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before commencing Work, Overall Audit Approach. iii. Audit Working Papers – Meaning, importance, Factors determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Book	
5.	**Auditing Techniques and Internal Audit – Introduction**	**10**
	i. Test Check – Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages, disadvantages, precautions. ii. Audit Sampling – Audit Sampling, meaning, purpose, factors in determining sample size – Sampling Risk, Tolerable Error and expected error, methods of selecting Sample Items Evaluation of Sample Results auditors Liability in conducting audit based on Sample. iii. Internal Control – Meaning and purpose, review of internal control, advantages, auditors duties, review of internal control, Inherent Limitations of Internal control, internal control samples for sales and debtors, purchases and creditors, wages and salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks. iv. Internal Audit : Meaning, basic principles of establishing Internal audit, objectives, evaluation of internal Audit by statutory auditor, usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audit.	
	Total Lectures	**60**

REFERENCE BOOKS:

1. Cost and Management Accounting - Colinn Dury 7th Edition
2. Cost and Management Accounting- Dbarshi Bhattacharyya, Pearson Publications 2013 edition
3. Management Accounting - M.Y.Khan
4. Management Accounting - I.M.pandey
5. Auditing and Assurance" by Kamal Garg

SIES College of Commerce & Economics
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DEPARTMENT OF ACCOUNTANCY
SCHEME OF EXAMINATION
FOR S.Y.B.COM. FROM THE ACADEMIC YEAR 2025-2026

The scheme of examination shall be divided into two parts:

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

SCHEME OF EXAMINATION FOR B.Com

(A) <u>Internal Assessment - 40 marks</u>

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

(B) <u>Semester end examination - 60 marks</u>

PAPER PATTERN

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

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

Course Objectives:

1. To introduce students to the fundamentals of advertising,
2. To familiarize students with various advertising media
3. To develop an understanding of the ethical, social, and regulatory aspects of advertising
4. To explore the role of advertising in brand building.

Sr. No.	Modules / Units	No. of Lecs
1.	**Introduction to Advertising**	15
	Definition, Evolution of Advertising, Objectives, Importance of advertising Active Participants Involved - Benefits of Advertising for firms and consumers. Integrated Marketing Communication Concept - Features - Elements - Role of IMC in advertising Bases of Classification of Advertising Geographic - Media - Target Audience – Functions	
2.	**Media in Advertising**	15
	Traditional Media Print, Broadcasting, Out-Of-Home advertising and films - advantages and limitations of all the above traditional media New Age Media Digital Media / Internet Advertising and Social Media Advertising, significance & limitations . Media Research - Concept, Importance, Tool for regulation - ABC , TRP	
3.	**Economic and Social Aspects of Advertising**	15
	Economic Aspects Effect of Advertising on Consumer Demand - Monopoly and Competition - Price Social Aspects Ethical and Social Issues in Advertising - Positive and Negative influence of advertising on Indian values and culture. Types of Advertisements Pro Bono/Social Advertising - Social Advertisements by Indian Govt – ASCI	

4.	**Brand Building and Special Purpose Advertising**	**15**
	Brand Building Process - AIDA Model - Role of advertising in developing Brand Image and Brand Equity - Managing Brand Crisis Special Purpose Advertising Rural Advertising - Political Advertising - Advocacy Advertising - Corporate Image Advertising - Green Advertising - Concept of Guerilla Advertising Trends in Advertising Media - Ad Spends - Ad Agencies - Execution of Advertisement	
	Total Lectures	**60**

SIES College of Commerce & Economics
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DEPARTMENT OF COMMERCE
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FOR S.Y.B.COM. FROM THE ACADEMIC YEAR 2025-2026

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

SCHEME OF EXAMINATION FOR B.Com
(A) Internal Assessment - 40 marks

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

(B) Semester end examination - 60 marks - PAPER PATTERN

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

B. COM		**Semester – III**	
Course Name: Commerce III		**Course Code: BCOM-MAJ-S3-204**	
Periods per week (1 Period is 60 minutes)		**4**	
Credits		**4**	
		Hours	**Marks**
Evaluation System	**Theory Examination**	**2**	**60**
	Internal	**--**	**40**

Course Objectives

1. To Explain foundational management concepts.
2. To Apply effective planning and decision-making processes.
3. Design and structure organizations efficiently.
4. Lead and control organizational performance.

Sr. No.	Modules / Units	No. of Lecs
1.	**Introduction to Management**	**15**
	Management- Concept, Nature, Functions, Managerial Skills & Competencies Evolution of Management Thoughts Classical Approach: Scientific Management – F.W.Taylor's Contribution Classical Organization Theory: Henri Fayol's Principles Neo Classical: Human Relations Approach – Elton Mayo's Hawthorne experiments Modern Management Approach-Peter Drucker's Dimensions of Management, Indian Management Thoughts: Origin & Significance of Indian Ethos to Management. Introduction to self-management Indian Philosophical perspective (Vivekananda/ Aurobindo) Dynamics of self-management - Gita and Self-Management Global issues relevance of values for success in management	
2.	**Planning & Decision Making**	**15**
	Planning - Steps, Importance, Components, Coordination – Importance M.B.O -Process, Advantages, Management By Exception- Advantages; Management Information System- Concept, Components • Decision Making - Techniques, Essentials of a Sound Decision Making, Impact of Technology on Decision Making.	
3.	**Organizing**	**15**
	Organizing-Steps, Organization Structures – Features of Line & Staff Organization, Matrix Organization, Virtual Organization, Formal V/S Informal Organization. Departmentation -Meaning -Bases, Span of Management- Factors Influencing	

	Span of Management, Tall and Flat Organization. Delegation of Authority- Process, Barriers to Delegation, Principles of Effective Delegation. Decentralization: Factors Influencing Decentralization, Centralization v/s Decentralization	
4.	**Directing and Controlling**	**15**
	Motivation – Concept, Importance, Influencing factors. Importance of Communication, Ulti-national -multi cultural communication Leadership- Concept, Functions, Styles, Qualities of a good leader. Controlling – Concept, Steps, Essentials of good control system, Techniques of Controlling - PERT, CPM, Budgetary Control, Management Audit.	
	Total Lectures	**60**

SIES College of Commerce & Economics
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DEPARTMENT OF COMMERCE
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FOR S.Y.B.COM. FROM THE ACADEMIC YEAR 2025-2026

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

SCHEME OF EXAMINATION FOR B.Com
(A) Internal Assessment - 40 marks

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

(B) Semester end examination - 60 marks - PAPER PATTERN

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

B. COM		**Semester – III**	
Course Name: Business Economics - II		**Course Code: BCOM-MIN-S3-205**	
Periods per week (1 Period is 60 minutes)		**2**	
Credits		**2**	
		Hours	**Marks**
Evaluation System	**Theory Examination**	**1**	**30**
	Internal	**--**	**20**

Course Objectives:

1. To help students to understand basic macroeconomic theories and models.
2. To make the students understand how an economy as a whole works from the Keynesian perspective
3. To make the students aware of the short-run business fluctuations.
4. To equip students with the features of inflation and its remedies along with theories of demand and supply of money.

Sr. No.	**Modules / Units**	**No. of Lecs**
1.	**Introduction**	**10**
	• Introduction to Macroeconomics: Meaning and Scope. • Circular flow of aggregate income and expenditure and its Importance- closed and open economy models • Trade Cycles: Features and Phases • Introduction to Classical and Keynesian economics and main differences between these. Say's law of market – assumptions, implication and criticism	
2.	**Keynesian Economics**	**10**
	• The Principle of Effective Demand: Aggregate Demand and Aggregate Supply • Consumption Function: Properties, Assumptions and Implications • Investment function and Marginal Efficiency of capital • Investment Multiplier effect on Income and Output: Assumptions, Working, Leakages, Criticism, Relevance of Keynesian theory tools to the developing countries • Numericals and case studies on consumption function, investment function and money multiplier.	

3.	**Money and Inflation**	**10**
	• Money Supply: Constituents of money supply, Determinants of Money Supply - Factors influencing Velocity of Circulation of Money and Demand for Money: Keynesian approach • Inflation: Demand-Pull Inflation and Cost-Push Inflation - Effects of Inflation, - policy measures to curb inflation - inflation targeting Analysis • Case studies on policy measures to curb inflation.	
	Total Lectures	**30**

REFERENCE BOOKS:

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

SIES College of Commerce & Economics
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DEPARTMENT OF ECONOMICS

SCHEME OF EXAMINATION

FOR S.Y.B.COM. FROM THE ACADEMIC YEAR 2025-2026

The scheme of examination shall be divided into two parts:

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

SCHEME OF EXAMINATION FOR B.Com

(A) <u>Internal Assessment - 20 marks</u>

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

(B) <u>Semester end examination - 30 marks</u>

PAPER PATTERN

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

B. COM		Semester – III	
Course Name: Foundations of Social Behaviour		**Course Code: BCOM-MIN-S3-206**	
Periods per week (1 Period is 60 minutes)		**2**	
Credits		**2**	
		Hours	**Marks**
Evaluation System	**Theory Examination**	**1**	**30**
	Internal	**--**	**20**

Course Objectives:

1. Students will be able to identify the concepts of individual's self-perception and impression management tactics.
2. Students will acquire knowledge on the characteristics of attitudes, their importance in social life, and how they may change.
3. Students will be able to understand the strategies of social influence.

Sr. No.	Modules / Units	No. of Lecs
1.	**Introduction to Social Psychology**	**10**
	• What is social psychology? • Scientific nature of social psychology. Status of social psychology in India	
2.	**Attitudes**	**10**
	• How attitudes develop? Attitude change. Influence of attitudes on behaviour. • Persuasion and cognitive dissonance	
3.		**10**
	• Social perception: Non-verbal communication, Impression formation and management • Social Influence- Conformity and Compliance • Prejudice and Stereotypes • Social Psychology and the world of work	
	Total Lectures	**30**

REFERENCE BOOKS:

1. Aronson, E. (Ed.). (2011). Readings About the Social Animal (10th ed.). New York: Worth Publishers
2. Baron, R. A., Branscombe, N. R., Byrne, D. & Bhardwaj, G. (2010). Social Psychology (12th ed.). Boston, MA: Pearson

3. Franzoi, S. L., & Oswald, D. (2021). Social Psychology (8th ed.). Redding, CA: BVT Publishing
4. Miller, D. (2006). An Invitation to Social Psychology: Censoring and Expressing the Self.
5. Belmont, CA: Wadsworth.
6. Myers, D. G. (2012). Social Psychology (11th ed.). New York: McGraw-Hill.
7. Schultz, P. W., & Oskamp. S. (2000). Social Psychology: An Applied Perspective. Englewood Cliffs, NJ: Prentice Hall

SIES College of Commerce & Economics
(AUTONOMOUS)
DEPARTMENT OF PSYCHOLOGY
SCHEME OF EXAMINATION
FOR S.Y.B.COM. FROM THE ACADEMIC YEAR 2025-2026

The scheme of examination shall be divided into two parts:

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

SCHEME OF EXAMINATION FOR B.Com

(A) <u>Internal Assessment - 20 marks</u>

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

(B) <u>Semester end examination - 30 marks</u>

PAPER PATTERN

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

B. COM		**Semester – III**	
Course Name: Applications of Information Technology		**Course Code: BCOM-OE1-S3-105**	
Periods per week (1 Period is 60 minutes)		**2 (1 L + 1 P)**	
Credits		**2**	
		Hours	**Marks**
Evaluation System	**Theory Examination**	**1**	**30**
	Internal	**--**	**20**

Course Objectives:

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

Sr. No.	Modules / Units	No. of Lecs
1.	**Data Communication, Networking and Internet**	**07**
	a) Data Communication Component, Data representation, Distributed processing. (Concepts only) b) Network Basics and Infrastructure i. Definition, Types (LAN, MAN, WAN) Advantages. ii. Network Structures – Server Based, Client server, Peer to Peer. iii. Topologies – Star, Bus, Ring. iv. Network Media, Wired and Wireless. v. Network Hardware: Hubs, Bridges, Switches, Routers. vi. Network Protocols – TCP/IP, OSI Model. c) Internet i. Definition, Types of connections, sharing internet connection. ii. Services on net- WWW, Email-Blogs. iii. IP addresses, Domain names, URLs., Hyperlinks, Web Browsers iv. Searching Directories, Search engines, Boolean search (AND, OR, NOT), Advanced search, Meta Search Engines. v. Email – POP/SMTP accounts in Email, Different parts of an Email address. Receiving and sending emails with attachments by scanning attachments for viruses. vi. Cyber Crime, Hacking , Sniffing , Spoofing	

2.	**Excel**	**08**
	a) Creating and Navigating worksheets and adding information to worksheets i. Types of data, entering different types of data such as texts, numbers, dates, functions. ii. Quick way to add data Auto complete, Autocorrect, Auto fill, Auto fit. Undo and Redo. iii. Moving data, contiguous and non-contiguous selections, Selecting with keyboard. Cut-Copy, Paste. Adding and moving columns or rows. Inserting columns and rows. iv. Find and replace values. Spell check. v. Formatting cells, Numbers, Date, Times, Font, Colors, Borders, Fills. b) Multiple Spreadsheets i. Adding, removing, hiding and renaming worksheets. ii. Add headers/Footers to a Workbook. Page breaks, preview. iii. Creating formulas, inserting functions, cell references, Absolute, Relative (within a worksheet, other worksheets and other workbooks). c) Functions i. Financial functions: FV, PV, PMT, PPMT, IPMT, NPER, RATE, NPV, IRR ii. Data Analysis iii. Sorting, Subtotal.	
	Total Lectures	**15**

REFERENCE BOOKS:

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

SIES College of Commerce & Economics
(AUTONOMOUS)

DEPARTMENT OF MATHS & STATISTICS

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

The scheme of examination shall be divided into two parts:

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

SCHEME OF EXAMINATION FOR B.Com

(A) Internal Assessment - 20 marks

Description	Marks
Online test (multiple choice questions)	**10**
Practical Examination / Project / Assignment	**10**
Total	**20**

(B) Semester end examination - 30 marks

PAPER PATTERN

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

B. COM		**Semester – III**	
Course Name: Investment Analysis and Financial Management I		**Course Code: BCOM-OE-S3-208**	
Periods per week (1 Period is 60 minutes)		**2**	
Credits		**2**	
		Hours	**Marks**
Evaluation System	**Theory Examination**	**1**	**30**
	Internal	**--**	**20**

Course Objectives:

1. Understand the structure and functions of the Indian financial system
2. Analyze risk and return trade-offs for different asset classes
3. Apply risk–return frameworks in portfolio decision-making

Sr. No.	Modules / Units	No. of Lecs
1.	**Indian Financial System**	**15**
	• Financial Institutions -Financial Intermediaries Financial Markets Structure, Primary Market – IPO Procedure Dematerialization: Process, • Role of Depositories: NSDL and CDSL SEBI: Functions of SEBI, Investors protection measures of SEBI. Stock Exchange – Functions, Speculators. Credit Rating: Advantages, Credit Rating Agencies in India – CRISIL, CARE, and ICRA. • Mutual Funds – Advantages and Limitations, Types, – SIP /SWP Commodity Market: Categories, Derivatives Market: Types, Participants, Types of Derivative Instruments.	
2.	**Risk - Return**	**15**
	• Concept of Return-Annualized return, Holding period return, capital appreciation, current yield (Problems on return) • Relationship Meaning, Types of Risk- Systematic and Unsystematic risk, • Problems on Calculation of Standard Deviation, Variance and Beta Reduction of Risk through Diversification.	
	Total Lectures	**30**

SIES College of Commerce & Economics
(AUTONOMOUS)

DEPARTMENT OF COMMERCE

SCHEME OF EXAMINATION

FOR S.Y.B.COM. FROM THE ACADEMIC YEAR 2025-2026

The scheme of examination shall be divided into two parts:

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

SCHEME OF EXAMINATION FOR B.Com

(A) Internal Assessment - 20 marks

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

(B) Semester end examination - 30 marks

PAPER PATTERN

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

<table>
<tr><td colspan="2">B. COM</td><td colspan="2">Semester – III</td></tr>
<tr><td colspan="2">Course Name: Business Law</td><td colspan="2">Course Code: BCOM-VSC-S3-209</td></tr>
<tr><td colspan="2">Periods per week (1 Period is 60 minutes)</td><td colspan="2">2</td></tr>
<tr><td colspan="2">Credits</td><td colspan="2">2</td></tr>
<tr><td colspan="2"></td><td>Hours</td><td>Marks</td></tr>
<tr><td rowspan="2">Evaluation System</td><td>Theory Examination</td><td>1</td><td>30</td></tr>
<tr><td>Internal</td><td>--</td><td>20</td></tr>
</table>

Course Objectives:

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

<table>
<tr><td>Sr. No.</td><td>Modules / Units</td><td>No. of Lecs</td></tr>
<tr><td>1.</td><td>Introduction to Commercial Law Legal Terminology</td><td>10</td></tr>
<tr><td></td><td>Law- an introduction, Sources of Indian Law, Principle Source of Indian Law, Customs or Customary Law and Legal Terminology
• Indian Contract Act, 1872- Definition of Contract and Agreements, Essentials of Valid Contract, Rules of Valid Offer, Counter Offer. Specimen of Contracts and Agreements
• Capacity to Contract (S.10-12)
• Consideration- Concept and Importance of Consideration, Exceptions to the Rule' No Consideration No Contract'
• Modes of Discharge of Contract and Remedies of Breach of Contract</td><td></td></tr>
<tr><td>2.</td><td>Special Contracts</td><td>10</td></tr>
<tr><td></td><td>• Law of Indemnity and Guarantee (S. 124-125, S 126-129,132-147)- concept, essentials of Indemnity and Guarantee, Contract of Indemnity vs. Guarantee
• Law of Bailment- Concept, Rights, and Duties of Bailor and Bailee
• Law of Pledge- Concept, Difference between Pledge and Lien, Rights of Pawnor and Pawnee
• Law of Agency- Concept, Creation of Agency, Duties of Principal and Agent</td><td></td></tr>
</table>

3.	**The Sale of Goods Act, 1930**	**10**
	• Contract of Sale- Essential elements of Contract of Sale, Distinction between Sale and Agreement to Sale, goods and Types of Goods, • Conditions and Warranties- Implied Warranties, Concept of Doctrine of Caveat Emptor and Caveat Venditor. • Unpaid Seller- Concept, Rights, Remedies for Breach of Contract, Auction Sale.	
	Total Lectures	**30**

SIES College of Commerce & Economics
(AUTONOMOUS)

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

The scheme of examination shall be divided into two parts:

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

SCHEME OF EXAMINATION FOR B.Com

(A) Internal Assessment - 20 marks

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

(B) Semester end examination - 30 marks -PAPER PATTERN

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

B. COM		Semester – III	
Course Name: Hindi I		Course Code: BCOM-AEC-S3-210	
Periods per week (1 Period is 60 minutes)		2	
Credits		2	
		Hours	Marks
Evaluation System	Theory Examination	1	30
	Internal	--	20

Course Objectives:

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

Sr. No.	Modules / Units	No. of Lecs
1.	**पठन कौशल**	10
	अ) भाषागत कौशल को विकसित करने के लिए • भारतीय संस्कृति और शिष्टाचार पर आधारित हिंदी के अनुच्छेदों का वाचन, आकलन और सारांश । • विज्ञान और तकनीकी पर आधारित हिंदी के अनुच्छेदों का वाचन, आकलन और सारांश । आ) संस्कृति शिष्टाचार, चिकित्सा, विज्ञान, तकनीकी इत्यादि क्षेत्रों में दैनिक जीवन में उपयोग में आने वाले हिंदी शब्दों व उनके अंग्रेज़ी रूप से परिचित कराना ।	
2.	**लेखन कौशल**	10
	• अनुच्छेद लेखन: पहले ड्राफ्ट की तैयारी, पुनरीक्षण और स्व-संपादन, वर्तनी के नियम । • पत्रलेखन: सामाजिक पत्र (बधाई, संवेदना, निमंत्रण एवं धन्यवाद पत्र)	
3.	**श्रवण कौशल**	05
	दैंनदिन जीवन से जुड़े अलग-अलग विषयों पर – • वक्तृत्व कैशल का विकास • वाद-विवाद कैशल का विकास	
4.	**व्याकरण और शब्दावली**	
	• वचन • कहावतें और मुहावरे • वाक्यों का रूपांतरण (सरल, संयुक्त एवं जटिल)	05
	Total Lectures	**30**

SIES College of Commerce & Economics
(AUTONOMOUS)

DEPARTMENT OF HINDI

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

The scheme of examination shall be divided into two parts:

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

SCHEME OF EXAMINATION FOR B.Com

(A) Internal Assessment - 20 marks

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

(B) Semester end examination - 30 marks

PAPER PATTERN

Duration : 1 hour	
Total Marks: 30	
प्रश्न-1 अ) पठित / अपठित अनुच्छेदों पर आधारित वस्तुनिष्ठ प्रश्न ब) शब्दावली आधारित प्रश्न	**05** **05**
प्रश्न-2 दिए गए विषय पर अनुच्छेद / टिप्पणी लेखन (विकल्प सहित)	**04**
प्रश्न-3 पत्र लेखन	**06**
प्रश्न-4 सूचनानुसार निम्नलिखित प्रश्नों के उत्तर लिखिए : अ) वचन परिवर्तन (कोई तीन) आ) वाक्यों के रचना के आधार पर भेद पहचान कर लिखिए। (कोई तीन) इ) मुहावरों / कहावतों का अर्थ सहित वाक्यों में प्रयोग कीजिए।(कोई दो)	**03** **03** **04**
Total	**30**

B.COM	**Semester III**
Course Name: CO-CURRICULAR COURSE (CC)	**Course Code: BCOM-CC-S3-211**
Credits	**2**
Evaluation System	**Marks 50**

Course Objectives

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

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

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

COURSE IMPLEMENTATION AND INSTRUCTIONS

1. Duration & Credits

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

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

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

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

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

4. Evaluation and Documentation

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

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

SYBCOM		Semester – III	
Course Name : मराठी भाषेतील संवाद कौशल्ये ((Communication Skills in Marathi Language)		**Course Code:** BCOM-AEC-S3-213	
Periods per week (1 Period is 60 minutes)		**2**	
Credits		**2**	
		Hours	**Marks**
Evaluation System	**Theory Examination**	**1**	**30**
	Internal		**20**

Course Objective:

1. मराठी भाषेच्या प्राथमिक पातळीवरील व्यावहारिक संवाद आत्मसात करणे.
2. सूत्रसंचालन, निवेदन, मुलाखत, वक्तृत्व या क्षेत्रातील व्यावसायिक संधीसाठी कौशल्ये आत्मसात करणे.

अ. क्र.	घटकाचे नाव	एकूण व्याख्यानांची संख्या"
१.	संवाद कौशल्ये : स्वरूप, विशेष संवादाचे प्रकार, संवादाचे घटक, संवादातील अडथळे	१५
२.	सूत्रसंचालन, निवेदन, मुलाखत - स्वरूप, विशेष सूत्रसंचालन व निवेदन यातील फरक, कौशल्ये मुलाखतीचे प्रकार, विशेष, मुलाखतीची केंद्रे	१५

Reference Books:

1. संवाद कौशल्य - आशा भागवत (डायमंड पब्लिकेशन)
2. माध्यमांसाठी लेखन व संवाद कौशल्य (प्रशांत पब्लिकेशन)
3. लेखन व संभाषण कौशल्य - संपादक डॉ. काशीनाथ बऱ्हाटे (अर्थव पब्लिकेशन)
4. आपण जिंकू शकता - शिव खेरा (ब्लूमसबेरी पब्लिकेशन)

SIES College of Commerce & Economics

(AUTONOMOUS)

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

The scheme of examination shall be divided into two parts:

- Internal Assessment – 40% (i.e. 20 Marks out of 50)

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

SCHEME OF EXAMINATION FOR SY B.Com

Internal Assessment – 20 Marks

Description	Marks
Project	10
Written Test	10
• Multiple Choice Questions (Select the correct option) • Short answer questions / Explanations	4 6
Total	20

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

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

Total Marks: 50 (Internal 20 + External 30)

B. COM	Semester – III
Course Name: Field Project Law	**Course Code: BCOM-FP-S3-212**
Periods per week (1 Period is 60 minutes)	**2**
Credits	**2**
Evaluation System	**Marks 50**

Course Objectives:

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

Sr. No.	Modules / Units	No. of Lecs
1.	**E-Contract**	**10**
	Concept of E-contract, legal issues in formation and discharge of e-contract	
2.	**E-Commerce**	**10**
	Concept of E-commerce, E-commerce platforms in India, advantages and challenges faced by different sectors.	
3.	**The Negotiable Instruments Act, 1881**	**10**
	Concept, Characteristics, Classifications of Negotiable Instrument. Promissory Notes and Bill of Exchange of various sectors of Companies Dishonor of Cheque	
	Total Lectures	**30**

SIES College of Commerce & Economics
(AUTONOMOUS)

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

The scheme of examination shall be divided into two parts:

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

SCHEME OF EVALUATION FOR B.Com

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

Credits and duration:

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

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

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

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

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

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

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