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	I & II
5	Level	UG
6	Pattern	03 years & 06 semesters CBGS
7	To be implemented from	From Academic year 2025-26 in a progressive manner

SIES COLLEGE OF COMMERCE & ECONOMICS (AUTONOMOUS)

(Affiliated to University of Mumbai)

RE-ACCREDITED GRADE "A" BY NAAC

BOARD OF STUDIES

UG DEPARTMENT OF DEPARTMENT OF BACHELORS OF COMMERCE

(WITH EFFECT FROM THE ACADEMIC YEAR 2025-2026)

TYBCOM
SEMESTER V

Semester V			
Course Code	**Course Type**	**Course Title**	**Credits**
BCOM-MAJ-S5-301	Major (Maj)	Financial Accounting & Auditing	4
BCOM-MAJ-S5-302	Major (Maj)	Cost Accounting	4
BCOM-MAJELE-S5-303	Major Electives (MAJELE)	Direct & Indirect Taxes I	4
BCOM-MAJ-S5-304	Major (Maj)	Marketing	4
BCOM-MAJ-S5-305	Major (Maj)	Business Ethics and Corporate Governance	4
BCOM-MAJELE-S5-306	Major Electives (MAJELE)	Export Marketing I	4
BCOM-MIN-S5-307	Minor	Business Economics	2
BCOM-MIN-S5-308	Minor	Psychology of Human Behavior at Work	2
BCOM-VSC-S5-309	Vocational Skill Courses (VSC)	Financial Accounting (for Commerce)	2
BCOM-VSC-S5-310	Vocational Skill Courses (VSC)	Marketing (for Accounts)	2
BCOM-FP-S5-311	Field Project (FP)	Field Project - AI Tools for Accounting & Finance	2
BCOM-FP-S5-312	Field Project (FP)	Field Project - AI in Marketing, Advertising and HR	2
Total Credits			**22**

<table>
<tr><td colspan="2">B. COM</td><td colspan="2">Semester – V</td></tr>
<tr><td colspan="2">Course Name: Financial Accounting & Auditing VII- Financial Accounting</td><td colspan="2">Course Code: BCOM-MAJ-S5-301</td></tr>
<tr><td colspan="2">Periods per week (1 Period is 60 minutes)</td><td colspan="2">4</td></tr>
<tr><td colspan="2">Credits</td><td colspan="2">4</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>2</td><td>60</td></tr>
<tr><td>Internal</td><td>--</td><td>40</td></tr>
</table>

Course Objectives:

1. To acquaint the students with preparation of final accounts of the company is the form prescribed under Sch III of the Companies Act , 2013
2. To acquaint the students with regulatory framework and accounting procedures in respect of Internal reconstruction of a company
3. To acquaint the students with regulatory framework and accounting procedures in respect of buy back of shares
4. To acquaint the students with framework and accounting procedures in respect of Investment accounting as per AS 13
5. To acquaint the students with framework and preparation of cash flow statements as per AS 3
6. To acquaint the students with provisions of AS 3, AS 4, AS 11, AS 13, AS 18, AS 14

Sr. No.	Modules / Units	No. Of Lecs
1	**Preparation of Final Accounts of Companies**	15
	Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement) Preparation of financial statements as per Companies Act. (excluding cash flowstatement) AS 1 in relation to final accounts of companies (disclosure of accountingpolicies) Adjustment for – 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 versaeg- 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**	**10**
	Need for reconstruction and company law provisions Distinction between internal and external reconstructions. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction ofshare capital with relevant legal provisions and accounting treatment for same.	
3	**Buy Back of Shares**	**10**
	Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions) Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back(Excluding Buy Back of minority shareholding)	
4	**Investment Accounting (w.r.t. Accounting Standard- 13)**	**10**
	For shares (variable income bearing securities) For debentures/Preference. shares (fixed income bearing securities) 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 perweighted average method (Excl. brokerage). Columnar format for investment account.	
5	**Preparation of Cash Flow Statements as per AS 13 (only indirect method**	**10**
6	**Introduction to AS 13 – Accounting for Investments, AS 3 Cash Flow Statements, AS 4 – Contingencies and Events after the Balance sheet date and AS 18 – Related Party Disclosures**	**05**
	TOTAL	**60**

SIES College of Commerce & Economics
(AUTONOMOUS)

DEPARTMENT OF ACCOUNTANCY

SCHEME OF EXAMINATION
FOR T.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 (Aided)

(A) Internal Assessment - 40 marks

Description	Marks
One Internal test of 20 marks – 8 MCQs for one mark each and One practical based question carrying 12 marks (Duration 30 minutes)	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 Shall be compulsory carrying 15 marks (any topic from syllabus)	15
Q.2 to 7 , each carrying 15 marks each. – Students will have to attempt any three questions.	45
Total	60
Note: 15 marks question may be divided into sub questions if required. Q.7 May include theory questions / Case Study.	

B. COM		Semester – V	
Course Name: Financial Accounting & Auditing VIII- Cost Accounting		**Course Code: BCOM-MAJ-S5-302**	
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 enable students to understand objectives and scope of Cost Accounting.
2. To enable students to understand inventory control and preparation of stock ledger.
3. To enable students to understand attendance, payroll procedures, calculation of remuneration and incentive plans in preparation of labour cost statement.
4. To enable students to understand analysis of overheads, allocation, absorption and apportionment of overheads.
5. To enable students to understand Classification of Costs and preparation of Cost Sheet.
6. To enable students to reconcile Cost and Financial Accounts.
7. To enable students to prepare Cost Control Accounts.
8. To enable students to understand various factors involved in Contract Costing and preparation of contract account.
9. To enable students to understand & prepare Process Costing and statement of joint products and by-products.
10. To enable students to understand Marginal Costing and Students should be able to prepare statement of marginal costs and calculate various aspects calculation of various aspects thereof.
11. To enable students to understand and prepare Material and Labor variance Statement.
12. To enable students to understand and prepare workings based on the emerging concepts of Cost Accounting and its relevance in industry.

Sr. No.	Modules / Units	No. Of Lecs
1	**Introduction to Cost Accounting**	**4**
	i. Objectives and scope of Cost Accounting ii. Cost centres and Cost units iii. Cost classification for stock valuation, Profit measurement, Decision making and control iv. Coding systems v. Elements of Cost vi. Cost behaviour pattern, Separating the components of semi- variable costs.	

2	**Material Cost**	**10**
	(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**	**10**
	(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**	**10**
	Functional analysis — Factory, Administration, Selling and Distribution Behavioral 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**	**12**
	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**	**10**
	Practical problems based on Reconciliation of cost and Financial accounts.	
7	**Emerging Concepts of Cost Accounting**	**04**
	Target Costing, Life Cycle Costing, ABC Costing. Note: No Practical Problems	
	TOTAL	**60**

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Description	Marks
One Internal test of 20 marks – 8 MCQs for one mark each and One practical based question carrying 12 marks (Duration 30 minutes)	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 Shall be compulsory carrying 15 marks (any topic from syllabus)	15
Q.2 to 7 , each carrying 15 marks each. – Students will have to attempt any three questions.	45
Total	60
Note: 15 marks question may be divided into sub questions if required. Q.7 May include theory questions / Case Study.	

B. COM		Semester – V	
Course Name:Direct & Indirect Tax I		Course Code: BCOM-MAJELE-S5-303	
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 provisions of Income Tax Act 1961 in respect of scope of income, residential status, tax free income , heads of income , deductions u/s 80 and computation of total income / tax liability of an individual

Sr. No.	Modules / Units	No. Of Lecs
1	**Basic Terms**	**04**
	Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer	
2	**Scope of Total Income & Residential Status**	**04**
	Scope of Total Income (S: 5) Residential Status (S: 6) for Individual assessee	
3	**Heads of Income (S: 14)**	**24**
	• 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) 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	
4	**Deduction from Total Income**	**04**
	S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA, 80TTB	
5	**Computation of Total Income for Individual**	**14**
	Computation of Total Income (max 2 heads and 2 deductions u/s 80) Computation of Tax liability under the old scheme. Computation of tax as per new and old scheme of taxation on the online tax calculator provided by the income tax dept.	
6	**Basic Concepts of advance tax , TDS and self assessment tax**	**10**
	Introduction to the concept of advance tax, TDS and self assessment tax. Note : No practical problems	
	TOTAL	**60**

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

SCHEME OF EXAMINATION FOR B.Com (Aided)

(B) Internal Assessment - 40 marks

Description	Marks
One Internal test of 20 marks – 8 MCQs for one mark each and One practical based question carrying 12 marks (Duration 30 minutes)	20
One Project or One Assignment or Viva or Case studies or One Open book test	20
Total	40

C) Semester end examination - 60 marks

PAPER PATTERN

Duration : 2 hours	
Total Marks: 60	
Q.1 Shall be compulsory carrying 15 marks (any topic from syllabus)	15
Q.2 to 7 , each carrying 15 marks each. – Students will have to attempt any three questions.	45
Total	60
Note: 15 marks question may be divided into sub questions if required. Q.7 May include theory questions / Case Study.	

B COM		**Semester – V**	
Course Name: COMMERCE V (Marketing)		**Course Code: BCOM-MAJ-S5-304**	
Periods per week (1 Period is 60 minutes)		**4**	
Credits		**4**	
		Hours	**Marks**
Evaluation System	**Theory Examination**	**2**	**60**
	Internal	**--**	**40**

Course Objectives

1) To understand core marketing principles and the product life cycle
2) To make strategic marketing decisions on channels and supply chain
3) To explore ethical, rural, and green marketing dimensions

Sr. No.	**Modules / Units**	**No. of lectures**
1	**Module -1 Introduction To Marketing** • 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 • Marketing Segmentation – Concept, Benefits, Bases of Market Segmentation • Customer Relationship Management – Concept, Techniques • Market Targeting – Concept, Five Patterns of Target Market Selection • Porters generic strategies ,and BCG matrix • Consumer behaviour theory,-model Blackwell and seth .	**15**
2	**Module-2 Marketing Decisions – I** • 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, Essential of a Good Package • Product Positioning – Concept, Strategies of Product Positioning Service Positioning – Importance and Challenges • Pricing – Concept, Objectives, Factors Influencing Pricing, Pricing Strategies • Sustainable packaging options	**15**
3	**Module – 3 Marketing Decisions** • **Physical distribution:** Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional &Contemporary • **Supply chain management: Concepts**, Components of **SCM** • **Promotion:** Concept, importance, elements of promotion mix • **Integrated-Marketing Communication:** Concept, Scope, and Importance • **Sales Management:** Concept, Components, Emerging Trends in Selling • **Personal Selling :** Concept, Process of personal Selling ,skill sets required for effective selling	**15**

	• Marketing Technologies such as the role of AI/robotics/ML and its impact on the digital marketing .	
4	**Module – 4** **Key Marketing Dimensions** • Marketing Ethics – Concept, Unethical Practices in Marketing, General Role of Consumer Organizations Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher • Rural Marketing – Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing Green Marketing – Concept, Importance • Challenges Faced by Marketing Managers in 21st Century Careers in Marketing – Skill sets required for Effective Marketing New opportunities in Marketing during pandemic- Digital Marketing – Concept, Trends in Digital Marketing, careers in digital marketing SMAC	**15**
	TOTAL	**60**

SCHEME OF EXAMINATION

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

(A) Internal Assessment 40 marks

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

B) Semester end examination 60 marks – Paper Pattern

Duration: 2 hours	
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

<table>
<tr><td colspan="2">B COM</td><td colspan="2">Semester – V</td></tr>
<tr><td colspan="2">Course Name: BUSINESS ETHICS AND CORPORATE GOVERNANCE</td><td colspan="2">Course Code: BCOM-MAJ-S5-305</td></tr>
<tr><td colspan="2">Periods per week (1 Period is 60 minutes)</td><td colspan="2">4</td></tr>
<tr><td colspan="2">Credits</td><td colspan="2">4</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>2</td><td>60</td></tr>
<tr><td>Internal</td><td>--</td><td>40</td></tr>
</table>

Course Objectives:-

1) To introduce the concept of Business Ethics
2) To familiarize students with Indian ethical traditions and their relevance to modern business
3) To provide a foundational understanding of Corporate Social Responsibility (CSR)
4) To develop an in-depth understanding of CSR policies and implementation

Sr. No.	Modules / Units	Number of lectures
1	<u>**Module-1**</u> **Introduction to Business Ethics** •Business Ethics: Concept, Characteristics, Importance and Need for business ethics. Indian Ethos, Ethics and Values, Work Ethos • Emergence of new values in Indian Industries after economic reforms of 1991. Case study driven learnings -personal and professional ethics. **Role of AI IN ETHICAL DECISION MAKING**	15
2	<u>**Module-2**</u> **Indian Ethical Practices and Corporate Governance** • Ethics in Marketing and Advertising, Human Resources Management, Finance and Accounting, Production, Information Technology. Copyrights and Patents **Ethical Dilemas in business-personal and profession** • Corporate Governance Concept, Importance. Evolution of Corporate Governance, Principles of Corporate Governance, Failure of Corporate Governance and its consequences • Regulatory Framework of Corporate Governance in India, SEBI Guidelines and clause 49, Audit Committee, Role of Independent Directors, Protection of Stake Holders, Changing roles of corporate Boards • Elements of Good Corporate Governance, •Whistleblowing, Consequences of Whistle-Blowing, Government's Protection of Whistle-Blowers, Management Responsiveness to Potential Whistle Blowing Situations	15
3	<u>**Module-3**</u> **Introduction To Corporate Social Responsibility** • Corporate Social Responsibility: Concept, Scope, Relevance and Importance of CSR in Contemporary society • Corporate Philanthropy, Models for implementation of CSR, Drivers of CSR. • CSR and Indian Corporations – Legal provisions and specifications on CSR, Future of CSR in India • Role of NGOs an international agency in CSR, Integrating CSR into business	15
4	<u>**Module-4**</u> **Areas Of CSR & CSR Policy** • CSR and environmental concerns • Factors influencing CSR Policy, Role of HR Professionals in CSR • Codes formulated by UN Global Compact — UNDP, Global Reporting Initiative;	15

	major codes on CSR • CSR and Sustainable Development • CSR through Triple Bottom Line in Business	
	Total Lectures	**60**

SCHEME OF EXAMINATION

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

(A) Internal Assessment 40 marks

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

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

B) Semester end examination 60 marks – Paper Pattern

Duration: 2 hours	
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 – V
Course Name: EXPORT MARKETING I			Course Code: BCOM-MAJELE-S5-306
Periods per week (1 Period is 60 minutes)			4
Credits			4
		Hours	Marks
Evaluation System	Theory Examination	2	60
	Internal	--	40

Course Objectives

1) To understand the scope and significance of export marketing
2) To analyze the global framework and India's trade policy impacting exports
3) Identify and assess export incentives and institutional support mechanisms

Sr. No.	Modules / Units	No. of Lectures
1	**Module 1 <u>Introduction to Export Marketing</u>** 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)	**15**
2	**Module 2 <u>Global Framework for Export Marketing</u>** a) Major Economic Groupings of the World; Positive and Negative Impact of Regional Economic Groupings; Agreements of World Trade Organisation (WTO) b) Need for Overseas Market Research; Market Selection Process, Determinants of Foreign Market Selection c) Career opportunities in the field of export marketing	**15**
3	**Module 3 <u>India's Trade Policy</u>** 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 & STP; Benefits enjoyed by (IIAs) Integrated Industrial Areas(SEZ), EOU, AEZ	**15**
4	**Module 4 <u>Export Incentives and Assistance</u>** 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	**<u>15</u>**
	Total Lectures	**60**

SCHEME OF EXAMINATION

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

(A) Internal Assessment 40 marks

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

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

B) Semester end examination 60 marks – Paper Pattern

Duration: 2 hours	
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 – V	
Course Name: INTRODUCTION TO INDIAN ECONOMY			**Course Code: BCOM-MIN-S5-307**	
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 familiarize the learners with the sectoral composition of India's national income and occupational structure.
2. To make learners aware of different policy measures related to the three sectors of economy and relate policy measures with the growth initiatives.
3. To enable learners identify the issues and problems involved in each sector and the possible solutions.
4. To enable the learners to integrate issues and policies to study growth and sustainability

Sr. No.	Modules / Units	No. of Lectures
1	**AGRICULTURAL SECTOR IN INDIA** ● Sectoral contribution of India's National Income and occupational structure ● Role of agricultural sector in India, Agricultural price policy- recent measures, proposed reforms and challenges ● Food Security – meaning, measures and problems. Agreement on Agriculture under WTO ● Agricultural marketing – Marketing forms – cooperative, regulated, state trading, problems in agricultural marketing, measures for strengthening agricultural marketing	10
2	**INDUSTRIAL SECTOR IN INDIA** ● Industrial Policy of India pre and post reform periods MRTP Act and Competition Act, ● Role of Public Sector in Industrialization and trends towards privatisation and challenges ● MSME – meaning, role, recent government measures to strengthen MSME	10
3	**TERTIARY SECTOR** ● Nature and role of service sector in India ● Recent trends and challenges in Banking, Insurance, Tourism and Healthcare industry. Recent initiatives to strengthen these services ● Significance of IT and IT-enabled services	10

Reference Books

1) Indian Economic Survey Reports (Annual), Ministry of Finance, Government of India
2) Indian Economy by Misra and Puri, Himalaya Publishing House - Delhi
3) Gaurav Dutt & Ashwini Mahajan, (2016) Indian Economy, S.Chand & company PVT LTD New Delhi
4) A.N.Agarwal – Indian Economy problems of Development and Planning New Age International Publisher
5) Ruddar Datt K.P.M Sundharam – Indian Economy S. Chand E-co LTD. Delhi

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

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

Internal Assessment 20 marks

Description	Marks
One test online (MCQ based)/ offline which contains 40% objective questions and 60% subjective questions	10
Project and viva-voce/ Assignment / Case studies/ Short term course/ Book Review	10
Total	20

Semester end examination 30 marks

Duration : 1 hour	
Total Marks: 30	Marks
Q.1 One out of two questions from Module I	10
Q.2 One out of two questions from Module II	10
Q.3 One out of two questions from Module III	10
Note: Internal options may be given for each question (7 & 3 marks or 6 & 4 or 5 & 5 marks each).	

B. COM		**Semester – V**	
Course Name: Psychology of Human Behaviour at Work		**Course Code: BCOM-MIN-S5-308**	
Periods per week (1 Period is 60 minutes)		**2**	
Credits		**2**	
		Hours	**Marks**
Evaluation System	**Theory Examination**	**1**	**30**
	Internal	**--**	**20**

Course Objectives

1) The learner will be able to identify the different managerial skills, roles and functions.
2) The learner will be able to analyse and differentiate the job-related attitudes.
3) Students will be able to describe the various types of attitudes and its impact on the organization.
4) The learner will be able to compare and evaluate the theories of motivation and leadership.
5) Students will be able to apply the concept and theories of motivation and leadership to specific organizational situations

Sr. No.	**Modules / Units**	**No. of lectures**
1	**What is Organizational Behaviour?** a) Management functions, roles, and skills b) Defining organizational behaviour; Disciplines that contribute to the OB field c) Challenges and Opportunities for OB (i) Responding to globalization (ii) Managing work force diversity (iii) Coping with "temporariness" (iv) Improving ethical behaviour	10
2	**Attitudes and Job Satisfaction** a) Attitudes - Components of attitudes; b) Major Job Attitudes – Job involvement, Organisational Commitment c) Job Satisfaction - Measuring job satisfaction. d) Determinants of job satisfaction-Exit-Voice- Loyalty- Neglect model	10
3	**Motivation and Leadership** a) Defining Motivation; Early theories of motivation – Maslow's theory and Three needs theory b) Contemporary theories of motivation – Goal setting theory and Equity theory c) What is Leadership? Trait theories, Behavioural theories, Contingency Theory – The Fiedler Model d) Mentoring	10
	Total	**30**

References:

Book for Study

Robbins, S. P. Judge, T. A. (2019).*Essentials of Organizational Behavior*. (14th ed.), Indian subcontinent reprint, Pearson India Education Services Private Limited.

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- Shankar, M. (2013). *Organizational behavior*. International Book House
- Sharma, S. (2013). Organizational behavior. New Delhi: Tata McGraw Hill

Scheme of Examination

The scheme of examination shall be divided into two parts:

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

(A) Internal Assessment 20 marks

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

(B) Semester end examination 30 marks

QUESTION 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 – V**	
Course Name: Financial & Management Accounting (For Commerce)		**Course Code: BCOM-VSC-S5-309**	
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 financial statements of the company in form prescribed under Sch III of the Companies Act , 2013
2. To acquaint the students with framework and accounting procedures in respect of Investment accounting as per AS 13
3. To acquaint the students with regulatory framework and accounting procedures in respect of transactions in foreign currency as per AS 11
4. To acquaint the students with Analysis and Interpretation of Financial Statements including Ratio analysis

Sr. No.	Modules / Units	No. of Lectures
1	**Introduction to Financial Statements of a company**	**12**
	Relevant provisions of Companies Act 2013 related to preparation of financial statements (excluding cash flow statement) Preparation of selected notes to financial statements as per Companies Act. 1. Share Capital 2. Reserves and Surplus 3. Long term Borrowings 4. Short Term Borrowings 5. Property, Plant , Equipments and Intangible assets 6. Non Current Investments 7. Current Investments 8. Cash and cash equivalent AS 1 in relation to final accounts of companies (disclosure of accountingpolicies)	
2	**Accounting of Transactions of Foreign Currency (w.r.t.AS 11)**	**12**
	In relation to purchase and sale of goods, services and assets and loan and credittransactions as per requirements of AS 11 Computation and treatment of exchange rate differences	

3	**Investment Accounting (w.r.t. Accounting Standard- 13)**	12
	For shares (variable income bearing securities) For debentures/Preference. shares (fixed income bearing securities) 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 perweighted average method (Excl. brokerage). Columnar format for investment account.	
4	**Introduction to Management Accounting**	12
	A. Introduction to Management Accounting – Meaning, Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting **B.** Analysis and Interpretation of Financial Statements i) Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis ii) Relationship between items in Balance Sheet and Revenue statement iii) Tools of analysis of Financial Statements (i) Trend analysis (ii) Comparative Statement (iii) Common Size Statement **Note :** (i) Problems based on trend analysis (ii) Short Problems on Comparative and Common sized statements	
5	**Ratio Analysis and Interpretation**	12
	(Based on Vertical Form of Financial statements) – Meaning, classification, Du Point Chart, advantages and Limitations) **A. 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 **B. 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 **C. 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** x) (Practical Question on Ratio Analysis)	

SCHEME OF EXAMINATION
FOR T.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 Internal test of 20 marks – 8 MCQs for one mark each and One practical based question carrying 12 marks (Duration 30 minutes)	20
One Project or One Assignment or Viva or Case studies or One Open book test	20
Total	40

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

PAPER PATTERN

Duration : 2 hours	
Total Marks: 60	
Q.1 Shall be compulsory carrying 15 marks (any topic from syllabus)	15
Q.2 to 7 , each carrying 15 marks each. – Students will have to attempt any three questions.	45
Total	60
Note: 15 marks question may be divided into sub questions if required. Q.7 May include theory questions / Case Study.	

B COM		**Semester – V**	
Course Name: Marketing (For Accounts)		**Course Code: BCOM-VSC-S5-310**	
Periods per week (1 Period is 60 minutes)		**4**	
Credits		**4**	
		Hours	**Marks**
Evaluation System	**Theory Examination**	**2**	**60**
	Internal	**--**	**40**

Course Objectives

1) To understand core marketing principles and the product life cycle
2) To make strategic marketing decisions on channels and supply chain
3) To explore ethical, rural, and green marketing dimensions

Sr. No.	Modules / Units	No. of lectures
1	**Module -1 Introduction To Marketing** • 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 • Marketing Segmentation – Concept, Benefits, Bases of Market Segmentation • Customer Relationship Management – Concept, Techniques • Market Targeting – Concept, Five Patterns of Target Market Selection • Porters generic strategies ,and BCG matrix • Consumer behaviour theory,-model Blackwell and seth .	**15**
2	**Module-2 Marketing Decisions – I** • 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, Essential of a Good Package • Product Positioning – Concept, Strategies of Product Positioning Service Positioning – Importance and Challenges • Pricing – Concept, Objectives, Factors Influencing Pricing, Pricing Strategies • Sustainable packaging options	**15**
3	**Module – 3 Marketing Decisions** • **Physical distribution:** Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional &Contemporary • **Supply chain management: Concepts**, Components of **SCM** • **Promotion:** Concept, importance, elements of promotion mix • **Integrated-Marketing Communication:** Concept, Scope, and Importance • **Sales Management:** Concept, Components, Emerging Trends in Selling	**15**

	• **Personal Selling :** Concept, Process of personal Selling ,skill sets required for effective selling • Marketing Technologies such as the role of AI/robotics/ML and its impact on the digital marketing .	
4	**Module – 4** **Key Marketing Dimensions** • Marketing Ethics – Concept, Unethical Practices in Marketing, General Role of Consumer Organizations Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher • Rural Marketing – Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing Green Marketing – Concept, Importance • Challenges Faced by Marketing Managers in 21st Century Careers in Marketing – Skill sets required for Effective Marketing New opportunities in Marketing during pandemic- Digital Marketing – Concept, Trends in Digital Marketing, careers in digital marketing SMAC	**15**
	Total	**60**

SCHEME OF EXAMINATION

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

(A) Internal Assessment 40 marks

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

B) Semester end examination 60 marks – Paper Pattern

Duration: 2 hours	
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 – V**	
Course Name: AI tools for Accounting and Finance		**Course Code: BCOM-BCOM-FP-S5-311**	
Periods per week (1 Period is 60 minutes)		**2**	
Credits		**2**	
		Hours	**Marks**
Evaluation System	**Theory Examination**	**-**	**-**
	Internal	**--**	**50**

Course Objectives

1. To introduce students to Artificial Intelligence (AI) tools such as ChatGPT and Grok, and explore their application in the field of accounting and finance.
2. To enable students to apply AI techniques for financial analysis and reporting, including age analysis of trade receivables/payables, loan amortization, fair value (FV) of investments, and depreciation.
3. To develop the ability to perform and interpret key financial ratios and use AI tools to analyze financial performance through published accounts and cash flow statements.
4. To equip students with hands-on skills in using AI for data-driven financial decision-making, including preparing automated reports, performing analytical reviews, and delivering group presentations based on real-world data.

Sr. No.	Modules / Units	No. of Lectures
1	**Introduction to AI and its application in Accounting & Finance**	02
	• Introduction to Artificial Intelligence (AI) • Overview and Demonstration of AI Tools: ChatGPT and Grok • Management of Trade Receivables and Trade Payables using AI (Age Analysis, follow up communication etc) • Loan Amortization Schedules through AI • Fair Value (FV) Calculation of Investments • Depreciation and Amortization using AI-based Models	
2	**Financial Analysis and Reporting using AI tools**	08
	• Ratio Analysis (Liquidity, Profitability, Solvency, Efficiency) • Review and Analysis of Published Financial Statements • Interpretation of Cash Flow Statement using AI • Financial Performance Analysis using AI Tools	
	Presentation / Evaluation	20

SCHEME OF EXAMINATION

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

The scheme of examination shall be divided into two parts:

- Internal assessment 50% i.e. 25 marks
- Field Project 50% i.e. 25 marks

SCHEME OF EXAMINATION FOR B. Com

(A) **Internal Assessment - 25 marks**

Description	**Marks**
Assignment for Age analysis Trade Receivables, Age analysis Trade Payables, Loan amortization, FV of investments , Ratio analysis (specify ratios)	25
Total	**25**

(B) **Field Project - 25 marks**

Description	**Marks**
Published accounts key financials to be converted into excel, analysis using AI tools , Report and presentation	25
Total	**25**

<table>
<tr><td colspan="2">B COM</td><td colspan="2">Semester – V</td></tr>
<tr><td colspan="2">Course Name: Subject: FIELD PROJECT FOR COMMERCE</td><td colspan="2">Course Code: BCOM-FP-S5-312</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>-</td><td>-</td></tr>
<tr><td>Internal</td><td>--</td><td>50</td></tr>
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Course Objectives:

1) To identify and evaluate the role of AI in Marketing, Advertising, and HR.
2) To analyze real-world AI applications used by companies.
3) To conduct field research and interact with industry professionals.
4) To present findings and recommendations on AI-driven business strategies.

Sr. No.	Modules / Units	No. Of LECTTURES
1	**MODULE 1- AI in Advertising** • Automated content creation, • Programmatic ads, and • Customer targeting.	**10**
2	**MODULE 2- AI IN MARKETING** • AI-driven marketing strategies, • focusing on customer data analytics, • chatbots, and predictive marketing	**10**
3	**MODULE 3: -AI IN HR** • AI's role in recruitment, • employee engagement, and • workforce analytics.	**10**

EVALUATION

MODULE1 - AI IN ADVERTISING

1. **Industry Visits & Interviews**:
   - Meet digital ad agencies and businesses using AI-driven ads (Google Ads AI, Meta Ads).
   - Understand AI's role in ad personalization.
2. **Practical Task:**
   - Design an AI-driven ad campaign using free tools like Canva AI or Meta's AI for ad creatives.
   - Compare AI-generated ads with traditional ones in terms of engagement and effectiveness.
3. **Analysis & Report:**
   - How AI optimizes ad budget allocation.
   - Ethical concerns in AI-driven advertising (e.g., privacy issues, deepfake risks).
   - Future trends and business adoption.
4. **Final Presentation:**
   - Showcase an AI-powered ad campaign strategy with insights

MODULE 2- AI IN MARKETING

1. **Field Research & Interviews:**
   - Visit companies using AI for digital marketing (SEO tools, AI chatbots, AI-based recommendation engines).
   - Understand AI's impact on customer behavior and engagement.
2. **Hands-on Experience:**
   - Use an AI tool (ChatGPT for content marketing, HubSpot for AI CRM, or Google Trends for predictive analysis).
   - Run an AI-powered email marketing campaign and analyze customer response.
3. **Analysis & Report:**
   - Study AI's impact on customer segmentation and personalized marketing.
   - Ethical challenges in AI marketing (e.g., data privacy, bias in AI recommendations).
4. **Final Presentation:**
   - Demonstrate AI marketing campaign results with key insights.

MODULE 3 - AI IN HR

Project Activities:

1. **Industry Interactions:**
   - Visit companies using AI in HR (e.g., AI-driven recruitment platforms like HireVue, AI-based performance analysis).
   - Interview HR professionals on AI's efficiency in hiring and workforce management.
2. **Practical Implementation:**
   - Use an AI recruitment tool to analyze job descriptions and candidate matching.
   - Study AI-powered chatbots in HR and their role in employee engagement.
3. **Analysis & Report:**
   - Effectiveness of AI-driven recruitment vs. traditional hiring.
   - Ethical concerns in AI HR (e.g., bias in AI hiring decisions).
4. **Final Presentation:**
   - Showcase AI's impact on HR practices with recommendations.

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