

Mahatma Education Society's

**Mahatma Night Degree College of Arts and Commerce**

Opposite Fire Brigade, Chembur Naka

Chembur Mumbai- 400 071

(NAAC Re-Accredited)

**1.3.1 QIM**

**Institution Integrates Crosscutting  
Issues Relevant to Professional  
Ethics, Gender, Human Values,  
Environment and Sustainability  
into the Curriculum**

**Supporting Documents**

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**Mahatma Education Society's  
Mahatma Night Degree College Of Arts & Commerce  
Chembur, Mumbai - 400 071.**


**Revised Syllabus of Courses of B.Com. Programme at Semester I  
with Effect from the Academic Year 2016-2017**

**Skill Enhancement Courses (SEC)**

**6. Foundation Course - I**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Overview of Indian Society	05
2	Concept of Disparity- 1	10
3	Concept of Disparity-2	10
4	The Indian Constitution	10
5	Significant Aspects of Political Processes	10
	<b>Total</b>	<b>45</b>

  
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Sr. No.	Modules / Units
1	<b>Overview of Indian Society</b>
	Understand the multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender; Appreciate the concept of linguistic diversity in relation to the Indian situation; Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as difference
2	<b>Concept of Disparity- 1</b>
	Understand the concept of disparity as arising out of stratification and inequality; Explore the disparities arising out of gender with special reference to violence against women, female foeticide (declining sex ratio), and portrayal of women in media; Appreciate the inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities
3	<b>Concept of Disparity-2</b>
	Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences
4	<b>The Indian Constitution</b>
	Philosophy of the Constitution as set out in the Preamble; The structure of the Constitution-the Preamble, Main Body and Schedules; Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society; Basic features of the Constitution
5	<b>Significant Aspects of Political Processes</b>
	The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics; Role and significance of women in politics

**Topics for Project Guidance: Growing Social Problems in India:**

- Substance abuse- impact on youth & challenges for the future
- HIV/AIDS- awareness, prevention, treatment and services
- Problems of the elderly- causes, implications and response
- Issue of child labour- magnitude, causes, effects and response
- Child abuse- effects and ways to prevent
- Trafficking of women- causes, effects and response

**Note:**

*Out of the 45 lectures allotted for 5 units for Semester I, about 15 lectures may be allotted for project guidance*

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**Faculty of Commerce, University of Mumbai**


**Revised Syllabus of Courses of B.Com. Programme at Semester II  
with Effect from the Academic Year 2016-2017**

**Skill Enhancement Courses (SEC)**

**6. Foundation Course - II**


**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Globalisation and Indian Society	07
2	Human Rights	10
3	Ecology	10
4	Understanding Stress and Conflict	10
5	Managing Stress and Conflict in Contemporary Society	08
<b>Total</b>		<b>45</b>

  
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Sr. No	Modules /Units
1	<b>Globalisation and Indian Society</b>
	Understanding the concepts of liberalization, privatization and globalization; Growth of information technology and communication and its impact manifested in everyday life; Impact of globalization on industry: changes in employment and increasing migration; Changes in agrarian sector due to globalization; rise in corporate farming and increase in farmers' suicides.
2	<b>Human Rights</b>
	Concept of Human Rights; origin and evolution of the concept; The Universal Declaration of Human Rights; Human Rights constituents with special reference to Fundamental Rights stated in the Constitution
3	<b>Ecology</b>
	Importance of Environment Studies in the current developmental context; Understanding concepts of Environment, Ecology and their interconnectedness; Environment as natural capital and connection to quality of human life; Environmental Degradation- causes and impact on human life; Sustainable development- concept and components; poverty and environment
4	<b>Understanding Stress and Conflict</b>
	Causes of stress and conflict in individuals and society; Agents of socialization and the role played by them in developing the individual; Significance of values, ethics and prejudices in developing the individual; Stereotyping and prejudice as significant factors in causing conflicts in society. Aggression and violence as the public expression of conflict
5	<b>Managing Stress and Conflict in Contemporary Society</b>
	Types of conflicts and use of coping mechanisms for managing individual stress; Maslow's theory of self-actualisation; Different methods of responding to conflicts in society; Conflict-resolution and efforts towards building peace and harmony in society

  
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**UNIVERSITY OF MUMBAI**

**SECOND YEAR B.A., SECOND YEAR B.Sc.,  
SECOND YEAR B.Com.**

**SEMESTER III AND IV**

**FOUNDATION COURSE**

**UNDER THE CBCGSS SYSTEM**

**EFFECTIVE FROM 2017-2018**

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## FOUNDATION COURSE

### Semester III

Internal marks: 25

External marks: 75

Total Marks: 100

Lectures: 45

#### Objectives

- i. Develop a basic understanding about issues related to Human Rights of weaker sections, ecology, and science and technology.
- ii. Gain an overview of significant skills required to address competition in career choices
- iii. Appreciate the importance of developing a scientific temper towards technology and its use in everyday life

#### Module 1 Human Rights Provisions, Violations and Redressal (12 lectures)

- A. Scheduled Castes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)
- B. Scheduled tribes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)
- C. Women- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)
- D. Children- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)
- E. People with Disabilities, Minorities, and the Elderly population- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (4 Lectures)

#### Module 2 Dealing With Environmental Concerns (11 lectures)

- A. Concept of Disaster and general effects of Disasters on human life- physical, psychological, economic and social effects. (3 Lectures)
- B. Some locally relevant case studies of environmental disasters. (2 Lectures)
- C. Dealing with Disasters - Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness. (3 Lectures)
- D. Human Rights issues in addressing disasters- issues related to compensation, equitable and fair distribution of relief and humanitarian approach to resettlement and rehabilitation. (3 Lectures)

#### Module 3 Science and Technology I (11 lectures)

- A. Development of Science- the ancient cultures, the Classical era, the Middle Ages, the Renaissance, the Age of Reason and Enlightenment. (3 Lectures)
- B. Nature of science- its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge. (2 Lectures)
- C. Science and Superstition- the role of science in exploding myths, blind beliefs and prejudices; Science and scientific temper- scientific temper as a fundamental duty of the Indian citizen. (3 Lectures)

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D. Science in everyday life- technology, its meaning and role in development; Interrelation and distinction between science and technology. (3 Lectures)

**Module 4 Soft Skills for Effective Interpersonal Communication (11 lectures)**

**Part A**

- I) Effective Listening - Importance and Features.
- II) Verbal and Non-Verbal Communication; Public-Speaking and Presentation Skills.
- III) Barriers to Effective Communication; Importance of Self-Awareness and Body Language.

(4 Lectures)

**Part B**

- I) Formal and Informal Communication - Purpose and Types.
- II) Writing Formal Applications, Statement of Purpose (SOP) and Resume.
- III) Preparing for Group Discussions, Interviews and Presentations.


(3 Lectures)

**Part C**

- I) Leadership Skills and Self-Improvement - Characteristics of Effective Leadership.
- II) Styles of Leadership and Team-Building.

**Projects / Assignments (for Internal Assessment)**

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

  
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**QUESTION PAPER PATTERN (Semester III)**

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


**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

QUESTION NUMBER	DESCRIPTION	MARKS ASSIGNED
1	i. Question 1 A will be asked on the meaning / definition of concepts / terms from all	a) Total marks: 15



	<p>Modules.</p> <p>ii. Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semester</p> <p>iii. In all 8 Questions will be asked out of which 5 have to be attempted.</p>	<p>b) For 1 A, there will be 3 marks for each sub-question.</p> <p>c) For 1 B there will be 15 marks without any break-up.</p>
2	Descriptive Question with internal option (A or B) on Module 1	15
3	Descriptive Question with internal option (A or B) on Module 2	15
4	Descriptive Question with internal option (A or B) on Module 3	15
5	Descriptive Question with internal option (A or B) on Module 4	15

  
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## FOUNDATION COURSE

### Semester IV

Internal marks: 25

External marks: 75

Total Marks: 100

Lectures: 45

#### Module 1 Significant, contemporary Rights of Citizens (12 lectures)

- A. **Rights of Consumers**-Violations of consumer rights and important provisions of the Consumer Protection Act, 2016; Other important laws to protect consumers; Consumer courts and consumer movements. (3 Lectures)
- B. **Right to Information**- Genesis and relation with transparency and accountability; important provisions of the Right to Information Act, 2005; some success stories. (3 Lectures)
- C. **Protection of Citizens'/Public Interest**-Public Interest Litigation, need and procedure to file a PIL; some landmark cases. (3 Lectures)
- D. **Citizens' Charters, Public Service Guarantee Acts.** (3 Lectures)

#### Module 2 Approaches to understanding Ecology (11 lectures)


- A. **Understanding approaches to ecology**- Anthropocentrism, Biocentrism and Eco centrism, Ecofeminism and Deep Ecology. (3 Lectures)
- B. **Environmental Principles-1**: the sustainability principle; the polluter pays principle; the precautionary principle. (4 Lectures)
- C. **Environmental Principles-2**: the equity principle; human rights principles; the participation principle. (4 Lectures)

#### Module 3 Science and Technology II (11 lectures)

##### Part A: Some Significant Modern Technologies, Features and Applications: (7 Lectures)

- i. **Laser Technology**- Light Amplification by Stimulated Emission of Radiation; use of laser in remote sensing, GIS/GPS mapping, medical use.
- ii. **Satellite Technology**- various uses in satellite navigation systems, GPS, and imprecise climate and weather analyses.
- iii. **Information and Communication Technology**- convergence of various technologies like satellite, computer and digital in the information revolution of today's society.
- iv. **Biotechnology and Genetic engineering**- applied biology and uses in medicine, pharmaceuticals and agriculture; genetically modified plant, animal and human life.
- v. **Nanotechnology**- definition: the study, control and application of phenomena and materials at length scales below 100 nm; uses in medicine, military intelligence and consumer products.

##### Part B: Issues of Control, Access and Misuse of Technology. (4 Lectures)

  
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**Module 4 Introduction to Competitive Examinations**

(11 lectures)

**Part A. Basic information on Competitive Examinations- the pattern, eligibility criteria and local centres:** (4 Lectures)

- i. Examinations conducted for entry into professional courses - Graduate Record Examinations (GRE), Graduate Management Admission Test (GMAT), Common Admission Test (CAT) and Scholastic Aptitude Test (SAT).
- ii. Examinations conducted for entry into jobs by Union Public Service Commission, Staff Selection Commission (SSC), State Public Service Commissions, Banking and Insurance sectors, and the National and State Eligibility Tests (NET / SET) for entry into teaching profession.

**Part B. Soft skills required for competitive examinations-** (7 Lectures)

- i. Information on areas tested: Quantitative Ability, Data Interpretation, Verbal Ability and Logical Reasoning, Creativity and Lateral Thinking
- ii. Motivation: Concept, Theories and Types of Motivation
- iii. Goal-Setting: Types of Goals, SMART Goals, Stephen Covey's concept of human endowment
- iv. Time Management: Effective Strategies for Time Management
- v. Writing Skills: Paragraph Writing, Report Writing, Filing an application under the RTI Act, Consumer Grievance Letter.

**Projects / Assignments (for Internal Assessment)**

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

**QUESTION PAPER PATTERN (Semester IV)** Mahatma Education Society's  
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The Question Paper Pattern for Semester End Examination shall be as follows:

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

QUESTION NUMBER	DESCRIPTION	MARKS ASSIGNED
1	i. Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules.	a) Total marks: 15 b) For 1 A, there will be 3 marks for each sub-question.

	<p>ii. Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semester</p> <p>iii. In all 8 Questions will be asked out of which 5 have to be attempted.</p>	c) For 1 B there will be 15 marks without any break-up.
2	Descriptive Question with internal option (A or B) on Module 1	15
3	Descriptive Question with internal option (A or B) on Module 2	15
4	Descriptive Question with internal option (A or B) on Module 3	15
5	Descriptive Question with internal option (A or B) on Module 4	15

  
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**Revised Syllabus of Courses of B.Com. Programme at Semester I  
with Effect from the Academic Year 2016-2017**

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


**2.Commerce I**

**Modules at a Glance**

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

  
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Sr. No.	Modules / Units
1	<p><b>Business</b></p> <p><b>Introduction:</b> Concept, Functions, Scope and Significance of business. Traditional and Modern Concept of business.</p> <p><b>Objectives of Business:</b> Steps in setting business objectives, classification of business objectives, Reconciliation of Economic and Social Objectives.</p> <p><b>New Trends in Business:</b> Impact of Liberalization, Privatization and Globalization, Strategy alternatives in the changing scenario, Restructuring and turnaround strategies</p>
2	<p><b>Business Environment</b></p> <p><b>Introduction:</b> Concept and Importance of business environment, Inter-relationship between Business and Environment</p> <p><b>Constituents of Business Environment:</b> Internal and External Environment, Educational Environment and its impact, International Environment – Current Trends in the World, International Trading Environment – WTO and Trading Blocs and their impact on Indian Business.</p>
3	<p><b>Project Planning</b></p> <p><b>Introduction:</b> Business Planning Process; Concept and importance of Project Planning; Project Report; feasibility Study types and its importance</p> <p><b>Business Unit Promotion:</b> Concept and Stages of Business Unit Promotion, Location – Factors determining location, and Role of Government in Promotion.</p> <p><b>Statutory Requirements in Promoting Business Unit:</b> Licensing and Registration procedure, Filing returns and other documents, Other important legal provisions</p>
4	<p><b>Entrepreneurship</b></p> <p><b>Introduction:</b> Concept and importance of entrepreneurship, factors Contributing to Growth of Entrepreneurship, Entrepreneur and Manager, Entrepreneur and Intrapreneur</p> <p><b>The Entrepreneurs:</b> Types of Entrepreneurs, Competencies of an Entrepreneur, Entrepreneurship Training and Development centers in India. Incentives to Entrepreneurs in India.</p> <p><b>Women Entrepreneurs:</b> Problems and Promotion.</p>

  
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**BACHELOR OF COMMERCE (B.COM)  
SEMESTER – III & IV**

**SKILL ENHANCEMENT COURSES (SEC)**

**ADVERTISING PAPER I & II**

Choice Based Credit System  
To be implemented from AY 2017 - 2018

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*Revised Syllabus of courses of SYB.Com Programme  
with effect from the Academic Year 2017-2018*

**Skill Enhancement Courses (SEC)  
Semester – III**

**ADVERTISING - I**

Course Objective:

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

Sr. No.	Modules	No. of Lectures
1	Introduction to Advertising	12
2	Advertising Agency	11
3	Economic & Social Aspects of Advertising	11
4	Brand Building and Spécial Purpose Advertising	11
<b>Total</b>		<b>45</b>

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Sr. No.	Modules	
1	<b>Introduction to Advertising</b>	12
	<ul style="list-style-type: none"> <li>• <b>Integrated Marketing Communications (IMC)-</b> Concept, Features, Elements, Role of advertising in IMC</li> <li>• <b>Advertising:</b> Concept, Features, Evolution of Advertising, Active Participants, Benefits of advertising to Business firms and consumers.</li> <li>• <b>Classification of advertising:</b> Geographic, Media, Target audience and Functions.</li> </ul>	
2	<b>Advertising Agency</b>	11
	<ul style="list-style-type: none"> <li>• <b>Ad Agency:</b> Features, Structure and services offered, Types of advertising agencies, Agency selection criteria</li> <li>• <b>Agency and Client:</b> Maintaining Agency-Client relationship, Reasons and ways of avoiding Client Turnover, Creative Pitch, Agency compensation</li> <li>• <b>Careers in advertising:</b> Skills required for a career in advertising, Various Career Options, Freelancing Career Options - Graphics, Animation, Modeling, Dubbing.</li> </ul>	
3	<b>Economic &amp; Social Aspects of Advertising</b>	11
	<ul style="list-style-type: none"> <li>• <b>Economic Aspects:</b> Effect of advertising on consumer demand, monopoly and competition, Price.</li> <li>• <b>Social aspects:</b> Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture.</li> <li>• <b>Pro Bono/Social advertising:</b> Pro Bono Advertising, Social Advertising by Indian Government through Directorate of Advertising and Visual Publicity (DAVP), Self-Regulatory body- Role of ASCI (Advertising Standard Council of India)</li> </ul>	
4	<b>Brand Building and Special Purpose Advertising</b>	11
	<ul style="list-style-type: none"> <li>• <b>Brand Building:</b> The Communication Process, AIDA Model, Role of advertising in developing Brand Image and Brand Equity, and managing Brand Crises.</li> <li>• <b>Special purpose advertising:</b> Rural advertising, Political advertising, Advocacy advertising, Corporate Image advertising, Green Advertising - Features of all the above special purpose advertising.</li> <li>• <b>Trends in Advertising:</b> Media, Ad spends, Ad Agencies, Execution of advertisements</li> </ul>	

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**Revised Syllabus of courses of SYB.Com Programme  
with effect from the Academic Year 2017-2018**


**Skill Enhancement Courses (SEC)  
Semester – IV**

**ADVERTISING - II**

**Course Objective:**


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

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

  
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Sr. No.	Modules	
1	<b>Media in Advertising</b>	11
	<ul style="list-style-type: none"> <li>• <b>Traditional Media:</b> Print, Broadcasting, Out-Of-Home advertising and films - advantages and limitations of all the above traditional media</li> <li>• <b>New Age Media:</b> Digital Media / Internet Advertising – Forms, Significance and Limitations</li> <li>• <b>Media Research:</b> Concept, Importance, Tool for regulation - ABC and Doordarshan Code</li> </ul>	
2	<b>Planning Advertising Campaigns</b>	11
	<ul style="list-style-type: none"> <li>• <b>Advertising Campaign:</b> Concept, Advertising Campaign Planning -Steps Determining advertising objectives - DAGMAR model</li> <li>• <b>Advertising Budgets:</b> Factors determining advertising budgets, methods of setting advertising budgets, Media Objectives - Reach, Frequency and GRPs</li> <li>• <b>Media Planning:</b> Concept, Process, Factors considered while selecting media, Media Scheduling Strategies</li> </ul>	
3	<b>Execution and Evaluation of Advertising</b>	11
	<ul style="list-style-type: none"> <li>• <b>Creativity:</b> Concept and Importance, Creative Process, Concept of Creative Brief, Techniques of Visualization</li> <li>• <b>Creative aspects:</b> Buying Motives - Types, Selling Points- Features, Appeals – Types, Concept of Unique Selling Proposition (USP)</li> <li>• <b>Creativity through Endorsements:</b> Endorsers – Types, Celebrity Endorsements – Advantages and Limitations, High Involvement and Low Involvement Products</li> </ul>	
4	<b>Fundamentals of Creativity in Advertising</b>	12
	<ul style="list-style-type: none"> <li>• <b>Preparing print ads:</b> Essentials of Copywriting, Copy – Elements, Types, Layout- Principles, Illustration - Importance.</li> <li>• <b>Creating broadcast ads:</b> Execution Styles, Jingles and Music – Importance, Concept of Storyboard</li> <li>• <b>Evaluation:</b> Advertising copy, Pre-testing and Post-testing of Advertisements – Methods and Objectives</li> </ul>	

  
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NAAC ACCREDITED

**BACHELOR OF COMMERCE (B.COM)**

**SEMESTER – III & IV**

**DISCIPLINE RELATED ELECTIVE (DRE) COURSES**

**COMMERCE PAPER III & IV**

Choice Based Credit System

To be implemented from AY 2017 - 2018

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Revised Syllabus of courses of S. Y. B.Com Programme  
with effect from the Academic Year 2017-2018

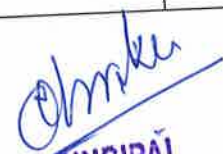
COMMERCE -III (MANAGEMENT: FUNCTIONS AND CHALLENGES)

SEMESTER - III

Course Objectives:

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

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

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

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**Revised Syllabus of courses of S. Y. B.Com Programme  
with effect from the Academic Year 2017-2018**

**SEMESTER-IV**

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

**Course Objectives: -**

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

Sr. No.	Modules	No. of Lectures
1	<b>Production &amp; Inventory Management</b>	11
2	<b>Quality Management</b>	10
3	<b>Indian Financial System</b>	12
4	<b>Recent Trends In Finance</b>	12
<b>Total</b>		<b>45</b>

  
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Sr. No.	Modules
1	<b>PRODUCTION &amp; INVENTORY MANAGEMENT(11)</b>
	<ul style="list-style-type: none"> <li>• <b>Production Management:</b> Objectives, Scope Production Planning &amp; Control : Steps, Importance</li> <li>• <b>Production Systems:</b> Concept, Types - Continuous and Intermittent. Productivity: Concept, Factors Influencing Productivity, Measures for improving Productivity.</li> <li>• <b>Inventory Management-</b> Objectives, Inventory Control- Techniques. Scientific Inventory Control System - Importance</li> </ul>
2	<b>QUALITY MANAGEMENT(10)</b>
	<ul style="list-style-type: none"> <li>• <b>Introduction to Quality:</b> Dimensions of Quality, Cost of Quality: Types – Internal Failure Cost, External Failure Cost, Appraisal Cost, Prevention Cost, Quality Circle: Features.</li> <li>• <b>Quality Management Tools:</b> TQM – Importance, Six Sigma – Process, ISO 9000 – Certification Procedure, Kaizen – Process</li> <li>• <b>Service Quality Management:</b> Importance, SERVQUAL Model, Measures to improve service quality.</li> </ul>
3	<b>INDIAN FINANCIAL SYSTEM (12)</b>
	<ul style="list-style-type: none"> <li>• <b>Indian Financial Market:</b> Structure, Primary Market – IPO Procedure Dematerialisation: Process, Role of Depositories : NSDL and CDSL</li> <li>• <b>SEBI:</b> Functions of SEBI, Investors protection measures of SEBI. Stock Exchange – Functions, Speculators.</li> <li>• <b>Credit Rating:</b> Advantages, Credit Rating Agencies in India - CRISIL, CARE, and ICRA.</li> </ul>
4	<b>RECENT TRENDS IN FINANCE (12)</b>
	<ul style="list-style-type: none"> <li>• <b>Mutual Funds-</b> Advantages and Limitations, Types, Factors responsible for growth of mutual funds – Systematic Investment Plan.</li> <li>• <b>Commodity Market:</b> Categories, <b>Derivatives Market:</b> Types, Participants, Types of Derivative Instruments.</li> <li>• <b>Start-up Ventures</b> –Concept, Sources of Funding, <b>Micro Finance</b> – Importance, Role of Self Help Groups.</li> </ul>

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


**Elective Courses (EC)**

**1 B. Discipline Related Elective (DRE) Courses**

**3. Commerce - V  
Marketing**

**Modules at a Glance**

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

  
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Sr. No.	Modules / Units
1	<b>Introduction to Marketing</b> <ul style="list-style-type: none"> <li>Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing</li> <li>Marketing Research - Concept, Features, Process Marketing Information System-Concept, Components Data Mining- Concept, Importance</li> <li>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</li> </ul>
2	<b>Marketing Decisions I</b> <ul style="list-style-type: none"> <li>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</li> <li>Packaging- Concept, Essentials of a good package Product Positioning- Concept, Strategies of Product Positioning Service Positioning- Importance &amp; Challenges</li> <li>Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies</li> </ul>
3	<b>Marketing Decisions</b> <ul style="list-style-type: none"> <li>Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional &amp; Contemporary Channels) Supply Chain Management-Concept, Components of SCM</li> <li>Promotion- Concept, Importance, Elements of Promotion mix Integrated Marketing Communication (IMC)- Concept, Scope, Importance</li> <li>Sales Management- Concept, Components, Emerging trends in selling Personal Selling- Concept, Process of personal selling, Skill Sets required for Effective Selling</li> </ul>
4	<b>Key Marketing Dimensions</b> <ul style="list-style-type: none"> <li>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:</li> <li>Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing Digital Marketing-Concept, trends in Digital Marketing Green Marketing- concept, importance</li> <li>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.</li> </ul>

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

**Elective Courses (EC)**

**1 B. Discipline Related Elective (DRE) Courses**

**3. Commerce-VI**

**Human Resource Management**

**Modules at a Glance**

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

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Sr. No.	Modules / Units
1	<b>Human Resource Management</b>
	<ul style="list-style-type: none"> <li>• Human Resource Management – Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management</li> <li>• Human Resource Planning- Concept Steps in Human Resource Planning Job Analysis-Concept, Components, Job design- Concept, Techniques</li> <li>• Recruitment- Concept, Sources of Recruitment Selection - Concept , process , Techniques of E,selection,</li> </ul>
2	<b>Human Resource Development</b>
	<ul style="list-style-type: none"> <li>• Human Resource Development- Concept, functions Training- Concept, Process of identifying training and development needs, Methods of Training &amp; Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In, basket, management games) Evaluating training effectiveness- Concept, Methods</li> <li>• Performance Appraisal- Concept, Benefits, Limitations, Methods Potential Appraisal-Concept, Importance</li> <li>• Career Planning- Concept, Importance Succession Planning- Concept, Need Mentoring- Concept, Importance Counseling- Concept, Techniques.</li> </ul>
3	<b>Human Relations</b>
	<ul style="list-style-type: none"> <li>• Human Relations- Concept, Significance Leadership –Concept, Transactional &amp; Transformational Leadership Motivation- Concept, Theories of Motivation,(Maslow's Need Hierarchy Theory, Vroom's Expectancy Theory, McGregor's Theory X and Theory Y, Pink's Theory of Motivation)</li> <li>• Employees Morale- Concept, Factors affecting Morale, Measurement of Employees Morale Emotional Quotient and Spiritual Quotient- Concept, Factors affecting EQ &amp; SQ</li> <li>• Employee Grievance- Causes, Procedure for Grievance redressal Employee welfare measures and Healthy &amp; Safety Measures.</li> </ul>
4	<b>Trends In Human Resource Management</b>
	<ul style="list-style-type: none"> <li>• HR in changing environment: Competencies- concept, classification Learning organizations- Concept, Creating an innovative organization, Innovation culture- Concept, Need, Managerial role.</li> <li>• Trends in Human Resource Management,: Employee Engagement- Concept, Types Human resource Information System (HRIS) – Concept, Importance, Changing patterns of employment.</li> <li>• Challenges in Human Resource Management: Employee Empowerment, Workforce Diversity. Attrition, Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Domestic and International HR Practices, Millennial (Gen Y)Competency Mapping</li> </ul>

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


**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**


**12. Purchasing and Store Keeping Paper - I**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Material Management and Material Requirement Planning	12
2	Materials Research & 'E' Material management	11
3	Scientific Purchasing	11
4	Purchase procedure	11
<b>Total</b>		<b>45</b>

  
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Sr. No.	Modules / Units
1	<b>Material Management and Material Requirement Planning</b> a. <b>Material Management</b> – Definition, Concept, Importance, Objectives, Functions, Scope, Responsibilities of material manager, Interdepartmental relationship. b. <b>Materials budget</b> – Purpose, Procedures & Factors. c. <b>Material Requirement Planning</b> – Concept, Need, Objectives and Factors affecting MRP.
2	<b>Materials Research &amp; 'E' Material management</b> a. <b>Material Research</b> – Meaning, Definition, Need, Importance, Scope & Functions. b. <b>'E' Material Management</b> – Concept, Application & Operation, Uses & Advantages, Classes/ Types of materials. c. <b>Coding and Standardization</b> – Nature, Methods and Advantages of Codification, Standardization – Nature & Importance.
3	<b>Scientific Purchasing</b> a. <b>Purchase Department</b> - Types of Buyers/ Consumers, Personality traits for Purchase executives/ Manager-qualities & qualification, Functions of Purchase department, Records maintain by Purchase department b. <b>Scientific Purchasing</b> - Meaning, Importance, Objectives & Principles, Purchase policies-Centralized vs decentralized purchasing. c. <b>Suppliers</b> – Sources of supplier, Selection of Suppliers – Methods, Vendor rating & Vendor development.
4	<b>Purchase procedure</b> a. <b>Purchase procedure</b> - Make or Buy or Import decision, Buyer & Seller relationship – Techniques, Ethics in Buying – Principles, Purchase methods, Documentation. b. <b>National purchase Procedure</b> – Steps/procedure, Purchase requisition, quotations – types, Invoice – Types and different Methods of payment settlement, Legal aspect of contract- Contents and Clauses. c. <b>International Purchase Procedure</b> – Need, Indent house / firm – Functions & Services offered by Indent house, Steps/Procedure of Importing, Documentations, Emerging trends in purchasing.

  
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**Revised Syllabus of Courses of B.Com. Programme at Semester I  
with Effect from the Academic Year 2016-2017**

**Ability Enhancement Courses (AEC)**

**5.Environmental Studies I**

**Modules at a Glance**

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

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Sr. No.	Modules / Units
1	<b>Environment and Ecosystem</b> Environment: Meaning, definition, scope and its components; concept of an ecosystem : definition, Characteristics, components and types, functioning and structure; Food Chain and Food Web- Ecological Pyramids - Man and environment relationship; Importance and scope of Environmental Studies.
2	<b>Natural Resources and Sustainable Development</b> Meaning and definitions ; Classification and types of resources, factors influencing resource; Resource conservation- meaning and methods- I and non-conventional resources, problems associated with and management of water, forest and energy resources- resource utilization and sustainable development
3	<b>Populations and Emerging Issues of Development</b> Population explosion in the world and in India and arising concerns- Demographic Transition Theory - pattern of population growth in the world and in India and associated problems - Measures taken to control population growth in India; Human population and environment- Environment and Human Health – Human Development Index – The World Happiness Index
4	<b>Urbanisation and Environment</b> Concept of Urbanisation– Problems of migration and urban environment-changing landuse, crowding and stress on urban resources, degradation of air and water, loss of soil cover impact on biodiversity, Urban heat islands – Emerging Smart Cities and safe cities in India - Sustainable Cities
5	<b>Reading of Thematic Maps and Map Filling</b> 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. Concept and Calculation of Ecological Footprint

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Sr. No.	Modules / Units
1	<b>Concept of Services</b>
	<p><b>Introduction:</b> Meaning, Characteristics, Scope and Classification of Services – Importance of service sector in the Indian</p> <p><b>Marketing Mix Services:</b> Consumer expectations, Services Mix, - Product, Place, Price, Promotion, Process of Services delivery, Physical evidence and people</p> <p><b>Service Strategies:</b> Market research and Service development cycle, Managing demand and capacity, opportunities and challenges in service sector.</p>
2	<b>Retailing</b>
	<p><b>Introduction:</b> Concept of organized and unorganized retailing , Trends in retailing, growth of organized retailing in India, Survival strategies for unorganized Retailers</p> <p><b>Retail Format:</b> Store format, Non – Store format, Store Planning, design and layout</p> <p><b>Retail Scenario:</b> Retail Scenario in India and Global context – Prospects and Challenges in India. Mall Management – Retail Franchising, FDI in Retailing, Careers in Retailing</p>
3	<b>Recent Trends in Service Sector</b>
	<p><b>ITES Sector:</b> Concept and scope of BPO, KPO, LPO and ERP.</p> <p><b>Banking and Insurance Sector:</b> ATM, Debit &amp; Credit Cards, Internet Banking – Opening of Insurance sector for private players, FDI and its impact on Banking and Insurance Sector in India</p> <p><b>Logistics:</b> Net working – Importance – Challenges</p>
4	<b>E-Commerce</b>
	<p><b>Introduction:</b> Meaning, Features, Functions and Scope of E-Commerce-Importance and Limitations of E-Commerce</p> <p><b>Types of E-Commerce:</b> Basic ideas and Major activities of B2C, B2B, C2C.</p> <p><b>Present status of E-Commerce in India:</b> Transition to E-Commerce in India, E-Transition Challenges for Indian Corporates; on-line Marketing Research.</p>

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**Revised Syllabus of Courses of B.Com. Programme at Semester II  
with Effect from the Academic Year 2016-2017**

**Ability Enhancement Courses (AEC)**

**4.Environmental Studies II**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Solid Waste Management for Sustainable Society	
2	Agriculture and Industrial Development	
3	Tourism and Environment	
4	Environmental Movements and Management	
5	Map Filling	
<b>Total</b>		<b>60</b>

  
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Sr. No.	Modules / Units
1	<b>Solid Waste Management for Sustainable Society</b>
	Classification of solid wastes – Types and Sources of Solid Waste ; Effects of Solid Waste Pollution- Health hazards, Environmental Impacts; Solid Waste Management – solid waste management in Mumbai- Schemes and initiatives run by MCGM – role of citizens in waste management in Mumbai
2	<b>Agriculture and Industrial Development</b>
	Environmental Problems Associated with Agriculture: Loss of Productivity, Land Degradation ,desertification - Uneven Food Production – Hunger, Malnutrition and Food Security – Sustainable Agricultural practices Environmental Problems Associated with Industries – pollution -Global warming, Ozone Layer Depletion , Acid rain, - Sustainable Industrial practices – Green Business and Green Consumerism, Corporate Social Responsibility
3	<b>Tourism and Environment</b>
	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
4	<b>Environmental Movements and Management</b>
	Environmental movements in India: Save Narmada Movement, Chipko Movement, Appiko Movement, Save Western Ghat and Save Jaitapur; Environmental Management: Concept, need and relevance; Concept of ISO 14000 and 16000; Concept of Carbon Bank and Carbon Credit.EIA - Environment Protection Acts – Concept and components of Geospatial Technology- Applications of GST in Environmental Management.
5	<b>Map Filling</b>
	Map filling of Konkan and Mumbai (Environmentally significant features and GST centers) using point, line and polygon segment. Concept and Calculation of Environmental Performance Index (EPI)

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**S. Y. B.Com.**  
**With Effect from the Academic Year 2019-20**  
**Elective Courses (EC)**  
**Discipline Specific Elective (DSE) Courses**  
**Financial Accounting and Auditing –**  
**(Introduction to Management Accounting**  
**and Auditing)**

**SECTION I**

**Modules at a Glance**

Sr. No.	Modules
1	Introduction to Management Accounting
2	Ratio Analysis and Interpretation
3	Working Capital Management
4	Capital Budgeting

Sr. No.	Modules
1	<p><b>Introduction to Management Accounting</b></p> <p><b>A. Introduction to Management Accounting</b> – Meaning, Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting</p> <p><b>B. Analysis and Interpretation of Financial Statements</b></p> <p>i) Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis</p> <p>ii) Relationship between items in Balance Sheet and Revenue statement</p> <p>iii) Tools of analysis of Financial Statements</p> <p>(i) Trend analysis (ii) Comparative Statement (iii) Common Size Statement</p> <p><b>Note :</b> (i) Problems based on trend analysis (ii) Short Problems on Comparative and Common sized statements</p>
2	<p><b>Ratio Analysis and Interpretation</b></p> <p>(Based on Vertical Form of Financial statements) – Meaning, classification, Du Point Chart, advantages and Limitations)</p> <p><b>A. Balance Sheet Ratios :</b></p> <p>i) Current Ratio</p> <p>ii) Liquid Ratio</p> <p>iii) Stock Working Capital Ratio</p> <p>iv) Proprietary Ratio</p>

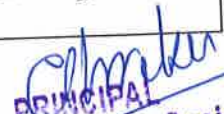
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	<p>v) Debt Equity Ratio vi) Capital Gearing Ratio</p> <p><b>B. Revenue Statement Ratio:</b></p> <p>i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio</p> <p><b>C. Combined Ratio :</b></p> <p>i) Return on capital employed (Including Long Term Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii) Return on Equity Capital iv) Dividend Payout Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover</p> <p>(Practical Question on Ratio Analysis)</p>
3	<p><b>Working Capital Management (Practical Questions)</b></p> <p>A. Concept, Nature of Working Capital , Planning of Working Capital B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization C. Operating Cycle</p>
4	<p><b>Capital Budgeting</b></p> <p>A. Introduction: B. The classification of capital budgeting projects C. Capital budgeting process D. Capital budgeting techniques - Payback Period, Accounting Rate of Return, Net Present Value, The Profitability Index, Discounted Payback. (Excluding calculation of cash flow)</p>

## SECTION II

Sr. No.	Modules
5	Introduction to Auditing
6	Audit Planning, Procedures and Documentation
7	Auditing Techniques and Internal Audit Introduction
8	Auditing Techniques : Vouching & Verification

  
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Sr. No.	Modules
5	<p><b>Introduction to Auditing</b></p> <p>A. Basics – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing,</p>

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	<p>Investigation and Auditing.</p> <p><b>B. Errors &amp; Frauds</b> – Definitions, Reasons and Circumstances, Types of Error, Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud.</p> <p><b>C. Principles of Audit</b>, Materiality, True and Fair view</p> <p><b>D. Types of Audit</b> – Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audit</p>
6	<p><b>Audit Planning, Procedures and Documentation</b></p> <p><b>A. Audit Planning</b> – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach</p> <p><b>B. Audit Program</b> – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before commencing Work, Overall Audit Approach.</p> <p><b>C. Audit Working Papers</b> – 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>
7	<p><b>Auditing Techniques and Internal Audit Introduction</b></p> <p><b>A. Test Check</b> – 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>B. Audit Sampling</b> – Audit Sampling, meaning, purpose, factors in determining sample size – Sampling Risk, Tolerable Error and expected error, methods of selecting Sample Items Evaluation of Sample Results auditors Liability in conducting audit based on Sample</p> <p><b>C. Internal Control</b> – Meaning and purpose, review of internal control, advantages, auditors duties, review of internal control, Inherent Limitations of Internal control, internal control samples for sales and debtors, purchases and creditors, wages and salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks.</p> <p><b>D. Internal Audit</b> : 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>
8	<p><b>Auditing Techniques : Vouching &amp; Verification</b></p> <p><b>A. Audit of Income</b> : Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received Royalties Received</p> <p><b>B. Audit of Expenditure</b> : Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense</p> <p><b>C. Audit of Assets Book Debts / Debtors, Stocks</b> – Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers Quoted Investments and Unquoted Investment Trade Marks / Copyrights Patents Know-How Plant and Machinery Land and Buildings Furniture and Fixtures</p> <p><b>D. Audit of Liabilities</b> : Outstanding Expenses, Bills Payable Secured loans Unsecured Loans, Contingent Liabilities</p>

**Reference Text:**

1. Cost and Management Accounting - Colinn Dury 7th Edition
2. Cost and Management Accounting- Dbarshi Bhattacharyya pearson Publications 2013 edition

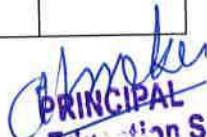
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**Mahatma High Degree College Of Arts & Commerce**  
**Chembur, Mumbai - 400 071.**

3. Management Accounting - M.Y.Khan  
 4. Management Accounting - I.M.pandey

## Question Paper Pattern

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered any 10 B) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question <b>OR</b>	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	A) Theory questions B) Theory questions <b>OR</b>	10 Marks 10 Marks
Q-6	Explain the terms To be asked Twelve To be answered Ten	20 Marks

  
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**Revised Syllabus of Courses of B.Com. Programme at Semester II  
with Effect from the Academic Year 2016-2017**

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

**3. Business Economics II**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Market structure: Perfect competition and Monopoly	10
2	Pricing and Output Decisions under Imperfect Competition	15
3	Pricing Practices	10
4	Evaluating Capital Projects	10
<b>Total</b>		<b>45</b>

  
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