

**Revised Syllabus of Courses of B.Com. Programme at Semester III  
with Effect from the Academic Year 2017-2018**

**Elective Courses (EC)**

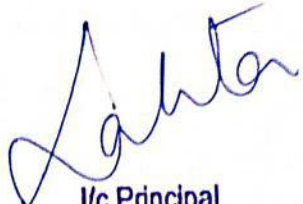
**Discipline Specific Elective (DSE) Courses**

**1Aa. Accountancy and Financial Management III**

**Modules at a Glance**

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



  
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| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Partnership Final Accounts based on Adjustment of Admission or Retirement/Death of a Partner during the year</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|         | i) Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year,<br>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.<br>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       | <b>Piecemeal Distribution of Cash</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|         | i) Excess Capital Method only<br>ii) Asset taken over by a partner<br>iii) Treatment of past profits or past losses in the Balance sheet<br>iv) Contingent liabilities / Realization expenses / amount kept aside for expenses and adjustment of actual<br>v) Treatment of secured liabilities<br>vi) Treatment of preferential liabilities like Govt. dues / labour dues etc. Excluding : Insolvency of partner and Maximum Loss Method                                                                                                                                                                                                                                                                                  |
| 3       | <b>Amalgamation of Firms</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|         | i) Realization method only<br>ii) Calculation of purchase consideration<br>iii) Journal / ledger accounts of old firms<br>iv) Preparing Balance sheet of new firm<br>v) Adjustment of goodwill in the new firm<br>vi) Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding Common transactions between the amalgamating firms                                                                                                                                                                                                                                                                                                                                            |
| 4       | <b>Conversion / Sale of a Partnership Firm into a Ltd. Company</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|         | (i) Realisation method only<br>(ii) Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. Preparing Balance sheet of new company                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

**Reference Text :**

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



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## 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<br>A) Sub Questions to be asked 12 and to be answered any 10<br>B) Sub Questions to be asked 12 and to be answered any 10<br>(*Multiple choice / True or False / Match the columns/Fill in the blanks) | 20 Marks             |
| Q-2         | Full Length Question<br><b>OR</b>                                                                                                                                                                                          | 15 Marks             |
| Q-2         | Full Length Question                                                                                                                                                                                                       | 15 Marks             |
| Q-3         | Full Length Question<br><b>OR</b>                                                                                                                                                                                          | 15 Marks             |
| Q-3         | Full Length Question                                                                                                                                                                                                       | 15 Marks             |
| Q-4         | Full Length Question<br><b>OR</b>                                                                                                                                                                                          | 15 Marks             |
| Q-4         | Full Length Question                                                                                                                                                                                                       | 15 Marks             |
| Q-5         | Full Length Question<br><b>OR</b>                                                                                                                                                                                          | 15 Marks             |
| Q-5         | Full Length Question                                                                                                                                                                                                       | 15 Marks             |
| Q-6         | A) Theory questions<br>B) Theory questions<br><b>OR</b>                                                                                                                                                                    | 10 Marks<br>10 Marks |
| Q-6         | Short Notes<br>To be asked 06<br>To be answered 04                                                                                                                                                                         | 20 Marks             |

**Note:**

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



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**Revised Syllabus of Courses of B.Com. Programme at Semester IV  
with Effect from the Academic Year 2017-2018**

**Elective Courses (EC)**

**Discipline Specific Elective (DSE) Courses**

**1Aa. Accountancy and Financial Management IV**

**Modules at a Glance**

| Sr. No. | Modules                                                      | No. of Lectures |
|---------|--------------------------------------------------------------|-----------------|
| 1       | Introduction to Company Accounts                             | 15              |
| 2       | Redemption of Preference Shares                              | 15              |
| 3       | Redemption of Debentures                                     | 15              |
| 4       | Ascertainment and Treatment of Profit Prior to Incorporation | 15              |
| Total   |                                                              | 60              |



  
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| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Introduction to Company Accounts</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|         | <p>Introduction of basic terms: Types of companies, nature and formation of companies, Shares, Debentures, Share Capital, Reserves and surplus, types of assets and liabilities, dividend, format of Balance Sheet (Only theory)</p> <p>Issue of shares: Different modes IPO, Private Placements, Preferential, Rights, ESO, SWEAT and ESCROW account, Issue of shares at par, premium and discount, Under subscription and Over subscription of shares, forfeiture and reissue of forfeited shares, issue of shares for consideration other than cash. (Only theory)</p> <p>Issue of Debentures: types of Debentures, Issue of debentures at par, premium and discount, Issue of Debentures with consideration of Redemption, Issue of debentures for cash receivable in instalments or at a time Issue of debentures for consideration other than cash. (Only theory)</p> |
| 2       | <b>Redemption of Preference Shares</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|         | <p>Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules.</p> <p>Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalisation of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption,</p> <p>(Question on entries and/or Balance Sheet)</p> <p>Note: Companies governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards prescribed for them. Hence, the balance in security premium account not to be utilised for premium payable on redemption of preference shares.</p>                                                                                                                |
| 3       | <b>Redemption of Debentures</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|         | <p>Introduction : Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures</p> <p>Methods of redemption of debentures: By payment in lumpsum and by payment in instalments (excluding from by purchase in open market), Conversion.</p> <p>(Question on entries. ledgers and/or Balance Sheet and /or redemption of preference shares)</p>                                                                                                                                                                                                                                                                                                                         |
| 4       | <b>Ascertainment and Treatment of Profit Prior to Incorporation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|         | <p>(i) Principles for ascertainment</p> <p>Preparation of separate combined, columnar Profit and Loss A/c including different basis of allocation of expenses and income</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

**Note: The Law and Standards in force on 1<sup>st</sup> April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations**

**Reference Text :**

1. Introduction to Accountancy T.S. Grewal S. Chand and Co. (P) Ltd., New Delhi
  2. Advanced Accounts Shukla and Grewal S. Chand and Co. (P) Ltd., New Delhi
  3. Advanced accountancy R.L. Gupta and M. Radhaswamy S. Chand and Co. (P) Ltd., New Delhi
  4. Modern Accountancy Mukerjee and Hanif Tata Mc. Grow Hill and Co. Ltd., Mumbai
  5. Financial Accountancy Lesile Chand Wick Prelice Hall of India Adin Bakley (P) Ltd. Sanyashiksha Seva Mandals
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Arts and Commerce College  
Juchanra, Nalgonda East
- Faculty of Commerce, University of Mumbai**



## Question Paper Pattern (Theoretical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

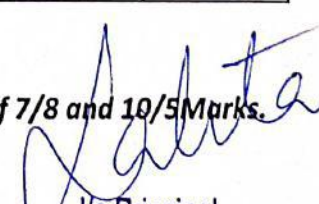
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| Question No | Particular                                                                                                                                                                                                                 | Marks                |
|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
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| Q-2         | Full Length Question<br><b>OR</b>                                                                                                                                                                                          | 15 Marks             |
| Q-2         | Full Length Question                                                                                                                                                                                                       | 15 Marks             |
| Q-3         | Full Length Question<br><b>OR</b>                                                                                                                                                                                          | 15 Marks             |
| Q-3         | Full Length Question                                                                                                                                                                                                       | 15 Marks             |
| Q-4         | Full Length Question<br><b>OR</b>                                                                                                                                                                                          | 15 Marks             |
| Q-4         | Full Length Question                                                                                                                                                                                                       | 15 Marks             |
| Q-5         | Full Length Question<br><b>OR</b>                                                                                                                                                                                          | 15 Marks             |
| Q-5         | Full Length Question                                                                                                                                                                                                       | 15 Marks             |
| Q-6         | I) Theory questions<br>J) Theory questions<br><b>OR</b>                                                                                                                                                                    | 10 Marks<br>10 Marks |
| Q-6         | Short Notes<br>To be asked 06<br>To be answered 04                                                                                                                                                                         | 20 Marks             |

**Note:**

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



  
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**Faculty of Commerce, University of Mumbai**



**Revised Syllabus of Courses of B.Com. Programme at Semester III  
with Effect from the Academic Year 2017-2018**

**2 Ability Enhancement Courses (AEC)  
2A \* Skill Enhancement Courses (SEC) Group A**

**5. Advertising - I**

**Course Objective:**

1. To highlight the role of advertising for the success of brands and its importance within the marketing function of a company.
2. It aims to orient learners towards the practical aspects and techniques of advertising.
3. It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in advertising

| Sr. No. | Modules                                        | No. of Lectures |
|---------|------------------------------------------------|-----------------|
| 1       | Introduction to Advertising                    | 12              |
| 2       | Advertising Agency                             | 11              |
| 3       | Economic & Social Aspects of Advertising       | 11              |
| 4       | Brand Building and Special Purpose Advertising | 11              |
| Total   |                                                | 45              |



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| Sr. No. | Modules                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Introduction to Advertising</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|         | <ul style="list-style-type: none"> <li>• <b>Integrated Marketing Communications (IMC)</b>- Concept, Features, Elements, Role of advertising in IMC</li> <li>• <b>Advertising:</b> Concept, Features, Evolution of Advertising, Active Participants, Benefits of advertising to Business firms and consumers.</li> <li>• <b>Classification of advertising:</b> Geographic, Media, Target audience and Functions.</li> </ul>                                                                                                                                               |
| 2       | <b>Advertising Agency</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|         | <ul style="list-style-type: none"> <li>• <b>Ad Agency:</b> Features, Structure and services offered, Types of advertising agencies , Agency selection criteria</li> <li>• <b>Agency and Client:</b> Maintaining Agency-Client relationship, Reasons and ways of avoiding Client Turnover, Creative Pitch, Agency compensation</li> <li>• <b>Careers in advertising:</b> Skills required for a career in advertising, Various Career Options, Freelancing Career Options - Graphics, Animation, Modeling, Dubbing.</li> </ul>                                             |
| 3       | <b>Economic &amp; Social Aspects of Advertising</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|         | <ul style="list-style-type: none"> <li>• <b>Economic Aspects:</b> Effect of advertising on consumer demand, monopoly and competition, Price.</li> <li>• <b>Social aspects:</b> Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture.</li> <li>• <b>Pro Bono/Social advertising:</b> Pro Bono Advertising, Social Advertising by Indian Government through Directorate of Advertising and Visual Publicity (DAVP), Self-Regulatory body- Role of ASCI (Advertising Standard Council of India)</li> </ul> |
| 4       | <b>Brand Building and Special Purpose Advertising</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|         | <ul style="list-style-type: none"> <li>• <b>Brand Building:</b> The Communication Process, AIDA Model, Role of advertising in developing Brand Image and Brand Equity, and managing Brand Crises.</li> <li>• <b>Special purpose advertising:</b> Rural advertising, Political advertising-, Advocacy advertising, Corporate Image advertising, Green Advertising – Features of all the above special purpose advertising.</li> <li>• <b>Trends in Advertising:</b> Media, Ad spends, Ad Agencies, Execution of advertisements</li> </ul>                                 |



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**Revised Syllabus of Courses of SYB. Com  
Programme at Semester III & IV  
with effect from the Academic Year 2017-2018**

| Advertising | Reference Books                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             | <ol style="list-style-type: none"> <li>1. Advertising and Promotion : An Integrated Marketing Communications Perspective George Belch and Michael Belch, 2015, 10<sup>th</sup> Edition, McGraw Hill Education</li> <li>2. Contemporary Advertising, 2017, 15th Edition, William Arens, Michael Weigold and Christian Arens, Hill Higher Education</li> <li>3. Strategic Brand Management – Kevin Lane Keller, 4th Edition, 2013 – Pearson Education Limited</li> <li>4. Kleppner's Advertising Procedure – Ron Lane and Karen King, 18th edition, 2011 – Pearson Education Limited</li> <li>5. Advertising: Planning and Implementation, 2006 – Raghuvir Singh, Sangeeta Sharma –Prentice Hall</li> <li>6. Advertising Management, 5th Edition, 2002 – Batra, Myers and Aaker – Pearson Education</li> <li>7. Advertising Principles and Practice, 2012 - Ruchi Gupta – S.Chand Publishing</li> <li>8. Brand Equity &amp; Advertising- Advertising's role in building strong brands, 2013- David A. Aker, Alexander L. Biel, Psychology Press</li> <li>9. Brand Positioning – Strategies for Competitive Advantage, Subroto Sengupta, 2005, Tata McGraw Hill Publication.</li> <li>10. The Advertising Association Handbook - J. J. D. Bullmore, M. J. Waterson, 1983 - Holt Rinehart &amp; Winston</li> <li>11. Integrated Advertising, Promotion, and Marketing Communications, Kenneth E. Clow and Donald E. Baack, 5th Edition, 2012 – Pearson Education Limited</li> <li>12. Kotler Philip and Eduardo Roberto, Social Marketing, Strategies for Changing Public Behaviour, 1989, The Free Press, New York.</li> <li>13. Confessions of an Advertising Man, David Ogilvy, 2012, Southbank Publishing</li> <li>14. Advertising, 10<sup>th</sup> Edition, 2010 - Sandra Moriarty, Nancy D Mitchell, William D. Wells, Pearson</li> </ol> |



*[Signature]*  
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**Revised Syllabus of Courses of B.Com. Programme at Semester IV  
with Effect from the Academic Year 2017-2018**

**2 Ability Enhancement Courses (AEC)  
2A \* Skill Enhancement Courses (SEC) Group A**

**5. Advertising - II**

**Course Objective:**

1. To highlight the role of advertising for the success of brands and its importance within the marketing function of a company.
2. It aims to orient learners towards the practical aspects and techniques of advertising.
3. It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in advertising

| Sr. No. | Modules                                   | No. of Lectures |
|---------|-------------------------------------------|-----------------|
| 1       | Media in Advertising                      | 11              |
| 2       | Planning Advertising Campaign             | 11              |
| 3       | Execution and Evaluation of Advertising   | 11              |
| 4       | Fundamentals of Creativity in Advertising | 12              |
| Total   |                                           | 45              |



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| Sr. No. | Modules                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Media in Advertising</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|         | <ul style="list-style-type: none"> <li>• <b>Traditional Media:</b> Print, Broadcasting, Out-Of-Home advertising and films - advantages and limitations of all the above traditional media</li> <li>• <b>New Age Media:</b> Digital Media / Internet Advertising – Forms, Significance and Limitations</li> <li>• <b>Media Research:</b> Concept, Importance, Tool for regulation - ABC and Doordarshan Code</li> </ul>                                                                              |
| 2       | <b>Planning Advertising Campaigns</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|         | <ul style="list-style-type: none"> <li>• <b>Advertising Campaign:</b> Concept, Advertising Campaign Planning -Steps Determining advertising objectives - DAGMAR model</li> <li>• <b>Advertising Budgets:</b> Factors determining advertising budgets, methods of setting advertising budgets, Media Objectives - Reach, Frequency and GRPs</li> <li>• <b>Media Planning:</b> Concept, Process, Factors considered while selecting media, Media Scheduling Strategies</li> </ul>                     |
| 3       | <b>Fundamentals of Creativity in Advertising</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|         | <ul style="list-style-type: none"> <li>• <b>Creativity:</b> Concept and Importance, Creative Process, Concept of Creative Brief, Techniques of Visualization</li> <li>• <b>Creative aspects:</b> Buying Motives - Types, Selling Points- Features, Appeals – Types, Concept of Unique Selling Proposition (USP)</li> <li>• <b>Creativity through Endorsements:</b> Endorsers – Types, Celebrity Endorsements – Advantages and Limitations, High Involvement and Low Involvement Products</li> </ul> |
| 4       | <b>Execution and Evaluation of Advertising</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|         | <ul style="list-style-type: none"> <li>• <b>Preparing print ads:</b> Essentials of Copywriting, Copy – Elements, Types, Layout- Principles, Illustration - Importance.</li> <li>• <b>Creating broadcast ads:</b> Execution Styles, Jingles and Music – Importance, Concept of Storyboard</li> <li>• <b>Evaluation:</b> Advertising copy, Pre-testing and Post-testing of Advertisements – Methods and Objectives</li> </ul>                                                                         |



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**Revised Syllabus of Courses of SYB. Com**  
**Programme at Semester III & IV**  
**with effect from the Academic Year 2017-2018**

| Advertising                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Reference Books |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| <p>15. Advertising and Promotion : An Integrated Marketing Communications Perspective George Belch and Michael Belch, 2015, 10<sup>th</sup> Edition, McGraw Hill Education</p> <p>16. Contemporary Advertising, 2017, 15th Edition, William Arens, Michael Weigold and Christian Arens, Hill Higher Education</p> <p>17. Strategic Brand Management – Kevin Lane Keller, 4th Edition, 2013 – Pearson Education Limited</p> <p>18. Kleppner's Advertising Procedure – Ron Lane and Karen King, 18th edition, 2011 – Pearson Education Limited</p> <p>19. Advertising: Planning and Implementation, 2006 – Raghuvir Singh, Sangeeta Sharma –Prentice Hall</p> <p>20. Advertising Management, 5th Edition, 2002 – Batra, Myers and Aaker – Pearson Education</p> <p>21. Advertising Principles and Practice, 2012 - Ruchi Gupta – S.Chand Publishing</p> <p>22. Brand Equity &amp; Advertising- Advertising's role in building strong brands, 2013- David A. Aker, Alexander L. Biel, Psychology Press</p> <p>23. Brand Positioning – Strategies for Competitive Advantage, Subroto Sengupta, 2005, Tata McGraw Hill Publication.</p> <p>24. The Advertising Association Handbook - J. J. D. Bullmore, M. J. Waterson, 1983 - Holt Rinehart &amp; Winston</p> <p>25. Integrated Advertising, Promotion, and Marketing Communications, Kenneth E. Clow and Donald E. Baack, 5th Edition, 2012 – Pearson Education Limited</p> <p>26. Kotler Philip and Eduardo Roberto, Social Marketing, Strategies for Changing Public Behaviour, 1989, The Free Press, New York.</p> <p>27. Confessions of an Advertising Man, David Ogilvy, 2012, Southbank Publishing</p> <p>28. Advertising, 10<sup>th</sup> Edition, 2010 - Sandra Moriarty, Nancy D Mitchell, William D. Wells, Pearson</p> |                 |



*[Signature]*  
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**PAPER PATTERN**

**Sahyadri Shikshan Seva Mandal's**  
**Arts and Commerce College**  
**Juchandra, Naigaon East**



**Revised Syllabus of Courses of B.Com. Programme at Semester III  
with Effect from the Academic Year 2017-2018**

**Elective Courses (EC)-  
1B Discipline Related Elective (DRE) Courses**

**4.**

**Business Economics III**

**Modules at a Glance**

| Sr. No. | Modules                                        | No.of Lectures |
|---------|------------------------------------------------|----------------|
| 1       | Overview of Macroeconomics                     | 10             |
| 2       | Basic concepts of Keynesian Economics          | 10             |
| 3       | Post Keynesian developments in Macro economics | 10             |
| 4       | Money, prices and Inflation                    | 15             |
| Total   |                                                | 45             |



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| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>INTRODUCTION</b> <ul style="list-style-type: none"> <li>• Macroeconomics: Meaning, Scope and Importance,</li> <li>• Circular flow of aggregate Income and expenditure and its Importance- closed and open economy models</li> <li>• The Measurement of National Product: Meaning and Importance of National Income Accounting- conventional and Green GNP and NNP concepts -National Income and Economic Welfare,</li> <li>• Trade Cycles: Features and Phases</li> <li>• Classical Macro economics : Say's law of Markets - Features, Implications and Criticism</li> </ul>                                                                                                                           |
| 2       | <b>BASIC CONCEPTS OF KEYNESIAN ECONOMICS</b> <ul style="list-style-type: none"> <li>• The Principle of Effective Demand: Aggregate Demand and Aggregate Supply</li> <li>• Consumption Function: Properties, Assumptions and Implications</li> <li>• Investment function and Marginal Efficiency of capital</li> <li>• Investment Multiplier effect on Income and Output: Assumptions, Working, Leakages, Criticism and Importance - paradox of thrift</li> <li>• Relevance of Keynesian theory tools to the developing countries</li> <li>Liquidity Preference Theory of Interest</li> </ul>                                                                                                              |
| 3       | <b>POST KEYNESIAN DEVELOPMENTS IN MACRO ECONOMICS</b> <ul style="list-style-type: none"> <li>• The IS-LM model of integration of commodity and money markets</li> <li>• Inflation and unemployment : Phillips curve</li> <li>• Stagflation : meaning, causes, and consequences</li> <li>• Supply side economics</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                |
| 4       | <b>MONEY, PRICES AND INFLATION</b> <ul style="list-style-type: none"> <li>• Money Supply: Determinants of Money Supply - Factors Influencing Velocity of Circulation of Money</li> <li>• Demand for Money : Classical and Keynesian approaches and Keynes' liquidity preference theory of Interest - Friedman's restatement of Demand for money</li> <li>• Money and prices : Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach</li> <li>• Inflation : Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of Inflation in a developing economy - policy measures to curb inflation- monetary policy and Inflation targeting</li> </ul> |



*Salita*  
 H.C. Principal  
 Sahyadri Shikshan Sova Mandal's  
 Arts and Commerce College  
 Juchandra, N. Gaon (E).



### Reference Books

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



  
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## QUESTION PAPER PATTERN

### Business Economics Semester III

**Maximum Marks:** 100 Marks

**Time:** 3 Hours

**Note:** 1) Attempt all Questions

2) All Questions carry equal marks

3) Attempt any two questions out of three in each of question 2, 3, 4 & 5

| Question No           | Particulars                                                                                                                                                                         | Marks                           |
|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| Q-1                   | <b>Objective Questions:</b><br>A) Conceptual questions (Any Five out of Eight) (Two from each module)<br>B) Multiple Choice Questions ( 10 questions at least two from each Module) | 20Marks<br>10 Marks<br>10 Marks |
| Q-2 (from Module I )  | A) Full Length Question<br>B) Full Length Question<br>C) Full Length Question                                                                                                       | 20Marks                         |
| Q-3 (from Module II ) | A) Full Length Question<br>B) Full Length Question<br>C) Full Length Question                                                                                                       | 20Marks                         |
| Q-4 (from Module III) | A) Full Length Question<br>B) Full Length Question<br>C) Full Length Question                                                                                                       | 20Marks                         |
| Q-5 (from Module IV ) | A) Full Length Question<br>B) Full Length Question<br>C) Full Length Question                                                                                                       | 20Marks                         |



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**Revised Syllabus of Courses of B.Com. Programme at Semester IV  
with Effect from the Academic Year 2017-2018**

**Elective Courses (EC)-  
1B Discipline Related Elective (DRE) Courses**

**4. Business Economics IV  
Foundation of Public Finance**

**Modules at a Glance**

| Sr. No. | Modules                                        | No.of Lectures |
|---------|------------------------------------------------|----------------|
| 1       | Introduction to Public Finance                 | 10             |
| 2       | Public revenue                                 | 10             |
| 3       | Public Expenditure and Debt                    | 10             |
| 4       | Fiscal Management and Financial Administration | 15             |
| Total   |                                                | 45             |



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| Sr. no | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1      | <b>The Role Of Government In An Economy</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|        | <ul style="list-style-type: none"> <li>• Meaning and Scope of Public finance.</li> <li>• Major fiscal functions : allocation function, distribution function &amp; stabilization function</li> <li>• Principle of Maximum Social Advantage: Dalton and Musgrave Views - the Principle in Practice, Limitations.</li> <li>• Relation between Efficiency, Markets and Governments</li> <li>• The concept of Public Goods and the role of Government</li> </ul>                                                                                                                                                                       |
| 2      | <b>Public Revenue</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|        | <ul style="list-style-type: none"> <li>• Sources of Public Revenue :tax and non-tax revenues</li> <li>• Objectives of taxation - Canons of taxation - Types of taxes : direct and indirect - Tax Base and Rates of taxation : proportional, progressive and regressive taxation</li> <li>• Shifting of tax burden: Impact and incidence of taxation - Processes- factors influencing incidence of taxation</li> <li>• Economic Effects of taxation: on Income and Wealth, Consumption, Savings, Investments and Production.</li> <li>• Redistributive and Anti – Inflationary nature of taxation and their implications</li> </ul> |
| 3      | <b>Public Expenditure And Public Debt</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|        | <ul style="list-style-type: none"> <li>• Public Expenditure: Canons - classification - economic effects of public spending - on production, consumption, distribution, employment and stabilization - Theories of Public Expenditure: Wagner's Hypothesis and Wiseman Peacock Hypothesis - Causes for Public Expenditure Growth.</li> <li>• Significance of Public Expenditure: Social security contributions- Low Income Support and Social Insurance Programmes.</li> <li>• Public Debt :Classification - Burden of Debt Finance : Internal and External- Public Debt and Fiscal Solvency</li> </ul>                             |
| 4      | <b>Fiscal Management and Financial Administration</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|        | <ul style="list-style-type: none"> <li>• Fiscal Policy: Meaning, Objectives, constituents and Limitations.</li> <li>• Contra cyclical Fiscal Policy and Discretionary Fiscal Policy :Principles of Sound and Functional Finance</li> <li>• Budget- Meaning objectives and types - Structure of Union budget - Deficit concepts-Fiscal Responsibility and Budget Management Act.</li> <li>• Intergovernmental Fiscal Relations: fiscal federalism and fiscal decentralization - central-state financial relations - 14th Finance Commission recommendations</li> </ul>                                                              |



*Lalita*  
 H.C Principal  
 Sahyadri Shikshan Seva Mandal's  
 Arts and Commerce College  
 Juchandra, Naigaon (E).



|  | Reference Books                                                                                                    |
|--|--------------------------------------------------------------------------------------------------------------------|
|  | Ahuja H.L. : Modern Economics, 19th edition, 2015, S.Chand&co Pvt Ltd, New Delhi                                   |
|  | Bhatia H.L.: Public Finance. Vikas Publishing House Pvt. Ltd.                                                      |
|  | David N. Hyman : Public Finance A Contemporary Application of theory of policy, Krishna Offset, Delhi              |
|  | Hoiughton E.W.(1998) : Public Finance, Penguin, Baltimore                                                          |
|  | Hajela T.N: Public Finance – Ane Books Pvt.Ltd                                                                     |
|  | Jha, R (1998) : Modern Public Economics, Route Ledge, London                                                       |
|  | Musgrave, R.A and P.B. Musgrave (1976) : Public Finance in Theory and Practice, Tata McGraw Hill, Kogakusha, Tokyo |
|  | Mithani, D.M (1998) : Modern Public Finance, Himalaya Publishing House, Mumbai                                     |



*Sahit*  
 I/C Principal  
 Sahyadri Shiksha Seva Mandal's  
 Arts and Commerce College  
 Juchandra, Naigaon (E).





## QUESTION PAPER PATTERN

### Business Economics Semester IV

**Maximum Marks:** 100 Marks

**Time:** 3 Hours

**Note:** 1) Attempt all Questions

2) Attempt any two out of three questions from each of question no. 2, 3, 4 & 5

| Question No           | Particulars                                                                                                                                                                           | Marks                           |
|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| Q-1                   | <b>Objective Questions:</b><br>A) Conceptual questions (Any Five out of Eight) (Two from each module)<br>B) Multiple Choice questions ( 10 questions - at least two from each Module) | 20Marks<br>10 Marks<br>10 Marks |
| Q-2 (from Module I )  | A) Full Length Question<br>B) Full Length Question<br>C) Full Length Question                                                                                                         | 20Marks                         |
| Q-3 (from Module II)  | A) Full Length Question<br>B) Full Length Question<br>C) Full Length Question                                                                                                         | 20Marks                         |
| Q-4 (from Module III) | A) Full Length Question<br>B) Full Length Question<br>C) Full Length Question                                                                                                         | 20Marks                         |
| Q-5 (from Module IV ) | A) Full Length Question<br>B) Full Length Question<br>C) Full Length Question                                                                                                         | 20Marks                         |



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**Revised Syllabus of Courses of B.Com. Programme at Semester III  
with Effect from the Academic Year 2017-2018**

**2 Ability Enhancement Courses (AEC)  
2B \* Skill Enhancement Courses (SEC) Group B**

**7. Business Law - I**

**Course Objective:**

- To provide a conceptual study about the framework of Indian Business Laws.
- To orient students about the legal aspects of business
- To familiarize the students with case law studies related to Business Laws of Semester III and IV.

| Sr. No. | Modules                                        | No. of Lectures |
|---------|------------------------------------------------|-----------------|
| 1       | Indian Contract Act – 1872 Part -I             | 12              |
| 2       | Indian Contract Act – 1872 Part -II            | 12              |
| 3       | Special Contracts                              | 12              |
| 4       | The Sale Of Goods Act - 1930                   | 12              |
| 5       | The Negotiable Instruments (Ammended) Act 2015 | 12              |
| Total   |                                                | 60              |



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| Sr. No. | Modules                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Indian Contract Act – 1872 Part –I</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|         | <ul style="list-style-type: none"> <li>Contract – Definition of Contract and Agreement, Essentials of Valid Contract, Classification of Contracts.</li> <li>Offer and Acceptance – Rules of valid offer and acceptance, Counter offer, standing or open offer, distinguish between offer and invitation to offer. Concept of Communication and Revocation of offer and acceptance (sec.3,5)</li> <li>Capacity to Contract (S. 10-12) – Minor, Unsound Mind, Disqualified Persons.</li> <li>Consideration (S. 2 &amp; 25) – Concept and Importance of consideration, Legal rules of Consideration, Exceptions to the Rule, 'No Consideration No Contract'(Ss. 25) Unlawful Consideration (S 23)</li> </ul>                                                    |
| 2       | <b>Indian Contract Act – 1872 Part –II</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|         | <ul style="list-style-type: none"> <li>Consent (Ss.13, 14-18, 39.53, 55, 66)-Agreements in which consent is not free - Coercion, Undue Influence, Misrepresentation Fraud, Mistake.</li> <li>Void Agreements (S. 24-30) – Concept, Void Agreements under Indian Contract Act.</li> <li>Contingent Contract (S. 31), Quasi Contract (S.68-72), Concept of E-Contract &amp; Legal Issues in formation and discharge of E- Contract. Concept of Performance of Contract (S 37)</li> <li>Modes of Discharge of Contract, Remedies on breach of Contract.(73-75)</li> </ul>                                                                                                                                                                                       |
| 3       | <b>Special Contracts</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|         | <ul style="list-style-type: none"> <li>Law of Indemnity &amp; Guarantee (Ss. 124-125, Ss. 126-129, 132-147) – Concept, Essentials elements of Indemnity and Guarantee, Contract of Indemnity vs. Guarantee, Modes of Discharge of Surety.</li> <li>Law of Bailment (S. 148, 152-154, 162, 172, 178, 178A, 179) – Concept, Essentials of Bailment, Kinds of Bailment, Rights and Duties of Bailor and Bailee</li> <li>Law of Pledge – Concept, Essentials of valid Pledge, Lien - concept, Difference between Pledge and Lien, Rights of Pawnor &amp; Pawnee.( Ss.173, 174, 177)</li> <li>Law of Agency (Ss. 182-185, 201-209) – Concept, Modes of creation of Agency, Modes of termination of Agency, Rights &amp; Duties of Principal and Agent.</li> </ul> |



*Salita*  
 VC Principal  
 Sahyadri Shiksha Seva Mandal  
 Arts and Commerce College  
 Juchandra, Naigaon (C).



|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4 | <b>The Sale Of Goods Act - 1930</b> <ul style="list-style-type: none"> <li>• Contract of Sale (S.2) – Concept, Essentials elements of contract of sale, Distinction between Sale and Agreement to sell (S.4) Distinguish between Sale and Hire Purchase Agreement, Types of Goods. Effects of destruction of Goods (Ss. 6,7,8),</li> <li>• Conditions &amp; Warranties (Ss. 11-25 &amp; 62, 63) – Concept, Distinguish between Conditions and Warranties, Implied Conditions &amp; Warranties, Concept of Doctrine of Caveat Emptor –Exceptions.</li> <li>• Property – Concept , Rules of transfer of property (Ss. 18-26)</li> <li>• Unpaid Seller (Ss. 45-54, 55 &amp; 56)- Concept, Rights of an unpaid seller, Remedies for Breach of contract of Sale (Ss. 55-61), Auction sale – Concept, Legal Provisions. (S. 64)</li> </ul>                                                                                                                         |
| 5 | <b>The Negotiable Instruments (Ammended) Act 2015</b> <ul style="list-style-type: none"> <li>• Negotiable Instruments – Concept (S13), Characteristics, Classification of Negotiable Instruments (Ss. 11, 12, 17-20, 42, 43, 104,134,135) Maturity of Instruments.</li> <li>• Promissory Note and Bill of Exchange (Ss. 4,5, 108-116)- Concept, Essentials of Promissory Note, Bill of Exchange (Ss. 4,5), Essential features of promissory note and Bill of exchange, Kinds Promissory note and Bill of exchange, Cheque (S.6)– Concept, Types &amp; Crossing of Cheque, Distinguish between Bill of Exchange &amp; Cheque, Dishonour of Cheque – Concept &amp; Penalties (Ss. 138, 139,142)</li> <li>• Miscellaneous Provisions (S. 8-10, 22, 99-102, 118-122, 134-137) –Parties to Negotiable instruments Holder, Holder in due course, Rights &amp; Privileges of Holder in due course, Payment in due course, Noting &amp; Protest (99-104A)</li> </ul> |



  
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**SEMESTER – III REFERENCE BOOKS:**

**REFERENCES**

1. Law of Contract: Avatar Singh, Eastern Book Company.
2. Merchantile Law: by M.C.Kucchal.
3. Business Law : N.D.Kapoor
4. The Law of Contract: An Outline by Dr. Nilima Chandiramani, Avinash Publications.
5. Law of Sale of Goods and Partnership: A Concise Study by Dr. Nilima Chandiramani, Shroff Publishers.
6. The Sale of Goods Act: P. Ramanatha Aiyar, University Book Agency.
7. The Negotiable Instruments Act: Bhashyam & Adiga, Bharat Law House.
8. The Negotiable Instruments Act: Avatar Singh, Eastern Book Company
9. Khergamvala on the Negotiable Instruments (Amendment) Act, 2015, Lexis Nexis



*Sahita*  
VC Principal  
Sahyadri Shikshan Seva Mandal's  
Arts and Commerce College  
Juchandra, Naigaon (E).

VC Principal  
Sahyadri Shikshan Seva Mandal's  
Arts and Commerce College  
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**Revised Syllabus of Courses of B.Com. Programme at Semester IV  
with Effect from the Academic Year 2017-2018**

**Core Courses (CC)**

**7. Business Law II**

| Sr. No. | Modules                                              | No. of Lectures |
|---------|------------------------------------------------------|-----------------|
| 1       | Indian Companies Act – 2013 Par T –I                 | 12              |
| 2       | Indian Companies Act – 2013, Par T –II               | 12              |
| 3       | Indian Partnership Act – 1932                        | 12              |
| 4       | Consumer Protection Act, 1986 & Competition Act 2002 | 12              |
| 5       | Intellectual Property Rights                         | 12              |
| Total   |                                                      | 60              |



  
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| Sr. No. | Modules                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Indian Companies Act – 2013 Par T –I</b> <ul style="list-style-type: none"> <li>• Company –Concept, Features, Role of Promoters (S. 2(69) S. 92), Duties and liabilities of the Promoter Effects of Pre-Incorporation contracts, Consequences of non-registration, and Lifting of Corporate Veil.</li> <li>• Classification of Companies Distinction between Private Company and Public Company, Advantages and disadvantages of Private company and Public Company. –Common Procedure for Incorporation of Company,</li> <li>• Memorandum of Association (MOA) &amp; Article of Association(AOA) – Concept , Clauses of MOA, AOA- Contents, Doctrine of constructive notice, Doctrine of Ultra Vires, Doctrine of Indoor Management.</li> <li>• Prospectus – Concept, Kinds, Contents, Private Placement</li> </ul> |
| 2       | <b>Indian Companies Act – 2013, Par T –II</b> <ul style="list-style-type: none"> <li>• Member of a Company –Concept, Who can become a member, Modes of acquiring membership, Cessation of membership, Right &amp; Liabilities of Members.</li> <li>• Director – Qualifications &amp; Disqualification, Classification, Director Identification Number (DIN), Legal Position of Directors.</li> <li>• Meetings – Types, Legal Provisions of Statutory Meeting, Annual General Meeting, Extra-Ordinary Meeting, Board Meeting.</li> </ul>                                                                                                                                                                                                                                                                                 |
| 3       | <b>Indian Partnership Act – 1932</b> <ul style="list-style-type: none"> <li>• Partnership – Concept, Essentials, True Test of Partnership, Partnership Deed, Types of Partnership, Rights and Duties of Partners, Distinguish between Partnership &amp; Hindu Undivided Family (HUF).</li> <li>• Dissolution – Concept, Modes of Dissolution, Consequences of Dissolution.</li> <li>• Limited Liability Partnership (LLP) 2008 – Concept, Characteristics, Advantages &amp; Disadvantages, Procedure for Incorporation.</li> <li>• Extent of L.L.P.- Conversion of LLP, Mutual rights &amp; duties of partners, Winding up of LLP, Distinction between LLP and Partnership.</li> </ul>                                                                                                                                  |
| 4       | <b>Consumer Protection Act, 1986 &amp; Competition Act 2002</b> <ul style="list-style-type: none"> <li>• Consumer Protection Act – Concept , Objects, Reasons for enacting the Consumer Protection Act, Definition of Consumer, Consumer Dispute, Complaint, Complainant, Defect, Deficiency, Consumer Dispute, Unfair Trade Practices, Goods and Services.</li> <li>• Consumer Protection Councils &amp; Redressal Agencies – District, State &amp; National.</li> <li>• Competition Act 2002 – Concept, Salient Features, Objectives &amp; Advantages.</li> <li>• Abuse of Dominant Position, Competition Commission of India, Anti-Competition Agreement</li> </ul>                                                                                                                                                  |



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Mumbai, Maharashtra (E).

Faculty of Commerce, University of Mumbai



| Sr. No. | Modules                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5       | <b>INTELLECTUAL PROPERTY RIGHTS</b> <span style="float: right;">12</span> <ul style="list-style-type: none"> <li>Intellectual Property Right (IPR) – Concept, Nature, Introduction &amp; background of IPR in India.</li> <li>IPR relating to Patents – Concepts of Invention and discovery, Comparison (S2 (j)), Concept of Patents, General principles applicable to working of patented inventions, Term of Patent. Infringement of Patent Rights &amp; Remedies. (Ss. 104-115)</li> <li>IPR relating to Copyrights- Concept of Copyright (Ss. 14, 16, 54,) Concept of author and authorised acts, (S.2) Ownership of Copy right (S.17) Duration or term of Copy right. (S. 22-27), Original work and fair use, Rights of Copyright holder, Infringement of Copyrights &amp; Remedies. (Ss. 51, 52)</li> <li>IPR relating to Trademarks –Concept, Functions of Trade Mark, types, trademarks that cannot be registered, Registration of Trade Marks and rights of the proprietor of Trade Marks. Procedure for registration of Trade Marks., Infringement of Trademarks &amp; Remedies.</li> </ul> |



  
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 Juchandra, Naigaon (E).





**SEMESTER – IV REFERENCE BOOKS:**

**REFERENCES**

1. Guide to the Companies Act, 2013 by A Ramaiya , Lexis Nexis.
2. Company Law by G.K.Kapoor.
3. Company Law by N.D.Kapoor.
4. Company Law by P.C. Tulsian.
5. Law and practice of Intellectual Property in India by Dr.Vikas Vashishth, Bharat Law House.
6. Law of Partnership along with Limited Liability Partnership by Avatar Singh , Eastern Book Company.
7. Laws Relating to Intellectual Property, Universal Law Publishing Co. Dr. B.L.Wadhera
8. Consumer Protection Law and Practice by Dr.V.K.Agarwal, Bharat Law House.
9. Competition Law by Avatar Singh, Eastern Book Company
10. Competition Law in India by T. Ramappa, Oxford University Press.
11. Intellectual Property Rights by Narayan.
12. Laws Relating to Intellectual Property, Universal Law Publishing Co. Dr. B.L.Wadhera



*Signature*

**Revised Syllabus of Courses of B.Com. Programme at Semester III  
with Effect from the Academic Year 2017-2018**

**Elective Courses (EC)-  
1B Discipline Related Elective (DRE) Courses**

**3. Commerce –III**

**(Management: Functions and Challenges)**

**Course Objectives:**

- To make the learners aware about conceptual knowledge and evolution of Management.
- To familiarize the learners with the functions in Management.

| Sr. No. | Modules                    | No. of Lectures |
|---------|----------------------------|-----------------|
| 1       | Introduction To Management | 11              |
| 2       | Planning & Decision Making | 10              |
| 3       | Organising                 | 12              |
| 4       | Directing And Controlling  | 12              |
| Total   |                            | 45              |



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| Sr. No. | Modules                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Introduction To Management (11)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|         | <ul style="list-style-type: none"> <li>• <b>Management-</b> Concept, Nature, Functions, Managerial Skills &amp; Competencies</li> <li>• <b>Evolution of Management Thoughts</b><br/>Classical Approach: Scientific Management – F.W.Taylor's Contribution<br/>Classical Organisation Theory: Henri Fayol's Principles<br/>Neo Classical: Human Relations Approach – Elton Mayo's Hawthorne experiments</li> <li>• <b>Modern Management Approach-</b> Peter Drucker's Dimensions of Management, Indian Management Thoughts: Origin &amp; Significance of Indian Ethos to Management.</li> </ul> |
| 2       | <b>Planning &amp; Decision Making (10)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|         | <ul style="list-style-type: none"> <li>• <b>Planning</b> - Steps, Importance, Components, Coordination – Importance</li> <li>• <b>M.B.O</b> -Process, Advantages, Management By Exception- Advantages; Management Information System- Concept, Components</li> <li>• <b>Decision Making</b> - Techniques, Essentials of a Sound Decision Making, Impact of Technology on Decision Making.</li> </ul>                                                                                                                                                                                           |
| 3       | <b>Organising (12)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|         | <ul style="list-style-type: none"> <li>• <b>Organising-</b>Steps, Organisation Structures – Features of Line &amp; Staff Organisation, Matrix Organisation, Virtual Organisation, Formal v/s Informal Organisation.</li> <li>• <b>Departmentation</b> -Meaning -Bases, Span of Management- Factors Influencing Span of Management, Tall and Flat Organisation.</li> <li>• <b>Delegation of Authority-</b> Process, Barriers to Delegation, Principles of Effective Delegation. Decentralisation: Factors Influencing Decentralisation, Centralization v/s Decentralisation</li> </ul>          |
| 4       | <b>Directing And Controlling (12)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|         | <ul style="list-style-type: none"> <li>• <b>Motivation</b> – Concept, Importance, Influencing factors.<br/>Importance of Communication, Barriers to effective Communication</li> <li>• <b>Leadership-</b> Concept, Functions, Styles, Qualities of a good leader.</li> <li>• <b>Controlling</b> – Concept, Steps, Essentials of good control system, Techniques of Controlling -PERT, CPM, Budgetary Control, Management Audit.</li> </ul>                                                                                                                                                     |



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**Revised Syllabus of Courses of B.Com. Programme at Semester IV  
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**Elective Courses (EC)-  
1B Discipline Related Elective (DRE) Courses**

**3. Commerce – IV  
(Management: Production & Finance)**

**Course Objectives: -**

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

| Sr. No. | Modules                           | No. of Lectures |
|---------|-----------------------------------|-----------------|
| 1       | Production & Inventory Management | 11              |
| 2       | Quality Management                | 10              |
| 3       | Indian Financial System           | 12              |
| 4       | Recent Trends In Finance          | 12              |
| Total   |                                   | 45              |



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| Sr. No. | Modules                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Production &amp; Inventory Management</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|         | <ul style="list-style-type: none"> <li>• <b>Production Management:</b> Objectives, Scope<br/>Production Planning &amp; Control : Steps, Importance</li> <li>• <b>Production Systems:</b> Concept, Types - Continuous and Intermittent.<br/>Productivity: Concept, Factors Influencing Productivity, Measures for improving Productivity.</li> <li>• <b>Inventory Management-</b> Objectives,<br/>Inventory Control- Techniques.<br/>Scientific Inventory Control System - Importance</li> </ul>         |
| 2       | <b>Quality Management</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|         | <ul style="list-style-type: none"> <li>• <b>Introduction to Quality:</b> Dimensions of Quality,<br/>Cost of Quality: Types – Internal Failure Cost, External Failure Cost, Appraisal Cost, Prevention Cost, Quality Circle: Features.</li> <li>• <b>Quality Management Tools:</b> TQM – Importance, Six Sigma – Process, ISO 9000 – Certification Procedure, Kaizen – Process</li> <li>• <b>Service Quality Management:</b> Importance, SERVQUAL Model, Measures to improve service quality.</li> </ul> |
| 3       | <b>Indian Financial System</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|         | <ul style="list-style-type: none"> <li>• <b>Indian Financial Market:</b> Structure, Primary Market – IPO Procedure<br/>Dematerialisation: Process, Role of Depositories : NSDL and CDSL</li> <li>• <b>SEBI:</b> Functions of SEBI, Investors protection measures of SEBI.<br/>Stock Exchange – Functions, Speculators.</li> <li>• <b>Credit Rating:</b> Advantages, Credit Rating Agencies in India - CRISIL, CARE, and ICRA.</li> </ul>                                                                |
| 4       | <b>Recent Trends In Finance</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|         | <ul style="list-style-type: none"> <li>• <b>Mutual Funds-</b> Advantages and Limitations, Types, Factors responsible for growth of mutual funds – Systematic Investment Plan.</li> <li>• <b>Commodity Market:</b> Categories,<br/><b>Derivatives Market:</b> Types, Participants, Types of Derivative Instruments.</li> <li>• <b>Start-up Ventures</b> –Concept, Sources of Funding,<br/><b>Micro Finance</b> – Importance, Role of Self Help Groups.</li> </ul>                                        |



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**SEMESTER – IV REFERENCE BOOKS:**

**REFERENCES**

1. Production and Operations Management –Prof.L.C.Jhamb, Event Publishing House.
2. Production Planning & Control- Prof.L.C.Jhamb, Event Publishing House
3. Production & Operation Management (Text & Cases)- K.Ashwathappa&G.Sudeshana Reddy, Himalaya Publication.
4. Launching New Ventures : An EnterpreneurialApproach-KathleenR.Allen, Cengage Learning
5. Essentials of Inventory Management-MaxMuller,Amacon Publishes
6. Indian Financial System—BharathiPathiak, Pearson Publication
7. Financial Institutions and Markets : Structure Growth& Innovations – L.M.Bhole , Jitendra Mahakad, Tata McGraw Hill.
- 8.The IndianFinancial System and Financial Market Operator-VasantDesai, Himalaya Publishing
9. Indian Financial System – M.Y.Khan, Tata McGraw –Hill
- 10.Production and Operations Management –Anandkumar Sharma, Anmol Publication
11. Mutual Funds in India: Emerging Issues-NaliniPravaTripathy, Excel Books New Delhi.
12. Start up Stand up: A step by stepguide to Growing your Business,NandiniVaidyanathan, Jaico Publishing House,Mumbai
13. A Trades Guide to Indian Commodities Market-Vijay L. Bhambwani, Network 18 Publication Ltd.



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***Revised Syllabus of Courses of B.Com. Programme at Semester III  
with Effect from the Academic Year 2017-2018***

***Elective Courses (EC)***

***Discipline Specific Elective (DSE) Courses***

**1Ab. Financial Accounting and Auditing – Introduction  
to Management Accounting**

***Modules at a Glance***

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



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| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Introduction to Management Accounting</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|         | <p>A. Introduction to Management Accounting – Meaning, Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting</p> <p>B. Analysis and Interpretation of Financial Statements</p> <p>i) Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis</p> <p>ii) Relationship between Items In Balance Sheet and Revenue statement</p> <p>iii) Tools of analysis of Financial Statements (i) Trend analysis (ii) Comparative Statement (iii) Common Size Statement</p> <p><b>Note :</b> (i) Problems based on trend analysis (ii) Short Problems on Comparative and Common sized statements</p>                                                                                                                                                                                                                                                                                      |
| 2       | <b>Ratio Analysis and Interpretation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|         | <p>(Based on Vertical Form of Financial statements) – Meaning, classification, Du Point Chart, advantages and Limitations)</p> <p>A. Balance Sheet Ratios :</p> <p>i) Current Ratio</p> <p>ii) Liquid Ratio</p> <p>iii) Stock Working Capital Ratio</p> <p>iv) Proprietary Ratio</p> <p>v) Debt Equity Ratio</p> <p>vi) Capital Gearing Ratio</p> <p>B. Revenue Statement Ratio:</p> <p>i) Gross Profit Ratio</p> <p>ii) Expenses Ratio</p> <p>iii) Operating Ratio</p> <p>iv) Net Profit Ratio</p> <p>v) Net Operating Profit Ratio</p> <p>vi) Stock Turnover Ratio</p> <p>A. Combined Ratio :</p> <p>i) Return on capital employed (Including Long Term Borrowings)</p> <p>ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital)</p> <p>iii) Return on Equity Capital</p> <p>iv) Dividend Payout Ratio</p> <p>v) Debt Service Ratio</p> <p>vi) Debtors Turnover</p> <p>vii) Creditors Turnover</p> <p>(Practical Question on Ratio Analysis)</p> |
| 3       | <b>Working Capital Management : (Practical Questions)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|         | <p>A. Concept, Nature of Working Capital , Planning of Working Capital</p> <p>B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization</p> <p>C. Operating Cycle</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |



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| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                              |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4       | <b>Capital Budgeting</b>                                                                                                                                                                                                                                                                     |
|         | A. Introduction:<br>B. The classification of capital budgeting projects<br>C. Capital budgeting process<br>D. Capital budgeting techniques - Payback Period, Accounting Rate of Return, Net Present Value, The Profitability Index, Discounted Payback. (Excluding calculation of cash flow) |

**Reference Text :**

1. Cost and Management Accounting - Collinn 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



*Kalita*  
 1/C Principal  
 Sahyadri Shikshan Sova Mandal's  
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 Juchandra, Naigaon (E).

## 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<br>C) Sub Questions to be asked 12 and to be answered any 10<br>D) Sub Questions to be asked 12 and to be answered any 10<br>(*Multiple choice / True or False / Match the columns/Fill in the blanks) | 20 Marks             |
| Q-2         | Full Length Question<br>OR                                                                                                                                                                                                 | 15 Marks             |
| Q-2         | Full Length Question                                                                                                                                                                                                       | 15 Marks             |
| Q-3         | Full Length Question<br>OR                                                                                                                                                                                                 | 15 Marks             |
| Q-3         | Full Length Question                                                                                                                                                                                                       | 15 Marks             |
| Q-4         | Full Length Question<br>OR                                                                                                                                                                                                 | 15 Marks             |
| Q-4         | Full Length Question                                                                                                                                                                                                       | 15 Marks             |
| Q-5         | Full Length Question<br>OR                                                                                                                                                                                                 | 15 Marks             |
| Q-5         | Full Length Question                                                                                                                                                                                                       | 15 Marks             |
| Q-6         | C) Theory questions<br>D) Theory questions<br>OR                                                                                                                                                                           | 10 Marks<br>10 Marks |
| Q-6         | Short Notes<br>To be asked 06<br>To be answered 04                                                                                                                                                                         | 20 Marks             |



**Note:**

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

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**Revised Syllabus of Courses of B.Com. Programme at Semester III  
with Effect from the Academic Year 2017-2018**

**Elective Courses (EC)**

**Discipline Specific Elective (DSE) Courses**

**1Ab. Financial Accounting and Auditing VI – Auditing**

**Modules at a Glance**

| Sr. No. | Modules                                             | No. of Lectures |
|---------|-----------------------------------------------------|-----------------|
| 1       | Introduction to Auditing                            | 10              |
| 2       | Audit Planning, Procedures and Documentation        | 10              |
| 3       | Auditing Techniques and Internal Audit Introduction | 15              |
| 4       | Auditing Techniques : Vouching & Verification       | 10              |
| Total   |                                                     | 45              |



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H/C Principal  
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| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Introduction to Auditing</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|         | <p>A. Basics – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing, Investigation and Auditing.</p> <p>B. Errors &amp; Frauds – Definitions, Reasons and Circumstances, Types of Error, Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud.</p> <p>C. Principles of Audit, Materiality, True and Fair view</p> <p>D. Types of Audit – Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audit</p>                                                                                                                                                                                                                                                                                                                                                                                                            |
| 2       | <b>Audit Planning, Procedures and Documentation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|         | <p>A. Audit Planning – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach</p> <p>B. Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before commencing Work, Overall Audit Approach.</p> <p>C. Audit Working Papers – Meaning, importance, Factors determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books.</p>                                                                                                                                                                                                                                                                                                                                                                                              |
| 3       | <b>Auditing Techniques and Internal Audit Introduction</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|         | <p>A. Test Check – Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages, disadvantages, precautions.</p> <p>B. Audit Sampling – Audit Sampling, meaning, purpose, factors in determining sample size – Sampling Risk, Tolerable Error and expected error, methods of selecting Sample Items Evaluation of Sample Results auditors Liability in conducting audit based on Sample</p> <p>C. Internal Control – Meaning and purpose, review of internal control, advantages, auditors duties, review of internal control, Inherent Limitations of Internal control, internal control samples for sales and debtors, purchases and creditors, wages and salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks.</p> <p>D. Internal Audit : Meaning, basic principles of establishing Internal audit, objectives, evaluation of internal Audit by statutory auditor, usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audit</p> |



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| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4       | <b>Auditing Techniques : Vouching &amp; Verification</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|         | <p>A. Audit of Income : Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received Royalties Received</p> <p>B. Audit of Expenditure : Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense</p> <p>C. Audit of Assets Book Debts / Debtors, Stocks – Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers Quoted Investments and Unquoted Investment Trade Marks / Copyrights Patents Know-How Plant and Machinery Land and Buildings Furniture and Fixtures</p> <p>D. Audit of Liabilities : Outstanding Expenses, Bills Payable Secured loans Unsecured Loans, Contingent Liabilities</p> |

**Note: The Law and Standards in force on 1<sup>st</sup> April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations**



*Kalita*  
**HC Principal**  
**Sahyadri Shikshan Seva Mandal's**  
**Arts and Commerce College**  
**Juchandra, Naigaon (E).**

## 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<br>K) Sub Questions to be asked 12 and to be answered any 10<br>L) Sub Questions to be asked 12 and to be answered any 10<br>(*Multiple choice / True or False / Match the columns/Fill in the blanks) | 20 Marks             |
| Q-2         | Full Length Question<br><b>OR</b>                                                                                                                                                                                          | 15 Marks             |
| Q-2         | Full Length Question                                                                                                                                                                                                       | 15 Marks             |
| Q-3         | Full Length Question<br><b>OR</b>                                                                                                                                                                                          | 15 Marks             |
| Q-3         | Full Length Question                                                                                                                                                                                                       | 15 Marks             |
| Q-4         | Full Length Question<br><b>OR</b>                                                                                                                                                                                          | 15 Marks             |
| Q-4         | Full Length Question                                                                                                                                                                                                       | 15 Marks             |
| Q-5         | Full Length Question<br><b>OR</b>                                                                                                                                                                                          | 15 Marks             |
| Q-5         | Full Length Question                                                                                                                                                                                                       | 15 Marks             |
| Q-6         | K) Theory questions<br>L) Theory questions<br><b>OR</b>                                                                                                                                                                    | 10 Marks<br>10 Marks |
| Q-6         | Short Notes<br>To be asked 06<br>To be answered 04                                                                                                                                                                         | 20 Marks             |

**Note:**

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

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# S.Y.B.Com

(To be Implemented from Academic Year- 2017-2018)

| No. of Courses | Semester III                                           | Credits | No. of Courses | Semester IV                                            | Credits |
|----------------|--------------------------------------------------------|---------|----------------|--------------------------------------------------------|---------|
| 1              | Elective Courses (EC)                                  |         | 1              | Elective Courses (EC)                                  |         |
| 1A             | Discipline Specific Elective(DSE) Courses              |         | 1A             | Discipline Specific Elective(DSE) Courses              |         |
| 1Aa            | Discipline Specific Elective(DSE) Courses              |         | 1Aa            | Discipline Specific Elective(DSE) Courses              |         |
| 1              | Accountancy and Financial Management III               | 03      | 1              | Accountancy and Financial Management IV                | 03      |
| 1Ab            | Discipline Specific Elective(DSE) Courses              |         | 1Ab            | Discipline Specific Elective(DSE) Courses              |         |
| 2              | *Any one course from the following list of the courses | 03      | 2              | *Any one course from the following list of the courses | 03      |
| 1B             | Discipline Related Elective(DRE) Courses               |         | 1B             | Discipline Related Elective(DRE) Courses               |         |
| 3              | Commerce III                                           | 03      | 3              | Commerce IV                                            | 03      |
| 4              | Business Economics III                                 | 03      | 4              | Business Economics IV                                  | 03      |
| 2              | Ability Enhancement Courses (AEC)                      |         | 2              | Ability Enhancement Courses (AEC)                      |         |
| 2A             | *Skill Enhancement Courses (SEC) Group A               |         | 2A             | **Skill Enhancement Courses (SEC) Group A              |         |
| 5              | *Any one course from the following list of the courses | 03      | 5              | *Any one course from the following list of the courses | 03      |
| 2B             | *Skill Enhancement Courses (SEC) Group B               |         | 2B             | **Skill Enhancement Courses (SEC) Group B              |         |
| 6              | Any one course from the following list of the courses  | 02      | 6              | Any one course from the following list of the courses  | 02      |
| 3              | Core Courses (CC)                                      |         | 3              | Core Courses (CC)                                      |         |
| 7              | Business Law I                                         | 03      | 7              | Business Law II                                        | 03      |
| Total Credits  |                                                        | 20      | Total Credits  |                                                        | 20      |

| 1Ab *List of Discipline Specific Elective (DSE) Courses for Semester III (Any One) |                                                                           | 1Ab *List of Discipline Specific Elective(DSE) Courses for Semester IV (Any One) |                                                     |
|------------------------------------------------------------------------------------|---------------------------------------------------------------------------|----------------------------------------------------------------------------------|-----------------------------------------------------|
| 1                                                                                  | Financial Accounting and Auditing - Introduction to Management Accounting | 1                                                                                | Financial Accounting and Auditing - Auditing        |
| 2                                                                                  | Business Management - Marketing Management                                | 2                                                                                | Business Management- Marketing Management           |
| 3                                                                                  | Banking & Finance- Introduction to Banking in India                       | 3                                                                                | Banking & Finance- Introduction to Banking in India |
| 4                                                                                  | Commerce- International Business Relations                                | 4                                                                                | Commerce- International Business Relations          |

*Lahita*  
**I/c Principal**  
**Sahyadri Shikshan Seva Mandal's**  
**Arts and Commerce College**  
**Juchandra, Naigaon East**

*Lahita*  
**I/c Principal**  
**Sahyadri Shikshan Seva Mandal's**  
**Arts and Commerce College**  
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| <b>*List of Skill Enhancement Courses (SEC) Group A<br/>for Semester III (Any One)</b> |                                        | <b>*List of Skill Enhancement Courses (SEC) Group A<br/>for Semester IV (Any One)</b> |                                         |
|----------------------------------------------------------------------------------------|----------------------------------------|---------------------------------------------------------------------------------------|-----------------------------------------|
| 1                                                                                      | Advertising I                          | 1                                                                                     | Advertising II                          |
| 2                                                                                      | Field Sales Management I               | 2                                                                                     | Field Sales Management II               |
| 3                                                                                      | Public Relations I                     | 3                                                                                     | Public Relations II                     |
| 4                                                                                      | Mass Communication I                   | 4                                                                                     | Mass Communication II                   |
| 5                                                                                      | Travel & Tourism Management Paper I    | 5                                                                                     | Travel & Tourism Management II          |
| 6                                                                                      | Journalism I                           | 6                                                                                     | Journalism II                           |
| 7                                                                                      | Company Secretarial Practice I         | 7                                                                                     | Company Secretarial Practice II         |
| 8                                                                                      | Rural Development I                    | 8                                                                                     | Rural Development II                    |
| 9                                                                                      | Co-operation I                         | 9                                                                                     | Co-operation II                         |
| 10                                                                                     | Mercantile Shipping I                  | 10                                                                                    | Mercantile Shipping II                  |
| 11                                                                                     | Indian Economic Problem I              | 11                                                                                    | Indian Economic Problem II              |
| 12                                                                                     | Computer Programming I                 | 12                                                                                    | Computer Programming II                 |
| 13                                                                                     | Logistic and Supply Chain Management I | 13                                                                                    | Logistic and Supply Chain Management II |
| 14                                                                                     | Economic System I                      | 14                                                                                    | Economic System II                      |

*Note: Course selected in Semester III will continue in Semester IV*

| <b>*List of Skill Enhancement Courses (SEC) Group B<br/>for Semester III (Any One)</b> |                                               | <b>** List of Skill Enhancement Courses (SEC) Group B<br/>for Semester IV (Any One)</b> |                                              |
|----------------------------------------------------------------------------------------|-----------------------------------------------|-----------------------------------------------------------------------------------------|----------------------------------------------|
| 1                                                                                      | Foundation Course- Contemporary Issues - III  | 1                                                                                       | Foundation Course- Contemporary Issues - IV  |
| 2                                                                                      | Foundation Course in NSS - III                | 2                                                                                       | Foundation Course in NSS - IV                |
| 3                                                                                      | Foundation Course in NCC - III                | 3                                                                                       | Foundation Course in NCC - IV                |
| 4                                                                                      | Foundation Course in Physical Education - III | 4                                                                                       | Foundation Course in Physical Education - IV |

*Note: Course selected in Semester III will continue in Semester IV*



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*Revised Syllabus of Courses of B.Com. Programme at Semester III  
with Effect from the Academic Year 2017-2018*

**2 Ability Enhancement Courses (AEC)  
2B \* Skill Enhancement Courses (SEC) Group B**

**6. Foundation Course- Contemporary Issues- III**

*Modules at a Glance*

| Sl. No. | Modules                                               | No. of Lectures |
|---------|-------------------------------------------------------|-----------------|
| 1       | Human Rights Provisions, Violations and Redressal     | 12              |
| 2       | Dealing With Environmental Concerns                   | 11              |
| 3       | Science and Technology I                              | 11              |
| 4       | Soft Skills for Effective Interpersonal Communication | 11              |
|         | <b>Total</b>                                          | <b>45</b>       |

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| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | Human Rights Violations and Redressal                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|         | <p>A. Scheduled Castes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>B. Scheduled tribes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>C. Women- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>D. Children- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>E. People with Disabilities, Minorities, and the Elderly population- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (4 Lectures)</p>                                                                         |
| 2       | Dealing With Environmental Concerns                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|         | <p>A. Concept of Disaster and general effects of Disasters on human life- physical, psychological, economic and social effects. (3 Lectures)</p> <p>B. Some locally relevant case studies of environmental disasters. (2 Lectures)</p> <p>C. Dealing with Disasters - Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness. (3 Lectures)</p> <p>D. Human Rights issues in addressing disasters- issues related to compensation, equitable and fair distribution of relief and humanitarian approach to resettlement and rehabilitation. (3 Lectures)</p>                                                                                                  |
| 3       | Science and Technology – I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|         | <p>A. Development of Science- the ancient cultures, the Classical era, the Middle Ages, the Renaissance, the Age of Reason and Enlightenment. (3 Lectures)</p> <p>B. Nature of science- its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge. (2 Lectures)</p> <p>C. Science and Superstition- the role of science in exploding myths, blind beliefs and prejudices; Science and scientific temper- scientific temper as a fundamental duty of the Indian citizen. (3 Lectures)</p> <p>D. Science in everyday life- technology, its meaning and role in development; Interrelation and distinction between science and technology. (3 Lectures)</p>          |
| 4       | Soft Skills for Effective Interpersonal Communication                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|         | <p>Part A (4 Lectures)</p> <p>I) Effective Listening - Importance and Features.</p> <p>II) Verbal and Non-Verbal Communication; Public-Speaking and Presentation Skills.</p> <p>III) Barriers to Effective Communication; Importance of Self-Awareness and Body Language.</p> <p>Part B (4 Lectures)</p> <p>I) Formal and Informal Communication - Purpose and Types.</p> <p>II) Writing Formal Applications, Statement of Purpose (SOP) and Resume.</p> <p>III) Preparing for Group Discussions, Interviews and Presentations. (3 Lectures)</p> <p>Part C</p> <p>I) Leadership Skills and Self-Improvement - Characteristics of Effective Leadership.</p> <p>II) Styles of Leadership and Team-Building.</p> |

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## REFERENCES

1. Asthana, D. K., and Asthana, Meera, *Environmental Problems and Solutions*, S. Chand, New Delhi, 2012.
2. Bajpai, Asha, *Child Rights in India*, Oxford University Press, New Delhi, 2010.
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### Projects / Assignments (for Internal Assessment)

- 1. Projects/Assignments should be drawn for the component on Internal Assessment from the topics in **Module 1 to Module 4**.
- 2. Students should be given a list of possible topics - at least 3 from each Module at the beginning of the semester.
- 3. The Project/Assignment can take the form of Street-Plays / Power-Point Presentations / Poster Exhibitions and similar other modes of presentation appropriate to the topic.
- 4. Students can work in groups of not more than 8 per topic.
- 5. Students must submit a hard / soft copy of the Project / Assignment before appearing for the semester end examination.

### QUESTION PAPER PATTERN (Semester III)

The Question Paper Pattern for Semester End Examination shall be as follows:

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

| QUESTION NUMBER | DESCRIPTION                                                                                                                                                                                                                                                                                      | MARKS ASSIGNED                                                                                                                            |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|
| 1               | i. Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules.<br>ii. Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semester<br>iii. In all 8 Questions will be asked out of which 5 have to be attempted. | a) Total marks: 15<br>b) For 1 A, there will be 3 marks for each sub-question.<br>c) For 1 B there will be 15 marks without any break-up. |
| 2               | Descriptive Question with internal option (A or B) on Module 1                                                                                                                                                                                                                                   | 15                                                                                                                                        |
| 3               | Descriptive Question with internal option (A or B) on Module 2                                                                                                                                                                                                                                   | 15                                                                                                                                        |
| 4               | Descriptive Question with internal option (A or B) on Module 3                                                                                                                                                                                                                                   | 15                                                                                                                                        |
| 5               | Descriptive Question with internal option (A or B) on Module 4                                                                                                                                                                                                                                   | 15                                                                                                                                        |



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*Revised Syllabus of Courses of B.Com. Programme at Semester IV  
with Effect from the Academic Year 2017-2018*

*2 Ability Enhancement Courses (AEC)  
2B \* Skill Enhancement Courses (SEC) Group B*

**6. Foundation Course- Contemporary Issues- IV**

*Modules at a Glance*

| Sr. No. | Modules                                      | No. of Lectures |
|---------|----------------------------------------------|-----------------|
| 1       | Significant, Contemporary Rights of Citizens | 12              |
| 2       | Approaches to understanding Ecology          | 11              |
| 3       | Science and Technology –II                   | 11              |
| 4       | Introduction to Competitive Exams            | 11              |
| Total   |                                              | 45              |

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| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Significant, Contemporary Rights of Citizens</b> <p>A. <b>Rights of Consumers</b>-Violations of consumer rights and important provisions of the Consumer Protection Act, 2016; Other important laws to protect consumers; Consumer courts and consumer movements. (3 Lectures)</p> <p>B. <b>Right to Information</b>- Genesis and relation with transparency and accountability; important provisions of the Right to Information Act, 2005; some success stories. (3 Lectures)</p> <p>C. <b>Protection of Citizens'/Public Interest</b>-Public Interest Litigation, need and procedure to file a PIL; some landmark cases. (3 Lectures)</p> <p>D. <b>Citizens' Charters, Public Service Guarantee Acts.</b> (3 Lectures)</p>                                                                                                                                                                                                                                                                                                                                                                 |
| 2       | <b>Approaches to understanding Ecology</b> <p>A. <b>Understanding approaches to ecology</b>- Anthropocentrism, Biocentrism and Eco centrism, Ecofeminism and Deep Ecology. (3 Lectures)</p> <p>B. <b>Environmental Principles-1</b>: the sustainability principle; the polluter pays principle; the precautionary principle. (4 Lectures)</p> <p>C. <b>Environmental Principles-2</b>: the equity principle; human rights principles; the participation principle. (4 Lectures)</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 3       | <b>Science and Technology –II</b> <p>Part A:Some Significant Modern Technologies, Features and Applications (7 Lectures)</p> <p>i. <b>Laser Technology</b>- Light Amplification by Stimulated Emission of Radiation; use of laser in remote sensing, GIS/GPS mapping, medical use.</p> <p>ii. <b>Satellite Technology</b>- various uses in satellite navigation systems, GPS, and imprecise climate and weather analyses.</p> <p>iii. <b>Information and Communication Technology</b>- convergence of various technologies like satellite, computer and digital in the information revolution of today's society.</p> <p>iv. <b>Biotechnology and Genetic engineering</b>- applied biology and uses in medicine, pharmaceuticals and agriculture; genetically modified plant, animal and human life.</p> <p>v. <b>Nanotechnology</b>- definition: the study, control and application of phenomena and materials at length scales below 100 nm; uses in medicine, military intelligence and consumer products.</p> <p>Part B:Issues of Control, Access and Misuse of Technology. (4 Lectures)</p> |



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| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4       | <p><b>Introduction to Competitive Exams</b></p> <p><b>Part A. Basic information on Competitive Examinations- the pattern, eligibility criteria and local centres:</b></p> <ol style="list-style-type: none"> <li>Examinations conducted for entry into professional courses - Graduate Record Examinations (GRE), Graduate Management Admission Test (GMAT), Common Admission Test (CAT) and Scholastic Aptitude Test (SAT).</li> <li>Examinations conducted for entry into jobs by Union Public Service Commission, Staff Selection Commission (SSC), State Public Service Commissions, Banking and Insurance sectors, and the National and State Eligibility Tests (NET / SET) for entry into teaching profession.</li> </ol> <p><b>Part B. Soft skills required for competitive examinations- (7 Lectures)</b></p> <ol style="list-style-type: none"> <li>Information on areas tested: Quantitative Ability, Data Interpretation, Verbal Ability and Logical Reasoning, Creativity and Lateral Thinking</li> <li>Motivation: Concept, Theories and Types of Motivation</li> <li>Goal-Setting: Types of Goals, SMART Goals, Stephen Covey's concept of human endowment</li> <li>Time Management: Effective Strategies for Time Management</li> <li>Writing Skills: Paragraph Writing, Report Writing, Filing an application under the RTI Act, Consumer Grievance Letter.</li> </ol> |



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**Sahyadri Shikshan Seva Mandal's**  
**Arts and Commerce College**  
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## References

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*[Signature]*  
Principal  
Sahyadri Shikshan Seva Mandal  
Arts and Commerce College  
Juchandra, Naigaon East



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**DURATION: 150 MINUTES**

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|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
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| 5               | Descriptive Question with internal option (A or B) on Module 4                                                                                                                                                                                                                                                                                 | 15                                                                                                                                                                                         |



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Warananand, Naigaon East

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