



Malad Kandivli Education Society's
NAGINDAS KHANDWALA COLLEGE
 OF COMMERCE, ARTS & MANAGEMENT STUDIES
 AND SHANTABEN NAGINDAS KHANDWALA COLLEGE OF SCIENCE

(Re-accredited (3rd cycle) by NAAC with 'A' Grade)
 ISO 9001 : 2015 Certified

Autonomous (2016-17)

Educational Excellence Award By Indus Foundation, U.S.A.
 IMC Ramkrishna Bajaj National Quality Commendation Certificate

Providing Syllabus copy of the courses highlighting the focus on employability/
 entrepreneurship/ skill development along with their course outcomes.

Sr. No.	Courses	2016-17	2017-18	2018-19	2019-20	2020-21	Total
1	Bachelor of Commerce (B.COM)	✓	✓	✓	✓	✓	5
2	Bachelor of Arts (B.A)	✓	✓	✓	✓	✓	5
3	Bachelor in Management Studies- (BMS)	✓	✓	✓	✓	✓	5
4	Bachelor of Commerce (Accounts and Finance)- BAF	✓	✓	✓	✓	✓	5
5	Bachelor of Commerce (Banking and Insurance)-BBI	✓	✓	✓	✓	✓	5
6	Bachelor of Commerce (Financial Markets)- BFM	✓	✓	✓	✓	✓	5
7	Bachelor of Science - Information Technology (B.Sc IT)	✓	✓	✓	✓	✓	5
8	Bachelor of Science- Computer Science(B.Sc CS)	✓	✓	✓	✓	✓	5
9	Bachelor of Arts- Multimedia and Mass Communication (B.A.MMC)	✓	✓	✓	✓	✓	5
10	Bachelor of Management Studies- Sports Management (BMS-SM)	X	X	✓	✓	✓	3
11	B. Com. Honours in Actuarial Studies	X	X	X	✓	✓	2
12	B.A. Honours in Apparel Design and Construction	X	X	X	✓	✓	2
13	B. Com. Honours in International Accounting	X	X	X	✓	✓	2
14	Bachelor of Management Studies- E commerce operations	X	X	X	X	✓	1
15	B.Sc. (Honours) in Integrative Nutrition & Dietetics	X	X	X	X	✓	1
16	BBA in Tourism and Travel Management	X	X	X	X	✓	1
17	B.Sc. in Interior Design	X	X	X	X	✓	1
18	Master Of Commerce-(M.COM)- Accountancy	✓	✓	✓	✓	✓	5
19	Master Of Commerce-(M.COM)- Management						
20	Master of Arts (Economics)	✓	✓	✓	✓	✓	5
21	Master of Arts (Geography)	✓	✓	✓	✓	✓	5
22	Master of Arts (Psychology)	X	X	X	✓	✓	2
23	Master of Science (Information Technology) (M.Sc IT)	✓	✓	✓	✓	✓	5
24	Master's Degree - Sports Management (MSM)	X	X	✓	✓	✓	3
25	Master of Science (Geo-informatics) (M.Sc GeoInformatics)	X	X	X	X	✓	1
							84

Moushumi Datta

Prof. (Dr.) Moushumi Datta
 I/c. Principal

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or Business Communication I
[60:40 Pattern]

WITH EFFECT FROM ACADEMIC YEAR 2020 – 2021

Course Abbreviation	Course Code	Full Course Name	Type of Course	No of Credits
BC - I	2011UCBC	Business Communication - I	AECC	03

Curriculum f**Course Objective for Business Communication I (Semester I)**

1. To enable the students to identify the different components of effective communication.
2. To enable the student to identify and explain the different ways in which effective communication can be hindered.
3. To enable the students to analyse the given context and accordingly compose the required message without any errors.
4. To equip students with the tools required for distinguishing between clear and ambiguous communication.

Course Outcome for Business Communication I (Semester I)

After the successful completion of the course the students will be able to:

CO1: Explain the different concepts and components of effective communication (Level: Understanding)

CO2: Assess the possible hindrances to effective communication in a given situation, and design solutions for the same (Level: Evaluate)

CO3: Formulate the appropriate form and content of the required piece of communication relevant to their current academic life and their future corporate life (Level: Create)

CO4: Recognize and identify as well as apply the rules of Standard English, while discarding unnecessary jargon. (Level: Remember)


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MALAD (W), MUMBAI - 400 064

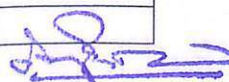
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WITH EFFECT FROM ACADEMIC YEAR 2020 – 2021

Course Abbreviation	Course Code	Full Course Name	Type of Course	No of Credits
BC - I	2011UCBC	Business Communication - I	AECC	03

Syllabus (Semester I)

Unit I	<p>Theory of Communication (Employability)</p> <p>1 - Concept of Communication: Meaning, Definition, Process, Need, Feedback</p> <p>2 - Objectives of Communication</p> <p>3 - Emergence of Communication as a Key Concept in the Corporate World</p>
Unit II	<p>Channels of Communication; Methods and Modes of Communication (Employability)</p> <p>1 – Vertical, Horizontal and Diagonal Channels of Communication; Their Advantages and Disadvantages</p> <p>2 – Methods & Modes: Characteristics of Verbal and Non - Verbal Communication; Telephone and SMS Communication, Computers and E – Communication, Video and Tele Conferencing</p> <p>3 – Business Etiquette (Skill development)</p>
Unit III	<p>Barriers to Communication (Employability and Skill development)</p> <p>1 –Physical, Semantic, Socio – Cultural and Psychological Barriers; Ways to overcome these barriers</p> <p>2 – Barriers to Effective Listening and Ways to Overcome Them</p>
Unit IV	<p>Business Correspondence (Employability and Skill development)</p> <p>1 –Theory of Business Letter Writing: Parts, Structure, Layouts; Principles of Effective Letter and Email Writing</p> <p>2 –Personnel Correspondence: Statement of Purpose; Job Application & Resume; Letter of Acceptance of Job Offer; Resignation, Appointment, Promotion and Termination Letter, Recommendation Letter; Offer Letter</p>
Unit V	<p>Language and Writing Skills (Employability and Skill development)</p>



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WITH EFFECT FROM ACADEMIC YEAR 2020 – 2021

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B C - I	2011UCBC	Business Communication - I	AECC	03

1 – Business Terms and General Vocabulary
2 – Self-Editing
3 – Cohesion and Coherence (Remedial Grammar; Paragraph Sequencing and Fill in the Blanks)

**Recommended Reading List for Business Communication for the Academic
Year 2020 - 2021**

- Agarwal, Anju D (1989) *A Practical Handbook for Consumers*, IBH.
- Alien, R.K. (1970) *Organisational Management through Communication*.
- Ashley, A (1992) *A Handbook Of Commercial Correspondence*, Oxford University Press.
- Aswalthapa, K (1991) *Organisational Behaviour*, Himalayan Publication, Mumbai.
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- *Barkar, Alan (1993) Making Meetings Work, Sterling Publications Pvt. Ltd., New Delhi.*
- *Basu, C.R. (1998) Business Organisation and Management, T.M.H. New Delhi.*
- *Benjamin, James (1993) Business and Professional Communication Concepts and Practices, Harper Collins College Publishers, New York.*
- *Bhargava and Bhargava (1971) Company Notices, Meetings and Regulations*
- *Black, Sam (1972) Practical Public Relations, E.L.B.S. London.*
- *Bovee Courtland, L and Thrill, John V (1989) Business Communication, Today McGraw Hill, New York, Taxman Publication.*
- *Darrow, Richard, Forrstal, Dan and Coolman, Aubrey (1967) Public Relations Handbook, The Dartwell Co., Chicago.*
- *Drucher, P.F. (1974) Management Responsibilities Practices, Heinemann, London. 22.*
- *Eyre, E.C. (1985) Effective Communication Made Simple, Rupa and Co. Calcutta.*
- *Ecouse Barry, (1999), Competitive Communication: A Rhetoric for Modern Business, OUP.*
- *Fisher Dalmar, (1999), Communication in Organisation, Jaico Pub House, Mumbai, Delhi.*
- *Frailley, L.E. (1982) Handbook of Business Letters, Revised Edn. Prentice Hall Inc.*
- *French, Astrid (1993) Interpersonal Skills. Sterling Publishers, New Delhi.*
- *Garlside, L.E. (1980) Modern Business Correspondence, McDonald and Evans Ltd. Plymouth.*
- *Ghanekar, A (1996) Communication Skills for Effective Management. Everest Publishing House, Pune.*
- *Graves, Harold F. (1965) Report Writing, Prentice Hall, New Jersey.*
- *Krevolin, Nathan (1983) Communication Systems and Procedures for Modern Office, Prentice Hall, New Jersey.*
- *Lesikar, Raymond V and Petit, John D. (1994) Business Communication: Theory and Application, Richard D. Irwin Inc. Illinois.*

Reference Books



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- M. Ashraf, Rizvi (2006) *Effective Technical Communication* Tata McGraw Hill
- Martson, John E. 1963) *The Nature of Public Relations*, McGraw Hill, New Delhi.
- McQuail, Denis (1975), *Communication*, Longman.
- Merrihue, William (1960) *Managing by Communication*, McGraw Hill, New York.
- 41. Mishra Rajiv K (2006) *Code of Conduct for Managers* Rupa Company
- Monippalli, M.M. (1997), *The Craft of Business Letter Writing*, T.M.H. New Delhi.
- Montagu, A and Matson, Floyd (1979) *The Human Connection*, McGraw Hill, New York.
- Murphy, Herta and Hilde Brandt, Herbert W (1984) *Effective Business Communication*, McGraw Hill, New York.
- Parry, John (1968) *The Psychology of Human Communication*.
- Parson, C.J. and Hughes (1970) *Written Communication for Business Students*, Great Britain.
- Phillip, Louis V. (1975) *Organisational Communication- The Effective Management*, Columbus Grid Inc.
- Ross, Robert D. (1977) *The Management of Public Relations*, John Wiley and Sons, U.S.A.
- Stephenson, James (1988) *Principles and Practice of Commercial Correspondence*, Pilman and Sons Ltd. London.
- Shurter, Robert L. (1971) *Written Communication in Business*, McGraw Hill, Tokyo
- *Suggested Books for Book Reviews: Books from the fields of Management, Finance, and Literature Like – Malala Yousafzai, Richard Bach: Illusions, Radhakrishnan Pillai: Corporate Chanakya, Sun Tzu :The Art of War, Eliyahu M. Goldratt : The Goal, Eliyahu M. Goldratt: It's Not Luck, Spencer Johnson: Who Moved My Cheese, Stephen Lundin, Ph.D, Harry Paul, John Christen: Fish, Sudha Murthy: Wise and Otherwise, Arindam Choudhary: Count Your Chickens Before They Hatch, George Orwell: Animal Farm, Dr. Abdul Kalam: Wings of Fire, Ignited Minds [N.B.: These are only indicative and not prescriptive.]*



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Course Abbreviation	Course Code	Full Course Name	Type of Course	No of Credits
BC - I	2011UCBC	Business Communication - I	AECC	03



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B.Com Programme

F.Y.B.Com

Commerce I

Learning Objectives:

1. To memorise concept of business types of business objectives
2. To be able to recognise aspects of business environment and its classification
3. To apply knowledge of business to start a new business
4. To analyse role of entrepreneurs and government in business

Course Outcomes:

CO1: Learners will be able to memorise concept of business types of business objectives. (Level: Knowledge)

CO2: Learners will be able to recognise aspects of business environment and its classification. (Level: Comprehension)

CO3: Learners will be able to apply knowledge of business to start a new business. (Level: Application)

CO4: Learners will be able to analyse entrepreneurs and government in business. (Level: Analysis)




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Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Business	12
2	Business Environment	11
3	Entrepreneurship	10
4	Project Planning	12
Total		45



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Sr. No.	Modules / Units
1	Business
	<p>Introduction: Concept, Functions, Scope and Significance of business. Traditional and Modern Concept of business.</p> <p>Objectives of Business: Meaning and importance of objectives, Steps in setting business objectives, classification of business objectives, Reconciliation of Economic and Social Objectives.</p> <p>New Trends in Business: Impact of Liberalization, Privatization and Globalization, Introduction to new business models</p>
2	Business Environment
	<p>Introduction: Concept and Importance of business environment, Inter-relationship between Business and Environment</p> <p>Constituents of Business Environment: Internal and External Environment, PEST and its impact.</p> <p>International Trading Environment : WTO – meaning, objectives and functions, Trading Blocs – EU, NAFTA, ASEAN, SAARC.</p>
3	Entrepreneurship (Entrepreneurship)
	<p>Introduction: Concept and importance of entrepreneurship, factors Contributing to Growth of Entrepreneurship, Entrepreneur and Manager, Entrepreneur and Intrapreneur</p> <p>The Entrepreneurs: Types of Entrepreneurs, Competencies of an Entrepreneur, Entrepreneurship Training and Development centers in India, Incentives to Entrepreneurs in India.</p> <p>Women Entrepreneurs: Problems and Promotion.</p>
4	Project Planning
	<p>Introduction: Concept and importance of Project Planning, Project Report, feasibility – meaning, importance and types.</p> <p>Business Unit Promotion: Concept and Stages of Business Unit Promotion, Location : Meaning and factors determining location, Role of Government in Promotion.</p> <p>Statutory Requirements in Promoting Business Unit: Licensing and Registration procedure and compliances – (8-10 acts)</p>



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Reference Books for SEM – I

Commerce

- *Business Organisation Management Maheshwari, Rajendra P ,Mahajan, J.P.,International Book House*
- *Business Organisation, Maheshwari, Rajendra P, Mahajan, J.P., International Book House*
- *Introduction To Commerce, Vikram, Amit, Atlantic Pub*
- *A Course Book On Business Environment, Cherunilam,Francis, Himalaya Pub*
- *Business Environment, Cherunilam,Francis, Himalaya Pub*
- *Essentials Of Business Environment, Aswathappa,K., Himalaya Pub*
- *Essentials Of Business Environment, Aswathappa, Himalaya Pub*
- *Strategic Management, Kapoor, Veekkas, Taxmann*
- *Strategic Management, David,Fred R., Phi Leraning*
- *Strategic Management, Bhutani, Kapil, Mark Pub.*
- *Strategic Management, Bhutani, Kapil, Mark Pub.*
- *Entrepreneurship, Hisrich, Robert D, Mc Graw Hill*
- *Entrepreneurship Development, Sharma, K.C., Reegal Book Depot*


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Curriculum for Business Communication II
[60:40 Pattern]

WITH EFFECT FROM ACADEMIC YEAR 2020 – 2021

Course Abbreviation	Course Code	Full Course Name	Type of Course	No of Credits
BC – II	2021UCBC	Business Communication- II	AECC	03

Course Objective for Business Communication II (Semester II)

1. To enable the students to identify the use of the English Language for contemporary academic and corporate needs, with a focus on Group Communication and Business to Business Level of Communication.
2. To enable the students to recognize the different types of interviews they could face in their career, and to help them memorize the advantages and disadvantages of using interviews as a selection tool.
3. To enable the students to evaluate a Public Relations Crisis and design the best Communication Strategy to remedy the situation.
4. To enable students to arrange relevant information in the appropriate format without any errors.

Course Outcome for Business Communication II (Semester II)

After the successful completion of the course the students will be able to:

CO1: List and explain the different forms of communication that they will encounter in their academic and corporate life. (Level: Remember)

CO2: Distinguish between the different types of interviews and their relevance in the corporate world. (Level: Understand)

CO3: Differentiate between the various functions of Public Relations and explain the various ways it could avert or remedy a crisis. (Level: Analysis)

CO4: Formulate the appropriate form and content of the required piece of communication relevant to their current academic life and their future corporate life. (Level: Create)

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Syllabus (Semester II)

Unit1	Group Communication (Employability and Skill development) 1 – Group Discussion: Importance, Features and Ingredients for an Effective Group Discussion 2 – Meetings: Types of Meetings; Role of the Secretary and Chairperson; Drafting of Notice, Agenda and Resolutions 3 – Group Dynamics
Unit 2	Formal Interpersonal Communication (Employability and Skill development) 1 – Interview; Types of Interviews 2 – Role of the Interviewee and Interviewer 3 – Advantages and Disadvantages of Interviews
Unit 3	Public Relations (Employability and Skill development) 1 – Internal PR: Meaning and Functions 2 – External PR: Meaning and Functions 3 – PR Crises
Unit 4	Business Correspondence (Trade Letters) (Employability, Entrepreneurship and Skill development) 1 –Orders and Replies (+ Firm Offer, Substitute Offer, Regaining Lost Customers), Complaints, Claims, Adjustments 2 – Marine and Fire Insurance, Credit and Status Enquiry, Collection Letters 3 – Leaflets and Fliers
Unit 5	Writing Skills (Employability and Skill development) 1 – Feasibility Reports 2 – Investigative Reports 3 - Summarisation

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**Recommended Reading List for Business Communication for the Academic
Year 2020 - 2021**

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- Alien, R.K. (1970) *Organisational Management through Communication*.
- Ashley, A (1992) *A Handbook Of Commercial Correspondence*, Oxford University Press.
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- Barkar, Alan (1993) *Making Meetings Work*, Sterling Publications Pvt. Ltd., New Delhi.
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- Ecouse Barry, (1999), *Competitive Communication: A Rhetoric for Modern Business*, OUP.
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- Frailley, L.E. (1982) *Handbook of Business Letters*, Revised Edn. Prentice Hall Inc.
- French, Astrid (1993) *Interpersonal Skills*. Sterling Publishers, New Delhi.
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- Ghanekar, A (1996) *Communication Skills for Effective Management*. Everest Publishing House, Pune.
- Graves, Harold F. (1965) *Report Writing*, Prentice Hall, New Jersey.
- Krevolin, Nathan (1983) *Communication Systems and Procedures for Modern Office*, Prentice Hall, New Jersey.
- Lesikar, Raymond V and Petit, John D. (1994) *Business Communication: Theory and Application*, Richard D. Irwin Inc. Illinois.

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- Ludlow, Ron. (1995) *The Essence of Effective Communication*, Prentice, New Delhi.
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- *Martson, John E. 1963) The Nature of Public Relations, McGraw Hill, New Delhi.*
- *McQuail, Denis (1975), Communication, Longman.*
- *Merrihue, William (1960) Managing by Communication, McGraw Hill, New York.*
- *41. Mishra Rajiv K (2006) Code of Conduct for Managers Rupa Company*
- *Monippalli, M.M. (1997), The Craft of Business Letter Writing, T.M.H. New Delhi.*
- *Montagu, A and Matson, Floyd (1979) The Human Connection, McGraw Hill, New York.*
- *Murphy, Herta and Hilde Brandt, Herbert W (1984) Effective Business Communication, McGraw Hill, New York.*
- *Parry, John (1968) The Psychology of Human Communication.*
- *Parson, C.J. and Hughes (1970) Written Communication for Business Students, Great Britain.*
- *Phillip, Louis V. (1975) Organisational Communication- The Effective Management, Columbus Grid Inc.*
- *Ross, Robert D. (1977) The Management of Public Relations, John Wiley and Sons, U.S.A.*
- *Stephenson, James (1988) Principles and Practice of Commercial Correspondence, Pilman and Sons Ltd. London.*
- *Shurter, Robert L. (1971) Written Communication in Business, McGraw Hill, Tokyo*
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Courses of Bachelor of Commerce (B. Com.) Programme

For

Second Year (S.Y.B.COM)

Subject: Accountancy & Financial Management III

Syllabus

**Under Academic Autonomy & Credit, Grading and
Semester System**

With effect from Academic Year 2020-2021

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ACCOUNTANCY & FINANCIAL MANAGEMENT– III

*at Semester III
(Implemented during Academic Year 2020-21)
(wef 2017-18)*

Modules at a Glance

Sr. No.	Topics	No. of Lectures
Module 1	Piecemeal Distribution	15
Module 2	Conversion of Partnership to Company	15
Module 3	Investment Accounting	15
Module 4	Foreign Exchange Transactions	15
	Total	60

Learning Objectives:

1. To help the learners to acquire basic knowledge of accounting in case of dissolution of partnership firms and settlement of dues to creditors and partners.
2. To understand the concept of conversion of partnership firms into joint stock companies or sale of a partnership firm to an existing joint stock company.
3. To get an overview of AS -11 (Revised), which help the learners to understand how to convert and record foreign currency transactions in the reporting currency.
4. To learn how to account for personal investments in securities like debentures and shares with reference to AS -13.
5. To enable the learners to assist business units in accounting for their import export transactions

Course Outcome: On completion of the course, learners will be able to

CO1- Identify the preferences of payment to different categories of creditors and partners at the time of winding up a partnership business. (Cognitive level –Remember)

CO2- Solve practical sums on conversion of partnership firm to joint stock companies (Cognitive level – Apply)

CO3- Apply AS-11 to account for foreign currency transactions and convert them into home currency. (Cognitive level – Apply)

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CO4- Compute the return on investments, value the closing balance of investments such as shares, debentures/ Bonds and record the transactions per AS -13. (Cognitive level – Apply)

Detailed Syllabus

Module	Topics	No. of Lectures
1	Piecemeal Distribution Methods: Excess Capital Method Maximum Loss Method Adjustments Included: Asset taken over by a partner Treatment of past profits or past losses in the Balance Sheet Contingent liabilities/Realization expenses/amount kept aside for expenses Treatment of secured liabilities, preferential liabilities like Govt. dues /labour dues etc., Insolvency of a partner	15
2	Conversion of Partnership to Company Realisation method only Calculation of Purchase Consideration, Journal / Ledger Accounts of old firms Journal of Company	15
3	Investment Accounting (a) For shares (variable income bearing securities) (b) For debenture, bonds etc. (fixed income bearing securities) Accounting for transactions of purchase and sales of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method Columnar format for investment account	15
4	Accounting for The Effects of Changes in Foreign Exchange Rates (AS 11) (Employability) Accounting for: Purchase and Sale of goods, services and assets Computation and treatment of exchange differences (excluding foreign branches, forward exchange contracts and hedging contracts)	15


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Reference Books

Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai
Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd.
Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
Financial Accounting by Monga, J.R. Ahuja, Girish Ahujaand Shehgal Ashok, Mayur Paper Back
Compendium of Statement & Standard of Accounting, ICAI. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai
Financial Accounting by Williams , Tata Mc. Grow Hill & Co. Ltd., Mumbai Company
Accounting Standards by Shrinivasan Anand, Taxman.
Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi. *Introduction to Financial Accounting* by Horngren, Pearson Publications.
Financial Accounting by M. Mukherjee.M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi



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Syllabus

of

Courses of Bachelor of Commerce (B. Com.) Programme

Second Year

Semester III

BUSINESS LAW

Under Academic Autonomy and Credit, Grading and Semester System
With effect from Academic Year 2020-21

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Syllabus of Course of B. Com. Program at Semester III

Allied Course

Business Law

Learning Objectives

- 1.To provide a conceptual study about the framework of Indian Business Laws.
- 2.To orient students about the legal aspects of business
- 3.To familiarize students with case laws related to business

Course outcomes:

CO1: Develop basic understanding in the learners about the frame work of Indian Business Laws. (Level: Knowledge)

CO2: To develop practical skill and orient students, about the legal aspects of business. (Level: Create)

CO3: Understand and analyse the various types of fines and penalties on infringement of Business Laws. (Level: Analysis)

CO4: Study and analyse the importance of different types of commercial laws useful in practical application. (Level: Analysis)

Modules at a Glance

Sr. No.	Modules: Semester- III	No. of lectures
Module 1	Indian Contract Act,1972 (General Contracts)	15
Module 2	Indian Contract Act,1972 (General Contracts)	15
Module 3	Indian Contract Act,1972 (Special Contracts)	15
Module 4	Sale of Goods Act,1930	15
Module 5	The Negotiable Instruments Act, 1881	15
	Total	75



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Detailed Syllabus –Semester-III

Module	Topics	No. of Lectures
1	INDIAN CONTRACT ACT,1872 (Entrepreneurship)	15
1.1	Definitions, Kinds of Agreements, Kinds of Contracts, Distinction between agreement and contract	
1.2	Proposal ,kinds of proposal-specific, offer to a class of persons, general offer ,counter offer, invitation to offer standing offer, express proposal, implied offer, requirements of a valid offer	
1.3	Acceptance ,requirements of a valid acceptance, Rules of communication of proposal, acceptance and revocation of proposal/acceptance	
1.4	Capacity to Contract, Consent and free consent, Coercion, Undue Influence, Fraud, Misrepresentation ,Mistake	
1.5	Consideration, Features, Types , Exceptions, Agreements without consideration, unlawful, consideration, inadequacy of consideration, Void Agreements, Agreements expressly declared to be void	
2	INDIAN CONTRACT ACT,1872 (Entrepreneurship)	15
2.1	Contingent contract, quasi-contracts ,e-contracts, Privity of contracts with exceptions	
2.2	Discharge of contracts, Remedies available on breach of contracts	
3	SPECIAL CONTRACTS (Entrepreneurship)	15
3.1	Law of Indemnity and guarantee	
3.2	Law of Bailment and pledge	
3.3	Law of Agency	
4	THE SALE OF GOODS ACT,1930 (Entrepreneurship)	15
4.1	Introduction, definitions ,formalities of contract of sale ,distinguish between sale and agreement to sell ,Hire-Purchase Agreement, auction sale	
4.2	Conditions and warranties, Doctrine of caveat emptor	
4.3	Transfer of property in goods –meaning and rules governing the same ,transfer of risk, Sale by Non-owners	


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4.4	Meaning of the term unpaid seller and rights of an unpaid seller	
5	The Negotiable Instruments Act,1881(Incorporating latest amendments) (Entrepreneurship)	15
5.1	Meaning and characteristics of Negotiable Instruments, Classification of Negotiable Instruments	
5.2	Promissory Note and Bill of exchange, essential elements, distinguish between promissory note and bill of exchange, acceptance and acceptor	
	Acceptance for honour , absolute and qualified acceptance, drawer, drawee in case of need ,payment for honour	
5.3	Cheques, crossings of cheques, distinguish between bill of exchange and cheque, penalties in case of dishonor of cheques and Reasons for	
5.4	Dishonour Miscellaneous Provisions section 8-10,22,99-102,118-122,134-137)Holder and holder in due course, Rights and privileges of a Holder in due course, Payment in due course, Maturity of an instrument, Noting and Protest, Bills in Sets	

Books:

- 1.Business Law by K.Bulchandani-Himalaya Publication
- 2.Business Law by Kalaivani Venkatraman-Vipul Pblcation
- 3.Business Law by M.Wadhvani- Sheth Publication
- 4.Indian Contract Act,1872 by Dalal ,JH-N.M Tripathi Pvt Ltd Publication
- 5.Indian Contract ,1872 by Current Publication
- 6.Sale of Goods Act,1930 by Dalal,JH-N.M.Tripathi Publication
- 7.Negotiabltie Instruments Act,1881 by Srinivasan,T.R and Ramamurthi,K –Bharat Law House Publication
- 8.Companies Act,2013 by Taxmann Publication
- 9.Intellectual Property Rights by Kumar,Ashok-Serial Publication
- 10.Information Technology Act,2000 by Taxmann publication
- 11.Business Law by Lata Nagarkar- Manan Prakashan publication


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Courses of Bachelor of Commerce (B. Com.) Programme

Syllabus

For

Second Year (S.Y.B.COM)

Subject: Management

Management: Principles and Functions Semester-III

Under Academic Autonomy & Credit, Grading and Semester System

With effect from Academic Year 2020-2021

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**NAGINDAS KHANDWALA COLLEGE OF COMMERCE
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Syllabus of Course of B. Com. Program at S.Y.B.Com

Core Course

COMMERCE- III

MANAGEMENT: PRINCIPLES AND FUNCTIONS

Semester- III

Learning objectives

- 1.To recognise Management concepts, principles and skills
- 2.To classify types of Plans and Decision taking
- 3.To differentiate types of organization structures and their utility
- 4.To discover barriers to Delegation apply concepts of authority and Departmentation
- 5.To analyse different styles of leadership
- 6.To demonstrate the theories of motivation and its application
- 7.To explain techniques of Controlling

Course Outcomes

- CO1:** Learner will be able to recognise Management concepts, principles and skills. (Level: Knowledge)
- CO2:** Learners will be able to classify types of Plans and Decision taking. (Level: Comprehension)
- CO3:** Learners will be able to differentiate types of organization structures and their utility. (Level: Analysis)
- CO4:** Learners will be able to discover barriers to Delegation apply concepts of authority and Departmentation. (Level: Application)
- CO5:** Learners will be able to analyse different styles of leadership. (Level: Analysis)
- CO6:** Learners will be able to demonstrate the theories of motivation and its application. (Level: Application)
- CO7:** Learners will be able to explain techniques of Controlling (Level: Comprehension)



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Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction to Management	12
Module 2	Planning and Decision Making	10
Module 3	Organizing	11
Module 4	Directing and Controlling	12
	Total	45

Detailed Syllabus

Module- I Introduction to Management (Employability and Entrepreneurship) (No. of Lectures 12)

- 1.1 Management: Meaning, Features and Significance of Management
- 1.2 i) Functions of Management (Brief mention of Planning, Organising, Directing and Controlling) ii) Coordination- Concept and Importance
- 1.3 Levels of Management- Managerial Skills- Roles of a Manager (**Ten Different Roles given by Henry Mintzberg**)
- 1.4 Evolution of Management: A) Classical Approach: i) F. W. Taylor's Scientific Management Concept & Principles ii) Henri Fayol's Principles of Management B) Human Relations Approach and Elton Mayo's Hawthorne Experiments C) Quantitative Approach D) Contemporary Approach including Systems Theory and Contingency Theory (**C and D only Concepts**)

Module- II Planning and Decision Making (Employability and Entrepreneurship) (No. of Lectures 10)

- 2.1 Planning: Meaning, Features & Significance -Steps in Planning -Components of Planning.
- 2.2 MBO: Meaning- Advantages- Process
- 2.3 Management Information System: Meaning, Features and Benefits
- 2.4 Decision Making: Concept of Decision and Decision Making-Types of Decisions - Techniques of Decision Making - Essentials of sound Decision-Making.

Module- III Organizing (Employability and Entrepreneurship) (No. of Lectures 11)

- 3.1 Organizing: Meaning of Organizing & Organization- Types of Organization- Formal and Informal. Span of Control- Meaning and factors determining Span of Control
- 3.2 Delegation & Departmentation: - Meaning & Importance - Barriers to Delegation - Principles of effective delegation. Departmentation: Meaning and bases of Departmentation.



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3.3 Forms of Organization- Line, Line & Staff, Matrix & Virtual Organization – Advantages & Limitations - Conflicts and Resolution of Conflicts in Line & Staff Structure

Module- IV Directing and Controlling (Employability and Entrepreneurship) (No. of Lectures 12)

4.1 Concept of Directing and Leading: i) Leading and Leadership- Role and Importance of Leadership ii) Leadership Styles iii) Theories of Leadership: Trait Theory, Transactional Theory and Transformational Theory iv) Management by Exception (MBE) - Concept and Advantages

4.2 Motivation: i) Concept & Importance of Motivation ii) Factors influencing Motivation iii) Motivation Theories: i) Maslow's Theory ii) Herzberg's Theory iii) McGregor's Theory X & Theory Y

4.3 Controlling: i) Meaning & Significance of Controlling ii) Types of Control iii) Steps in Controlling iv) Essentials of a good Control System v) Techniques of Control

Books:

- 1) Essentials of Management- an International Perspective by Harold Koontz and Heinz Weihrich by Tata McGraw- Hill Publishing
- 2) Management by Stephen Robbins, Mary Coulter & Neharika Vohra- Prentice-Hall, Pearson
- 3) Management by James Stoner, Edward Freeman and Daniel Gilbert- Prentice-Hall of India Pvt. Ltd
- 4) Principles and Practice of Management by Dr. L. M. Prasad- Sultan Chand & Sons
- 5) Management Theory & Practice by C.B. Gupta- Sultan Chand & Sons
- 6) Management by Neeru Vashista- Taxman



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Nagindas Khandwala College
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Courses of Bachelor of Commerce (B. Com.)

Syllabus

For
Second Year (S.Y.B.COM)

Subject: Advertising (Applied Component)

Agency & Media Operations Semester-IV

Under Academic Autonomy & Credit, Grading and Semester System

With effect from Academic Year 2020-2021

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ARTS & MANAGEMENT STUDIES AND SHANTABEN
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Syllabus of Course of B. Com Programme

S.Y. B.COM

Applied Component

Semester- IV

ADVERTISING: Agency and Media Operations

Learning Objectives

- 1.To recognise planning and budgeting for advertising
- 2.To design an advertisement involving different creative elements
- 3.To create the advertisements by using various appeals
- 4.To interpret testing Ad effectiveness
- 5.To explain the working of an Ad Agency
- 6.To differentiate various types and characteristics of media
- 7.To understand media plan and schedule

Course Outcomes

- CO1:** Learners will be able to recognise planning and budgeting for advertising. (Level: Knowledge)
- CO2:** Learners will be able to design an advertisement involving different creative elements. (Level: Synthesis)
- CO3:** Learners will be able to create the advertisements by using various appeals. (Level: Synthesis)
- CO4:** Learners will be able to demonstrate usefulness of testing Ad effectiveness. (Level: Application)
- CO5:** Learners will be able to explain the working of an Ad Agency. (Level: Comprehension)
- CO6:** Learners will be able to differentiate various types and characteristics of media. (Level: Analysis)
- CO7:** Learners will be able to understand media plan and schedule. (Level: Knowledge)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Planning in Ad Making	11
Module 2	Creativity in Advertising	12
Module 3	Advertising Agency	11
Module 4	Media in Advertising	11
	Total	45

Detailed Syllabus

Module -I Planning in Ad Making

11 Lectures

The Creative Brief - Setting Communication and Sales Objectives for the Ad/Ad Campaign – Factors affecting determination of Advertising Budget – Methods of setting Ad Budget- Media Planning- Media Buying - Factors to be considered while selecting Media / Media Vehicles- Media Strategy & Media Objectives- Media Scheduling Strategies

Module- II Creativity in Advertising

12 Lectures

Role of Creativity in Advertising - Determining the Message Theme/ Major Selling Idea and Unique Selling Proposition (USP) - Positioning Strategies- Persuasion- **(Skill development)**
Advertising Appeal and its types – Executional styles of presenting ads-
Advertising Copy- Meaning, essentials and its elements– Headline, Sub-Headline, Body Copy, Illustration, Slogan, Signature & Logo
Copywriting for print, out-of-home, television, radio and internet media **(Employability)**
Testing the Effectiveness of Advertising- Objectives and Methods of Pre-Testing and Post-Testing

Module- III Advertising Agency(Entrepreneurship)

11 Lectures

Meaning - Structure and Services– Types - Emergence of Global agencies - Agency Selection Criteria - Client Turnover - Maintaining Agency–Client relationship – Creative Pitch - Agency Compensation - Agency Accreditation.
(Career with Ad Agency, Media and supplying / supporting firms - Freelancing options for Career in Advertising) (Employability)

Module- IV Media in Advertising(Entrepreneurship)

11 Lectures

Popular Media for Advertising in India such as television, radio, newspaper, magazines, films and Out-Of-Home – Options of Online Advertising on world-wide-web through Internet- Digital Media and its impact on Advertising - Media Research and its Publications in India



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Books (Semester IV)

Advertising Management - Batra Rajeev, Myers John G., and Aaker David A., 5th ed., Prentice Hall India, New Delhi, 2004

Advertising Management – Jaishree Jethwaney and Shruti Jain, 2nd Ed. Oxford University Press, 2012

Advertising and Promotion, An Integrated Marketing Communications Perspective- Belch G. and Belch M., 6th ed., Tata McGraw-Hill Publishing Company Limited, New Delhi, India, 2003

Advertising and Sales Promotions - Kazmi S. H. H. and Batra Satish K., 2nd ed., Excel Books, New Delhi, India, 2004

Advertising Principles- Bergh B. G. V. and Katz H., NTC Business Books, Lincolnwood, Illinois, USA, 1999

Advertising, Principles and Practice - Wells William, Moriarty Sandra & Burnett John, 7th ed. Pearson Education Inc., 2006

Kleppners Advertising Procedure W. Ronald Lane, J. Thomas Russell, Karen Whitehill King 16th Ed., Pearson Education India, 2008

Integrated Advertising, Promotion and Marketing Communications - Clow Kenneth E. and Baack Donald, Pearson Education Inc., 2002

Strategic Brand Management - Keller Kevin L., 2nd ed., Pearson Education Inc., 2007

Supplements of Newspapers - Economic Times – Brand Equity – every Wednesday
Financial Express – Brandwagon – every Tuesday



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(AUTONOMOUS)



Syllabus

of

Courses of Bachelor of Commerce (B. Com.) Programme

Second Year

Semester IV

BUSINESS LAW

Under Academic Autonomy and Credit, Grading and Semester System
With effect from Academic Year 2020-21

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SEMESTER IV

Learning objectives:

- 1.To provide a conceptual study about the framework of Indian Business Laws.
- 2.To orient students about the legal aspects of business
- 3.To familiarize students with case laws related to business

Course outcomes:

CO1: Develop basic understanding in the learners about the frame work of Indian Business Laws. (Level: Understand)

CO2: To develop practical skill and orient students, about the legal aspects of business. (Level: Create)

CO3: Understand and analyse the various types of fines and penalties on infringement of Business Laws. (Level: Analysis)

CO4: Study and analyse the importance of different types of commercial laws useful in practical application. (Level: Analysis)



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Detailed Syllabus-Semester-IV

Module	Topics	No. of Lectures
1	The Indian Companies Act, 2013 (Entrepreneurship)	15
1.1	Company and its formation, definition and nature of company, advantages and disadvantages of a company, lifting of corporate veil with cases, promoters, pre-incorporation and preliminary contracts	
1.2	Types of companies (meaning and concept only) statutory companies, one person company, Company limited by shares/guarantee Private company, public company, Producer Company, formation of companies with charitable objects, holding and subsidiary company, Government company, foreign company, small company Procedure for registration of a company, documents to be submitted for registration, Effect of incorporation	
1.3	Memorandum of Association & Articles of Association: meaning, concept, clauses, effect of Registration of Memorandum and Articles of Association, Doctrine of Constructive Notice Doctrine of Ultra Vires, Doctrine of Indoor Management, Distinguish between MOA & AOA.	
1.4	Prospectus- meaning, when to be issued, when not required, kinds of prospectus, contents of prospectus, Mis-Statement in Prospectus, Fines and Penalties, Private Placement	
2	Indian Companies Act,2013- Membership of a company (Entrepreneurship)	15
2.1	Who can become a member? Modes of acquiring membership, cessation of membership, rights, liabilities and duties of members	
2.2	Classification of Directors, woman director, independent director, small	



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2.3	<p>shareholders' director Disqualification of director, Director Identification Number, legal position, powers and duties, Position of director as key managerial personnel, Manager, Managing Director</p> <p>Meetings, types of meetings of members and Board of directors, convening and conduct of meetings, Postal ballot, meetings through video conferencing, e-voting, Corporate Social Responsibility</p>	
3	Indian Partnership Act, 1932 & LLP, 2008 (Entrepreneurship)	15
3.1	Definition, essentials, types of partnership and types of partners, test of partnership Test of Partnership, partnership deed and property of firm, Rights ,Duties and Liabilities of Partners, Registration of Firm, Minor admitted to the benefits of a Partnership	
3.2	Reconstitution of partnership firm, dissolution of firms, Relation of Partner to one another and Third Party, Public Notice , Consequences of Non-Registration of Firm.	
3.3	Limited Liability Partnership Act, 2008 Definitions, body corporate, business, partner Concept, salient features, nature of LLP, distinction between LLP and firm, LLP and company, Extent and limitation of liability of LLP and its partners, Conversion of LLP, Winding up and Dissolution of LLP	
4	Consumer Protection Act, 1986	15
4.1	Introduction, definitions consumer, complaint, complainant, defect, deficiency, consumer Dispute, trader, manufacturer, restrictive trade practice, unfair trade practice, Consumer Councils	
4.2	Redressal agencies under the Act and their Jurisdiction- Pecuniary, Territorial, Appellate and Revisional	
4.3	Powers of Redressal agencies, procedure on receipt of a complaint, remedial orders and penalties for Frivolous and vexatious complaints	
5	Competition Act,2002 IPR, IT Act, 2000	15



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5.1	Competition Act, 2002 Objectives of the Act, salient features, anti-competitive agreements, prevention of abuse of dominant position, combination, competition advocacy, Competition Commission of India	
5.2	Intellectual Property Rights (a) IPR introduction and types (b) Patents Meaning, salient features conditions for an invention to be patented, what is patentable What is not, duration of a patent (c) Copyrights- meaning, salient features, what rights are protected, duration of the right (d) Trade Mark meaning, concept, functions of trademark, types , remedies on infringement	
5.3	Information Technology Act,2000 Digital Signature and Election Signature Electronic Governance-Legal Recognition of Electronic Signature, E-Contracts, Validity of contracts formed through electronic means. Offences: Tampering with computer source documents-Sec 65 Penalty for Breach of Confidentiality and privacy-Sec 72 Punishment for disclosure of information in breach of lawful contracts – Sec -72A	

Books:

1. Business Law by K. Bulchandani-Himalaya Publication
2. Business Law by Kalaivani Venkatraman-Vipul Publication
3. Business Law by M. Wadhvani- Sheth Publication
4. Indian Contract Act, 1872 by Dalal, JH-N.M. Tripathi Pvt Ltd Publication
5. Indian Contract, 1872 by Current Publication
6. Sale of Goods Act, 1930 by Dalal, JH-N.M. Tripathi Publication
7. Negotiable Instruments Act, 1881 by Srinivasan, T.R and Ramamurthi, K –Bharat Law House Publication
8. Companies Act, 2013 by Taxmann Publication
9. Intellectual Property Rights by Kumar, Ashok-Serial Publication
10. Information Technology Act, 2000 by Taxmann publication
11. Business Law by Lata Nagarkar- Manan Prakashan publication



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Nagindas Khandwala College
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Courses of Bachelor of Commerce (B. Com.) Programme

Syllabus

For

Second Year (S.Y.B.COM)

Subject: Management

Management: Production and Finance Semester-IV

Under Academic Autonomy & Credit, Grading and Semester System

With effect from Academic Year 2020-2021



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NAGINDAS KHANDWALA COLLEGE OF COMMERCE
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Syllabus of Course of B. Com. Program at S.Y.B.Com

Core Course

COMMERCE- IV

MANAGEMENT: PRODUCTION AND FINANCE

Semester- IV

Learning Objectives

- 1.To recognise concepts of Production planning & control.
- 2.To summarise different Inventory Management Techniques.
- 3.To understand basics of Quality and Quality Management Techniques.
- 4.To analyse the working of Indian financial system.
- 5.To analyse role of different financial intermediaries and regulatory bodies.
- 6.To discover importance of savings and investment in financial securities.
- 7.To estimate different careers as a Financial Planner and Investment Advisors.

Course Outcomes

CO1: Learners will be able to recognise concepts of Production planning & control. (level: knowledge)

CO2: Learners will be able to summarise different Inventory Management Techniques. (Level: Understand)

CO3: Learners will be able to understand basics of Quality and Quality Management Techniques. (Level: knowledge)

CO4: Learners will be able to analyse the working of Indian financial system. (Level: analysis)

CO5: Learners will be able to analyse role of different financial intermediaries and regulatory bodies. (Level: analysis)



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CO6: Learners will be able to discover importance of savings and investment in financial securities. (Level : application)

CO7: Learners will be able to estimate different careers as a Financial Planner and Investment Advisors. (Level: analysis)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Production Planning & Inventory Control	11
Module 2	Quality Management	11
Module 3	Indian Financial System	12
Module 4	Contemporary Practices in Financial Market	11
	Total	45

Detailed Syllabus

Module- I Production Planning & Inventory Control (No. of Lectures 11)

1.1 Production Planning and Control (PPC):- Meaning and definition-Objectives of Production Planning and Control - Steps in Production Planning and Control - Types of Production systems.

1.2 Productivity: Meaning- factors influencing productivity

1.3 Inventory Control: -Meaning and definition - Objectives of Inventory Control- Types of Inventory Control (Perpetual and Periodical- Concept and Benefits) -Techniques of Inventory Control (ABC, VED, FSN, SDE and JIT)

Module- II Quality Management

(No. of Lectures 11)

2.1 Quality Management: i) Concept and Dimension ii) Quality Control vs. Quality Management iii) Techniques of Quality Control iv) Quality Circle- Concept-Importance and its Process

2.2 Trends in Quality Management:

- TQM- Meaning, Features and Benefits
- Business Process Re-Engineering (BPR)- Concept- Features- Benefits
- Benchmarking- Concept- Types- Benefits

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- d) ISO- Meaning- Importance- Procedure
- e) Six Sigma and Kaizen (Concept only)

Module- III Indian Financial System

(No. of Lectures 12)

- 3.1 Indian Financial Market: Meaning and Structure
- 3.2 SEBI: Introduction and Functions
- 3.3 Ministry of Corporate Affairs (MCA) and Registrar
- 3.4 Stock Exchange: i) Meaning & Functions of Stock Exchange ii) Dematerialization (DEMAT) - Concept- Benefits and Process
- 3.5 Credit Rating Agencies: Meaning- Functions- Advantages
- 3.6 CIBIL- Meaning and Importance

Module- IV Contemporary Practices in Financial Market (No. of Lectures 11)

(Employability)

- 4.1 Lease Financing: i) Meaning and Advantages ii) Types of Lease
- 4.2 Mutual Fund: i) Meaning & Factors responsible for its growth ii) Types of Mutual Funds
- 4.3 Derivatives: i) Concept and Types of Derivatives ii) Participants in Derivative Market
- 4.4 Venture Capital: Concept and Importance
- 4.5 Micro Finance: Concept and Importance
- 4.6 Financial Planning- Concept- Elements and Prospects

Books:

- 1) Production and Operations Management by S. A. Chunawalla & D. R. Patel- Himalaya Publishing House
- 2) Logistical Management- The Integrated Supply Chain Process by Donald Bowersox & David Closs- Tata McGraw-Hill
- 3) Production and Operation Management by S. N. Chary- Tata McGraw-Hill



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- 4) Production and Operation Management by K. Aswathappa & K. Shridhara Bhat- Himalaya Publishing House
- 5) World Class Manufacturing by K. Shridhara Bhat- Himalaya Publishing House
- 6) Strategic Quality Management- Issues & Perspectives by Ch. Venkataiah- Himalaya Publishing House
- 7) Quality Management by Bindiya Goyal- Himalaya Publishing House
- 8) Business Process Re-Engineering by K. Shridhara Bhat- Himalaya Publishing House
- 9) Productivity Techniques by Srinivas Gondhalekar & Uday Salunkhe- Himalaya Publishing House
- 10) Financial Institutions and Markets- Structure, Growth & Innovations by L. M. Bhole & Jitendra Mahakud- McGraw Hill Education Pvt. Ltd.
- 11) Financial Markets and Services by E. Gordon & K. Natarajan- Himalaya Publishing House
- 12) Financial Markets and Financial Services by Chennappa & Venkateshwarulu

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Courses of Bachelor of Commerce (B. Com.) Programme

For

Third Year (T.Y.B.COM)

**Subject: DIRECT & INDIRECT TAXES – PAPER I
DIRECT TAX**

Syllabus

**Under Academic Autonomy & Credit, Grading and
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With effect from Academic Year 2020-2021

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DIRECT & INDIRECT TAXES – PAPER I DIRECT TAX

at Semester V
(Implemented during Academic Year 2020-21)
(wef 2018-19)

Modules at a Glance

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

Course Objectives:

1. To understand the basic provisions of Income tax for Individual taxation.
2. To differentiate between Exempt income (Exemptions u/s 10) and Deductions under chapter VI A (Section 80).
3. To classify income under various heads as per the accrual of Income from different sources of Income.
4. To compute the taxable Income of an Individual.
5. To develop skills to compute taxable Income of an Individual

Course Outcomes:

After completing this Course, the students should be able to:

- CO1- Recognise the Direct Tax (Indian) Income Tax Provisions applicable to an Individual (Cognitive level: Remember)
- CO2- Classify the Exempt income and Deduction available, while computing taxable income (Cognitive level: Understand)
- CO3 – Recognise Income to Resident, Non Resident and Resident but not ordinary resident Individuals (Cognitive level: Remember)
- CO4 – Calculate Income under various heads of Income – Salaries, House Property, Business/Professional Income, Capital Gain and Income from Other Sources (Cognitive level: Analyse)
- CO5 – Classify Capital gains under Short Term and Long Term (Cognitive level: Understand)
- CO6 - Calculate taxable income of an Individual (Cognitive level: Analyze)



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Detailed Syllabus

Module	Topics	No. of Lectures
1	Basic Terms (Employability) Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer	04
2	Scope of Total Income & Residential Status (Employability) Scope of Total Income (S: 5) Residential Status (S: 6) for Individual assessee	04
3	Heads of Income (S: 14) (Employability) <ul style="list-style-type: none"> • Salary (S: 15 to 17) • Income from House Properties (S: 22 to 27) • Profit and Gain From Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B. • Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital gain on transfer of residential house property only • Income from Other Sources (S: 56 to S: 59) 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	24
4	Deduction from Total Income (Employability) S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA	04
5	Computation of Total Income for Individual (Employability)	09

Suggested readings:

1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

Journals

1. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
2. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.



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Courses of Bachelor of Commerce (B. Com.) Programme

For

Third Year (T.Y.B.COM)

**Subject: FINANCIAL ACCOUNTING & AUDITING-PAPER – X
AUDITING**

Syllabus

**Under Academic Autonomy & Credit, Grading and
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FINANCIAL ACCOUNTING & AUDITING-PAPER – X AUDITING

at Semester VI
(Implemented during Academic Year 2020-21)
(wef 2018-19)

Modules at a Glance

Sr. No.	Topics	No. of lectures
Module 1	Introduction to Auditing	10
Module 2	Audit Planning, Procedures and Documentation	10
Module 3	Auditing Techniques and Internal Audit Introduction	10
Module 4	Auditing Techniques: Vouching & Verification	10
Module 5	Company Audit	05
	Total	45

Course Objectives:

1. To introduce the learners to the concept of Auditing
2. To study Auditing Techniques – Vouching and Verification with reference to Audit Report to be issued by the Auditor.
3. To plan out for execution of Audit Procedures and understand the importance of documentation.
4. To introduce the learners to Company Audit with respect to appointment, removal, qualifications and disqualifications of Auditor
5. To develop skills in conduct of actual Audit.
6. To prepare students for Audit and learn importance of ethics and confidentiality of client data
7. To give learners short term training in audit firms

Course Outcomes:

After completing this Course, the students should be able to:

- CO1 - Discuss the process and procedure of Auditing (Cognitive level: Understand)
CO2 – Recognise importance of Documentation, Working Papers, Audit Plans etc.
(Cognitive level: Remember)
CO3 – Explain various techniques of Audit (Cognitive level: Understand)
CO4 - Identify the areas of possible Frauds and Errors that may exist in the Financial Statements through various techniques of Auditing (Cognitive level: Remember)


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Detailed Syllabus

Module	Topics	No. of Lectures
1	Introduction to Auditing (Employability)	10
	<p>A. Basics –Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing, Investigation and Auditing.</p> <p>B. Errors & Frauds – Definitions, Types of Error, Types of frauds, 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 –Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audit</p>	
2	Audit Planning, Procedures and Documentation (Employability)	10
	<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, 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	Auditing Techniques and Internal Audit Introduction (Employability)	10
	<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, auditors Liability in conducting audit based on Sample</p> <p>C. Internal Control – Meaning and purpose, review of internal control, advantages, auditors duties, 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>	
4	Auditing Techniques: Vouching & Verification (Employability)	10
	<p>A. Audit of Income: Sales, Sales Returns, Rental Receipts, Interest and Dividends Received.</p>	


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	B. Audit of Expenditure : Purchases, Purchase Returns, Salaries and Wages, Insurance Premium, Advertisement, Interest Expense C. Audit of Assets: Debtors, Stocks, Investments, Plant and Machinery, Land and Buildings. D. Audit of Liabilities : Creditors, Outstanding Expenses, Bills Payable, Secured and Unsecured Loans, Contingent Liabilities	
5	Company Audit	5
	Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors, Audit Report	



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Courses of Bachelor of Commerce (B. Com.) Programme

For

Third Year (T.Y.B.COM)

**Subject: FINANCIAL ACCOUNTING & AUDITING - PAPER – IX
FINANCIAL ACCOUNTING**

Syllabus

**Under Academic Autonomy & Credit, Grading and
Semester System**

With effect from Academic Year 2020-2021


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FINANCIAL ACCOUNTING & AUDITING - PAPER – IX FINANCIAL ACCOUNTING

*at Semester VI
(Implemented during Academic Year 2020-21)
(wef 2018-19)*

Modules at a Glance

Sr. No.	Topics	No. of lectures
Module 1	Accounting Standards – 10 (PPE), 20 (EPS), 26 (Intangibles)	15
Module 2	Final Accounts of Co-operative Societies	15
Module 3	Foreign Currency Conversion w.r.t. Foreign Branches (AS – 11)	15
Module 4	Valuation of Goodwill & Shares	15

Learning Objectives:

1. To acquaint the learners with the concept and practicalities of accounting standards AS-10 (PPE), AS- 20 (EPS) and AS- 26 (Intangibles)
2. To help the learners to acquire conceptual knowledge of preparing financial statements of co-operative societies.
3. To discuss the provisions of AS -11(Revised) regarding foreign branch operations with a special reference to Integral Foreign Operations (IFO) and Non-Integral Foreign Operations (NFO)
4. To make the learners to study the various methods of valuation of goodwill and shares.
5. To enable the learners to assist practicing CAs in the assignments of preparing final accounts of a co-operative society.

Course Outcomes: On completion of the course, the students will be able to

- CO1- Evaluate case studies based on practical application of Accounting Standards AS-10 (PPE), AS- 20 (EPS) and AS- 26 (Intangibles) (Cognitive level – Evaluate)
- CO2-Discuss the formats of final accounts of Co-operative Housing Society as well as Consumer Co-operative Housing Society (Cognitive level – Understand)
- CO3- Solve practical problems on financial statements of co-operative societies. (Cognitive level – Apply)


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CO4- Distinguish between Integral Foreign Operations (IFO) and Non-Integral Foreign Operations (NFO) (Cognitive level – Analyse)

CO5- Solve practical sums on converting trial balance of an independent foreign branch into reporting currency as per AS 11(Cognitive level – Apply)

CO6- Calculate the value of goodwill and shares (Cognitive level – Analyse)

Detailed Syllabus

Module	Topics	No. of Lectures
1	Accounting Standards – 10 (PPE), 20 (EPS), 26 (Intangibles)	15
1.1	AS 10 – Property, Plant and Equipment	
1.2	AS 20 – Earnings Per Share	
1.3	AS 26 – Intangible Assets	
2	Final Accounts of Co-operative Societies (Employability)	15
2.1	Provisions of Maharashtra State Co-operative Societies Act & Rules	
2.2	Accounting provisions including appropriations to various fund	
2.3	Format of final accounts	
2.4	Simple Practical problems on preparation of final accounts of Co-operative Society	
3	Foreign Currency Conversion wrt Foreign Branches(AS-11)	15
3.1	Requirements as per AS-11	
3.2	Accounting for Foreign Branches	
4	Valuation of Goodwill & Shares	15
4.1	Valuation of Goodwill based on Future Maintainable Profits and Super Profits	
4.2	Methods of Valuation:- 1. Number of years' Purchase Method 2. Capitalisation Method	
4.3	Valuation of Shares	
4.4	Methods: - 1. Intrinsic Value Method 2. Yield Method	

Reference Books

Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi

Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai

Financial Accounting by Leslie Chandwick, Pentice Hall of India Adin Bakley (P) Ltd.

Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.

Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi

Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.

Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Paper Back

Compendium of Statement & Standard of Accounting, ICAI.



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*Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd.,
Mumbai*


Financial Accounting by Williams, Tata Mc. Grow Hill & Co. Ltd., Mumbai

Company Accounting Standards by Shrinivasan Anand, Taxman.

Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.

Introduction to Financial Accounting by Horngren, Pearson Publications.

*Financial Accounting by M. Mukherjee. M. Hanif. Tata McGraw Hill Education Private
Ltd; New Delhi*



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Courses of Bachelor of Commerce (B. Com.) Programme

For

Third Year (T.Y.B.COM)

**Subject: DIRECT & INDIRECT TAXES – PAPER II
INDIRECT TAX**

Syllabus

**Under Academic Autonomy & Credit, Grading and
Semester System**

With effect from Academic Year 2020-2021


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DIRECT & INDIRECT TAXES – PAPER II INDIRECT TAX

*at Semester VI
(Implemented during Academic Year 2020-21)
(wef 2019-20)*

Modules at a Glance

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

Course Objectives:

1. To understand the differences between Direct and Indirect taxation. The Value Added Tax and concept of ONE NATION ONE TAX as Goods and Services Tax introduced in India w. e. f. 01.07.2017.
2. To study provisions of levy of taxation and understand the responsibility for collection of tax under Forward contracts, Reverse charge mechanism and E Commerce operations.
3. To understand the Provisions relating to Time of Supply for Goods and Service.
4. To understand the Provisions relating to Value of Supply for Goods and Services.
5. To understand the Provisions of Input Tax Credit, eligibility, reversal of ITC etc.
6. To compute liability of GST after deduction of ITC.
7. To understand the provisions of Registration under GST.
8. To prepare students for employment in taxation firm.

Course Outcomes:

After completing this Course, the students should be able to:

- CO1- Discuss the concept of GST (Cognitive level: Understand)
CO2 – Recognise various types of contracts and onus of collection and payment of tax thereon (Forward Contracts, Reverse Charge and E-Commerce Operations) (Cognitive level: Remember)
CO3 – Calculate Time and Value of Supply of Goods and Services (Cognitive level: Analyze)
CO4 – Calculate Input Tax Credit and liability of the dealer. (Cognitive level: Analyze)
CO5 – Solve practical problems on GST liability (Cognitive level: Apply)
CO6- Explain the procedure for GST registration (Cognitive level: Understand)


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Detailed Syllabus

Module	Topics	No. of Lectures
1	Introduction (Employability) <ul style="list-style-type: none"> • What is GST • Need for GST • Dual GST Model • Definitions Section 2(17) Business Section 2(13) Consideration Section 2(45) Electronic Commerce Operator Section 2(52) Goods Section 2(56) India Section 2(78) Non taxable Supply Section 2(84) Person Section 2(90) Principal Supply Section 2(93) Recipient Section 2(98) Reverse charge Section 2(102) Services Section 2(105) Supplier Section 2(107) Taxable Person Section 2(108) Taxable Supply Goods & Services Tax Network (GSTN) 	09
2	Levy and Collection of Tax (Employability) <ul style="list-style-type: none"> • Scope of Supply • Non taxable Supplies • Composite and Mixed Supplies • Composition Levy • Levy and Collection of tax • Exemption from tax 	09
3	Time and Value of Supply (Employability) <ul style="list-style-type: none"> • Time of Supply • Value of Supply 	09
4	Input Tax Credit & Payment of Tax (Employability) <ul style="list-style-type: none"> • Eligibility for taking Input Tax Credit • Input Tax Credit in Special Circumstances • Computation of Tax Liability and payment of tax 	09
5	Registration under GST Law (Employability) <ul style="list-style-type: none"> • Persons not liable registration • Compulsory registration • Procedure for registration • Deemed registration • Cancellation of registration 	09


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Reference books:

- *Indirect Taxes: Law and Practice* by V.S. Datey, Taxmann
- *Indirect Taxes* by V.S. Balchandra, Sultan Chand and Sons, New Delhi
- *GST Law & practice with Customs & FTP* by V.S. Datey, Taxmann
- *GST* by V.S. Datey, Taxmann
- *GST & customs Law* by K.M. Bansal, University Edition
- *GST Law & practice with Customs & FTP* by Vineet Sodhani, Snow White Publications
- *GST Law & practice with Customs & FTP* by Sanjiv Agarwal, Snow White Publications
- *Indirect taxes(Containing GST, Customs & FTP)* by Mohd. Rafi, Bharat Publications



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ACCOUNTANCY & FINANCIAL MANAGEMENT I

(Implemented during Academic Year 2020-21)
(wef 2017-18)

Modules at a Glance

Sr. No.	Topics	No. of Lectures
Module 1	Framework for the Preparation and Presentation of Financial Statements, and Accounting Standards	05
Module 2	Inventory Valuation	10
Module 3	Departmental Accounts	15
Module 4	Accounting for Hire Purchase	15
Module 5	Accounting from Incomplete Records	15

Learning Objectives:

1. To Study AS 1, AS 2 and AS 9 and application of the same for preparation and presentation of financial statements and introduction of Ind AS and IFRS
2. To study the methods of inventory valuation such as FIFO, Weighted average with reference to AS 2 and stock verification by preparation of stock reconciliation statement
3. To classify and apportionment of indirect expenses and income into various departments on some suitable basis.
4. To evaluate Department's performance on the basis of net profit/loss.
5. To learn the calculation of interest on deferred payment and accounting entries under hire purchase system
6. To understand the conversion of single entry system to double entry system
7. To help local small traders to prepare financial statements from incomplete records

Course Outcomes: On completion of the course, students will

CO1: Interpret case studies on AS 1 and AS 9 Standard (Level: Apply)

CO2: Calculate closing stock and prepare stock ledger as per perpetual inventory system. (Level: Analyse)

CO3: Calculate departmental profit or loss by allocating expenses and income on scientific, logical and actual basis (Level: Analyse)

CO4: Compute the hire purchase instalments and interest thereon. (Level: Analyse)

CO5: Show the accounting entries in the books of vendor and purchaser under hire purchase system. (Level: Apply)

CO6: Solve practical problems on conversion of single entry system to double entry system. (Level: Apply)

Detailed Syllabus:

Module	Topics	No. of lectures
1	Framework for the Preparation and Presentation of Financial	05
	Basic information on Framework relating to: (a) Elements of Financial Statements (b) Recognition and Measurements of the Elements Accounting Standards: A general knowledge of Need, Necessity and framing of accounting standards. Adoption of AS, Ind-AS and IFRS AS – 9: Revenue (a) Meaning and Scope. (b) Transactions excluded. (c) Sale of Goods. (d) Rendering of Services. (e) Effects of Uncertainties. (f) Disclosure.	
2	Inventory Valuation	10
	Basic Principles of AS 2 Meaning Cost for inventory valuation Inventory systems: Periodic Inventory System and Perpetual Inventory System Valuation: Meaning and importance Methods of Stock Valuation as per AS – 2: FIFO and Weighted Average Method Computation of valuation of inventory as on balance sheet date: If inventory is taken on a date: after the balance sheet, or before the balance sheet	
3	Departmental Accounts	15
	Meaning, Introduction to AS 17- Segment Reporting Basis of Allocation of Expenses and Incomes/Receipts Inter Departmental Transfers: at Cost Price and Invoice Price, Stock Reserve Departmental Trading and Profit & Loss Account and Balance Sheet	
4	Accounting for Hire Purchase	15
	Meaning, Calculation of interest, Calculation of Cash Price Accounting for hire purchase transactions by Asset Purchase Method based on full cash price Journal entries, ledger accounts and disclosure in balance sheet For hirer and vendor Default and Complete Repossession	
5	Accounting from Incomplete Records (Employability)	15
	Introduction, Problems on preparation of final accounts of Proprietary Trading Concern (Conversion Method)	

Suggested Readings:

- *Introduction to Accountancy* by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- *Advance Accounts* by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
- *Advanced Accountancy* by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- *Modern Accountancy* by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai
- *Financial Accounting* by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd.
- *Financial Accounting for Management* by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
- *Financial Accounting* by P. C. Tulsian, Pearson Publications, New Delhi
- *Accounting Principles* by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
- *Financial Accounting* by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Paper Back
- *Compendium of Statement & Standard of Accounting*, ICAI.
- *Indian Accounting Standards*, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai
- *Financial Accounting* by Williams , Tata Mc. Grow Hill & Co. Ltd., Mumbai
- *Company Accounting Standards* by Shrinivasan Anand, Taxman. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi. *Introduction to Financial Accounting* by Horngren, Pearson Publications.
- *Financial Accounting* by M. Mukherjee. M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi

BUSINESS ECONOMICS – I

(Implemented during Academic Year 2020-21)
(wef 2017-18)

Modules at a Glance

Sr. No.	Topics	No. of lectures
Module 1	Basics of Theoretical and Demand Analysis	15
Module 2	Supply and Production Decisions	10
Module 3	Cost Analysis	10
Module 4	Revenue Analysis	10
	Total	45

Learning Objectives

- 1.To identify the concepts of business economics and elasticity of demand.
- 2.To explain the short run and long run production function.
3. To prepare diagrams pertaining different costs curves under short run and long run.
4. To analyse different revenue concepts under perfect and imperfect competition.

Course Outcomes

CO1: The learner will be able to identify the concepts of business economics and elasticity of demand . (Level: Knowledge)

CO2: The learner will be able to explain the short run and long run production function. (Level: Comprehension)

CO3: The learner will be able to prepare diagrams pertaining different costs curves under short run and long run (Level: Application)

CO4: The learner will able to analyse different revenue concepts under perfect and imperfect competition. (Level: Analysis).

Detailed Syllabus:

Module	Modules / Units
1	<p>Basics of Theoretical and Demand Analysis (Employability) A) Meaning and importance of Business Economics-Scarcity and resource allocation- Production possibility curve technique- Basic economic tools for theoretical analysis: functions, equations and identities, graphs and slopes.</p> <p>B) Elasticity of demand- Meaning and types of elasticities of demand: price, income, cross and promotional. Calculation of elasticities of demand and derivation of demand curves. Demand forecasting-Consumer surplus</p>
2	<p>Supply and Production Decisions (Employability) Meaning of production function: short run and long run production functions- Law of variable proportions-Iso-quants- meaning and derivation of isoquants-properties of iso-quants- iso-cost line-Least-cost combination-Expansion path- Returns to scale-Economies of scale.</p>
3	<p>Cost Analysis (Employability) Money, real and opportunity costs-social and private costs- implicit and explicit costs-economic and accounting costs- fixed and variable costs-cost-output relationship in the short run and long run -Nature of Total, Average and Marginal Cost curves in the short and long run - Computation and derivation of cost curves-Learning curve-Producer's surplus.</p>
4	<p>Revenue Analysis (Employability) Meaning and features of perfect competition and monopoly- sources of monopoly-Total revenue- Average revenue and Marginal revenue curves under perfect competition and Imperfect competition- Revenue curves and elasticity- Calculation of TR, AR, and MR & derivation of revenue curves.</p>

Evaluation Pattern:

Examination Pattern 75: 25

The performance of the learners will be evaluated in two Components.

One component will be the **Continuous Internal Evaluation** component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks.

The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

A) Continuous Internal Evaluation: 25 %

Question Paper Pattern (Internal Assessment)

Sr. No.	Particular	Marks
1	Class test - 30 mins. Duration	20
Q1A	Fill in the Blanks with the Correct alternative. (01 mark each)	05
B	Answer in one sentence. (01 mark each)	05
Q.2	Attempt any Two out of three: Short notes / Short answers / Diagrams /Problems (05 marks each)	10
II	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05

B) Semester End Examination: 75 %

Question Paper Pattern

Maximum Marks: 75

Questions to be set: 05

Duration: 2 1/2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particulars	Marks
Q 1	Three questions to be asked : A B C Any Two to be attempted From Module-I	15 Marks 7 ½ Marks Each

Q 2	Three questions to be asked : A B C Any Two to be attempted From Module-II	15 Marks 7 ½ Marks Each
Q 3	Three questions to be asked : A B C Any Two to be attempted From Module-III	15 Marks 7 ½ Marks Each
Q 4	Three questions to be asked : A B C Any Two to be attempted From Module-IV	15 Marks 7 ½ Marks Each
Q 5	Objective Questions: A) Define the Concepts: Sub-Questions to be asked 06; At least one from each Module Any four to be attempted.	15 Marks 08 Marks 02 Marks each
	B) Match the columns: Sub-Questions to be asked 10; At least two from each Module Any Seven to be attempted.	07 Marks 01 Marks each

References:

- 1) Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
- 2) Hirchey .M., Managerial Economics, Thomson South western (2003)
- 3) Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001)
- 4) Frank R.H, Bernanke.B.S.,Principles of Economics (Tata McGraw Hill (ed.3)
- 5) Gregory Mankiw., Principles of Economics, Thomson South western (2002)
- 6) Samuelson & Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002)
- 7) Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi,2004)

ENVIRONMENTAL STUDIES – I

(Implemented during Academic Year 2020-21)
(w.e.f. 2018-19)

Modules at a Glance

Sr. No	Modules	No. of Lectures
1	Environment and Ecosystem	13
2	Natural Resources and Sustainable Development	13
3	Population and Emerging Issues of Development	13
4	Urbanisation and Environment	13
5	Reading of Thematic Maps and Map Filling	08
	Total	60

Learning Objectives:

1. To memorize the concepts related to environmental issues and concerns of national and global importance
2. To describe the concepts related to sustainable development vis-a-vis improvement of quality of life
3. To demonstrate a deeper concern for the environment and a sense of commitment and responsibility to take proactive action
4. To analyze the role of the individual, community, national and international agencies in resolving environmental problems

Course Outcomes:

CO1: Learners will be able to memorize the various concepts related environmental issues and concerns of national and global importance. (Level: Knowledge)

CO2: Learners will be able to describe the concepts related to sustainable development vis-a-vis improvement of quality of life. (Level: Comprehension)

CO3: Learners will be able to demonstrate a deeper concern for the environment and a sense of commitment and responsibility to take proactive action. (Level: Application)

CO4: Learners will be able to analyse the role of the individual, community, national and international agencies in resolving environmental problems. (Level: Analysis)

Detailed Syllabus:

Module	Topics	No. of Lectures
1	<p>Environment and Ecosystem (Employability) Environmental studies: Meaning, objectives, scope and importance of environmental studies Environment components: Natural and man-made components Ecosystem: Definition and types, functioning and structure, Food chain and Food web, Ecological pyramids, Natural cycles – Hydrological cycle, Carbon cycle, Nitrogen cycle Man and environment</p>	13
2	<p>Natural Resources and Sustainable Development (Employability) Natural resources: Meaning and definition, Classification of resources Factors affecting development of resources Resource conservation: meaning, importance and common methods Problems associated with and management of water, forest resources Problems associated with and management energy resources – conventional and non-conventional energy resources Resources utilization and sustainable development Duties of the citizens to achieve the sustainable development</p>	13
3	<p>Populations and Emerging Issues of Development Population growth in the world Demographic transition theory and India World population density Population growth in India Effects of Population Growth on our Environment, impact of environment on population and policy measures Human Development Index The world Happiness Index</p>	13
4	<p>Urbanisation and Environment Urbanization Advantages of urbanisation Causes and effects of urbanization - Solution to urban problems Emerging smart cities and safe cities in India Concept and characteristic of Sustainable cities</p>	13
5	<p>Reading of Thematic Maps and Map Filling (Employability) Reading of Thematic Maps (4 Lectures) Located bars, Circles, Pie charts, Isopleths, Choropleth, and Flow map, Pictograms - Only reading and interpretation. Map Filling: (4 Lectures) Map filling of World (Environmentally significant features) using point, line and polygon segment.</p>	08

Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Continuous Internal Evaluation (CIE) or Internal Assessment with 25% marks in the first component and by conducting the Semester End Examinations (SEE) with 75% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:

A) Continuous Internal Evaluation – 25% - 25 Marks It will include

1. Class test to be conducted in the given semester 20 Marks
2. Active participation in routine class instructional deliveries, Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities, and completed note book with all class work and home work for the term. 05 Marks

*Note:

Question Paper Pattern for Periodical Class Test Written Class Test (20Marks)

1	Match the Column / Fill in the Blanks/ Multiple Choice Questions (1 Marks each)	05 Marks
2	Answer in One or Two Lines (Concept based Questions) (1 Mark each)	05 Marks
3	Answer in Brief (Attempt Any Two of the Three) (5 Marks each)	10 Marks

B) Semester End Examination

-75 Marks

Question Paper Pattern: Maximum Marks: 75
All questions are compulsory.

Questions to be set: 05

Q. 1	Practical (Unit -V: World Map filling - 5marks, Thematic maps reading -5marks, objectives -5marks)	15 Marks
Q. 2	Based on Module I Full Length Practical Question OR Full Length Practical Question	15 Marks 15 Marks
Q. 3	Based on Module II Full Length Practical Question OR Full Length Practical Question	15 Marks 15 Marks
Q. 4	Based on Module III Full Length Practical Question OR Full Length Practical Question	15 Marks 15 Marks

Q. 5	Based on Module IV Full Length Practical Question	15 Marks
	OR Full Length Practical Question	15 Marks

Note: (Q.2 to Q.5 may be divided into two sub question - one sub question of 8 marks and another sub question will be of 7 marks OR Q.2 to Q.5 may be asked fully as a long answer question of 15 marks)

Reference Books

- (1) Singh, Savindra, 2011 : Environmental Geography, Prayag Pustak Bhavan, Allahabad, India
- (2) Gautam Alka, 2009 : Environmental Geography, Sharda Pustak Bhavan, Allahabad, India
- (3) Odum E.P. (1971) : Fundamentals of Ecology, W.B. Saunders, Philadelphia
- (4) Botkin D.B. & Keller E.A., 1995 : Environmental Science, John Wiley & Sons, New York 5
- (5) McKinney M.L. & Schoch R.M., 1998 : Environmental Science, Jones & Bartlett Publishers, London
- (6) Allaby M. 2002 : Basics of Environmental Sciences, Routledge, London
- (7) Detwyler T.R., 1971: *Man's Impact on Environment*, McGraw-Hill, New York
- (8) Rao K.L. 1975 : *India's Water Wealth*, Orient Longman Ltd. New Delhi
- (9) Ahirrao W.R. & others, Paryavaran Vijnan (Marathi), Nirali Prakashan, Pune

NAGINDAS KHANDWALA COLLEGE

AUTONOMOUS



Syllabus and Question Paper Pattern
of

Bachelor of Commerce (B. COM) Programme

First Year

Foundation Course (FC):I

FC- I- Constitution of India, Human Rights and Gender- Semester I

Under Academic Autonomy and Credit, Grading and Semester System

With effect from Academic Year 2020-21

F.Y.B.Com.

Foundation Course I Semester- I Constitution of India, Human Rights and Gender

Learning Objectives:

1. To enhance the understanding of the Constitution of India and recognise the role played by Dr. B. R. Ambedkar in the making of the Constitution.
2. To enable learners to identify Human Rights Issues and list the steps involved in filing Right To Information applications and Public Interest Litigation.
3. To help learners describe the political system in India.
4. To help learners summarize gender issues

Course Outcomes:

- CO1:** Recognise the importance of the Constitution of India as well as the exemplary contribution of Dr. B.R. Ambedkar. (Level: Remember)
- CO2:** List the different types of human rights and recall the procedure for using the Right to Information Act and filing a Public Interest Litigation. (Level: Remember)
- CO3:** Explain the political processes of our country. (Level: Understand)
- CO4:** Interpret and illustrate gender issues. (Level: Analysis)

Modules at a Glance

Sr. No	Modules	No. of Lectures
1	The Constitution of India	09
2	Human Rights and its violations	09
3	Contemporary Rights of Citizens	09
4	Political Developments	09
5	Gender discourse	09

Note: 09 Lectures shall be allotted for Project guidance. These are included in the total number of lectures assigned for the course.

Detailed Syllabus

1	The Constitution of India (Employability) a) Philosophy, Basic Features b) Fundamental Duties and Fundamental Rights c) Independent Agencies – Judiciary, Election Commission, CAG, UPSC/ SPSC d) Role of Dr. B.R. Ambedkar	(9)
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2	<p>Human Rights and its violations (9)</p> <p>a) Concept of human rights, origin and evolution of the concept; the Universal Declaration of the Human Rights (UDHR)</p> <p>b) Nature of Human Rights Violation faced by vulnerable groups namely the Scheduled Caste, Scheduled Tribes, Children, Minority Communities, People with disabilities and Elderly Population</p> <p>c) Redressal Mechanism at the National and State level - The National Human Rights Commission, The SC/ST Commission; The Minorities Commission</p>
3	<p>Contemporary Rights of Citizens (9)</p> <p>a) Right to Information – Genesis and relation with transparency and accountability</p> <p>b) Important provisions of the Right to Information Act, 2005; some success stories</p> <p>c) Protection of Citizen's/ Public Interest – Public Interest Litigation</p> <p>d) Need and procedure to file a P.I.L , Some landmarks cases</p>
4	<p>Political Developments (Employability) (9)</p> <p>a) The Party System in India</p> <p>b) The use of religion , language and caste in politics</p> <p>c) The 73rd and 74th amendments and its implications</p> <p>d) Role and significance of women in politics</p>
5	<p>Gender Discourse (9)</p> <p>a) Perspectives on Gender</p> <p>b) Masculinities, Contemporary Issues: Gender Equality; Transgender Community</p> <p>c) Violence against women, female foeticide (declining sex ratio)and portrayal of women in media</p> <p>d) Women Empowerment : The National Commission for Women; The Domestic Violence Act, 2005; The Sexual Harassment of Women at Workplace Prevention, Prohibition and Redressal Act, 2013</p>

Recommended Books

1. Agarwal Bina, *A Field of One's Own: Gender and Land Rights in South Asia*, Cambridge University Press, New Delhi, 1994.
2. Agarwal Bina, *Structures of Patriarchy: State, Community and Household in Modernising Asia, Kali for Women*, New Delhi, 1988.
3. Agnes Flavia, *Law and Gender Inequality: The Politics of Women's Rights in India*, Oxford University Press, New Delhi, 1999.

4. Agnes Flavia, *The State, Gender and Rhetoric of Law Reform*, Research Centre for Women's Studies, SNDT Women's University, Mumbai, 1995.
5. Aguiar, Benny. *Indira Gandhi*. Vitasta Publishing. 2007.
6. Ali ArunaAsaf, *The Resurgence of Indian Women*, Radiant Publishers, Jaipur, 1991.
7. Ambedkar B.R., *Rise and Fall of Hindi Women*, Thacker & Co., Bombay, 1951.
8. Ambedkar B.R., *The Problem of Rupee*, Thacker & Co., Bombay, 1923.
9. Ambekar B.R., *Federation versus Freedom*, Thacker & Co., Bombay, 1939.
10. Asthana Pratima, *Women's Movement in India*, Vikas Publishing House, New Delhi, 1974.
11. Austin, Granville. *The Indian Constitution*. Oxford University Press. 1972.
12. Balasubrahmanyam, Vimal, *Mirror Image: The Media and Women's Question*, Centre for Education and Documentation, Bombay, 1988.
13. Basu Aparna and Bharati Ray, *Women's Struggle: A History of the All India Women's Conference – 1927-1990*, Manohar Publications, New Delhi, 1990.
14. Basu, Durga Das. *Introduction to the Constitution of India*. Lexis Nexis. 2015.
15. Beauvoir Simone de, *The Second Sex*, Penguin, New Delhi, 1984.
16. Bedi, Kiran. *What Went Wrong? ... And Continues*. Ubspd Distributors. 2005.
17. Chattopadhyay Kamaladevi, *Indian Women's Battle for Freedom*, Abhinav Publishers, New Delhi, 1983.
18. Chaudhary, S N. *Tribal Women*. Rawat Publications. 2014.
19. Clapham, Andrew. *Human Rights*. Oxford University Press. 2007.
20. Desai Neera and Maithreyi Krishnaraj, *Women and Society in India*, Ajanta Publications, New Delhi, 1987.
21. Desai Neera and Vibhuti Patel, *Indian Women- Change and Challenge in the International Decade, 1975-1985*, Popular Prakashan, Bombay, 1985.
22. Desai Neera, *Women in Modern India*, Vora Publishers, Bombay, 1977.
23. Desai, Santosh. *Mother Pious Lady*. HarperCollins Publishers. 2010.
24. Dominelli, Lena. *Women and Community Action*. Rawat Publications. 2006.
25. Gautam Munshilal, Dr. B.R. Ambedkar on National Unity and Integration, Siddhirtha G.S. & S. Samiti Aligarh, 1991.
26. Gawankar, Rohini. *The Women's Regiment and Captain Laxshmi Of INA*. Devika Publications. 2003.
27. Glover, David. *Genders*. Routledge. 2007.
28. Herath, Tamara. *Women in Terrorism*. Sage Publications. 2012.
29. Jatava, D R. *Violation of Human Rights*. Abd Publishers. 2007.
30. Jha Rama, *Women and the Print Media: Portrayal and Performance*, Chanakya Publishers, Delhi, 1992.
31. Jose, Ancy. *Gender Diversity and Development*. Khandwala Publishing. 2016.
32. Joseph A. and K. Sharma, *Whose News? The Media and Women's Issues*, Sage Publications, New Delhi, 1994.
33. Kaul Krishna Prasad, *The Position of Women in Indian Society*, Krishnan Mehta Leader Press, Allahabad, 1938.
34. Keer Dhananjay, Dr. Babasaheb Ambedkar : *Life and Mission*, Popular Prakashan, Bombay, 1990.
35. Krishnaraj, M. and N. Desai (eds), *Women and Society in India*, Ajanta Publishers, Delhi, 1977.
36. Krishnaraj M. (ed), *Feminist Concepts, Contribution to Women's Studies Series – 7, Part III*, Research Centre for women's Studies, SNDT, Bombay, 1994.
37. Kumar Radha, *The History of Doing: An Illustrated Account of Movements for Women's Rights and Feminism in India, 1800 – 1990*, Kali for Women, 1993.
38. Kumar, Raj. *Unknown Indira*. National Publishers. 2002.
39. Laxmikanth, M. *Indian Polity*. Tata Mc-Grawhill Publishing. 2004.
40. Mehta, Shirin. *Women and Social Change*. Rawat Publications. 2009.
41. Mitra, Subrata K. *Politics in India*. Oxford University Press. 2014.
42. Morrison, Andrew R. *The International Migration of Women*. The World Bank. 2008.
43. Pandya, Rameshwari. *Women Welfare and Empowerment in India*. New Century Publications. 2008.

44. Parashar Archana, Women and Family Law Reform In India, Sage Publishers, New Delhi, 1992.
45. Singh, Naunihal. India. Authorpress. 2006.
46. Syed,M.H. PratibhaPatil. The Women Press. 2008.
47. Thaper-Bjorkert, Suruchi.Women in the Indian National Movement. Sage. 2015.

Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Continuous Internal Evaluation (CIE) or Internal Assessment with 25% marks in the first component and by conducting the Semester-End Examinations (SEE) with 75% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:

A) Continuous Internal Evaluation (CIE)

-25 Marks

- Class Tests/Skits/Projects/Book Reviews/Class Presentations/Assignment/ Field Visit/Mock Parliament/ Reports/Poster Making/Volunteer Activity/Report of an Educational Tour from the Institution.(20 marks)
- 5 marks will be allotted to the overall participation in classroom learning and skills of articulation, teamwork and leadership exhibited during the course in organizing related learning activities.

B) Semester End Examination

-75 Marks

Question Paper Pattern:

Maximum Marks: 75

Questions to be set: 06

Notes:

1. Long answer type questions, with internal choice, from Question No. 1 to 5 derived from respective modules. (12 Marks x 5 Questions= 60 Marks)
2. Question no. 6 will be four short notes derived from modules 1 to 5. Students should attempt any 2. (7½ Marks x 2 Questions= 15 Marks)

Question No.	Particulars	Marks
1	Long answer question from Module I (any 1 out of 2)	12
2	Long answer question from Module II (any 1 out of 2)	12
3	Long answer question from Module III (any 1 out of 2)	12
4	Long answer question from Module IV (any 1 out of 2)	12
5	Long answer question from Module V (any 1 out of 2)	12
6	Short Notes from Module I to V (1 to 5; 2 out of 4)	15

MATHEMATICAL AND STATISTICAL TECHNIQUES – I

(Implemented during Academic Year 2020-21)
(w.e.f.2018-19)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Interest, Annuity, Matrices and Determinants	15
Module 2	Linear Programming Problems and Assignment problems	15
Module 3	Summarization Measures	15
Module 4	Elementary Probability Theory	15
Module 5	Decision Theory	15
	Total	75

Objective: The main objective of this course is to introduce Mathematics and Statistics to under graduate students of commerce, so that they can use them in the field of Commerce and Industry to solve real life problems.

- 1) To inculcate quantitative aptitude or numerical ability, this is an integral part of almost all the competitive or entrance examinations.
- 2) To enhance creative thinking and logical thinking.
- 3) To make the learner aware about how to use statistical tools in data analysis.

Outcome: After successful completion of the course the learner would be able to cater the needs of appearing entrance examinations for M.B.A., C.A., I.C.W.A., N.D.A, M.C.A etc. Students will demonstrate the ability to apply analytical and theoretical skills to model and solve mathematical problems.

Students will demonstrate the ability to analyse data and draw appropriate statistical conclusions.

Recognize the importance and value of mathematical and statistical thinking, training, and approach to problem solving, on a diverse variety of disciplines;

Detailed Syllabus

Module	Topics	No. of Lectures
1	Interest, Annuity, Matrices and Determinants (Skill development)	15
(a)	Interest: Simple interest and Compound interest. Annuity: Annuity immediate and its present value, Future value. Equated monthly installment (EMI) using reducing balance method and amortization of loans.	
(b)	Matrices and Determinants: Types of matrices. Elementary row operations. Inverse of matrix (adjoint method). Determinant of non-singular matrix. Solution of system of linear equations by Cramer's rule (upto 3 variables and 3 equations).	
2	Linear Programming Problems and Assignment problems: (Skill development)	15
(a)	Linear Programming Problems: Sketching of graphs of (i) linear equation $Ax + By + C = 0$ (ii) linear inequalities. Mathematical Formulation of Linear Programming Problems upto 3 variables. Solution of Linear Programming Problems using graphical method up to two variables.	
(b)	Assignment problems: Introduction to assignment problems. Optimal solution to the assignment problems by Hungarian assignment method.	
3	Summarization Measures (Skill development)	15
(a)	Measures of Central Tendencies: Definition of Average, Types of Averages: Arithmetic Mean, Median, and Mode for grouped as well as ungrouped data. Quartiles, Deciles and Percentiles. Using Ogive locate median and Quartiles. Using Histogram locate mode. Combined and Weighted mean.	
(b)	Measures of Dispersions: Concept and idea of dispersion. Various measures: Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance, Combined Variance.	

4	Elementary Probability Theory (Skill development)	15
(a)	Probability Theory: Introduction to Permutation as arrangement and Combination as selection of objects. Concept of random experiment/trial and possible outcomes; Sample Space and Discrete Sample Space; Events & their types, Algebra of Events, Mutually Exclusive and Exhaustive Events, Complimentary events. Classical definition of Probability, Addition theorem (without proof), conditional probability. Independence of Events: $P(A \cap B) = P(A)P(B)$. Simple examples.	
(b)	Random Variable: Probability distribution of a discrete random variable; Expectation and Variance of random variable, simple examples on probability distributions.	
5.	Decision Theory (Skill development)	15
(a)	Decision making under uncertainty: Pay-off matrix, Formulation of Payoff Matrix. Maximin, Maximax, Minimax regret and Laplace criteria; simple examples to find optimum decision.	
(b)	Decision making under Risk: Expected Monetary Value (EMV); Decision Tree; Simple Examples based on EMV. Expected Opportunity Loss (EOL), simple examples based on EOL.	

Examination:

Internal Assessment 25% (25 marks) :

1. One midterm class test of 20 marks (scaling down to 10 marks)
2. One assignment of 10 marks.
3. Overall participation 5 marks.

Semester End Examination 75% (75 marks)

At the end of each semester, there will be a Semester End Examination of **75**marks, 2.5 hrs. duration and question paper pattern as shown below.

Question Paper Pattern:

In **Section I (based on Mathematics)**,

A. Attempt any five questions out of eight questions. Each question carries 6 marks.

In **Section II (based on Statistics)**,

B. Attempt any three questions out of five questions. Each question carries 7 marks.

C. Attempt any three questions out of five questions. Each question carries 8 marks.

Reference Books

1. Mathematics for Economics and Finance Methods and Modelling by Martin Anthony and Norman Biggs, Cambridge University Press, Cambridge low-priced edition, 2000, Chapters 1, 2, 4, 6 to 9 & 10.
2. Business Mathematics By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006, Chapter 1,5, 7, 9 &10.
3. Mathematics for Business Economics: By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc-Graw Hill Publishing Co. Ltd., 1987, Chapters 9 to 11 & 16.
4. Quantitative Methods-Part-I By S. Saha and S. Mukerji, New Central Book Agency, 1996, Chapters 7 & 12.
5. *Investments* By J.C. Francis & R.W. Taylor, *Schaum's Outlines*, Tata Mc-Graw Hill Edition 2000, Chapters 2,4& section 25.1.
6. Indian Mutual Funds Handbook: By SundarShankaran, Vision Books, 2006, Sections 1.7,1.8.1,6.5 & Annexures 1.1to 1.3.
7. Operations Research by Gupta and Kapoor, Sultan Chand and Sons pvt. Ltd. Fourth ed., 1991
8. Statistics for Management -Lovin R. Rubin D.S. (Prentice Hall of India), 7 th ed. 1998.
9. Statistics - Theory, Method & Applications D.S.Sancheti& V. K. Kapoor.,2005. Sultan Chand and Sons pvt. Ltd.
10. Introduction of Mathematical Economics – Edward T. Dowling, third edition,2012 .

BUSINESS ECONOMICS – II

at Semester II
(Implemented during Academic Year 2020-21)
(wef 2017-18)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Market structure: Perfect competition and Monopoly	15
Module 2	Price-Output decisions under Imperfect competition	10
Module 3	Pricing Practices	10
Module 4	Capital Budgeting	10
	Total	45

Learning Objectives

1. To recognize equilibrium conditions under perfect competition and monopoly market.
2. To describe the Price and Output determination under imperfect competition.
3. To discover various pricing practices under different market conditions.
4. To analyse capital budgeting and its stages

Course Outcomes

CO1: The learner will be able to recognize equilibrium conditions under perfect competition and monopoly market. (Level: Knowledge)

CO2: The learner will be able to describe the Price and Output determination under different imperfect competition. (Level: Comprehensive)

CO3: The learner will be able to discover various pricing practices under different market conditions. (Level: Application)

CO4: The learner will be able to analyse capital budgeting and its stages (Level: Analysis)

Detailed Syllabus:

Sr. No.	Modules / Units
1	<p>Market structure: Perfect competition and Monopoly (Employability)</p> <p>Equilibrium conditions under perfect competition and monopoly–break-even analysis-Objectives of a firm: Profit, sales, growth and satisfaction 2aximization.</p> <p>Short run and long run equilibrium of a firm and industry under perfect competition- short run and long run equilibrium of a firm under monopoly- Monopoly equilibrium under different cost conditions</p>
2	<p>Price-Output decisions under Imperfect competition</p> <p>Meaning and features of monopolistic competition- Selling costs, Product differentiation- Short run and long run equilibrium under monopolistic competition- Meaning and features of oligopoly market- collusive and non-collusive oligopoly- implications of kinked demand curve-Equilibrium under kinked demand curve-Cartels and price leadership models</p>
3	<p>Pricing Practices (Employability)</p> <p>Discriminatory pricing: meaning, types, conditions necessary for price discrimination- diagrammatic representation- Dumping: meaning and diagrammatic representation – Marginal cost pricing: diagrammatic representation of public sector under takings and under monopoly- Cost- plus pricing: meaning and components. Transfer pricing method- Mark-up pricing method- Multi-product pricing: meaning, examples and diagrammatic representation</p>
4	<p>Capital Budgeting (Employability)</p> <p>Meaning and importance of capital budgeting- Stages in capital budgeting- Methods of investment appraisal: Pay-back period method, Net present value method and Internal rate of return method- Numerical examples- Merits and demerits of Pay-back period method, Net present value method and Internal rate of return method</p>

Evaluation Pattern:

Examination Pattern 75: 25

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks.

The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

A) Internal Assessment: 25 %

Question Paper Pattern (Internal Assessment)

Sr. No.	Particular	Marks
1	Class test - 30 mins. Duration	20
Q1A	Fill in the Blanks with the Correct alternative. (01 mark each)	05
B	Answer in one sentence. (01 mark each)	05
Q.2	Attempt any Two out of three: Short notes / Short answers / Diagrams /Problems (05 marks each)	10
II	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05

B) Semester End Examination: 75 %

Question Paper Pattern

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particulars	Marks
Q 1	Three questions to be asked : A B C Any Two to be attempted From Module-I	15 Marks 7 ½ Marks Each
Q 2	Three questions to be asked : A B C Any Two to be attempted From Module-II	15 Marks 7 ½ Marks Each
Q 3	Three questions to be asked : A B C Any Two to be attempted From Module-III	15 Marks 7 ½ Marks Each
Q 4	Three questions to be asked : A B C Any Two to be attempted From Module-IV	15 Marks 7 ½ Marks Each
Q 5	Objective Questions: A) Define the Concepts: Sub-Questions to be asked 06; At least one from each Module Any four to be attempted.	15 Marks 08 Marks 02 Marks each
	B) Match the columns: Sub-Questions to be asked 10; At least two from each Module Any Seven to be attempted.	07 Marks 01 Marks each

References:

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- 3) Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001)
- 4) Frank Robert.H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
- 5) Gregory Mankiw., Principles of Economics, Thomson South western (2002 reprint)
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- 7) Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi,2004)

ENVIRONMENTAL STUDIES – II

at Semester II
(Implemented during Academic Year 2020-21)
(w.e.f. 2018-19)

Modules at a Glance

Sr. No	Modules	No. of Lectures
Module 1	Solid Waste Management for Sustainable Society	13
Module 2	Agriculture and Industrial Development	13
Module 3	Tourism and Environment	13
Module 4	Environmental Movements and Management	13
Module 5	Map Filling	08
	TOTAL	60

Learning Objectives:

1. To memorize the concepts related to environmental issues and concerns of national and global importance
2. To describe the concepts related to sustainable development vis-a-vis improvement of quality of life
3. To demonstrate a deeper concern for the environment and a sense of commitment and responsibility to take proactive action
4. To analyze the role of the individual, community, national and international agencies in resolving environmental problems

Course Outcomes:

CO1: Learners will be able to memorize the various concepts related environmental issues and concerns of national and global importance. (Level: Knowledge)

CO2: Learners will be able to describe the concepts related to sustainable development vis-a-vis improvement of quality of life (Level: Comprehension)

CO3: Learners will be able to demonstrate a deeper concern for the environment and a sense of commitment and responsibility to take proactive action. (Level: Application)

Detailed Syllabus:

Sr. No.	Modules/Units	
1.	Solid Waste Management for Sustainable Society Classification of solid wastes Sources of Solid Waste Effects of Solid Waste Pollution- human health, animal and aquatic life Solid waste management Solid waste management in Mumbai- Schemes and initiatives run by MCGM Role of citizens in waste management in urban and rural areas.	13
2.	Agriculture and Industrial Development (Employability) Environmental Problems Associated with Agriculture Uneven Food Production Hunger, Malnutrition and Food Security Sustainable Agricultural practices Environmental Problems Associated with Industries and its effects on environment Global warming, Ozone depletion and acid rain: Causes , effects and measures Sustainable Industrial practices – Green Business and Green Consumerism, Corporate Social Responsibility towards environment	13
3.	Tourism and Environment (Employability) Tourism: Meaning, Nature, Scope and importance Typology of tourism – classification; Tourism potentials in India and challenges before India New Tourism Policy of India Consequences of tourism : Positive and Negative Impacts on Economy, Culture and environment Ecotourism Tourism resources in Maharashtra	13
4.	Environmental Movements and Management (Employability) Important Environmental movements in India Environmental movements: Save Narmada Movement, Chipko Movement, Appiko Movement, Save Western Ghats movement Environmental Management: Concept, need and relevance Environmental education Concept of ISO 14000 and 16000 Environmental impact assessment, Environmental audit ecological footprint; Environment Protection Acts; Geospatial Technology and its components: Remote sensing, G.I.S., G.P.S.-Applications of Geospatial technology in Environmental Management	13
5.	Map Filling Map filling of Konkan and Mumbai (Environmentally significant features) Map filling :Konkan and Mumbai(Environmentally	08

significant features) using point, line and polygon segment.	
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Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Continuous Internal Evaluation (CIE) or Internal Assessment with 25% marks in the first component and by conducting the Semester End Examinations (SEE) with 75% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:

A) Continuous Internal Evaluation – 25% - 25 Marks

It will include

1. Class test to be conducted in the given semester 20 Marks
2. Active participation in routine class instructional deliveries, Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities, and completed note book with all class work and home work for the term. 05 Marks

Question Paper Pattern for Periodical Class Test Written Class Test (20Marks)

1	Match the Column / Fill in the Blanks/ Multiple Choice Questions (1 Marks each)	05 Marks
2	Answer in One or Two Lines (Concept based Questions) (1 Mark each)	05 Marks
3	Answer in Brief (Attempt Any Two of the Three) (5 Marks each)	10 Marks

B) Semester End Examination

-75 Marks

Question Paper Pattern: Maximum Marks: 75
All questions are compulsory.

Questions to be set: 05

Q. 1	Practical (Module -5:Map filling –Konkan map – 5marks, Map filling –Mumbai map -5marks, objectives-5marks)	15 Marks
Q. 2	Based on Module I Full Length Practical Question OR Full Length Practical Question	15 Marks 15 Marks
Q. 3	Based on Module II Full Length Practical Question OR Full Length Practical Question	15 Marks 15 Marks
Q. 4	Based on Module III Full Length Practical Question OR Full Length Practical Question	15 Marks 15 Marks

Q. 5	Based on Module IV Full Length Practical Question	15 Marks
	OR Full Length Practical Question	15 Marks

Note: (Q.2 to Q.5 may be divided into two sub question – one sub question of 8 marks and another sub question will be of 7 marks OR Q.2 to Q.5 may be asked fully as a long answer question of 15 marks)

Reference Books

- (1) Singh, Savindra, 2011 : Environmental Geography, Prayag Pustak Bhavan, Allahabad, India
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- (3) Odum E.P. (1971) : Fundamentals of Ecology, W.B. Saunders, Philadelphia
- (4) Botkin D.B. & Keller E.A., 1995 : Environmental Science, John Wiley & Sons, New York
- (5) McKinney M.L. & Schoch R.M., 1998 : Environmental Science, Jones & Bartlett Publishers, London
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- (7) Detwyler T.R., 1971: *Man's Impact on Environment*, McGraw-Hill, New York
- (8) Rao K.L. 1975 : *India's Water Wealth*, Orient Longman Ltd. New Delhi
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NAGINDAS KHANDWALA COLLEGE

AUTONOMOUS



Syllabus and Question Paper Pattern
of

Bachelor of Commerce (B. COM) Programme

First Year

Foundation Course (FC): II

FC- II- Indian Society and Social Awareness- Semester II

Under Academic Autonomy and Credit, Grading and Semester System

With effect from Academic Year 2020-21

F.Y.B.Com.

Foundation Course II

Semester-II

Indian Society and Social Awareness

Learning Objectives:

1. To appraise the relevance of Indian Culture and analyse social issues.
2. To develop an awareness of human values and ethics among the learners.
3. To determine the various aspects of education and health.
4. To familiarise the students with the effects of disasters and describe the means to mitigate it.

Course Objectives

CO1: Justify the importance of Indian Culture and associate the factors responsible for various social issues. (Level: Evaluate)

CO2: To describe the classification and relevance of human values and ethics. (Level: Understand)

CO3: To analyse the various aspects of health and education. (Level: Analysis)

CO4: To recall the consequences of disasters and list various mitigating measures. (Level: Remember)

Modules at a Glance

Sr. No	Modules	No. of Lectures
1	Overview of Indian Society	09
2	Diversity of Indian Culture	09
3	Makers of Modern India	09
4	Human Values and Education	09
5	Holistic Health	09

Note: 09 Lectures shall be allotted for Project guidance. These are included in the total number of lectures assigned for the course.

Detailed Syllabus

1	Overview of Indian Society (Employability) (9) a) Understand the Multi-cultural diversity of Indian Society through its demographic composition; population distribution according to religion, caste, gender b) Appreciate the concept of linguistic diversity in relation to the Indian situation c) Understand regional variations according to rural, urban and tribal characteristics d) Understanding the concept of diversity as difference
2	Diversity of Indian Culture (Employability) (9) a) Art and Architecture

	<p>b) Music and Dance</p> <p>c) Festivals</p> <p>d) Bhakti Movement, Sikhism & Sufism : their impact on society</p>	
3	<p>Makers of Modern India</p> <p>a) Mahamana Madan Mohan Malaviya (1861-1946): -Life and Work of Madan Mohan Malaviya</p> <p>b) Swami Vivekananda (1863-1902): -Ramakrishna Paramhansa and his impact on Swami Vivekananda; contribution of Swami Vivekananda</p> <p>c) Mahatma Gandhi (1869-1948): -Social, Economic and Political Thoughts</p> <p>d) Dr. Bhimrao Ramji Ambedkar (1891-1956) -Social Transformation in India; Labour Rights</p>	(9)
4	<p>Human Values and Education (Employability)</p> <p>a) Basic Human Values and its Significance in the growth & development of individuals, groups and societies</p> <p>b) Ethics: Meaning and Definition; Types and Significance</p> <p>c) Right to Education: Universalization of education and obstacles to free and compulsory education for all; Issues of access, affordability and availability in the education sector</p> <p>d) Contemporary challenges in education; Increasing privatization of education; Globalization and its impact on education sector, Role of higher educational institutions</p>	(9)
5	<p>Holistic Health</p> <p>a) Health: Meaning, definition; holistic health- Yoga</p> <p>b) Determinants of Health- socio, economic, political and environmental</p> <p>c) Availability of healthcare facilities and medical services; organ donation</p> <p>d) Common ailments- Malaria, Dengue, Hepatitis, Tuberculosis, Hypertension and Diabetes</p> <p>e) Preventive Health- Immunization</p>	(9)

Recommended Books/Journals

1. Advaita Ashrama. The Life of Swami Vivekananda. Advaita Ashrama. 1989.
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26. Bhaskarananda, Swami. Essentials of Hinduism. Sri Ramakrishna Math. 1994.
27. Bhattacharya S. C., Some Aspects of Indian Society, Firma KLM Pvt., Calcutta, 1978.
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29. Blackburn, Simon. Ethics. Oxford University Press. 2006.
30. Bono, Edward De. Six Frames. Vermilion. 2008.
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33. Brown, Lindsay. Rajasthan, Delhi & Agra. Lonely Plannet Publications. 2008.
34. Bruce, Steve. Sociology. Oxford University Press. 1999.
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37. ChatterjeePartha, The Nation and Its Fragments : Colonial and Post Colonial Histories, Oxford University Press, New Delhi, 1997.
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MATHEMATICAL AND STATISTICAL TECHNIQUES – II

at Semester II
(Implemented during Academic Year 2020-21)
(w.e.f.2018-19)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Functions, derivatives and their applications	15
Module 2	Shares and Mutual Funds	15
Module 3	Bivariate linear Correlation and Regression	15
Module 4	Time Series and Index Numbers	15
Module 5	Theoretical Probability Distribution	15
Total		75

Objective: The main objective of this course is to introduce Mathematics and Statistics to under graduate students of commerce, so that they can use them in the field of Commerce and Industry to solve real life problems.

- 1) To inculcate quantitative aptitude or numerical ability, this is an integral part of almost all the competitive or entrance examinations.
- 2) To enhance creative thinking and logical thinking.
- 3) To make the learner aware about how to use statistical tools in data analysis.

Outcome: After successful completion of the course the learner would be able to cater the needs of appearing entrance examinations for M.B.A., C.A., I.C.W.A., N.D.A, M.C.A etc. Students will demonstrate the ability to apply analytical and theoretical skills to model and solve mathematical problems.

Students will demonstrate the ability to analyse data and draw appropriate statistical conclusions.

Recognize the importance and value of mathematical and statistical thinking, training, and approach to problem solving, on a diverse variety of disciplines;

Detailed Syllabus

Module	Topics	No. of Lectures
1	Functions, derivatives and their applications (Skill development)	15
(a)	<p>Concept of real functions:</p> <p>Constant function, linear function, $X^n, e^x, a^x, \log x$.</p> <p>Demand, supply, Total revenue, Average revenue, Total cost, Average cost & profit function. Equilibrium point, Break-even point.</p>	
(b)	<p>Derivative of Functions:</p> <p>Derivative as rate measure, Derivative of $X^n, e^x, a^x, \log x$.</p> <p>Rules of derivatives: Scalar multiplication, sum, difference, product, quotient (Statements only), Simple problem. Second order derivative</p> <p>Applications: Marginal cost, Marginal revenue, Elasticity of demand.</p> <p>Maxima and minima for function in economics and commerce.</p>	
2	Shares and Mutual Funds: (Skill development)	15
(a)	Shares: Concept of share, face value, market value, dividend, equity shares, preferential shares, bonus shares. Simple examples.	
(b)	Mutual Funds: Simple problems on calculation of Net income after considering entry load, dividend, change in Net Asset Value (N.A.V.) and exit load. Averaging of price under the Systematic Investment Plan (S.I.P.)	
3	Bivariate linear Correlation and Regression (Skill development)	15
(a)	Correlation analysis: Meaning, Types of Correlation, Determination of Correlation: Scattered diagram, Karl Pearson's Method of Correlation Coefficient (excluding Bivariate Frequency Distribution Table) and Spearman rank correlation coefficient.	
(b)	Regression Analysis: Meaning, Concept of Regression equation, Slope of Regression line and its interpretation. Regression Coefficient (excluding Bivariate Frequency Distribution Table), Relationship between Coefficient of Correlation & Regression Coefficients, finding the equation of regression lines by method of Least Squares.	

4	Time Series and Index Numbers (Skill development)	15
(a)	Time Series: Concepts and components of time series. Representation of trend by Freehand curve method, Estimation of Trend using moving average method and Least Squares method(linear trend only). Estimation of seasonal component using simple arithmetic mean for Additive Model only (For trend free data only). Concept of Forecasting using least square method.	
(b)	Index Numbers: Concept and usage of Index Numbers, Types of Index Numbers, Aggregate and Relative Index Numbers, Lasperye's, Paasche's, Dorbisch-Bowley's, Marshall-Edgeworth and Fisher's ideal index numbers. Cost of Living Index Numbers, Concept of real income and concept of Wholesale Price Index Number.	
5.	Elementary Probability Distribution (Skill development)	15
(a)	Discrete probability distribution: Binomial, Poisson(Properties and Applications only, no derivations are expected)	
(b)	Continuous Probability Distribution: Normal Distribution. (Properties and applications only, no derivations are expected)	

Examination:

Internal Assessment 25% (25 marks) :

1. One midterm class test of 20 marks (scaling down to 10 marks)
2. One assignment of 10 marks.
3. Overall participation 5 marks.

Semester End Examination 75% (75 marks)

At the end of each semester, there will be a Semester End Examination of **75**marks, 2.5 hrs. duration and question paper pattern as shown below.

Question Paper Pattern:

In **Section I (based on Mathematics),**

A. Attempt any five questions out of eight questions. Each question carries 6 marks.

In **Section II (based on Statistics),**

B. Attempt any three questions out of five questions. Each question carries 7 marks.

C. Attempt any three questions out of five questions. Each question carries 8 marks.

Reference Books

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3. Mathematics for Business Economics: By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc-Graw Hill Publishing Co. Ltd., 1987, Chapters 9 to 11 & 16.
4. Quantitative Methods-Part-I By S. Saha and S. Mukerji, New Central Book Agency, 1996, Chapters 7 & 12.
5. *Investments* By J.C. Francis & R.W. Taylor, *Schaum's Outlines*, Tata Mc-Graw Hill Edition 2000, Chapters 2,4 & section 25.1.
6. Indian Mutual Funds Handbook: By Sundar Shankaran, Vision Books, 2006, Sections 1.7,1.8.1,6.5 & Annexures 1.1 to 1.3.
7. Operations Research by Gupta and Kapoor, Sultan Chand and Sons pvt. Ltd. Fourth ed., 1991
8. Statistics for Management -Lovin R. Rubin D.S. (Prentice Hall of India), 7 th ed. 1998.
9. Statistics - Theory, Method & Applications D.S.Sancheti & V. K. Kapoor.,2005. Sultan Chand and Sons pvt. Ltd.
10. Introduction of Mathematical Economics – Edward T. Dowling, third edition,2012

1. ADVERTISING I – FUNDAMENTALS OF ADVERTISING

at Semester III
(Implemented during Academic Year 2020-21)
(wef 2018-19)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction to Advertising	11
Module 2	Advertising as a Component of Marketing	11
Module 3	Classification of Advertising	11
Module 4	Economic, Social and Regulatory Aspects of Advertising	12
	Total	45

Course Objectives

1. To identify the concept and role of advertising in the modern business
2. To describe components of Integrated Marketing Communication
3. To Classify different types of Advertising
4. To analyse the impact of Advertising on costs and prices
5. To determine the unethical practices in advertising
6. To design regulatory framework to address the issues of unethical practices in advertising

Course Outcomes

CO1: Learners will be able to identify the concept and role of advertising in the modern business **(Level: Knowledge)**

CO2: Learners will be able to describe components of Integrated Marketing Communication **(Level: Comprehension)**

CO3: Learners will be able to classify different types of Advertising **(Level: Comprehension)**

CO4: Learners will be able to analyse the impact of Advertising on costs and prices **(Level: Analysis)**

CO5: Learners will be able to determine the unethical practices in advertising **(Level: Analysis)**

CO6: Learners will be able to design regulatory framework to address the issues of unethical practices in advertising **(Level: Synthesis)**

Detailed Syllabus:

Module	Details	No. of lectures
1	<p>Introduction to Advertising Meaning and features - Evolution- Role & Importance - Active participants - Advertising as a Communication process Trends in advertising industry in India –Challenges faced by advertisers in India in the era of globalization</p>	11
2	<p>Advertising as a Component of Marketing (Employability) Concept of Marketing and Integrated Marketing Communication (IMC)-Advertising and other tools of Marketing/IMC–Role of advertising in Product Life Cycle (PLC)- Low Involvement and High Involvement Products–Role of advertising in Brand Building– Consumer Behaviour– Target Audience and Market Segmentation</p>	11
3	<p>Classification of Advertising (Employability) Classification on the basis of–Audience, Media, Advertiser and Area ,including advertising in rural India Special purpose advertising such as Green advertising, Political advertising, Advocacy advertising, Retail advertising, Financial advertising, Corporate Image advertising, Comparative advertising, Primary/Generic advertising and Pro Bono /Social advertising including Social Advertising by Indian Government through Directorate of Advertising and Visual Publicity (DAVP)</p>	11
4	<p>Economic, Social and Regulatory Aspects of Advertising (Employability) Economic impact of advertising -Advertising and Society inter-relationship -Ethical and social issues in advertising - Advertising and Indian values / culture Regulatory system for control on advertising in India– Advertising Standard Council of India (ASCI) - Various laws and enactments concerning advertising in India</p>	12

BUSINESS ECONOMICS – III

at Semester III
(Implemented during Academic Year 2020-21)
(wef 2017-18)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module I	Overview of Macroeconomics	10
Module II	Basic concepts of Keynesian Economics	12
Module III	Post Keynesian developments in Macroeconomics	10
Module IV	Money, prices and inflation	13
Total		45

Learning Objectives

- 1.To identify macroeconomic issues and the views of classical economists.
2. To explain basic concepts of Keynesian Economics like underemployment, the Consumption function, Investment function and Investment Multiplier.
3. To discover Post Keynesian developments in Economics like the IS-LM model.
4. To analyse Money Supply, Demand for Money, Prices and inflation.

Course Outcomes

CO1: The learner will be equipped with a clear understanding and firm foundation of basic macroeconomic concepts. (Level: Understand)

CO2: The learner will be able to compare the Macroeconomic ideas of the different schools of thought.

(Level: Understand)

CO3: The learner will be able to analyse the various macroeconomic problems faced by a Developing Country like India. (Level: Analysis)

CO4: The learner will be able to evaluate macroeconomic policies for sustainable development in the context of national development needs. (Level: Evaluate)

Detailed Syllabus

Module	Topics	No. of Lectures
1	<p>Overview of Macroeconomics</p> <ul style="list-style-type: none"> • Macroeconomics: Meaning, Scope and Importance • Circular Flow of Aggregate Income and Expenditure- Significance - Closed and Open Economy models • The Measurement of National Product: Conventional Concepts - GDP, GNP, NNP, PCI ; Green Concepts; Approaches to National Income Accounting, National Income and Economic Welfare • Trade Cycles: Features and Phases • Classical Macroeconomics: Say's Law of Markets- Features, Implications and Criticism 	10
2	<p>Basic concepts of Keynesian Economics (Employability)</p> <ul style="list-style-type: none"> • The Principle of Effective Demand: Aggregate Demand and Aggregate Supply, Underemployment Equilibrium and Government Intervention • Consumption Function: APC, MPC, Subjective and Objective Factors, Assumptions and Implications • Investment Function and Marginal Efficiency of Capital • Investment Multiplier effect on Income and Output: Assumptions, Working, Leakages, Criticism and Importance- Paradox of Thrift • Relevance of Keynesian Theory to Developing Countries 	12
3	<p>Post Keynesian developments in Macroeconomics</p> <ul style="list-style-type: none"> • The IS-LM Model: Derivation of the IS and LM curves, Simultaneous Determination of Equilibrium in the Product and Money Market, Impact of Monetary and Fiscal Policy in IS-LM Framework • Inflation and Unemployment: Phillips Curve • Stagflation: Meaning, Causes and Consequences 	10
4	<p>Money, prices and inflation (Employability)</p> <ul style="list-style-type: none"> • Money Supply: Determinants-High Powered Money and Money Multiplier- Factors influencing Velocity of Circulation of Money • Demand for Money: Classical and Keynesian Approaches – Liquidity Trap, Keynes' Liquidity Preference Theory of Interest- Friedman's restatement of Demand for Money • Money and Prices: Quantity Theory of Money- Fisher's Equation of Exchange- Cambridge Cash Balance Approach • Inflation: Core inflation, Headline inflation, WPI, CPI, Demand Pull and Cost Push inflation – Effects of inflation- Nature and Causes of Inflation in a Developing Economy – Policy measures to curb inflation- Monetary Policy and inflation targeting 	13

Evaluation Pattern 75: 25

The performance of the learners will be evaluated in two Components. One component will be the Continuous Internal Evaluation (CIE) component carrying 25% marks and the second component will be the Semester End Examination (SEE) component carrying 75% marks. The allocation of marks for the Continuous Internal Evaluation (CIE) and Semester End Examination(SEE) will be as shown below:-

A) Continuous Internal Evaluation (CIE): 25 % (25 marks)

Sr.No	Details	Marks
1	Class test (20 Marks)	20
	Paper Pattern	
	Fill in the Blanks with the correct alternative (01 Mark each)	05
	Answer in One Sentence (01 Mark each)	05
	Attempt any Two out of three (Short answers, short notes, diagrams, problems) (05 Marks each)	10
2	Active participation (05 Marks) in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05

B) Semester End Examination (SEE): 75 % (75 marks)**Question Paper Pattern**

Maximum Marks: 75 ;Questions to be set: 05 ;Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Details	Marks
Q 1	Three questions to be asked : A B C Any Two to be attempted From Module-I	15 Marks 7½ Marks Each
Q 2	Three questions to be asked : A B C Any Two to be attempted From Module-II	15 Marks 7½ Marks Each
Q 3	Three questions to be asked : A B C Any Two to be attempted From Module-III	15 Marks 7½ Marks Each
Q 4	Three questions to be asked : A B C Any Two to be attempted From Module-IV	15 Marks 7½ Marks Each
Q 5	Objective Questions	15 Marks
	A) True or False with reasons:	08 Marks
	Sub Questions to be asked Six- At least one from each Module Any Four to be attempted	07 Marks

	<p>B) Choose the Correct Alternative: Sub Questions to be asked 10- At least two from each Module Any Seven to be attempted</p>	
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ATKT in Continuous Internal Evaluation (CIE)

Students failing to clear the Continuous Internal Evaluation (CIE) will have to submit a project on a topic approved by the subject teacher.

The allocation of marks will be as follows:

- Written Assignment – 15 marks
- Presentation- 5 marks
- Viva – 5 marks

References:

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): Macroeconomics, Englewood Elitt, Prentice Hall

Bouman John : Principles of Macroeconomics

Dornbush, Rudiger, Fisher Stanley and Startz Richards Macroeconomics, 9th edition 2004
Tata Mcgraw Hill, New Delhi

Dwivedi, D. N. (2001)Macro economics Theory and Policy Tata Mcgraw Hill, New Delhi

Friedman Milton (1953): Essays in Positive Economics, University of Chicago Press, London

Gupta R. D and A S Rana: Keynes and Post- Keynesian Economics, Kalyani Publishers New Delhi

Jhingan M.L.: Principles of Economics- Vrinda Publications(P) Ltd.

Mankiw, Gregory N: Macroeconomics, 5th edition (2002) New York, New Worth Publishers

Shapiro E (1996): Macroeconomic Analysis, Galgotia Publication New Delhi

Vaish M C (2010) Macroeconomic Theory 14th edition Vikas Publishing House (P) Ltd.

NAGINDAS KHANDWALA COLLEGE

AUTONOMUS



Syllabus and Question Paper Pattern

of

Bachelor of Commerce (B. COM) Programme

Second Year

Foundation Course (FC)-III

FC- III – Contemporary India: 1947-2000 A.D. – Semester III

Under Academic Autonomy and Credit, Grading and Semester System

With effect from Academic Year 2020-21

S.Y.B.Com.
Foundation Course III
Semester-III
Contemporary India: 1947-2000 A.D.

Learning Objectives:

- 1.To explain the various social, economic and political developments in India immediately following its independence.
- 2.To help the students recognise the relevance of the Emergency Era and the importance of the period immediately following it.
- 3.To enable students to identify the issues affecting contemporary India and list the achievements.
- 4.To help students define the principles of foreign policy of independent India.

Course Outcomes:

- CO1:** Describe the socio-economic and political climate of the Nehruvian and Post Nehruvian era (Level: Knowledge)
- CO2:** Name the important personalities and events associated with the Emergency and Post-Emergency Era. (Level: Knowledge)
- CO3:** Recall the various contemporary issues and achievements of modern India. (Level: Knowledge)
- CO4:** Identify the principles of foreign policy of independent India. (Level: Knowledge)

Modules at a Glance

Sr. No	Modules	No. of Lectures
1	India after Nehru	09
2	Emergency and Post Emergency India	09
3	Major Trends in Contemporary India	09
4	Legends of Contemporary India	09
5	Foreign Policy of Independent India	09

Note: 09 Lectures shall be allotted for Project guidance. These are included in the total number of lectures assigned for the course.

Detailed Syllabus		
1	India after Nehru a) Rise of Lal Bahadur Shastri and Indira Gandhi b) Abolition of Privy Purses and Titles c) Nationalization of Banks d) Green Revolution and its impact	09
2	Emergency and Post Emergency India a) Emergency: Causes and Impact b) Rise and Fall of Janata Government c) Return of the Congress to Power d) Legacy of Emergency	09
3	Major Trends in Contemporary India (Employability) a) Growth of Communalism and Separatist movements b) Policy of Reservation c) Growth of Science, Technology and Defence Facilities d) Education and Mass Media	09
4	Legends of Contemporary India a) Dr.SarvapalliRadhakrishnan (1888-1975) b) Mother Teresa (1910-1997) c) Muralidhar (Baba) DevidasAmte (1914-2008) d) Dr. A.P.J. Abdul Kalam (1931-2015)	09
5	Foreign Policy of Independent India (Employability) a) Principles of Foreign Policy b) Relations with Neighbouring Countries (Sri Lanka, Nepal and Bhutan) c) Relation with USA d) Relation with USSR/ Russia	09

Recommended Books

1. Arthur Paul, S., The Philosophy of SarvepalliRadhakrishnan, MotilalBanarsidass, 1992.
2. Banerjee J., The Making of *India's Foreign Policy*, Bombay, 1980.
3. Bharti J., Dr. S. Radhakrishnan: A biography, Spider Books, 2010.
4. Bhushan, K. A P J Abdul Kalam. A.P.H. Publishing Corporation. 2002.
5. Chadda, Maya, Building Democracy in South Asia: India, Nepal, Pakistan, New Delhi, Sage Publications, 2000.
6. Chandra, Bipan. India since Independence. Penguin Group. 2008.

7. Chaturvedi, Arun, Lodha, Sanjay(Eds.), *India's Foreign Policy and the emerging World Order*, Jaipur, Printwell Publishers, 1998,
8. Crocker, Walter, Nehru, Random House, 2008.
9. Deshmukh, Sujata, Yugmudra (Mumbai), MenakaPrakashan, 2014.
10. Dev, Arjun. Dev, Indira A. *History of The World From the Late Nineteenth to the Early Twenty – First Century*. Orient BlackSwan. 2010.
11. Dikshit, J. N., *Across borders: Fifty years of India's Foreign Policy*, New Delhi, Picus Books, 1998.
12. Dutt V.P., *India's Foreign Policy in a Changing World*, Vikas Publishing House, New Delhi, 1999.
13. Dutt V.P., *India's Foreign Policy*, Vani Educational Books, New Delhi, 1987.
14. Ghoble T. R., *China – Nepal Relations and India*, Deep and Deep Publication, New Delhi, 1986, 1991 (Reprinted)
15. Gopal, Sarvepalli, *Radhakrishnan: A Biography*, Oxford University Press, 1989.
16. Greene, Meg. *Mother Teresa*. Jaico Publishing House. 2008.
17. Grover, Verinder (Ed.), *International Relations and Foreign Policy of India*, Volumes 1 to 10, New Delhi, Deep and Deep Publications, 1992.
18. Habib I. and Raina D., *Situating the History of Science: Dialogues with Joseph Needham*, Oxford University Press, New Delhi, 1981.
19. Hooland W.L.(ed), *Asian Nationalism and the West*, George Allen and Unwin, London, 1953.
20. Jaggi O.P., *History of Science, Technology and Medicine in India*, Vols. 12,13,14,15, Atma Ram and Sons, New Delhi, 1979.
21. Jaggi O.P., *Science in Modern India*, Atma Ram and Sons, New Delhi, 1979.
22. Jaggi O.P., *Technology in Modern India*, Atma Ram and Sons, New Delhi, 1979.
23. Jim Masselos (ed.), *Struggling and Ruling : The Indian National Congress, 1885-1985*, Sterling Publishers, New Delhi. 1987.
24. Jim Masselos, *Indian Nationalism : A History*, Sterling Publishers Pvt. Ltd., New Delhi, 1985.
25. Jose, Ancy. *Gandhi in the New Millennium*. Khandwala Publishing. 2014.
26. Kainthla, Anita, *Baba Amte: A Biography*, Viva Books Private Limited, University of Michigan, 2006.
27. Kainthla, Anita. *The Tale of Tibet*. Viva Books. 2011.
28. Kalam, Abdul A P J. *An Autobiography with Arun Tiwari*. Universities Press. 1999.
29. Kalam, Abdul APJ. *Beyond 2020*. Penguin Books. 2014.
30. Kapur, Harish, *India's Foreign Policy, 1947-92: Shadows and Substance*, New Delhi, Sage Publications, 1994.
31. Khan, S M. *The People's President Dr A.P.J Abdul Kalam*. Bloomsbury. 2016.
32. Kohli, Atul (Ed.), *India's Democracy: An Analysis of Changing State Society Relations*, Hyderabad, Orient Longman, 1991.
33. Kohli, Atul, *State and Poverty in India: The Politics of Reform*, Cambridge, Cambridge University Press, 1987.
34. Kumar D., '*Science and Society in Colonial India*', *Social Scientist*, 28, 5-6, 2000, 24-46.

35. Kumar, Anand, State and Society in India : A Study of the *State's* Agenda Making, 1917-1977, New Delhi, Radiant Publishers, 1989.
36. Ludden, David. India and South Asia. Oneworld. 2006.
37. Minor, Robert Neil, Radhakrishnan: A Religious Biography, SUNY Press, 1987.
38. Mirchandani, Neesha, Wisdom Song: The Life of Baba Amte, CreateSpace Independent Publishing Platform, 2016.
39. Mitra, Subrata K. and James, C. (Eds.), Electoral Politics in India, New Delhi, Segment Books, 1992.
40. Murty, K. S., Vohra, Ashok, Radhakrishnan: His life and Ideas, SUNY Press, 1989.
41. Nainta, R. P., Governors under the Indian Constitution, New Delhi, Deep and Deep Publishers, 1992.
42. Nair, P M. The Kalam Effect. HarperCollins Publishers. 2011.
43. Nair, S. M., Government and Chief Ministers in Indian States: Conflicts and Relations, New Delhi. Deep and Deep Publications, 1991.
44. Oommen, T. K., State and Society in India: Studies in Nation Building, New Delhi,. Sage Publications, 1990.
45. Pappu, S.S. Rama Rao, New Essays in the Philosophy of Sarvepalli Radhakrishnan, Sri Satguru Publications, 1995.
46. Parthasarathi, G., Chattopadhyaya, Debi Prasad, Radhakrishnan: Centenary Volume, Oxford University Press, 1989.
47. Pruthi, R K. President A P J Abdul Kalam. Anmol Publications. 2003.
48. Sharma, Yog Raj, State Autonomy and National Integration : Identity Crisis of the Sikhs, Jammu, Vinod Publishers and Distributors, 1992.
49. Singh, Srijan Pal. What Can I Give? Penguin Books. 2016.
50. Sitaramayya B. P., The History of the Indian National Congress, Vol. I, (1885-1935) 1946; Vol. II (1935-47), 1947, Padma Publication, Bombay.
51. Srivastava, L .S, Joshi V.P. International Politics and Relations. Goel Publishing House . 1999.
52. Thakkar, Usha and Kulkarni, Mangesh, India in World Affairs: Towards the 21st Century, Mumbai, Himalaya Publishing House, 1999.
53. Times Group Books. Salaam to Kalam. 2015.
54. Tiwari, Arun, A P J Abdul Kalam, HarperCollins Publishers, 2015.
55. Toye, Hugh. Subhash Chandra Bose. Jaico Publishing House. 2007.

Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Continuous Internal Evaluation (CIE) or Internal Assessment with 25% marks in the first component and by conducting the Semester-End Examinations (SEE) with 75% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:

A) Continuous Internal Evaluation (CIE)

-25 Marks

- Class Tests/Skits/Projects/Book Reviews/Class Presentations/Assignment/ Field Visit/Mock Parliament/ Reports/Poster Making/Volunteer Activity/Report of an Educational Tour from the Institution.(20 marks)
- 5 marks will be allotted to the overall participation in classroom learning and skills of articulation, teamwork and leadership exhibited during the course in organizing related learning activities.

B) Semester End Examination

-75 Marks

Question Paper Pattern:

Maximum Marks: 75

Questions to be set: 06

Notes:

1. Long answer type questions, with internal choice, from Question No. 1 to 5 derived from respective modules. (12 Marks x 5 Questions= 60 Marks)
2. Question no. 6 will be four short notes derived from modules 1 to 5, of which any two should be attempted. (7½ Marks x 2 Questions= 15 Marks)

Question No.	Particulars	Marks
1	Long answer question from Module I (any 1 out of 2)	12
2	Long answer question from Module II (any 1 out of 2)	12
3	Long answer question from Module III (any 1 out of 2)	12
4	Long answer question from Module IV (any 1 out of 2)	12
5	Long answer question from Module V (any 1 out of 2)	12
6	Short Notes from Modules I to V (any 2 out of 4)	15

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BUSINESS ECONOMICS – IV

at Semester IV
(Implemented during Academic Year 2020-21)
(wef 2018-19)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module I	Introduction to Public Finance	10
Module II	Public Revenue	12
Module III	Public Expenditure and Public Debt	10
Module IV	Fiscal Policy and Management	13
	Total	45

Learning Objectives

1. To identify the basic concepts of Public Finance.
2. To describe the different sources of Government revenue and its effects on the economy.
3. To discover the types and trends in Public expenditure and Public debt.
4. To analyse Fiscal policy and its management.

Course Outcomes

CO1: The learner will be equipped with a clear understanding of basic concepts of public Finance. (Level: Understand)

CO2: The learner will be able to analyse the changing role of the Government in an economy. (Level: Analysis)

CO3: The learner will be able to compare the efficacy of the different tools of fiscal policy. (Level: Understand)

CO4: The learner will be able to evaluate the fiscal reforms introduced in this era of globalization. (Level: Evaluate)

Detailed Syllabus:

Module	Topics	No. of Lectures
1	<p>INTRODUCTION TO PUBLIC FINANCE</p> <ul style="list-style-type: none"> • Meaning and Scope of Public finance: Sound and Functional Finance • Major fiscal functions : Allocation , Distribution & Stabilization • Principle of Maximum Social Advantage: Dalton's and Musgrave's Approach <p>Role of the Government The concept of Public Goods, Market Failure and significance of the Government</p>	10
2	<p>PUBLIC REVENUE</p> <ul style="list-style-type: none"> • Sources of Public Revenue : tax and non-tax revenue • Taxation: Objectives ,- Canons – Types of taxes : direct and indirect – Goods and Service Tax (GST) – Tax Base and Rates of taxation : proportional, progressive and regressive taxation • Tax burden: Impact, incidence and shifting of burden – factors influencing incidence of taxation • Economic Effects of taxation: on Income and Wealth, Consumption, Savings, Investments, Production, Inflation and Redistribution 	12
3	<p>PUBLIC EXPENDITURE AND PUBLIC DEBT (Employability)</p> <ul style="list-style-type: none"> • 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 – Significance of Public Expenditure: Major Subsidies and Recent Programmes • Public Debt : Classification – Burden – Methods of Redemption- Public Debt and Fiscal Solvency 	10
4	<p>FISCAL POLICY AND MANAGEMENT (Employability)</p> <ul style="list-style-type: none"> • Fiscal Policy: Meaning, Objectives, Contra cyclical and Discretionary Fiscal Policy • Budget- Meaning objectives and types – Structure of Union budget – Analysis of Latest Budget- Deficit concepts and Deficit Financing, Fiscal Responsibility and Budget Management Act • Intergovernmental Fiscal Relations : fiscal federalism and fiscal decentralization – central-state financial relations- Recommendations of 14th Finance Commission 	13

Evaluation Pattern 75: 25

The performance of the learners will be evaluated in two Components. One component will be the Continuous Internal Evaluation (CIE) component carrying 25% marks and the second component will be the Semester End Examination (SEE) component carrying 75% marks.

The allocation of marks for the Continuous Internal Evaluation (CIE) and Semester End Examination (SEE) will be as shown below:-

A) Continuous Internal Evaluation (CIE): 25 % (25 marks)

Sr.No.	Details	Marks
1	Class test (20 Marks)	20
	Paper Pattern	
	Fill in the Blanks with the correct alternative (01 Mark each)	05
	Answer in One Sentence (01 Mark each)	05
	Attempt any Two out of three (Short answers, short notes, diagrams, problems) (05 Marks each)	10
2	Active participation (05 Marks) in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05

B) Semester End Examination (SEE): 75 % (75 marks)

Question Paper Pattern

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Details	Marks
Q 1	Three questions to be asked : A B C Any Two to be attempted From Module-I	15 Marks 7½ Marks Each
Q 2	Three questions to be asked : A B C Any Two to be attempted From Module-II	15 Marks 7½ Marks Each
Q 3	Three questions to be asked : A B C Any Two to be attempted From Module-III	15 Marks 7½ Marks Each
	Three questions to be asked : A B C	15 Marks

Q 4	Any Two to be attempted From Module-IV	7½ Marks Each
Q 5	Objective Questions C) True or False with reasons: Sub Questions to be asked Six- At least one from each Module Any Four to be attempted D) Choose the Correct Alternative: Sub Questions to be asked 10- At least two from each Module Any Seven to be attempted	15 Marks 08 Marks 07 Marks

ATKT in Continuous Internal Evaluation (CIE)

Students failing to clear the Continuous Internal Evaluation (CIE) will have to submit a project on a topic approved by the subject teacher.

The allocation of marks will be as follows:

- Written Assignment – 15 marks
- Presentation- 5 marks
- Viva – 5 marks

References

- 1) Ahuja H.L. : Modern Economics, 19th edition, 2015, S.Chand & Co. Pvt. Ltd., New Delhi
- 2) Bhatia H.L.(2017).: Public Finance. 28th edition, Vikas Publishing House Pvt. Ltd.
- 3) Hajela T.N (2015): Public Finance – Ane Books Pvt.Ltd
- 4) Houghton E.W.(1998) : Public Finance, Penguin, Baltimore
- 5) Hyman, David N. (2014): Public Finance A Contemporary Application of theory of policy, 11th edition, Krishna Offset, Delhi
- 6) Jha, R (1998) : Modern Public Economics, Route Ledge, London

BUSINESS ECONOMICS – V

at Semester V
(Implemented during Academic Year 2020-21)

Modules at a Glance

Sr.No.	Modules	No. Of lectures
1	Overview of the Indian financial system	12
2	Financial sector reforms & RBI	12
3	Banking & Non-banking financial institutions	09
4	Money market and Capital market	12
	Total	45

Learning Objectives

- 1.To recall the meaning, concepts, role, components and functions of Indian financial system.
- 2.To make the learners understand the dimensions of financial sector reforms undertaken in the Indian economy including the monetary and credit control measures implemented by the RBI since 1991.
- 3.To demonstrate the challenges faced by commercial banks and non-banking financial companies since 1991 including non-performing assets and capital adequacy norms.
- 4.To analyze the role, structure, instruments, problems and reforms in the money and capital markets of Indian economy including the SEBI and mutual funds.

Course Outcomes

CO1: Learners will be able to recall the meaning, concepts, role, components and functions of Indian financial system. (Level: Knowledge)

CO2: Learners will be able to understand the dimensions of financial sector reforms undertaken in the Indian economy including the monetary and credit control measures implemented by the RBI since 1991. (Level: Comprehension)

CO3: Learners will be able to demonstrate the challenges faced by commercial banks and non-banking financial companies since 1991 including non-performing assets and capital adequacy norms. (Level: Application)

CO4: Learners will be able to analyse the role, structure, instruments, problems and reforms in the money and capital markets of Indian economy including the SEBI and mutual funds. (Level: Analysis)

Detailed Syllabus:

Module	Modules / Units
1	Overview of the Indian Financial System Definition and Meaning of the Financial System - Components of the financial System: Institutions, Instruments, Markets, and Services; Functions and Role of financial system; Financial System and Economic Development
2	Financial Sector Reforms & RBI Review of Financial Sector Reforms (Narasimham Committee Report 1991 and 1998) - Monetary Policy of the RBI: Objectives-Methods of credit control adopted by RBI – Recent Developments in the Monetary Policy - Transmission Channels of Monetary policy
3	Banking & Non-Banking Financial Institutions (Employability) Commercial Banking: Developments in Commercial banking sector since 1991 – Management of Non-Performing Assets (NPAs) ; Capital Adequacy Norms - Basel Accord III. Overview of Development Banking and Non-Bank Finance Companies (NBFCs) in India
4	Money Market and Capital Market (Employability) Money Market: Components of organized money market – Call and Notice Market, Treasury Bills Market, Commercial Bills Market, Markets for Certificate of Deposits, Market for Commercial Papers- Features of Indian Money Market, Reforms in Indian Money Market Capital Market: Structure of the Indian Capital Market –SEBI- Recent Developments in the Primary Market – Recent Developments in the Secondary Market, Mutual Funds

Evaluation Pattern 75: 25

The performance of the learners will be evaluated in two Components.

One component will be the Continuous Internal Evaluation (CIE) component carrying 25% marks and the second component will be the Semester End Examination (SEE) component carrying 75% marks.

The allocation of marks for the Continuous Internal Evaluation (CIE) and Semester End Examination will be as shown below:-

A) Continuous Internal Evaluation (CIE): 25 % (25 marks)

Sr.No.	Details	Marks
1	Class test	20
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05

B) Semester End Examination (SEE): 75 % (75 marks)

Question Paper Pattern

Maximum Marks: 75

Questions to be set: 05

Duration: 2 1/2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q. No	Details	Marks
Q 1	Three sub-questions to be asked from Module-I: A, B, C Any Two to be attempted	15 Marks 7 ½ Marks Each
Q 2	Three sub-questions to be asked from Module-II: A, B, C Any Two to be attempted	15 Marks 7 ½ Marks Each
Q 3	Three sub-questions to be asked from Module-III: A, B, C Any Two to be attempted	15 Marks 7 ½ Marks Each
Q 4	Three sub-questions to be asked from Module-IV: A, B, C Any Two to be attempted	15 Marks 7 ½ Marks Each
Q 5	Explanatory notes: Four Sub-Questions to be asked. A,B, C,D At least one from each Module Any Three to be attempted	15 Marks 5 marks each

ATKT in Continuous Internal Evaluation (CIE)

Students failing to clear the Continuous Internal Evaluation (CIE) will have to submit a project on a topic approved by the subject teacher.

The allocation of marks will be as follows:

- Written Assignment – 15 marks
- Presentation- 5 marks

- Viva – 5 marks

REFERENCES

- 1) Pathak Bharati (2011): The Indian Financial System –Markets, Institutions, and Services, (3rd Edition), Pearson Education, New Delhi
- 2) Bhole L. M. (2008): Financial Institutions and Markets, Growth and Innovation, Tata McGraw-Hill, New Delhi
- 3) Khan, M.Y. (2007): Financial Services, Tata McGraw Hill, New Delhi
- 4) Reserve Bank of India (various issues) Report on Currency and Finance, RBI, Mumbai
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- 6) Narsimham Committee Reports (1991) & (1998) :Committee on the Financial System(Committee I) and Committee on Banking Sector Reforms (Committee-II) , RBI Publications ,available at

<https://www.rbi.org.in/SCRIPTS/PublicationReportDetails.aspx?UrlPage=&ID=22>

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

Course Objectives

1. To recognise concept of Marketing
2. To explain recent trends and challenges in marketing
3. To classify different aspects of consumer behaviour, Marketing Information (MIS) and Marketing Research

Course Outcomes

1. Learners will be able to describe components of Integrated Marketing Communication **(Level: Comprehension)**
2. To demonstrate the basic understanding of the Marketing concept, its scope and evolution **(Level: Comprehension)**
3. Analyse the recent trends and challenges in the field of marketing **(Level: Comprehension)**

Sr. No.	Modules / Units
1	Introduction to Marketing
	<ul style="list-style-type: none"> • Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing <ul style="list-style-type: none"> • Marketing Research - Concept, Features, Process Marketing Information System-Concept, Components Data Mining- Concept, Importance <ul style="list-style-type: none"> • Consumer Behaviour- Concept, ,Factors influencing Consumer Behaviour Market Segmentation- Concept, Benefits, Bases of market segmentation Customer Relationship Management- Concept , Techniques Market Targeting- Concept, Five patterns of Target market Selection
2	Marketing Decisions I
	<ul style="list-style-type: none"> • Marketing Mix- Concept, Product- Product Decision Areas Product Life Cycle- Concept, Managing stages of PLC Branding- Concept , Components Brand Equity- Concept , Factors influencing Brand Equity <ul style="list-style-type: none"> • Packaging- Concept , Essentials of a good package Product Positioning- Concept, Strategies of Product Positioning Service Positioning- Importance & Challenges <ul style="list-style-type: none"> • Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies
3	Marketing Decisions
	<ul style="list-style-type: none"> • Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional & Contemporary Channels) Supply Chain Management-Concept, Components of SCM <ul style="list-style-type: none"> • Promotion- Concept, Importance, Elements of Promotion mix Integrated Marketing Communication (IMC)- Concept, Scope ,Importance <ul style="list-style-type: none"> • 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 (Employability)
	<ul style="list-style-type: none"> • Marketing Ethics: Concept, Unethical practices in marketing, General role of consumer organizations Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher Marketing Ethics: • Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing Digital Marketing-Concept, trends in Digital Marketing Green Marketing- concept, importance <ul style="list-style-type: none"> • 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.

Psychology of Human Behavior at Work

Paper - I

Modules at a Glance

Sr. No.	Topics	No. of lectures
Module 1	What is Organizational Behavior?	11
Module 2	Perception	11
Module 3	Attitudes and Job Satisfaction	11
Module 4	Motivation Concepts	12
Total		35

COURSE OBJECTIVES:

- (1) To introduce the learners to the different concepts in the field of Industrial / Organizational Psychology.
- (2) To familiarize students with various aspects of workplace behavior.
- (3) To increase the understanding of the complicated systems of individual and group psychological processes involved in the world of work.
- (4) Create an awareness of the socio-cultural diversity of the workforce in different parts of the world.

COURSE OUTCOMES:

On completion of the course, the learner should be able to:

- (1) Define psychology and discuss the challenges that managers face in the workplace. **.(Level : Knowledge)**
- (2) Discuss the role of perception in the work context. **.(Level : Knowledge)**
- (3) Identify the various factors that motivate employees in the workplace. **.(Level : Understand)**
- (4) Appreciate the need for organizations to create a supportive work environment and its impact. **.(Level : Understand)**

Detailed Syllabus

Modules	Topics	No. of Lectures
1	What is Organizational Behavior ?	11
1.1	What is Psychology?	
1.2	Defining organizational behaviour; Disciplines that contribute to the OB field	
1.3	Challenges and Opportunities for OB - Responding to globalization; managing work force diversity; coping with “temporariness”; helping employees balance work–life conflicts; creating a positive work environment; improving ethical behavior	
2	Perception (Employability)	11
2.1	What is perception? - Factors that influence perception.	
2.2	Person Perception: Making judgments about others - Attribution Theory	
2.3	Common shortcuts in judging others.	
3	Attitudes and Job Satisfaction (Employability)	11
3.1	Attitudes - Main components of attitudes; Major Job Attitudes	
3.2	Job Satisfaction - Measuring job satisfaction. What causes job satisfaction?	
3.3	The impact of satisfied and dissatisfied employees on the workplace	
4	Motivation Concepts (Employability)	12
4.1	Defining Motivation	
4.2	Four early theories of motivation	
4.3	Contemporary theories of motivation - Goal Setting Theory, Equity Theory/ Organizational justice, Expectancy Theory	

2. Discipline Specific Elective (DSE)

3. Export Marketing Paper - I

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Basics of Export Marketing	12
Module 2	Foreign Market Entry Strategies	12
Module 3	Global Framework for Export Marketing	11
Module 4	Export Marketing and Promotional Organisations in India	10
	Total	45

SN Course Objectives

1. To recognise concept of export business and India's Export Marketing potential
2. To understand Global trends and international policy that influence exports
3. To discover impact of international agreements and trading blocs on exporters
4. To apply foreign market entry options according to international business environment
5. To give information about different promotional organisations for Export in India

SN Course Outcomes

CO1 Learners will be able to recognise concept of export business and India's Export Marketing potential **(Level: Knowledge)**

CO2 Learners will be able to interpret Global trends and international policy that influence exports **(Level: Comprehension)**

CO3 Learners will be able to discover impact of international agreements and trading blocs on exporters **(Level: Application)**

CO4 Learners will be able to associate different foreign market entry options according to international business environment **(Level: Analysis)**

CO5 Learners will be able to get information about different promotional organisations for Export in India **(Level: Analysis)**

Detailed Syllabus:

Module	Topics
1	<p>Basics of Export Marketing</p> <p>A- Concept and features of Export Marketing, Importance of Export Marketing, Difference between Domestic Marketing and Export Marketing</p> <p>B- Factors Influencing Export Marketing, Prospects and Challenges of Export Marketing in India</p> <p>C- Foreign Trade Policy (FTP2014-19 as and when unveiled by the new government) - Highlights, Negative List, Export incentives, assistance and schemes extended to the Indian exporters - Duty Drawback, EPCG Scheme, MDA, MAI, ASIDE, IRMAC, Freight</p>
2	<p>Foreign Market Entry Strategies (Employability)</p> <p>A- Factors Influencing Selection of Foreign Markets</p> <p>B- Methods of Entry in Global Markets – Direct and Indirect methods – a) Manufacturer Exporter, b) Foreign Collaborations, c) Joint Venture, d) Franchising, e) Contract</p> <p>C- Important Components of Logistics in Export Marketing</p>
3	<p>Global Framework for Export Marketing (Employability)</p> <p>A- Influence of Trade Barriers – Meaning & Types of trade barriers, Impact of trade barriers</p> <p>B- Major Trade Blocs/Regional Economic Groupings – meaning of trading blocs, major trading blocs – EU, NAFTA, ASEAN, SAARC, Impact of trading blocs on Export Marketing, WTO and Trading Blocs</p> <p>C- Implication on Indian exports of WTO Agreements, WTO – objectives, functions, Major agreements – AoA, TRIPS, TRIMS, GATS, GSP and their implication</p>
4	<p>Export Marketing and Promotional Organisations in India</p> <p>A- Types of Export Marketing Organizations – Manufacturer, Merchant, EH, State corporations, canalising agencies, export consortiums</p> <p>B- Importance of Export Promotion Organizations - Chambers of Commerce, Export Promotion Councils including MPEDA, APEDA and FIEO and Commodity Boards</p> <p>C- Role of IIFT, ITPO, EIC, IIP, ICA and Deemed Exports, Benefits enjoyed by Towns of Excellence, STPs, EHTP, BTP, AEZs, EOUs and New Economic Zones</p>

BUSINESS ECONOMICS – VI

at Semester VI
(Implemented during Academic Year 2020-21)

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to International Trade	12
2	Commercial policy and Exchange rates	12
3	Balance of Payments and WTO	12
4	Foreign exchange market and India's exchange rate management	09
Total		45

Learning Objectives

- 1.To recognize the theoretical backgrounds related to international trade and to recall the meaning of the concepts of gains from trade, reciprocal demand as well as offer curves.
- 2.To understand the meaning and dimensions pertaining to commercial policy including free trade and protection and concepts of exchange rates.
- 3.To show the structure of balance of payments and types, causes and methods to correct disequilibrium of balance of payments including the emerging balance of payments situation in India since 1991.
- 4.To analyze the functions and theoretical frame work related to foreign exchange market in determining equilibrium rate of exchange and the exchange rate reforms introduced in India since 1991.

Course Outcomes

- CO1:** Learners will be able to recognize the theoretical backgrounds related to international trade and to recall the meaning of the concepts of gains from trade, reciprocal demand as well as offer curves. (Level: Knowledge)
- CO2:** Learners will be able to understand the meaning and dimensions pertaining to commercial policy including free trade and protection and concepts of exchange rates. (Level: Comprehension)
- CO3:** Learners will be able to show the structure of balance of payments and types, causes and methods to correct disequilibrium of balance of payments including the emerging balance of payments situation in India since 1991. (Level: Application)
- CO4:** Learners will be able to analyse the functions and theoretical frame work related to foreign exchange market in determining equilibrium rate of exchange and the exchange rate reforms introduced in India since 1991. (Level: Analysis)

Detailed Syllabus:

Module	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 Trade, Reciprocal Demand and Offer Curves
2	Commercial Policy and Exchange Rates Commercial Trade Policy –Free Trade and Protection – Pros and Cons, Tariff and Non-Tariff Barriers: Meaning, Types and Effects, Fixed and Flexible Exchange Rates-Pros and Cons, Spot and Forward Exchange Rates, Arbitrage
3	Balance of Payments and WTO (Employability) Balance of Payment: Meaning, Structure, Types of Disequilibrium, Causes and measures to correct the disequilibrium in Balance of Payments, Changes in India’s BOP since 1991, WTO-TRIPS, TRIMS and GATS
4	Foreign Exchange Market and India’s Exchange Rate Management (09 Lectures) (Employability) Foreign Exchange Market: Meaning, Functions, Determination of Equilibrium Rate of Exchange, Purchasing Power Parity Theory, Role of Central Bank in foreign exchange rate management, India’s Exchange Rate Reforms since 1991, Managed Flexible Exchange Rate System of India

Evaluation Pattern 75: 25

The performance of the learners will be evaluated in two Components. One component will be the Continuous Internal Evaluation (CIE) component carrying 25% marks and the second component will be the Semester End Examination (SEE) component carrying 75% marks.

The allocation of marks for the Continuous Internal Evaluation (CIE) and Semester End Examination will be as shown below:-

A) Continuous Internal Evaluation (CIE): 25 % (25 marks)

Sr.No.	Details	Marks
1	Class test	20
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05

B) Semester End Examination (SEE): 75 % (75 marks)

Question Paper Pattern

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q. No	Details	Marks
Q 1	Three sub-questions to be asked from Module-I: A, B, C Any Two to be attempted	15 Marks 7 ½ Marks Each
Q 2	Three sub-questions to be asked from Module-II: A, B, C Any Two to be attempted	15 Marks 7 ½ Marks Each
Q 3	Three sub-questions to be asked from Module-III: A, B, C Any Two to be attempted	15 Marks 7 ½ Marks Each
Q 4	Three sub-questions to be asked from Module-IV: A, B, C Any Two to be attempted	15 Marks 7 ½ Marks Each
Q 5	Explanatory notes: Four Sub-Questions to be asked. A,B, C,D At least one from each Module Any Three to be attempted	15 Marks 5 marks each

ATKT in Continuous Internal Evaluation (CIE)

Students failing to clear the Continuous Internal Evaluation (CIE) will have to submit a project on a topic approved by the subject teacher.

The allocation of marks will be as follows:

- Written Assignment – 15 marks
- Presentation- 5 marks

- Viva – 5 marks

REFERENCES

1. Kenen Peter B (2000): The International Economy, Cambridge University Press, New York
2. Krugman P. R. and Obstfeld M.(2000): International Economics-Theory and Policy, Addison-Wesley, Delhi
3. Pilbeam Keith (1998): International Finance, Palgrave, New York
4. Salvatore Dominick (2002): International Economics, John Wiley and Sons, Singapore
5. Sodersten Bo and Reed Geoffrey (1994): International Economics, Macmillan, London
6. Ugur Mehmet (edited), (2002): An Open Economy Macroeconomics Reader, Routledge, London
- 7.. Tarapore Committee Report , available at <https://rbidocs.rbi.org.in/rdocs/PublicationReport/Pdfs/72250.pdf>

3. Export Marketing Paper - II

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Product Decisions in Export Marketing	11
Module 2	Pricing Decisions in Export Marketing	11
Module 3	Export Documents & Procedure	11
Module 4	Export Finance and Export Risk Insurance	12
	Total	45

SN Course Objectives

1. To understand product aspects of decisions involved in international markets
2. To apply decision making for pricing of goods to be exported
3. To prepare a set of procedures and documents required by exporters from India
4. To use knowledge about different avenues to fulfil financial needs of exporters before and after shipment.
5. To analyse various incentives given by Indian government to promote exports

SN Course Outcomes

- CO1** Learners will be able to understand aspects of product decisions involved in international markets **(Level: Knowledge)**
- CO2** Learners will be able to apply decision making for pricing of goods to be exported **(Level: Comprehension)**
- CO3** Learners will be able to prepare a set of procedures and documents required by exporters from India **(Level: Application)**
- CO4** Learners will be able to use knowledge about different avenues to fulfil financial needs of exporters before and after shipment **(Level: Application)**
- CO5** Learners will be able to analyse various incentives given by Indian government to promote exports **(Level: Analysis)**

Detailed Syllabus:

Module	Modules / Units
1	<p>Product Decisions in Export Marketing (Employability)</p> <p>A- Product Related Decisions – Product planning – standardisation, adaptation</p> <p>B- Packaging, labelling and marking – meaning and rules of some countries or trading blocs (EU, America, Asian countries, South east Asian countries)</p> <p>C- Quality Control and Inspection – meaning and need in international markets, Agencies – EIC and EIA</p>
2	<p>Pricing Decisions in Export Marketing (Employability)</p> <p>A- Factors Determining Export Price – Internal and external</p> <p>B- Major Export Pricing Quotations – FOB, C&F, CIF, ex-factory and different INCO Terms</p> <p>C- Problems on FOB Pricing – calculations – FOB, C&F, CIF</p> <p>D- Transfer Pricing – Double Taxation Agreements</p>
3	<p>Export Documents & Procedure</p> <p>A- Main documents used in Export Trade – Commercial Invoice, Shipping Bill, Certificate of Origin, Consular Invoice, Mate’s Receipt, Bill of Lading, GR form</p> <p>B- Stage – I Registration with various authorities, Stage – II Pre-shipment procedure, Stage – III Shipment procedure, Stage - IV Post-shipment procedure/Realization of export proceeds</p> <p>C- Role of Custom House Agents (CHA), Central Excise Clearance and Custom Clearance, Role of DGFT</p>
4	<p>Export Finance and Export Risk Insurance (Employability)</p> <p>A- Features of Pre-shipment/ Packing credit and Post-shipment Finance,</p> <p>B- Role of Financial Institutions - Commercial Banks, EXIM Bank, SIDBI and Role of ECGC of India – foreign exchange cover (hedging)</p> <p>C- Methods of Payment – commonly used methods – advance, open a/c, D & DP bill ,Letter of Credit – Types, Parties involved, modus operandi</p>

3. Commerce-VI Human Resource Management

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction to Human Resource Management (HRM)	11
Module 2	Procurement and Development Functions: Human Resource Planning (HRP) and HRD- Training and Development	12
Module 3	Performance Appraisal and Compensation Management	12
Module 4	Human Relations	10
	Total	45

Course Objectives:

1. To understand the concept of Human Resource Management
2. To recall meaning of HR functions like Recruitment, Selection, Placement & Induction
3. To summarise various challenges in human resource management
4. To prepare career growth plans and succession plans
5. To determine need of human relations, human diversity, emotional and spiritual intelligence
6. To estimate the complexities of talent management, employee engagement and high-potential employees
7. To understand and design a system to amicably settle employee grievances

Course Outcomes

CO1: Learners will be able to understand the concept of Human Resource Management .

(Level: Knowledge)

CO2: Learners will be able to recall meaning of HR functions like Recruitment, Selection, Placement & Induction . **(Level: Knowledge)**

CO3: Learners will be able to summarise various challenges in human resource management **(Level: Comprehension)**

CO4: Learners will be able to prepare career growth plans and succession plans **(Level: Application)**

CO5: Learners will be able to determine need of human relations, human diversity, emotional and spiritual intelligence **(Level: Analysis)**

CO6: Learners will be able to estimate the complexities of talent management, employee engagement and high-potential employees **(Level: Analysis)**

CO7: Learners will be able to understand and design a system to amicably settle employee grievances **(Level: Synthesis)**

Detailed Syllabus:

Module	Modules / Units
1	<p>Introduction to Human Resource Management (HRM)</p> <p>1.1 HRM: Meaning-Features-Significance-Scope/Functions</p> <p>1.2 Strategic HRM: Concept and Comparison with Traditional HRM</p> <p>1.3 Human Resource Information System (HRIS): Meaning & Importance</p> <p>1.4 Recent Trends in HRM:</p> <ul style="list-style-type: none"> i) Human Resource Accounting- Meaning, Advantages and Limitations ii) Human Resource Audit- Meaning and Benefits iii) Emotional Quotient(EQ/EI)- Meaning and Importance iv) Spiritual Quotient(SQ)- Meaning and Factors Influencing SQ v) Mentoring- Meaning and Benefits <p>Challenges in HRM: HR Diversity, Attrition & Downsizing, Ethical Issues such as Sexual Harassment and Discrimination</p>
2	<p>Procurement and Development Functions: Human Resource Planning (HRP) and HRD- Training and Development (Employability)</p> <p>2.1 Human Resource Planning (HRP): Meaning & Steps</p> <p>2.2 Job Analysis: Concept – Components- Benefits</p> <p>2.3 Job Design: Meaning- Factors influencing Job Design- Techniques</p> <p>2.4 Recruitment: Meaning & Sources of Recruitment</p> <p>2.5 Selection: i) Concept and Steps in Selection Process ii) Employee Tests & Interviews: Meaning & Types</p> <p>2.6 Placement and Induction: i) Concept of Placement ii) Meaning and Importance of Induction</p> <p>2.7 HRD: Meaning and Scope</p> <p>2.8 Employee Training: Meaning and Importance</p> <p>2.9 Management Development: Meaning and Methods (On-the-Job & Off-the-Job)</p> <p>2.10 Principles/Guidelines for making Training & Development Effective</p>
3	<p>Performance Appraisal and Compensation Management (Employability)</p> <p>3.1 Performance Appraisal: Concept- Benefits-Limitations-Methods (Traditional & Modern Methods)</p> <p>3.2 Career Planning & Development: Meaning and Benefits</p> <p>3.3 Succession Planning: Concept & Importance</p> <p>3.4 Transfer and Promotion: i) Meaning and Objectives of Transfer ii) Meaning and Benefits of Promotion -Seniority & Merit as the basis of promotion- Meaning and comparison between Seniority and Merit Bases</p> <p>3.5 Concept of Compensation Management- i) Factors influencing Wages & Salaries ii) Time and Piece Wage Payment Systems- Merits & Limitations iii) Essentials of a Sound Wage & Salary Payment System</p>
4	<p>Human Relations</p> <p>4.1 Human Relations: Meaning and Significance</p> <p>4.2 Leadership: i) Meaning and Importance ii) Leadership Styles</p>

	<p>iii) Theories of Leadership: Trait Theory, Transactional Theory and Transformational Theory</p> <p>4.3 Motivation: i) Concept & Importance of Motivation</p> <p>ii) Factors influencing Motivation</p> <p>iii) Motivation Theories: i) Maslow's Theory ii) Herzberg's Theory</p> <p>iii) McGregor's Theory X & Theory Y iv) Alderfer's ERG Theory v) William Ouchi's Theory Z</p> <p>4.4 Employee Morale: Meaning and Factors influencing Morale</p> <p>4.5 Grievance Handling: i) Meaning and Causes of Grievances</p> <p>ii) Grievance Handling Procedure</p>
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PRINCIPAL

18. Psychology of Human Behavior at Work Paper-II

Modules at a Glance

Sr. No.	Topics	No. of lectures
Module 1	Foundations of Group Behavior	11
Module 2	Conflict and Negotiation	11
Module 3	Emotions and Moods	11
Module 4	Organizational Change & Stress Management	12
Total		45

COURSE OBJECTIVES:

- (1) To introduce the students to the different concepts in the field of Industrial / Organizational Psychology.
- (2) To familiarize students with various aspects of workplace behavior.
- (3) To increase the understanding of the complicated systems of individual and group psychological processes involved in the world of work.
- (4) Create an awareness of the socio-cultural diversity of the workforce in different parts of the world.

COURSE OUTCOMES:

On completion of the course, the learner should be able to:

- (1) Describe group dynamics and its application in work groups. **.(Level – Knowledge)**
- (2) Develop an understanding of conflicts and strategies for handling them effectively. **.(Level – Knowledge)**
- (3) Compare the impact of IQ and EQ on performance in organizations. **.(Level – Knowledge)**
- (4) Explain the causes of stress and identify strategies for coping with stress. **.(Level – Knowledge)**

Detailed Syllabus

Modules	Topics	No. of Lectures
1	Foundations of Group Behavior	11
1.1 1.2 1.3	Defining and classifying groups - Why do people form groups? Group Decision making - Groups versus the Individual, Groupthink and Groupshift, Group Decision-Making Techniques	
2	Conflict and Negotiation (Employability)	11
2.1 2.2 2.3	Defining Conflict; transitions in conflict thought The Conflict Process Negotiation: Bargaining strategies; the negotiation process	
3	Emotions and Moods	11
3.1 3.2 3.3	What are Emotions and Moods? The basic emotions; sources of emotions and moods ` Emotional Intelligence Organizational Behavior applications of emotions and moods	
4	Organizational Change and Stress Management (Employability)	12
4.1 4.2 4.3	Forces for Change Resistance to change and overcoming it Work Stress and its Management	