

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

Elective Courses (EC)

1 B. Discipline Related Elective (DRE) Courses

4. Business Economics - V

Macro Economic Aspects of India

Modules at a Glance

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



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Sr. No.	Modules / Units
1	Macro Economic overview of India
	• Overview of New Economic Policy-1991, - Role of Social Infrastructure with reference to education, health and family welfare. • Sustainable Development Goals and Policy measures: Make in India, Invest in India, and Skill Development and Training Programmes. • Foreign Investment Policy Measures in India – Foreign Investment Promotion Board, FDI- MNCs and their role.
2	Agriculture During Post Reform Period
	• National Agricultural Policy 2000: Objectives, Features and Implications • Agricultural pricing and agricultural finance • Agricultural Marketing Development-Agricultural Market infrastructure - Market information- Marketing training- Enabling environments-Recent developments
3	The Industry And Service Sector During Post Reform Period
	• Policy Measures- Competition Act 2003, Disinvestment Policy, Micro, Small and Medium Enterprises [MSME sector] since 2007. • Industrial Pollution in India: Meaning, Types, Effects and Control. • Service Sector: Recent trends, role and growth in Healthcare and Tourism Industry
4	Banking and Financial Market
	• Banking Sector- Recent trends, issues and challenges in Banking and Insurance Industry • Money Market – Structure, Limitations and Reforms. • Capital Market – Structure, Growth and Reforms.



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Elective Courses (EC)

1 B. Discipline Related Elective (DRE) Courses

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

Modules at a Glance

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



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Sr. No.	Modules / Units
1	Introduction to International Trade
	- Theories of International Trade - Ricardo's Theory of Comparative Costs and the Heckscher- Ohlin Theory. - Terms of Trade - Types and Limitations. - Gains from International trade - Offer Curves and Reciprocal Demand.
2	Commercial Policy
	- Commercial Trade Policy –Free Trade and Protection – Pros and Cons. - Tariff And Non Tariff Barriers: Meaning, Types and Effects - International Economic Integration – Types and Objectives:-EU and Brexit, ASAEN
3	Balance of payments and International Economic Organization
	- Balance of Payment: Meaning, Structure, Types of Disequilibrium. - Causes and measures to correct the disequilibrium in Balance of Payments - WTO- Recent Developments in TRIPS, TRIMS and GATS.
4	Foreign Exchange market
	- Foreign Exchange Market: Meaning, Functions, Determination of Equilibrium Rate of Exchange. - Purchasing Power Parity Theory, Spot and Forward Exchange Rates, Arbitrage. - Role of Central Bank in foreign exchange rate management, Managed flexible exchange rate system of India.



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Elective Courses (EC)

1 B. Discipline Related Elective (DRE) Courses

**3. Commerce - V
Marketing**

Modules at a Glance

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



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Sr. No.	Modules / Units
1	Introduction to Marketing
	- Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing - Marketing Research - Concept, Features, Process Marketing Information System-Concept, Components Data Mining- Concept, Importance - Consumer Behaviour- Concept, Factors influencing Consumer Behaviour Market Segmentation- Concept, Benefits, Bases of market segmentation Customer Relationship Management- Concept, Techniques Market Targeting- Concept, Five patterns of Target market Selection
2	Marketing Decisions I
	- Marketing Mix- Concept, Product- Product Decision Areas Product Life Cycle- Concept, Managing stages of PLC Branding- Concept, Components Brand Equity- Concept, Factors influencing Brand Equity - Packaging- Concept, Essentials of a good package Product Positioning- Concept, Strategies of Product Positioning Service Positioning- Importance & Challenges - Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies
3	Marketing Decisions
	- Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional & Contemporary Channels) Supply Chain Management-Concept, Components of SCM - Promotion- Concept, Importance, Elements of Promotion mix Integrated Marketing Communication (IMC)- Concept, Scope, Importance - Sales Management- Concept, Components, Emerging trends in selling Personal Selling- Concept, Process of personal selling, Skill Sets required for Effective Selling
4	Key Marketing Dimensions
	- Marketing Ethics: Concept, Unethical practices in marketing, General role of consumer organizations Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher Marketing Ethics: - Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing Digital Marketing-Concept, trends in Digital Marketing Green Marketing- concept, importance - Challenges faced by Marketing Managers in 21st Century Careers in Marketing – Skill sets required for effective marketing Factors contributing to Success of brands in India with suitable examples. Reasons for failure of brands in India with suitable examples.



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Elective Courses (EC)

1 B. Discipline Related Elective (DRE) Courses

3. Commerce-VI

Human Resource Management

Modules at a Glance

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



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Sr. No.	Modules / Units
1	Human Resource Management
	- Human Resource Management – Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management - Human Resource Planning- Concept Steps in Human Resource Planning Job Analysis-Concept, Components, Job design- Concept, Techniques - Recruitment- Concept, Sources of Recruitment Selection - Concept , process , Techniques of E,selection,
2	Human Resource Development
	- Human Resource Development- Concept, functions Training- Concept, Process of identifying training and development needs, Methods of Training & Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In, basket, management games) Evaluating training effectiveness- Concept, Methods - Performance Appraisal- Concept, Benefits, Limitations, Methods Potential Appraisal-Concept, Importance - Career Planning- Concept, Importance Succession Planning- Concept, Need Mentoring- Concept, Importance Counseling- Concept, Techniques.
3	Human Relations
	- Human Relations- Concept, Significance Leadership –Concept, Transactional & Transformational Leadership Motivation- Concept, Theories of Motivation,(Maslow's Need Hierarchy Theory, Vroom's Expectancy Theory, McGregor's Theory X and Theory Y, Pink's Theory of Motivation) - Employees Morale- Concept, Factors affecting Morale, Measurement of Employees Morale Emotional Quotient and Spiritual Quotient- Concept, Factors affecting EQ & SQ - Employee Grievance- Causes, Procedure for Grievance redressal Employee welfare measures and Healthy & Safety Measures.
4	Trends In Human Resource Management
	- HR in changing environment: Competencies- concept, classification Learning organizations- Concept, Creating an innovative organization, Innovation culture- Concept, Need, Managerial role. - Trends in Human Resource Management,: Employee Engagement- Concept, Types Human resource Information System (HRIS) – Concept, Importance, Changing patterns of employment. - Challenges in Human Resource Management: Employee Empowerment, Workforce Diversity. Attrition, Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Domestic and International HR Practices, Millennial (Gen Y) Competency Mapping

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

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group A: Advanced Accountancy

2. Financial Accounting and Auditing Paper-VIII:

**Cost Accounting
Modules at a Glance**

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



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



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

Reference Books

Reference Books
Elective Courses (EC)
Discipline Specific Elective (DSE) Courses
Group A: Advanced Accountancy
1. Financial Accounting and Auditing VII- Financial Accounting
- Ashish K. Bhattacharyya – "Financial Accounting for Business Managers", Prentice Hall of India Pvt. Ltd. - Shashi K. Gupta – "Contemporary Issues in Accounting", Kalyani Publishers. R. Narayanaswamy – "Financial Accounting", Prentice Hall of India, New Delhi - Ashok Sehgal – "Fundamentals of Financial Accounting", Taxmann's Publishers - Financial Accounting Reporting – Barry Elliot and Jamie Elliot – Prentice Hall (14th Edition)
2. Financial Accounting and Auditing VIII- Cost Accounting
- Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall - Management Accounting by Khan and Jain, Tata McGraw Hill - Practical Costing by P C Tulsian, Vikas New Delhi - Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi - Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd. - A Textbook of Cost And Management Accounting - 10th Edn by Arora M N, Vikas Publishing House Pvt. Ltd. - Cost Accounting: Principles & Practice - 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd. - Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd. - Students Guide to Cost Accounting & Financial Management (Set of 2 Volumes) (CA-IPCC) (Group I) by Bhavesh N. Chandarana, Taxmann - Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi - Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai - Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai - Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi - Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta - Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai - Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi - Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi - Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana - Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi - Fundamentals of Cost Accounting by Jhamb. H. V., Ane Books Pvt. Ltd. - Cost Accounting by Gupta Nirmal, Ane Books Pvt. Ltd.
Discipline Specific Elective (DSE) Courses
Group B: Business Management
1. Business Management Paper I
- Essentials of Management by Koontz and Weihrich / McGraw Hill - Principles of Management by Koontz and O. Donnel/ Tata McGraw Hill, New Delhi - Principles of Management: Theory and practices by Sarangi S.K. VMP Publishers and Distributors - Guide to Management Ideas by Tim Hindle, The Economist - Principles of Management by Terry G.R. AITBS - Business Organization and Principles of Management by Dutta Chowdury, Central Education



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Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group A: Advanced Accountancy

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

Modules at a Glance

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



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



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2. Financial Accounting and Auditing X- Cost Accounting
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Group B: Business Management
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**Revised Syllabus of Courses of B.Com. Programme at Semester V
with effect from the Academic Year 2018-2019**

Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

3. Export Marketing Paper - I

Modules at a Glance

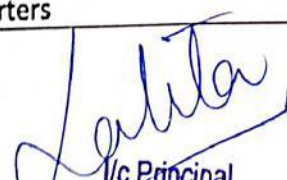
Sr. No.	Modules	No. of Lectures
1	Introduction to Export Marketing	12
2	Global Framework for Export Marketing	11
3	India's Foreign Trade Policy	11
4	Export Incentives and Assistance	11
Total		45



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




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

2. Ability Enhancement Courses (AEC)

3. Export Marketing Paper - II

Modules at a Glance

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



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




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UNIVERSITY OF MUMBAI
No. UG/21 of 2018-19

CIRCULAR:-

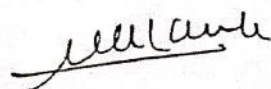
Attention of the Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty is invited to this office Circular No.UG/105 of 2016-17, dated 25th October, 2016 relating to syllabus of Bachelor of Commerce (B.Com.) degree course.

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

MUMBAI – 400 032

11th June, 2018

To



(Dr. Dinesh Kamble)
I/c REGISTRAR

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

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

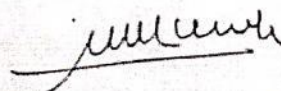
No. UG/21 -A of 2018

MUMBAI-400 032

11th June, 2018

Copy forwarded with Compliments for information to:-

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



(Dr. Dinesh Kamble)
I/c REGISTRAR

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Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group A: Advanced Accountancy

1. Financial Accounting and Auditing VII -

Financial Accounting

Modules at a Glance

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



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Sr. No.	Modules / Units
1	Preparation of Final Accounts of Companies
	Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement) Preparation of financial statements as per Companies Act. (excluding cash flow statement) AS 1 in relation to final accounts of companies (disclosure of accounting policies) Adjustment for – 1. Closing Stock 2. Depreciation 3. Outstanding expenses and income 4. Prepaid expenses and Pre received income 5. Proposed Dividend and Unclaimed Dividend 6. Provision for Tax and Advance Tax 7. Bill of exchange (Endorsement, Honour, Dishonour) 8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases 9. Unrecorded Sales and Purchases 10. Good sold on sale or return basis 11. Managerial remuneration on Net Profit before tax 12. Transfer to Reserves 13. Bad debt and Provision for bad debts 14. Calls in Arrears 15. Loss by fire (Partly and fully insured goods) 16. Goods distributed as free samples. 17. Any other adjustments as per the prevailing accounting standard.
2	Internal Reconstruction
	Need for reconstruction and company law provisions Distinction between internal and external reconstructions. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same.
3	Buy Back of Shares
	Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions) Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back(Excluding Buy Back of minority shareholding)



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



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

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group A: Advanced Accountancy

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

Modules at a Glance

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



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



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

2. Ability Enhancement Courses (AEC)

10. Direct and Indirect Taxes Paper - I

Modules at a Glance

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

Sr. No.	Modules / Units
1	Basic Terms
	Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer
2	Scope of Total Income & Residential Status
	Scope of Total Income (S: 5) Residential Status (S: 6) for Individual assessee
3	Heads of Income (S: 14)
	• Salary (S: 15 to 17) • Income from House Properties (S: 22 to 27) • Profit and Gain From Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B. • Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital gain on transfer of residential house property only • Income from Other Sources (S: 56 to S: 59) Exclusions From Total Income (S: 10) Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources
4	Deduction from Total Income
	S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA
5	Computation of Total Income for Individual

Bachelor of Commerce (B.Com) Programme

Under Choice Based Credit, Grading and Semester System

T.Y.B.Com

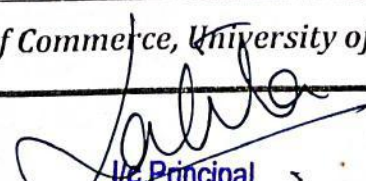
(To be implemented from Academic Year- 2018-2019)

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

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

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



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

Elective Courses (EC)

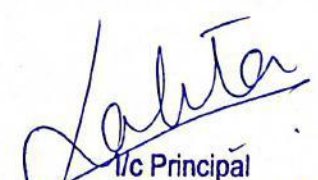
2. Ability Enhancement Courses (AEC)

2. Computer Systems and Applications Paper - I

Modules at a Glance

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




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Sr. No.	Modules / Units
1	Data Communication, Networking and Internet a) Data Communication Component, Data representation, Distributed processing. (Concepts only) b) Network Basics and Infrastructure • Definition, Types (LAN, MAN, WAN) Advantages. • Network Structures – Server Based, Client server, Peer to Peer. • Topologies – Star, Bus, Ring. • Network Media, Wired – Twisted Pair, Co-axial, Fiber Optic and Wireless – Radio and Infrared. • Network Hardware: Hubs, Bridges, Switches, Routers. • Network Protocols – TCP/IP, OSI Model. c) Internet • Definition, Types of connections, sharing internet connection, Hot Spots. • Services on net- WWW, Email-Blogs. • IP addresses, Domain names, URLs, Hyperlinks, Web Browsers • Searching Directories, Search engines, Boolean search (AND, OR, NOT), Advanced search, Meta Search Engines. • Email – POP/SMTP accounts in Email, Different parts of an Email address. Receiving and sending emails with attachments by scanning attachments for viruses. • Cyber Crime, Hacking, Sniffing, Spoofing
2	Database and MySQL a) Introduction :To Databases, Relational and Non-relational database system MySQL as a Non-procedural Language. View of data. b) MySQL Basics :Statements (Schema Statements, Data statements, Transaction statements), names (table & column names), data types (Char, Varchar, Text, Mediumtext, Longtext, Smallint, Bigint, Boolean, Decimal, Float, Double, Date, Date Time, Timestamp, Year, Time), Creating Database, inserting data, Updating data, Deleting data, expressions, built-in-functions – lower, upper, reverse length, ltrim, rtrim, trim, left, right, mid, concat, now, time, date, curdate, day, month, year, dayname, monthname, abs, pow, mod, round, sqrt missing data(NULL and NOT NULL DEFAULT values) CREATE,USE, ALTER (Add, Remove, Change columns), RENAME, SHOW, DESCRIBE (CREATE TABLE, COLUMNS, STATUS and DATABASES only) and DROP (TABLE, COLUMN, DATABASES statements), PRIMARY KEY FOREIGN KEY (One and more columns) Simple Validity checking using CONSTRAINTS.
3	Database and MySQL a) MySQL Simple queries : TheSELECT statement (From, Where, Group By, Having, Order By, Distinct, Filtering Data by using conditions. Simple and complex conditions using logical, arithmetic and relational operators (=, !=, >, <,>, AND, OR, NOT, LIKE) Aggregate Functions – count, sum, avg, max, min. b) Multi-table queries:Simple joins (INNER JOIN), SQL considerations for multi table queries(table aliases, qualified column names,all column selections self joins). c) Nested Queries (Only up to two levels) :Using sub queries, sub query search conditions, sub queries & joins, nested sub queries, correlated sub queries, sub queries in the HAVING clause. Simple Transaction illustrating START, COMMIT, and ROLLBACK.

Sr. No.	Modules / Units
4	Spread Sheet a) Creating and Navigating worksheets and adding information to worksheets - Types of data, entering different types of data such as texts, numbers, dates, functions. - Quick way to add data Auto complete, Autocorrect, Auto fill, Auto fit. Undo and Redo. - Moving data, contiguous and non contiguous selections, Selecting with keyboard. Cut-Copy, Paste. Adding and moving columns or rows. Inserting columns and rows. - Find and replace values. Spell check. - Formatting cells, Numbers, Date, Times, Font, Colors, Borders, Fills. b) Multiple Spreadsheets - Adding, removing, hiding and renaming worksheets. - Add headers/Footers to a Workbook. Page breaks, preview. - Creating formulas, inserting functions, cell references, Absolute, Relative (within a worksheet, other worksheets and other workbooks). c) Functions - Financial functions: FV, PV, PMT, PPMT, IPMT, NPER, RATE - Mathematical and statistical functions. ROUND, ROUNDDOWN, ROUNDUP, CEILING, FLOOR, INT, MAX, MIN, MOD, SQRT, ABS, SUM, COUNT, AVERAGE d) Data Analysis - Sorting, Subtotal. - Pivot Tables- Building Pivot Tables, Pivot Table regions, Rearranging Pivot Table.

Note :

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

Semester V

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

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



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❖ Scheme of Examination

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

• Practical Examination Pattern- Semester V

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

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



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

2. Ability Enhancement Courses (AEC)

2. Computer Systems and Applications Paper - II

Modules at a Glance

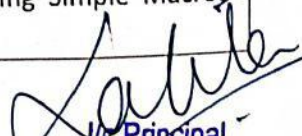
Sr. No.	Modules	No. of Lectures
1	E – Commerce	18
2	Advanced Spread Sheet	09
3	Advanced Spread Sheet	09
4	Visual Basic	09
Total		45




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Sr. No.	Modules / Units
1	E – Commerce
	a) Definition of E-commerce b) Features of E-commerce c) Types of E-commerce (B2C, B2B, C2C, P2P) d) Business Models in E-commerce (Advertising, Subscription, Transaction Fee, Sales Revenue, Affiliate Revenue) e) Major B2C models (Portal, Etailer, Content Provider, Transaction Broker, Market Creator, Service Provider, Community Provider). f) E-Commerce Security: Integrity, Non repudiation, Authenticity, Confidentiality, Privacy Availability. g) Encryption: Definition, Digital Signatures, SSL. h) Payment Systems: Digital Cash, Online stored value, Digital accumulating balance payment, Digital credit accounts, digital checking. i) How an Online credit card transaction works. SET protocol. j) Limitation of E-commerce. k) M-commerce (Definition and Features).
2	Advanced Spread Sheet
	a) Multiple Spread sheets • Creating and using templates, Using predefined templates, Adding protection option. • Creating and Linking Multiple Spreadsheets. • Using formulas and logical operators. • Creating and using named ranges. • Creating Formulas that use reference to cells in different worksheets. b) Functions • Database Functions LOOKUP, VLOOKUP, HLOOKUP • Conditional Logic functions IF, Nested IF, COUNTIF, SUMIF, AVERAGEIF • String functions LEFT, RIGHT, MID, LEN, UPPER, LOWER, PROPER, TRIM, FIXED
3	Advanced Spread Sheet
	a) Functions • Date functions TODAY, NOW, DATE, TIME, DAY, MONTH, YEAR, WEEKDAY, DAYS360 • Statistical Functions COUNTA, COUNTBLANK, CORREL, LARGE, SMALL b) Data Analysis • Filter with customized condition. • The Graphical representation of data Column, Line, Pie and Bar charts. • Using Scenarios, creating and managing a scenario. • Using Goal Seek • Using Solver • Understanding Macros, Creating, Recording and Running Simple Macros- Editing a Macro(concept only)




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

Note :

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

Semester VI

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

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

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

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



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

❖ Scheme of Examination

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

• Theory Examination Pattern

All questions are compulsory

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

• Practical Examination Pattern- Semester VI

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

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



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