



**R.A. Podar College  
Commerce and Economics  
(Autonomous)  
Matunga, Mumbai.**



**Bachelor of Commerce (B.Com)  
Programme  
Three Year Integrated Programme-  
Six Semesters  
*Course Structure*  
Under Choice Based Credit System**

To be implemented from Academic Year 2020-21

Progressively

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**R.A. Podar College  
Of Commerce and Economics  
(Autonomous)  
Matunga, Mumbai.**



Revised Syllabus

And

Question Paper Pattern of Courses  
Of  
**Second Year B. Com. Programme  
Semester III and IV**

**Under Choice Based Credit, Grading and Semester System  
(CBCGS)**

To be implemented from Academic Year 2020-21

[www.rapodar.ac.in](http://www.rapodar.ac.in)

**Bachelor of Commerce (B.Com) Programme**  
*Under Choice Based Credit, Grading and Semester System*  
**Course Structure**

**S. Y. B. Com**

(To be implemented from Academic Year- 2020-21)

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

<b>1Ab *List of Discipline Specific Elective (DSE) Courses for Semester III (Any One)</b>		<b>1Ab *List of Discipline Specific Elective(DSE) Courses for Semester IV (Any One)</b>	
1	Financial Accounting and Auditing - Introduction to Management Accounting	1	Financial Accounting and Auditing - Auditing
2	Business Management - Marketing Management	2	Business Management- Marketing Management

<b>2A*List of Skill Enhancement Courses (SEC) Group A for Semester III (Any One)</b>		<b>*List of Skill Enhancement Courses (SEC) Group B for Semester IV (Any One)</b>	
1	Advertising I	1	Advertising II
2	Mass Communication I	2	Mass Communication II
3	Journalism I	3	Journalism II
4	Company Secretarial Practice I	4	Company Secretarial Practice II
<b><i>Note: Course selected in Semester III will continue in Semester IV</i></b>			

<b>2B*List of Skill Enhancement Courses (SEC) Group B for Semester III</b>		<b>*List of Skill Enhancement Courses (SEC) Group B for Semester IV</b>	
1	Foundation Course- Contemporary Issues - III	1	Foundation Course- Contemporary Issues - IV
<b><i>Note: Course selected in Semester I will continue in Semester II</i></b>			

**Syllabus of courses of S.Y.B. Com Programme  
(With effect from the Academic Year 2020-2021)**

***Core Courses (CC)***

**Accountancy and Financial Management III & IV (3 Credits)**

**Semester III**

<b>Course : Accountancy and Financial Management III</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To acquaint learners with theoretical as well as practical aspects of accounting of the Partnership Firms with respect to admission, retirement, death of Partner/s.
CObj 2	To acquaint learners with the process of payment of liabilities of the Partnership Firm upon its dissolution.
CObj 3	To acquaint learners with the accounting of conversion of Partnership Firm into a Limited Liability Partnership.
CObj 4	To acquaint learners with the accounting of conversion of Partnership Firm into a Limited Company.
<b>Course Outcomes</b>	
COut 1	Learners are acquainted with theoretical as well as practical aspects of accounting of the Partnership Firms with respect to admission, retirement, death of Partner/s.
COut 2	Learners are acquainted with the process of payment of liabilities of the Partnership Firm upon its dissolution.
COut 3	Learners are acquainted with the accounting of conversion of Partnership Firm into a Limited Liability Partnership.
COut 4	Learners are acquainted with the accounting of conversion of Partnership Firm into a Limited Company.

**Modules at a Glance**

<b>Accountancy and Financial Management III</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Partnership Final Accounts based on Adjustment of Admission, Retirement/Death of Partner/s	15
2	Piecemeal Distribution of Cash	15
3	Amalgamation of Partnership Firms	15
4	Ascertainment and Treatment of Profit Prior to Incorporation	15
<b>Total No. of Lectures:</b>		<b>60</b>

Sr. No.	Modules
<b>1</b>	<b>Partnership Final Accounts based on Adjustment of Admission, Retirement/Death of Partner/s during the year</b>
	<ul style="list-style-type: none"> <li>• Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner retires / dies during the year.</li> <li>• Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis.</li> <li>• Ascertainment of gross profit prior to and after admission/retirement/death when stock on the date of admission/retirement is given and apportionment of other expenses based on time / Sales / other given basis Excluding Questions where admission / retirement / death takes place in the same year.</li> </ul>
<b>2</b>	<b>Piecemeal Distribution of Cash</b>
	<ul style="list-style-type: none"> <li>• Excess Capital Method</li> <li>• Asset taken over by a partner</li> <li>• Treatment of past profits or past losses in the Balance sheet</li> <li>• Contingent liabilities / Realization expenses / amount kept aside for expenses and adjustment of actual expenses</li> <li>• Treatment of secured liabilities</li> <li>• Treatment of preferential liabilities like Govt. dues / labour dues etc.</li> </ul>
<b>3</b>	<b>Amalgamation of Partnership Firms</b>
	<ul style="list-style-type: none"> <li>• Realisation Method only</li> <li>• Calculation of Purchase Consideration</li> <li>• Journal/Ledger Accounts of Old Firms</li> <li>• Preparing Balance Sheet of New Firm</li> <li>• Adjustment of Goodwill in the New Firm</li> <li>• Realignment of Capitals in the New Firms by Current Accounts/Cash or a Combination thereof (excluding common transactions between the amalgamating firms)</li> </ul>
<b>4</b>	<b>Ascertainment and Treatment of Profit Prior to Incorporation</b>
	<ul style="list-style-type: none"> <li>• Principles for ascertainment</li> <li>• Preparation of separate/combined columnar Profit &amp; Loss Accounts (including different basis of allocation of expenses and incomes)</li> </ul>

## Semester IV

<b>Course : Accountancy and Financial Management IV</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To acquaint learners with the basic terms used in company account
CObj 2	To acquaint learners with the theoretical and practical aspects of issue, conversion and redemption of preference shares.
CObj 3	To acquaint learners with the theoretical and practical aspects of issue, conversion and redemption of debentures.
CObj 4	To acquaint learners with the accounting of ascertainment and treatment of Profit Prior to Incorporation.
<b>Course Outcomes</b>	
COut 1	Learners are acquainted with the basic terms used in company accounts.
COut 2	Learners are acquainted with the theoretical and practical aspects of issue, conversion and redemption of preference shares.
COut 3	Learners are acquainted with the theoretical and practical aspects of issue, conversion and redemption of debentures
COut 4	Learners are acquainted with the accounting of ascertainment and treatment of Profit Prior to Incorporation.`

### Modules at a Glance

<b>Accountancy and Financial Management IV</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Company Accounts	15
2	Issue, Conversion & Redemption of Preference Shares	15
3	Issue, Conversion & Redemption of Debentures	15
4	Conversion of Partnership Firms into Limited Liability Partnership (LLP)/Limited Company	15
<b>Total No. of Lectures:</b>		<b>60</b>

Sr. No.	Modules
1	<b>Introduction to Company Accounts</b>
	<ul style="list-style-type: none"> <li>• <b>Introduction of Basic Terms:</b> Types of companies, nature and formation of companies, Shares, Debentures, Share Capital, Reserves and surplus, types of assets and liabilities, dividend, format of Balance Sheet</li> <li>• <b>Issue of Shares:</b> Different modes IPO, Private Placements, Preferential, Rights, ESO, SWEAT and ESCROW account, Issue of shares at par, premium and discount, Under subscription and Over subscription of shares, forfeiture and reissue of forfeited shares, issue of shares for consideration other than cash. (Only theory)</li> <li>• <b>Issue of Debentures:</b> Types of Debentures, Issue of debentures at par, premium and discount, Issue of Debentures with consideration of Redemption ,Issue of debentures for cash receivable in installments or at a time Issue of debentures for consideration other than cash. (Only theory)</li> <li>• Cost of Capital</li> <li>• Perpetual Bond (Non-Redeemable).</li> </ul>
2	<b>Issue, Conversion &amp; Redemption of Preference Shares</b>
	<ul style="list-style-type: none"> <li>• Issue of Preference Shares – Accounting.</li> <li>• Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules.</li> <li>• Methods of Conversion</li> <li>• Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalisation of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption, (Question on entries and/or Balance Sheet) Note: Companies governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards prescribed for them. Hence, the balance in security premium account not to be utilised for premium payable on redemption of preference shares.</li> </ul>
3	<b>Issue, Conversion &amp; Redemption of Debentures</b>
	<ul style="list-style-type: none"> <li>• Issue of Debentures – Accounting</li> <li>• Introduction : Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures.</li> <li>• Methods of Conversion</li> <li>• Methods of redemption of debentures: By payment in lumpsum and by payment in installments (excluding from by purchase in open market), Conversion.(Question on entries. ledgers and/or Balance Sheet and /or redemption of preference shares)</li> </ul>

<b>4</b>	<b>Conversion/Sale of a Partnership Firm into Limited Liability Partnership (LLP)/Limited Company</b>
	<ul style="list-style-type: none"><li>• Realisation Method only</li><li>• Calculation of New Purchase Consideration , Journal/Ledger Accounts of Old Firms</li><li>• Preparing Balance Sheet of LLP/New Company</li></ul>

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

## Accountancy and Financial Management Semester III & IV

### *Question Paper Pattern* (Academic Year: 2020-2021)

#### **Internal Examination & Evaluation – 40 Marks**

**(A) Class Test (15 Marks)**

- All Questions are compulsory
- **Q. 1 – Concept Based Questions (5 Marks)**  
Questions of 1 Mark each (Any 5 out of 7)
- **Q. 2 – Short Concept/Application Based Questions: (10 Marks)**  
Questions of 2 Mark each (Any 5 out of 7)

**(B) Projects/Assignments/Viva-Voce (25 Marks)**

- Projects on Course related Modules/Topics (15 Marks)  
**OR**
- Assignments on Practical Aspects of Course related Modules/Topics (15 Marks)  
**AND**  
Viva-Voce (10 Marks)

#### **Semester End Examination (SEE)- 60 Marks**

Maximum Marks : 60  
Number of Questions to be Set : 5 (Five)  
Duration : 2 Hours

Note: (1) **Question No. 1 and 5 are compulsory**  
(2) **Attempt any two questions from remaining Q. No. 2, 3 and 4.**

Question No.	Particulars (Nature of Questions)	Marks (Given)	Marks (To Be Attempted)
Q-1	<b>Concept /Application Based Questions (3 Marks Each)</b> To be given : Seven (07) To be attempted : Any Five (05)	<b>21</b>	15
Q-2	<b>Practical Question/s (*)</b>	<b>15</b>	15
Q-3	<b>Practical Question/s (*)</b>	<b>15</b>	15
Q-4	<b>Practical Question/s (*)</b>	<b>15</b>	15
Q-5	(A)Attempt any three out of five sub questions given (2 marks each) (B)Short Notes: Attempt any three out of five given (3 marks each)	<b>10</b> <b>15</b>	15
<b>Total</b>		<b>91</b>	<b>60</b>

\*Note – Q. No. 2, 3 & 4 may be divided into sub questions of 10/5, 8/7 or 5/5/5 marks each.

Reference:

1. Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.
2. Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers
3. R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi
4. Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers
5. Lawmann's – Limited Liability Partnership Act, 2008
6. CS Rajesh Lohia, CA. Virendra K. Pamecha – Handbook on LLP – Limited Liability Partnership
7. Introduction to Accountancy T.S. Grewal S. Chand and Co. (P) Ltd., New Delhi
8. Advanced Accounts Shukla and Grewal S. Chand and Co. (P) Ltd., New Delhi
9. Advanced accountancy R.L. Gupta and M. Radhaswamy S. Chand and Co. (P) Ltd., New Delhi
10. Modern Accountancy Mukerjee and Hanif Tata Mc. Grow Hill and Co. Ltd., Mumbai
11. Financial Accountancy Lesile Chand Wichk Pretice Hall of India Adin Bakley (P) Ltd.

**Core Courses (CC)**  
**Financial Accounting and Auditing – Introduction to Management  
Accounting & Auditing (3 Credits)**  
**Semester III**

<b>Course : Introduction to Management Accounting</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To acquaint learners with the various methods and their importance in analysing the financial statements of an entity.
CObj 2	To acquaint learners with the various ratios used in financial statements analysis by a stakeholder in a decision making process about an entity.
CObj 3	To acquaint learners with the knowledge and ability to understand and estimate the working capital requirements of different types of entities.
CObj 4	To acquaint learners with the knowledge and ability to use various capital budgeting techniques in a decision making process.
<b>Course Outcomes</b>	
COut 1	Learners are acquainted with the various methods and their importance in analysing the financial statements of an entity.
COut 2	Learners are acquainted with the various ratios used in financial statements analysis by a stakeholder in a decision making process about an entity.
COut 3	Learners are acquainted with the knowledge and ability to understand and estimate the working capital requirements of different types of entities.
COut 4	Learners are acquainted with the knowledge and ability to use various capital budgeting techniques in a decision making process.

**Modules at a Glance**

<b>Introduction to Management Accounting</b>		
Sr. No.	Modules	No of Lectures
1	Introduction to Management Accounting	<b>10</b>
2	Ratio Analysis and Interpretation	<b>12</b>
3	Working Capital Management	<b>13</b>
4	Capital Budgeting	<b>10</b>
<b>Total No. of Lectures:</b>		<b>45</b>
Sr. No.	Modules	
<b>1</b>	<b>Introduction to Management Accounting</b>	

	<ul style="list-style-type: none"> <li>• Introduction to Management Accounting – Meaning, Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting</li> <li>• Analysis and Interpretation of Financial Statements</li> <li>• Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis</li> <li>• Relationship between items in Balance Sheet and Revenue statement</li> <li>• <b>Tools of analysis of Financial Statements:</b> <ol style="list-style-type: none"> <li>(i) Trend analysis</li> <li>(ii) Comparative Statement</li> <li>(iii) Common Size Statement</li> </ol> </li> </ul>
<b>2</b>	<b>Ratio Analysis and Interpretation</b>
	<p>(Based on Vertical Form of Financial statements) – Meaning, classification, Du Point Chart, advantages and Limitations)</p> <ol style="list-style-type: none"> <li><b>1. Balance Sheet Ratios :</b> <ol style="list-style-type: none"> <li>i. Current Ratio</li> <li>ii. Liquid Ratio</li> <li>iii. Stock Working Capital Ratio</li> <li>iv. Proprietary Ratio</li> <li>v. Debt Equity Ratio</li> <li>vi. Capital Gearing Ratio</li> </ol> </li> <li><b>2. Revenue Statement Ratio:</b> <ol style="list-style-type: none"> <li>i. Gross Profit Ratio</li> <li>ii. Expenses Ratio</li> <li>iii. Operating Ratio</li> <li>iv. Net Profit Ratio</li> <li>v. Net Operating Profit Ratio</li> <li>vi. Stock Turnover Ratio</li> </ol> </li> <li><b>3. Combined Ratio :</b> <ol style="list-style-type: none"> <li>i. Return on capital employed (Including Long Term Borrowings)</li> <li>ii. Return on proprietor's Fund (Shareholders Fund and Preference Capital)</li> <li>iii. Return on Equity Capital</li> <li>iv. Dividend Payout Ratio</li> <li>v. Debt Service Ratio</li> <li>vi. Debtors Turnover</li> <li>vii. Creditors Turnover</li> </ol> </li> </ol>
<b>3</b>	<b>Working Capital Management</b>
	<ul style="list-style-type: none"> <li>• Concept, Nature of Working Capital , Planning of Working Capital</li> <li>• Estimation / Projection of Working Capital Requirement in case of <ul style="list-style-type: none"> <li>➤ Trading and Manufacturing Organization</li> <li>➤ Technology Driven Ecommerce Companies</li> </ul> </li> <li>• Operating Cycle</li> <li>• Negative Working Capital Companies/ Industry</li> </ul>
<b>4</b>	<b>Capital Budgeting</b>
	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• The classification of capital budgeting projects</li> <li>• Capital budgeting process</li> </ul>

	<ul style="list-style-type: none"> <li>Capital budgeting techniques - Payback Period, Accounting Rate of Return, Net Present Value, The Profitability Index, Discounted Payback.</li> </ul>
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### Semester IV

<b>Course : Auditing</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To acquaint learners with the basics in auditing
CObj 2	To acquaint learners with the Audit Planning, Procedures and Documentation process in Auditing.
CObj 3	To acquaint learners with the internal and statutory audit of special entities like Limited Liability Partnerships (LLPs), Co-operative Housing Societies, Co-operative Industrial (Commercial) Societies and Trusts.
CObj 4	To acquaint learners with the various Auditing Techniques: Vouching & Verification of Incomes, Expenses, Assets and Liabilities
<b>Course Outcomes</b>	
COut 1	Learners are acquainted with the basics in auditing.
COut 2	Learners are acquainted with the Audit Planning, Procedures and Documentation process in Auditing.
COut 3	Learners are acquainted with the internal and statutory audit of special entities like Limited Liability Partnerships (LLPs), Co-operative Housing Societies, Co-operative Industrial (Commercial) Societies and Trusts.
COut 4	Learners are acquainted with the various Auditing Techniques: Vouching & Verification of Incomes, Expenses, Assets and Liabilities

### Modules at a Glance

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

Sr. No.	Modules
1	<b>Introduction to Auditing</b>
	<ul style="list-style-type: none"> <li>• <b>Basics</b> – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing, Investigation and Auditing.</li> <li>• <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.</li> <li>• <b>Principles of Audit, Materiality, True and Fair view</b></li> <li>• <b>Types of Audit</b> – Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Internal Audit, Annual Audit and Statutory Audit</li> </ul>
2	<b>Audit Planning, Procedures and Documentation.</b>
	<ul style="list-style-type: none"> <li>• <b>Audit Planning</b> – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach</li> <li>• <b>Audit Program</b> – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before commencing Work, Overall Audit Approach.</li> <li>• <b>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.</li> </ul>
3	<b>Auditing Techniques : Vouching &amp; Verification</b>
	<ul style="list-style-type: none"> <li>• <b>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</li> <li>• <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.</li> <li>• <b>Audit of Assets</b> - Book Debts/Debtors, Stocks, 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.</li> <li>• <b>Audit of Liabilities-</b> Outstanding Expenses, Bills Payable Secured loans Unsecured Loans, Contingent Liabilities</li> </ul>
4	<b>Auditing Techniques, Internal Audit &amp; Statutory Audit</b>

	<ul style="list-style-type: none"> <li>• <b>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.</li> <li>• <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</li> <li>• <b>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.</li> <li>• <b>Concurrent Audit</b></li> <li>• <b>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.</li> <li>• <b>Types of Statutory Audit Reports</b> – <ul style="list-style-type: none"> <li>✓ Importance</li> <li>✓ Reporting</li> <li>✓ Contents</li> <li>✓ Clean Report</li> <li>✓ Qualified Report</li> <li>✓ Disclaimer</li> </ul> </li> </ul>
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**Note: The Law and Standards in force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations**

### Financial Accounting and Auditing Semester III & IV

#### *Question Paper Pattern (Academic Year: 2020-2021)*

#### **Internal Examination & Evaluation – 40 Marks**

**(C) Class Test (15 Marks)**

- **All Questions are compulsory**
- **Q. 1 – Concept Based Questions (5 Marks)**  
Questions of 1 Mark each (Any 5 out of 7)
- **Q. 2 – Short Concept/Application Based Questions: (10 Marks)**  
Questions of 2 Mark each (Any 5 out of 7)

**(D) Projects/Assignments/Viva-Voce (25 Marks)**

- Projects on Course related Modules/Topics (15 Marks)
- OR**
- Assignments on Practical Aspects of Course related Modules/Topics(15 Marks)
- AND Viva-Voce (10 Marks)**

### Semester End Examination (SEE)- 60 Marks

Maximum Marks : 60  
Number of Questions to be Set : 5 (Five)  
Duration : 2 Hours

Note: (1) **Question No. 1 and 5 are compulsory**

(2) **Attempt any two questions from remaining Q. No. 2, 3 and 4.**

Question No.	Particulars (Nature of Questions)	Marks (Given)	Marks (To Be Attempted)
Q-1	Concept /Application Based Questions (3 Marks Each) To be given : Seven (07) To be attempted : Any Five (05)	21	15
Q-2	Practical Question/s (*)	15	15
Q-3	Practical Question/s (*)	15	15
Q-4	Practical Question/s (*)	15	15
Q-5	(A)Attempt any three out of five sub questions given (2 marks each) (B)Short Notes: Attempt any three out of five given (3 marks each)	10 15	15
	<b>Total</b>	<b>91</b>	<b>60</b>

\*Note – Q. No. 2, 3 & 4 may be divided into sub questions of 10/5, 8/7 or 5/5/5 marks each.

#### Reference :

1. Cost and Management Accounting - Colinn Dury 7th Edition
2. Cost and Management Accounting- Dbarshi Bhattacharyya Pearson Publications 2013 edition
3. Management Accounting - M. Y. Khan
4. Management Accounting - I. M. Pandey
5. S. K. Basu – Fundamentals of Auditing 2009
6. Pankaj Kumar Roy – Auditing
7. Tondon B. N. – Handbook on Practical Auditing
8. S. K. Basu – Auditing: Principles and Techniques
9. Kamal Gupta – Contemporary Auditing

***1Ab. Discipline Related Elective (DRE) Courses***  
**Business Management-Marketing Management**  
**(3 Credits)**  
**Semester III**

**Business Management I: Marketing Management**

**Objectives:**

- To make the learners aware about conceptual knowledge and evolution of Marketing Management.
- To familiarize the learners with the functions in Marketing Management.
- To sensitize the learners about the actual work environment and how marketing managers have to deal with the challenges of a changing environment.

**Learning Outcome:**

- Learners are expected to know the meaning of Marketing management and its importance related to micro and macro environment with specific reference to India as well as brand building.
- Learners need to know the international marketing environment.
- Learners acquire skills and are expected to learn the various strategies, SWOT analysis and analysing the competitions.
- Learners shall understand the need for strategic planning in the competitive environment.

**Semester III**

**Modules at a Glance**

<b>Business Management III: Marketing Management</b>		
Sr. No.	Modules	No. of Lectures
1	<b>Marketing Management and Marketing Environment</b>	12
2	<b>Understanding competition and strategic marketing.</b>	11
3	<b>Product</b>	11
4	<b>Pricing</b>	11
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
1	<b>Marketing Management and Marketing Environment</b>
	<ul style="list-style-type: none"> <li>• <b>Marketing Management</b> : Definition , need Importance of marketing management. Functions of marketing management</li> <li>• Micro and macro environment with specific reference to India</li> <li>• Emerging marketing opportunities in India –marketing to the bottom of the pyramid, growing middle class- Rural marketing in India- Factors responsible for the growth of Rural Market in India.</li> <li>• International marketing environment.</li> </ul>
2	<b>Understanding competition and strategic marketing.</b>
	<ul style="list-style-type: none"> <li>• Over review of Marketing Research-The importance of research in Strategic Planning Process-Types of research.</li> <li>• Marketing Strategy : Definition and features</li> <li>• Steps in Strategic marketing planning process</li> <li>• SWOT Analysis</li> <li>• Analysing Competition</li> <li>• Strategic Marketing with reference to Rural Marketing in India.</li> </ul>
3	<b>Product</b>
	<ul style="list-style-type: none"> <li>• Definition , Product levels- customer value hierarchy</li> <li>• Product classification : Based on durability and tangibility, Consumer goods</li> <li>• Classification and industrial goods classification</li> <li>• Product Life Cycle: Stages and features of each stage</li> <li>• Product positioning : Meaning and importance</li> <li>• New Product Development-Steps-New Product Development in Urban markets and rural markets</li> </ul>

<b>4</b>	<b>Pricing</b>
	<ul style="list-style-type: none"> <li>• Meaning and objectives of pricing</li> <li>• Factors affecting pricing decisions</li> <li>• Methods of pricing : Mark – up pricing , target – return pricing, and auction pricing</li> <li>• Steps in pricing</li> <li>• Price related Marketing Strategies.</li> </ul>

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3. Saxena, Rajan, Marketing Management, Tata-McGraw Hill, New Delhi.
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## **Business Management II –Marketing Management Semester -IV**

### **Objectives:**

- The objective is make the learners understand the set of approaches used to integrate the functional operation management and logistic areas of marketing management.
- The learner learns the factors affecting consumer behaviour.
- To enable learners to focus on the analysis of target audience and analysis of distribution and promotion of products and services.
- Learner understands how to persuade and convince the buyer using promotional mix.

### **Learning Outcomes:**

- The learner reviews the channel of distribution practiced by manufacturers and service providers.
- The learner understands how to analyse the buyers behaviour with reference to consumer products and industrial products.
- The learner appreciates the complexities in the process of learner of marketing management.
- The learner is able to appreciate the emergence of innovative distribution system and learn to integrate technology with the marketing function.
- The learner explores possibilities of setting up his/her own enterprise to provide marketing oriented services.

## **Semester IV**

### **Modules at a Glance**

<b>Commerce IV (Production and Finance)</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	<b>Distribution and Logistics Management</b>	11
2	<b>Promotion</b>	10
3	<b>Understanding Buyer Behaviour</b>	12
4	<b>Marketing of Services and Rural Marketing</b>	12
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
1	<b>Distribution and Logistics Management</b>
	<ul style="list-style-type: none"> <li>• Types of middlemen</li> <li>• Factors affecting channel decisions</li> <li>• Functions performed by middlemen</li> <li>• Logistics: Meaning and components</li> <li>• E-marketing Meaning, Merits and demerits of e-marketing</li> <li>• Online Retailing - Successful online retailers in India and abroad</li> <li>• Packaging and Warehousing-importance and Career prospects .</li> </ul>
2	<b>Promotion</b>
	<ul style="list-style-type: none"> <li>• Elements of promotion mix</li> <li>• Objectives of promotion and marketing communication</li> <li>• Factors affecting promotion mix decisions</li> <li>• Steps in designing a marketing communication program</li> <li>• Role of Social Media in marketing communication</li> <li>• Integrated Marketing Communication</li> </ul>
3	<b>Understanding Buyer Behaviour</b>
	<ul style="list-style-type: none"> <li>• Definition of Consumer, Buyer-Comparing consumer markets (individuals and households) with organizational buyers (Industrial/Business houses)</li> <li>• Factors affecting consumer behaviour</li> <li>• Steps in consumer purchase decision process (with respect to high involvement and low involvement products)</li> <li>• Factors affecting organisational buyer behaviour</li> <li>• Steps in organisational purchase decision process (with respect to different buying situations)</li> </ul>
4	<b>Module - IV : Marketing of Services Rural Marketing</b>
	<ul style="list-style-type: none"> <li>• Services: Definition and features</li> <li>• Marketing mix for services</li> <li>• Distinction between Marketing of products and services.</li> <li>• Managing service quality and productivity.</li> <li>• Marketing Services in rural areas –Challenges and Opportunities</li> <li>• Recent trends in Services Marketing.</li> <li>• Problems in Marketing ‘Services’</li> </ul>

**Business Management –Marketing Management**

**Paper I and Paper II**

**S.Y. B.Com.**  
**Semester III & IV**  
***Question Paper Pattern***  
***(Academic Year: 2020-2021)***

The following is the method of Assessment at the S.Y.B.Com for the Academic Year 2020-2021

**Internal Exam:**

**40 marks**

- Written test on concept clarity for **10 marks**
- Integrated Individual Experiential (IIE) Study based on the learners understanding of topics within the syllabus and how these can be applied in out-of-class room learning. As it is individual projects related to the syllabus, the learner may be tested for originality by making them answer one or two questions on the topic while accepting the submission.

**10 Marks**

- Group projects- **20 marks**  
The evaluation shall be on the basis of project presentation. Rubrics will be developed and communicated.
- The scheme of marking need to be discussed with all other department members, authorized by the HOD and sanctioned by the Principal
- Scheme of marking need to be elaborate with the rubrics and should be enclosed with the instructions to be given to the students about the CCE programme.
- Such document should form part of the teaching methodology
- Such document needs to be given wide publicity amongst the students.
- The document to be submitted to the Exam wing well in advance preferably within 2 to 3 weeks after the commencement of the semester.
- Scheme of marking need to be elaborate with the rubrics and should be enclosed with the instructions to be given to the students about the CCE programme
- Such document should form part of the teaching methodology
- Such document needs to be given wide publicity amongst the students.
- The document to be submitted to the Exam wing well in advance preferably within 2 to 3 weeks after the commencement of the semester.

**Total: 40 marks**

**Semester End Examination (SEE)- 60 Marks**

Maximum Marks: 60

Duration: 2 Hours

Note: (1) All questions are Compulsory.

<b>Question No.</b>	<b>Particulars (Nature of Questions)</b>	<b>Marks</b>
Q-1 (Module-I)	Answer the following a) b) <b>OR</b> Descriptive Question(Practical /Application oriented)	12
Q-2 (Module-II)	Answer any 2 out of 3 a) b) <b>OR</b> Descriptive Question (Practical /Application oriented)	12
Q-3 (Module-III)	Answer any 2 out of 3 a) b) <b>OR</b> Descriptive Question(Practical /Application oriented)	12
Q-4 (Module-IV)	Answer any 2 out of 3 a) b) <b>OR</b> Descriptive Question (Practical /Application oriented)	12
Q-5	A) Case Study <b>OR</b> B) Write short notes on( Any 3 out of 4) Based on entire syllabus	12
	<b>Total</b>	<b>60</b>

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- Ahmed, R. R., Kumar, R., Baig, M. Z., & Khan, M. K. (2016). Impact of Digital Media on Brand Loyalty and Brand Positioning. *New Media and Mass Communication*, 45, 16-28.
- Alwi, S., & Ismail, S. A. (2013). A framework to attain brand promise in an online setting. *31 (5)*, 557-578.
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- The Economic Times(2016), “ India e-tailing industry may touch USD 28 billion by FY 2020”, 7 September, available at: <http://economictimes.indiatimes.com/industry/services/retail/indian-e-tailing-industry-may-touch-usd28-billion-by-fy2020/articleshow/54091296.cms>(assessed 20 December 2016)

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

**3. Commerce III&IV  
(3 Credits)**

**Commerce III- Management: Functions and Challenges**

**Objectives:**

1. To make the learners aware about conceptual knowledge and evolution of Management.
2. To familiarize the learners with the functions in Management
3. To sensitize the learners about the actual work environment and how business managers have to deal with the challenges of a changing environment.

**Learning Outcome:**

1. Learners are expected to know the meaning of management, evolution of management thoughts and be able to compare ancient and modern management approach.
2. Learners are expected to apply the process of Planning in day-to-day activities. They should be able to use Decision Making Techniques while making decisions.
3. Learners are expected to understand the bases of departmentation in various companies.
4. They should also understand the importance of motivation and leadership with proper controls.
5. Learners are expected to know the challenges faced by managers in the changing environment.

**Semester III**

**Modules at a Glance**

<b>Commerce III- Management: Functions and Challenges</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	<b>Introduction to Management</b>	11
2	<b>Planning &amp; Organizing</b>	12
3	<b>Directing &amp; Controlling</b>	10
4	<b>Management Challenges in Changing Environment</b>	12
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
1	<b>Introduction To Management</b>
	<ul style="list-style-type: none"> <li>• <b>Management</b> Concept, Importance of Management, Functions of Management; Managerial Competencies Levels of Management Managerial roles based on Mitzberg's Theory.</li> <li>• <b>Evolution of Management Thoughts</b> Scientific Management by F.W.Taylor's, General Management Theory by Henri Fayol, Human Relations Approach by Elton Mayo - Hawthorne experiments.</li> <li>• <b>Ancient and Modern Management Approach</b> Chanakya 'Arthshastra' Management Practices by Indian Values Peter Drucker's Dimensions of Management.</li> </ul>
2	<b>Planning &amp; Organising</b>
	<ul style="list-style-type: none"> <li>• <b>Planning</b> - Steps, Importance, Components; Coordination – Importance</li> <li>• <b>M.B.O</b> - Process, Advantages; Management by Exception- Advantages; Management Information System- Concept, Components.</li> <li>• <b>Decision Making</b> -Techniques, Essentials of a Sound Decision Making.</li> <li>• <b>Organising</b> - Organization Structures – Line &amp; Staff Organization, Tall and Flat Organisation, Matrix Organization, Virtual Organization, Formal/s Informal Organization.</li> </ul>
3	<b>Directing and Controlling</b>
	<ul style="list-style-type: none"> <li>• <b>Departmentation</b> –Meaning, Bases; Span of Management- Factors - Graicunas formula Influencing Span of Management.</li> <li>• <b>Delegation of Authority</b>- Barriers to Delegation, Measures to overcome barriers.</li> <li>• <b>Motivation</b>: Factors influencing Motivation.</li> <li>• <b>Leadership</b>: Styles and Qualities.</li> <li>• <b>Controlling</b>: Techniques of controlling.</li> </ul>
4	<b>Management Challenges in Changing Environment</b>
	<ul style="list-style-type: none"> <li>• Merger and Acquisitions – challenges of integrating corporate culture.</li> <li>• Turnaround– challenges for top management during turnaround process.</li> <li>• Closure – Procedural challenges of closing a business enterprise.</li> <li>• Change and Disruptions– challenges posed by technology gap.</li> </ul>

## Commerce IV (Production and Finance)

### Objectives:

- 1) To acquaint the learners with the basic concepts of Production Management, Inventory Management & Quality Management.
- 2) To impart the basic orientation towards the institutional framework of Indian Financial System.
- 3) To update the learners with the different markets and its players in Indian Financial System and their relevance to India's Economy.
- 4) It will also orient them on how to invest in these financial markets.

### Learning Outcomes:

1. The learner is expected to understand the production process of industries and the inventory control techniques followed by them.
2. The learner is expected to know the various Quality Management processes and techniques adopted by companies.
3. The learner is expected to have a complete understanding of all components of the Indian financial system.
4. The learner is expected to differentiate between different types of market players.
5. A desired outcome is that the learner is motivated to become more financially included by participating in financial markets.

## Semester IV

### Modules at a Glance

Commerce IV (Production and Finance)		
Sr. No.	Modules	No. of Lectures
1	Production & Inventory Management	11
2	Quality Management	10
3	Indian Financial System-I Institutional Framework	12
4	Indian Financial System-II Markets and Players	12
Total No. of Lectures:		45

Sr. No.	Modules
1	<b>Production &amp; Inventory Management</b>
	<ul style="list-style-type: none"> <li>• <b>Production Management:</b> Meaning, Objectives, Scope.</li> <li>• <b>Production Systems:</b> Concept, Types - Continuous and Intermittent.</li> <li>• <b>PPC :</b> Concept and steps in PPC.</li> <li>• <b>Productivity:</b> Concept, Factors Influencing Productivity, Measures for improving Productivity, Productivity in different economies.</li> <li>• <b>Inventory Management:</b> Concept and Objectives.</li> <li>• <b>Inventory Control:</b> Techniques.</li> </ul>
2	<b>Quality Management</b>
	<ul style="list-style-type: none"> <li>• <b>Introduction to Quality:</b> Dimensions of Quality.</li> <li>• <b>Cost of Quality:</b> Types – Internal Failure Cost, External Failure Cost, Appraisal Cost, Prevention Cost.</li> <li>• <b>Quality Circle:</b> Features.</li> <li>• <b>Quality Management Tools:</b> TQM – Importance, Six Sigma – Process, ISO 9000 Kaizen – Process.</li> <li>• <b>Service Quality Management:</b> Concept and Importance.</li> <li>• <b>SERVQUAL Model:</b> Measures to improve service quality.</li> </ul>
3	<b>Indian Financial System-I</b>
	<p data-bbox="391 1257 1406 1276"><b>Institutional Framework</b></p> <ul style="list-style-type: none"> <li>• <b>Structure of Indian Financial Market</b></li> <li>• <b>Financial Institutions:</b> (Banking and Insurance) , Role of Financial Institutions in a developing country like India.</li> <li>• <b>Financial Markets:</b> Money market and its Instruments, Capital Market and its Participants.</li> <li>• <b>Stock Exchange and Commodity Exchange:</b> Functions.</li> <li>• <b>Regulatory and Promotional Institutions:</b> Understanding the Role of RBI, SEBI, IRDA, PFRDA.</li> <li>• <b>Depositories in India – Role.</b></li> </ul>

4	<b>Indian Financial System-II</b> <b>Markets and Players - Institutions and Individuals</b>
	<ul style="list-style-type: none"><li>• <b>Credit Rating Agencies</b> in India - CRISIL, CARE, and ICRA and CIBIL.</li><li>• <b>Mutual Funds:</b> Factors responsible for growth of mutual funds, related risks – Systematic Investment Plan.</li><li>• <b>Commodity Market and Commodity Boards:</b> Concept and relevance in Indian Market.</li><li>• <b>Derivatives Market:</b> Meaning and Risks.</li><li>• <b>Bond Market:</b> Concepts and Types.</li><li>• <b>Micro Finance</b> – Importance, Role of Self Help Groups.</li><li>• <b>Personal finance</b> – Preparing Individual Savings, Investment and Pension (NPS) Plans.</li></ul>

**Commerce**  
**Paper III and Paper IV**  
***Question Paper Pattern***  
***(Academic Year: 2020-2021)***

The following is the method of Assessment at the S.Y.B.Com for the Academic Year 2020-2021

**Internal Exam:** **40 marks**

- Written test on concept clarity for **10 marks**
- Integrated Individual Experiential (IIE) Study based on the learners understanding of topics within the syllabus and how these can be applied in out-of-class room learning. As it is individual projects (**including maintenance of personal finance diary**) related to the syllabus, the learner may be tested for originality by making them answer one or two questions on the topic while accepting the submission. **10 Marks**
- Group projects- **20 marks**  
The evaluation shall be on the basis of project presentation. Rubrics will be developed and communicated.
- The scheme of marking needs to be discussed with all other department members, authorized by the HOD and sanctioned by the Principal
- Scheme of marking need to be elaborate with the rubrics and should be enclosed with the instructions to be given to the students about the CCE programme.
- Such document should form part of the teaching methodology
- Such document needs to be given wide publicity amongst the students.
- The document to be submitted to the Exam wing well in advance preferably within 2 to 3 weeks after the commencement of the semester.
- Scheme of marking needs to be elaborate with the rubrics and should be enclosed with the instructions to be given to the students about the CCE programme
- Such document should form part of the teaching methodology
- Such document needs to be given wide publicity amongst the students.
- The document to be submitted to the Exam wing well in advance preferably within 2 to 3 weeks after the commencement of the semester.

**Total: 40 marks**

**Semester End Examination (SEE)- 60 Marks**

Maximum Marks: 60

Duration: 2 Hours

Note: (1) All questions are Compulsory.

<b>Question No.</b>	<b>Particulars (Nature of Questions)</b>	<b>Marks</b>
Q-1 (Module-I)	Answer the following c) d) <b>OR</b> Descriptive Question	12
Q-2 (Module-II)	Answer any 2 out of 3 c) d) <b>OR</b> Descriptive Question	12
Q-3 (Module-III)	Answer any 2 out of 3 c) d) <b>OR</b> Descriptive Question	12
Q-4 (Module-IV)	Answer any 2 out of 3 c) d) <b>OR</b> Descriptive Question	12
Q-5	A) Case Study <b>OR</b> B) Write short notes on( Any 3 out of 4) Based on entire syllabus	12
	<b>Total</b>	<b>60</b>

## References:

1. Gene Burton, Manab Thakur . Management Today Principles& Practice-, Tata McGrawHill,Publishing Co.Ltd., 1995
2. Heinz Wehrich & Harold Koontz .Management: Global Prospective –, Tata McGraw- Hill, Publishing Co.Ltd. , 2015
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4. Peter Drucker .Management –Task ,Responsibility , Practices – Truman Talley Books / E.P. Dutton / New York, 1993.
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10. Vasishth Neeru ; Vasishth Vibhuti . Taxmann's Principles of Management: Text & Cases / 4<sup>th</sup> ed . - New Delhi, 2019.
11. Indian Financial System—Bharathi Pathiak, Pearson Publication, 2010.
12. Financial Institutions and Markets : Structure Growth & Innovations – L.M.Bhole , Jitendra Mahakad, Tata McGraw Hill, 2017.
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15. Production and Operations Management –Anandkumar Sharma, Anmol Publication, 2007.
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*Course: Business Economics*

*(Under Choice Based Credit, Grading and Semester System)*

*Semester: III& IV*

*With effect from Academic Year-2020-2021*

**Business Economics-III**

**Macro Economics**

*List of Modules*

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Overview of Macro economics	10
2	Basic concepts of Keynesian Economics	10
3	Money Demand, Supply and IS-LM Model	15
4	Inflation, Unemployment and Philips Curve	10
<b>Total</b>		<b>45</b>

# BUSINESS ECONOMICS III

## ELEMENTS OF MACROECONOMICS

### **Objective:**

This course is an introduction to the basic analytical tools of macroeconomics to evaluate macroeconomic conditions such as inflation unemployment and growth. It is designed to make system of overall economy understandable and relevant. The aim is to provide a clear explanation of many aspects of aggregate economic variables to inspire a consistent way of thinking about key macroeconomic phenomena. It intends to familiarize the Commerce students with basic concepts of macroeconomics and with certain common features of economic occurrence in the real world.

### **Course Outcome:**

On successful completion of the course, students should be able to

1. Demonstrate an understanding of the nature of key macroeconomic variables.
2. Understand the tenets of Keynesian Economics and apply the tenets through the aggregate demand and supply model
3. Understand the key elements of, and problems created by, macroeconomic shocks.
4. Define and analyse the determinants of business cycles, long run economic growth, unemployment, inflation.

Sr.No.	Modules/Units
1	<b>OVERVIEW OF MACROECONOMICS</b>
	<ul style="list-style-type: none"><li>• <b>Macroeconomics:</b> Meaning, Scope and Importance.</li><li>• <b>National Income:</b> Treating GDP both as Income and Expenditure, Gross Domestic Product (GDP), Gross National Product (GNP), The Difference Between GDP and GNP, Net National Product, Personal Income, Personal Disposable Income, Components of GDP: Consumption, Investment, Government Purchases, Net Exports; Real and Nominal GDP: GDP Deflator.</li><li>• <b>Circular flow of aggregate income</b> and expenditure and its Importance-closed and open economy models</li><li>• <b>Trade Cycles:</b> Features and Phases</li></ul>

2	<b>BASIC CONCEPTS OF KEYNESIAN ECONOMICS</b>
	<ul style="list-style-type: none"> <li>• <b>The Principle of Effective Demand:</b> Aggregate Demand and Aggregate Supply</li> <li>• <b>Consumption Function:</b> Properties, Assumptions and Implications</li> <li>• <b>Investment function and Marginal Efficiency of capital</b></li> <li>• <b>Investment Multiplier effect on Income and Output:</b> Assumptions, Working, Leakages, Criticism and Importance-paradox of thrift</li> <li>• <b>Relevance of Keynesian theory tools to the developing countries</b></li> </ul>
3	<b>MONEY DEMAND, SUPPLY AND IS-LM MODEL</b>
	<ul style="list-style-type: none"> <li>• <b>Demand for Money:</b> The Liquidity Preference Theory - Speculative Demand, Determination of Interest Rate, and Transaction Demand for Money, The Liquidity Trap.</li> <li>• <b>Money Supply:</b> Determinants of Money Supply –Factors influencing Velocity of Circulation of Money</li> <li>• The IS-LM model of integration of commodity and money markets</li> </ul>
4	<b>INFLATION, UNEMPLOYMENT AND PHILIPS CURVE</b>
	<ul style="list-style-type: none"> <li>• <b>Inflation:</b> Demand pull inflation and cost push inflation- Effects of Inflation- Nature of inflation in a developing economy- policy measures to curb inflation- monetary policy and inflation targeting</li> <li>• <b>The Short-Run Trade-off between Inflation and Unemployment:</b> The Concept of AS Curve, Deriving the Phillips Curve from the AS Curve.</li> <li>• <b>Supply Side Economics:</b> Basic propositions and critical appraisal</li> </ul>

<b>Reference Books</b>	
1	Ackley.G (1976), Macro Economic Theory and Policy, Macmillan Publishing Co. New York
2	Ahuja. H.L., Modern Economics — S.Chand Company Ltd. New Delhi.
3	Blanchard Olivier (2000), Macro Economics, Englewood Elitt, Prentice Hall
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9	Jhingan, M.L., Principles of Economics— Vrinda Publications (P) Ltd.
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**Business Economics-IV**  
**Foundation of Public Finance**

*List of Modules*

<b>Sr. No.</b>	<b>Modules</b>	<b>No.of Lectures</b>
1	Introduction to Public Finance	10
2	Public revenue	10
3	Public Expenditure and Debt	10
4	Fiscal Management and Fiscal Administration	15
	<b>Total</b>	<b>45</b>

## Business Economics IV

### Foundation of Public Finance

#### Objective:

Public Finance issues are central to economic and political discourse worldwide, as one of the primary functions of government is to generate resources from its people to spend money for improving the lives of its people. The primary objective of this course is to provide students with the tools to understand the underlying concepts and practical trade-offs entailed in Public finance policy alternatives.

#### Course Outcome:

On successful completion of the course, students should be able to

1. Demonstrate a good understanding of the fiscal framework for taxing and spending and of fiscal policy principles.
2. Understand and discuss the revenue, expenditure, and debt patterns of modern governments.
3. Discuss the efficiency and distributional effects of taxation.
4. Describe the government budget

Sr.no	Modules/Units
1	<b>THEROLEOFGOVERNMENTINANECONOMY</b>
	<ul style="list-style-type: none"><li>• <b>Meaning and Scope of Public finance.</b></li><li>• <b>Major fiscal functions:</b> allocation function, distribution function &amp; stabilization function</li><li>• <b>Principle of Maximum Social Advantage:</b> Dalton and Musgrave Views-the Principle in Practice, Limitations.</li><li>• <b>Relation between Efficiency, Markets and Governments</b></li><li>• <b>The concept of Public Goods and the role of Government</b></li></ul>
2	<b>PUBLIC REVENUE</b>
	<ul style="list-style-type: none"><li>• <b>Sources of Public Revenue:</b> tax and non-tax revenues</li><li>• Objectives of taxation - Canons of taxation - Types of taxes: direct and indirect, Introduction to GST- importance of GST</li><li>• Tax Base and Rates of taxation : proportional, progressive and regressive taxation</li><li>• <b>Shifting of tax burden:</b> Impact and incidence of taxation-Processes-factors influencing incidence of taxation</li><li>• <b>Economic Effects of taxation:</b> on Income and Wealth, Consumption, Savings, Investments and Production.</li><li>• <b>Redistributive and Anti-Inflationary nature of taxation</b> and their implications</li></ul>

<b>3</b>	<b>PUBLIC EXPENDITURE AND PUBLIC DEBT</b>
	<ul style="list-style-type: none"> <li>• <b>Public Expenditure</b> :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: Low Income Support and Social Insurance Programmes.</li> <li>• <b>Public Debt</b>:Classification - Burden of Debt Finance : Internal and External-Public Debt and Fiscal Solvency</li> </ul>
<b>4</b>	<b>FISCAL POLICY AND MANAGEMENT</b>
	<ul style="list-style-type: none"> <li>• <b>Fiscal Policy</b>: Meaning, Objectives, constituents and Limitations.</li> <li>• <b>Contra cyclical Fiscal Policy and Discretionary Fiscal Policy</b>: Principles of Sound and Functional Finance</li> <li>• <b>Budget</b>- Meaning objectives and types -Structure of Union budget - Deficit concepts</li> <li>• <b>Fiscal Policy</b>: Meaning, Objectives, constituents and Limitations.</li> <li>• Contra cyclical Fiscal Policy and Discretionary Fiscal Policy: Principles of Sound and Functional Finance</li> <li>• <b>Budget</b>- Meaning objectives and types -Structure of Union budget - Deficit concepts</li> <li>• <b>Indian Public Finance</b>: Financial Federalism under constitution, Financial Adjustments in India, Problem of Centre – State Financial Relations, Finance Commission (highlights of the latest Finance Commission), FRBM.</li> </ul>

<b>Reference Books</b>	
1	Ahuja H.L. : Modern Economics,19th edition, 2015, S.Chand& Co Pvt Ltd, New Delhi
2	Bhatia H.L.:PublicFinance. Vikas Publishing House Pvt. Ltd.
3	David N.Hyman: Public Finance A Contemporary Application of theory of policy,Krishna Offset, Delhi
4	Hoiughton E.W.(1998) : Public Finance, Penguin, Baltimore
5	Hajela T.N :Public Finance – Ane Books Pvt.Ltd
6	Jha, R (1998) : Modern Public Economics, Route Ledge, London
7	Musgrave,R.A and P.B.Musgrave (1976):Public Finance in Theory and Practice,Tata McGraw Hill, Kogakusha, Tokyo
8	Mithani, D.M (1998) : Modern Public Finance, Himalaya Publishing House, Mumbai
9	Singh.S.K. (2014): Public finance in Theory and Practice, S.Chand & co Pvt Ltd, New Delhi

**Evaluation scheme**

**Business Economics**

**Semester – III&IV**

**I. Continuous Assessment ( C.A.) - 40 Marks**

(i) C.A.-I : Test – (Objective type of questions)- 20 Marks

(ii) C.A.-II : Case Studies- 20 Marks

**II. Semester End Examination ( SEE)- 60 Marks**

**QUESTION PAPER PATTERN OF SEE**

**Maximum Marks:** 60 Marks

**Time:** 2 Hours

**Note:** 1) Attempt all Questions

2) All Questions carry equal marks

3) Attempt any **one question out of three** in each question

<b>Question No.</b>	<b>Particulars</b>	<b>Marks</b>
Q-1 (from Unit-I)	A) Full Length Question B) Full Length Question C) Three Short Notes	15 Marks
Q-2 (from Unit-II)	A) Full Length Question B) Full Length Question C) Three Short Notes	15 Marks
Q-3 (from Unit-III)	A) Full Length Question B) Full Length Question C) Three Short Notes	15 Marks
Q-4 (from Unit-IV)	A) Full Length Question B) Full Length Question C) Three Short Notes	15 Marks

## **2A. Ability Enhancement Courses**

### **1. SKILL ENHANCEMENT COURSES (SEC) (3 Credits)**

#### **Course: ADVERTISING I & II**

**(3 Credits)**

#### **Semester III**

#### **Advertising - I**

#### **Objectives:**

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. To provide insight about how organisations /ad agencies relay information through mass media to large segment of the viewers at the same time.
4. To explain the different forms of advertising and stimulate interest among students about the new trends in advertising.

#### **Learning Outcome:**

1. Students are expected to know the meaning of advertising and its importance to brand building.
2. They are also expected to get empowered as consumers and learn how to bring accountability to advertising.
3. Students learn about the emergence of media as well as study about the technological advancements/ growth of media industry in India.
4. To explain the different forms of advertising and stimulate interest among students on the new trends in advertising

## Semester III

### Modules at a Glance

Advertising I		
Sr. No.	Modules	No. of Lectures
1	<b>Introduction to Advertising</b>	12
2	<b>Economic &amp; Social Aspects of Advertising</b>	11
3	<b>Media in advertising</b>	11
4	<b>Forms of advertising, Special Purpose Advertising and Trends in Advertising</b>	11
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
1	<b>Introduction to Advertising</b>
	<ul style="list-style-type: none"> <li>• <b>Advertising:</b> Concept, Characteristics, Evolution of Advertising, Active Participants, Benefits of advertising to all stakeholders.</li> <li>• <b>Integrated Marketing Communication (IMC):</b> Concept, Elements, The Communication Process, Role of advertising within IMC during different stages of a Product's Life Cycle (PLC)</li> <li>• <b>Brand Building:</b> Brand Name – Characteristics, Brand Positioning, Brand Loyalty and Brand equity – Concept and Significance, Role of advertising in managing Brand Crises.</li> </ul>
2	<b>Economic &amp; Social Aspects of Advertising</b>
	<ul style="list-style-type: none"> <li>• <b>Economic Aspects:</b> Effect of advertising on consumer demand, innovation, monopoly, competition and market expansion, pricing, criticisms in advertising</li> <li>• <b>Social Aspects:</b> Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture, Influence of Advertising on Children.               <ul style="list-style-type: none"> <li>• <b>Consumer Protection: Regulation &amp; Self Regulation of Advertising Objectives and Role of the following:</b> <ol style="list-style-type: none"> <li>i. ASCI</li> </ol> </li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>ii. FSSI</li> <li>iii. Ministry of Consumer Affairs</li> <li>iv. Role of Consumer Protection Act, 1984 with reference to Advertising</li> </ul>
<b>3</b>	<b>Media in Advertising</b>
	<ul style="list-style-type: none"> <li>• Traditional Media: Print, Broadcasting, Out-Of-Home advertising and films - advantages and limitations of all the above traditional media</li> <li>• New Age Media: Digital Media / Internet Advertising – Forms, Significance and Limitations</li> <li>• Media Research: Concept, Importance, Tools for Media Research - ABC and BARC &amp; TRP, National Readership Survey</li> </ul>
<b>4</b>	<b>Forms of advertising, Special Purpose Advertising and Trends in Advertising</b>
	<ul style="list-style-type: none"> <li>• Forms of advertising:  <b>Based on Target audience-</b> Industrial advertising , Professional, Trade( B2B), Consumer ( B2C)  <b>Based on Functions</b> –Product/ Service , Institutional, Generic, Financial Advertising, Soft Sell (Indirect Action)- Hard-Sell advertising (Direct Action)  <b>Based on Geographic Location:</b> Local, regional, national and international advertising Advantages of each form of advertising</li> <li>• <b>Special purpose advertising:</b>  Rural advertising, Political advertising, Advocacy advertising, Corporate Image advertising, Green Advertising – Pro Bono/Social advertising Features of each type of special purpose advertising</li> <li>• <b>Advertising Trends in India:</b>  Media, Advertisers, Ad Agencies, innovation and technology in Advertising (Use of Artificial Intelligence, QR Code, E-logo, digital music logos, etc.)</li> </ul>

## Advertising II

### Objectives:

1. It identifies creativity relevant to selected media, to orient learners towards the practical aspects and techniques of advertising.
2. It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in advertising.
3. Learners will be able to highlight the importance of integrating, commercial, visual and communication skills in advertising.
4. It motivates students to consider career options in the field of advertising.

### Learning Outcomes:

1. Students are expected to analyse the themes for different ad campaigns and how communication models are used for this.
2. Student should be able to understand USP at a personal level as well as the subject-oriented topic.
3. Students will develop the creative skills and will be motivated to think out-of-the-box.
4. Students are expected to get a clear idea on what an ad agency does and how they can make a career in advertising.

## Semester IV

### Modules at a Glance

<b>Advertising II</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	<b>Planning Advertising Campaigns</b>	11
2	<b>Fundamentals of Creativity in Advertising</b>	10
3	<b>Execution and Evaluation of Advertising</b>	12
4	<b>Advertising Agency</b>	12
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
1	<b>Planning Advertising Campaigns</b>
	<ul style="list-style-type: none"> <li>• Advertising Campaign: Concept, Steps in Advertising Campaign Planning - Determining advertising objectives –AIDA Model and DAGMAR model</li> <li>• Advertising Budgets: Factors determining advertising budgets, methods of setting advertising budgets, Media Objectives - Reach, Frequency and GRPs</li> <li>• Media Planning: Concept, Process, Factors considered while selecting media, Media Scheduling Strategies</li> </ul>
2	<b>Fundamentals of Creativity in Advertising</b>
	<ul style="list-style-type: none"> <li>• Creativity: Concept and Importance, Creative Process, Concept of Creative Brief, Techniques of Visualization</li> <li>• Creative aspects: Buying Motives - Types, Selling Points- Features, Appeals – Types, Concept of Unique Selling Proposition (USP)</li> <li>• Creativity through Endorsements: Endorsers – Types, Celebrity Endorsements– Advantages and Limitations, High Involvement and Low Involvement Products</li> </ul>
3	<b>Execution and Evaluation of Advertising</b>
	<ul style="list-style-type: none"> <li>• Preparing print ads: Essentials of Copywriting, Copy – Elements, Types, Layout- Principles, Illustration - Importance.</li> <li>• Creating broadcast ads: Execution Styles, Jingles and Music – Importance, Concept of Storyboard</li> <li>• Evaluation: Advertising copy, Pre-testing and Post-testing of Advertisements – Methods and Objectives</li> </ul>
4	<b>Advertising Agency</b>
	<ul style="list-style-type: none"> <li>• Advertising Agency: Features, Structure and services offered, Types of advertising agencies , Agency selection criteria</li> <li>• Agency and Client: Maintaining Agency–Client relationship, Reasons and ways of avoiding Client Turnover, Creative Pitch, Agency compensation</li> <li>• Careers in advertising: Skills required for a career in advertising, Various Career Options, Freelancing Career Options – Graphics, Animation, Modelling, Dubbing, Careers in Digital Advertising / Social Media Advertising.</li> </ul>

**Advertising**  
**Paper I and Paper II**  
***Question Paper Pattern***  
***(Academic Year: 2020-2021)***

The following is the method of Assessment at the S.Y.B.Com for the Academic Year 2020-2021

**Internal Exam:** **40 marks**

- Written test on concept clarity **10 marks**
- Integrated Individual Experiential (IIE) Study based on the learners understanding of topics within the syllabus and how these can be applied in out-of-class room learning. As it is individual projects (**including maintenance of personal finance diary**) related to the syllabus, the learner may be tested for originality by making them answer one or two questions on the topic while accepting the submission. **10 Marks**
- Group projects- **20 marks**  
The evaluation shall be on the basis of project presentation. Rubrics will be developed and communicated.
- The scheme of marking needs to be discussed with all other department members, authorized by the HOD and sanctioned by the Principal
- Scheme of marking need to be elaborate with the rubrics and should be enclosed with the instructions to be given to the students about the CCE programme.
- Such document should form part of the teaching methodology
- Such document needs to be given wide publicity amongst the students.
- The document to be submitted to the Exam wing well in advance preferably within 2 to 3 weeks after the commencement of the semester.
- Scheme of marking needs to be elaborate with the rubrics and should be enclosed with the instructions to be given to the students about the CCE programme
- Such document should form part of the teaching methodology
- Such document needs to be given wide publicity amongst the students.
- The document to be submitted to the Exam wing well in advance preferably within 2 to 3 weeks after the commencement of the semester.

**Total: 40 marks**

**Semester End Examination (SEE)- 60 Marks**

Maximum Marks : 60

Duration: 2 Hours

Note: (1) All questions are Compulsory.

<b>Question No.</b>	<b>Particulars (Nature of Questions)</b>	<b>Marks</b>
Q-1 (Module-I)	Answer the following a) b) <b>OR</b> Descriptive Question	12
Q-2 (Module-II)	Answer any 2 out of 3 a) b) <b>OR</b> Descriptive Question	12
Q-3 (Module-III)	Answer any 2 out of 3 a) b) <b>OR</b> Descriptive Question	12
Q-4 (Module-IV)	Answer any 2 out of 3 a) b) <b>OR</b> Descriptive Question	12
Q-5	A) Case Study <b>OR</b> B) Write short notes on( Any 3 out of 4) Based on entire syllabus	12
	<b>Total</b>	<b>60</b>

## **References:**

1. Advertising : Planning and Implementation, 2006 – Raghuvir Singh, Sangeeta Sharma – Prentice Hall.
2. Advertising Management, 5th Edition, 2002 –Batra, Myers and Aaker – Pearson Education.
3. Advertising and Promotion: An Integrated Marketing Communications Perspective, 10th Edition.
4. George Belch and Michael Belch, 2015, McGraw Hill Education.
5. Advertising Principles and Practice, 2012 - Ruchi Gupta – S.Chand Publishing.
6. Advertising, 10<sup>th</sup> Edition, Sandra Moriarty, Nancy D Mitchell, William D. Wells, 2010 Pearson Advertising and Promotion : An Integrated Marketing Communications Perspective (SIE) -
7. Contemporary Advertising, 15th Edition, William Arens, Michael Weigold and Christian Arens, Hill Higher Education, 2017.
8. George E Belch, Michael A Belch and Keyoor Purani –9th Edition, 2011 - McGraw Hill Education.
9. Integrated Advertising, Promotion, and Marketing Communications, Kenneth E. Clow and Donald E. Baack, 5th Edition, 2012 – Pearson.
10. Kotler Philip and Eduardo Roberto, Social Marketing, Strategies for Changing Public Behaviour, The Free Press, New York, 1989.
11. Kleppner's Advertising Procedure – Ron Lane and Karen King, 18th edition, 2011 – Pearson.
12. The Advertising Association Handbook - J. J. D. Bullmore, M. J. Waterson, 1983 - Holt Rinehart & Winston.

13. Strategic Brand Management – Kevin Lane Keller, 4th Edition, 2013 – Pearson Education limited.

**Websites:**

1. <http://www.davp.nic.in>
2. <https://ascionline.org/>
3. <https://www.fssai.gov.in/>
4. <https://doordarshan.gov.in/revised-code-commercial-advertising-doordarshan>
5. <https://consumeraffairs.nic.in/>

## **Semester III**

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

#### **2A \* Skill Enhancement Courses (SEC) Group A**

##### **2. Mass Communication I**

###### **Objectives:**

1. To introduce the learners to some major aspects of communication.
2. To introduce mass communication with the help of media theories.
3. To familiarize the learner with the theories of mass communication.
4. To develop broad perspective of the past and the present status of mass media in India.
5. To develop a critical understanding of some special roles of different Mass Media in India.
6. To introduce the learners to the basics of making of documentary
7. To help the learners to assess the contribution of Indian Mass Media to national development.
8. To acquaint the learners with some issues and laws related to mass media in India.
9. To introduce the learners to various job and career opportunities in media industry.

###### **Course Outcome:**

1. The learner will be able to understand the concept of communication.
2. The learner will be able to comprehend the psychological dimensions of behavioural change through communication.
3. The learner will be able to understand the concept and importance of mass communication
4. The learners will be able to appreciate the choice-based approach of audience on selecting the media.
5. The learner will be able to understand media theories.
6. The learner will be able to trace the development of media since inception.
7. The learner will get acquainted with development of social media.

8. The learners would get basic understanding of documentary making which would incline their interest towards pursuing career in media industry.
9. The learners will get sensitized about the role of media in strengthening the democracy.
10. The learner will get acquainted with the promotional aspect of mass media.
11. The learners will be able to analyse various media sources with special understanding of media ethics laws and its role in nation's development.
12. The learners will understand the different career prospects related to mass media.

### Modules at Glance

Sr. No.	Modules	No. of Lectures
1.	Introduction to Communication	11
2.	Nature and Scope of Mass Communication	11
3.	Theories of Mass Communication	11
4.	Mass Media in India: Brief History and Current Status of Each of The Media- viz. Newspaper, Radio, Television, Cinema and Social Media	12
<b>Total</b>		<b>45</b>

Sr. No.	Total No. of Lectures	Modules
<b>I.</b>	<b>11</b>	<p><b>Introduction to Communication</b></p> <ul style="list-style-type: none"> <li>• Definition, elements and process of communication</li> <li>• Types –interpersonal, group and mass communication</li> <li>• Means - Traditional, electronic, digital</li> <li>• Psychological Dimension - Behavioural Change Theories               <ul style="list-style-type: none"> <li>○ Individual Difference Theory</li> <li>○ Social Cognitive Theory</li> </ul> </li> <li>• Communication as Subversion/non-conventional role – silence, satire and subterfuge</li> </ul>

<p style="text-align: center;"><b>II</b></p>	<p style="text-align: center;"><b>11</b></p>	<p><b>Nature and Scope of Mass Communication</b></p> <ul style="list-style-type: none"> <li>• Concept of mass audience</li> <li>• Process of mass communication</li> <li>• Features of mass communication</li> <li>• Functions of mass communication: entertainment, education, interpretation, persuasion, socialization, opinion building</li> <li>• Channels of mass communication: traditional folk media, print media, electronic media, digital media and social media</li> </ul>
<p style="text-align: center;"><b>III</b></p>	<p style="text-align: center;"><b>11</b></p>	<p><b>Theories of Mass Communication- Basics</b></p> <ul style="list-style-type: none"> <li>• Four Classical Theories of Mass Communication and mass media - Authoritarian, Libertarianism or Free Press, Social Responsibility Theory, Communist theory.</li> <li>• Magic Bullet/Hypodermic Needle/Stimulus Response</li> <li>• Spiral of Silence Theory</li> <li>• Uses and Gratification Theory - Modern Application of uses and gratification research -mobile phone, social media, instant messaging, online gaming, animated news, entertainment media.</li> </ul>
<p style="text-align: center;"><b>IV</b></p>	<p style="text-align: center;"><b>12</b></p>	<p><b>Mass Media in India: Brief History and Current Status of each of The Media-viz. Newspaper, Radio, Television, Cinema and Social Media</b></p> <ul style="list-style-type: none"> <li>• Beginning of mass media in India</li> <li>• Milestones in its technological advancement</li> <li>• Its reach/total users at present (regional, special, demographic coverage)</li> <li>• Major web based social media/networking sites</li> </ul>

## Evaluation Pattern- 60:40

### Internal Evaluation: 40 Marks

The guidelines for marking will be shared with the students when the assignment is given to them.

1. Visit to a MAMI festival/any other film festival/literary festival/cultural festival and submit a report on the same (report should include interviews/photographs)– 20 marks.
2. Project on theories – how theories are applied in different situations: a case study – 20 marks

### External Evaluation: 60 marks

Duration: 2 hours

- Note:**
- (1) All questions are compulsory
  - (2) Question number 1 to 4 carry 15 marks each

Question No.	Particulars (Nature of Questions)	Marks
1.	Short notes question – Any 2 out of 4, Module I	15
2.	Short notes question – Any 2 out of 4, Module II	15
3.	Short notes question – Any 2 out of 4, Module III	15
4.	Short notes question – Any 2 out of 4, Module IV	15
	<b>Total</b>	<b>60</b>

**Semester IV**  
**Mass Communication II**  
**Modules at a Glance**

Sr. No.	Modules	No. Of Lectures
1.	Basics of Documentary Making	11
2.	Indian Mass Media and National Development	11
3.	Media Ethics and Laws	12
4.	Roles /Function of Media Personal and Career Opportunities in Mass Media	11
<b>Total</b>		<b>45</b>

Sr. No.	No. of lectures	Modules
<b>I</b>	<b>11</b>	<b>Basics of Documentary Making</b> <ul style="list-style-type: none"> <li>• Defining documentary</li> <li>• John corner’s ‘five central elements of documentary’ theory</li> <li>• Observational and performative documentary</li> </ul>
<b>II</b>	<b>11</b>	<b>Indian Mass Media and National Development</b> <ul style="list-style-type: none"> <li>• Role of Media in exposing social evils</li> <li>• Role of Media in strengthening democracy</li> <li>• Role of Media in education</li> <li>• Role of Media in promoting government schemes</li> </ul>
<b>III</b>	<b>12</b>	<b>Media Ethics and Legal Aspects</b> <ul style="list-style-type: none"> <li>• Freedom of Speech and Expression a Media Representation</li> <li>• Media and the Constitution of India</li> <li>• Press legislation in India (constitutional laws of press freedom, official Secrets Act 1923, contempt of courts, Copyright Act 1957)</li> <li>• Laws of defamation and Journalistic defence (Justification, Fair Comment, Privilege, Apology)</li> </ul>
<b>IV</b>	<b>11</b>	<b>Role/Functions of Media Personal and Career Opportunities in Mass Media</b> <ul style="list-style-type: none"> <li>• The mass communication profession arena includes writing, editing, broadcast, online media, public relations and more</li> </ul>

## Evaluation Pattern – 60:40

### Internal Evaluation: 40 Marks

The guidelines for marking will be shared with the students when the assignment is given to them.

1. Documentary Making / Internship with any media firm / review of a media firm – 20 marks
2. Feature writing / Designing of page layout / Editing/ E-Magazine – 20 marks

### External Evaluation: 60 marks

Duration: 2 hours

- Note:** (1) All questions are compulsory  
(2) Question number 1 to 4 carry 15 marks each

Question No.	Particulars (Nature of Questions)	Marks
1.	Short notes question – Any 2 out of 4, Module I	15
2.	Short notes question – Any 2 out of 4, Module II	15
3.	Short notes question – Any 2 out of 4, Module III	15
4.	Short notes question – Any 2 out of 4, Module IV	15
	<b>Total</b>	<b>60</b>

## References:

1. Corner, John. *The Art of Record: A Critical introduction to Documentary* Manchester University Press, 1996.
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13. Folkerts, Jean, Lacey Stephen and Larabee Ann. *The Media in Your Life*, Allyn & Bacon, 2004.

14. Joseph M.K. *Freedom of Press*, Anmol Publication, New Delhi, 1997.
15. Joshi Uma. *Textbook of Mass Communication and Media*. Anmol Publication Pvt. Limited, New Delhi, 2002.
16. Kumar, Keval. *Mass Communication: A Critical Analysis*, Vipul Prakashan Mumbai, 2002.
17. Khan M. I. and Kumar Kaushal. *Studies in Modern Mass-media: Country Studies in Media Development*. Kanishka Publishers Distributors, 1993.

## **Semester III**

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

#### **2A \* Skill Enhancement Courses (SEC) Group A**

### **3. Journalism I**

#### **Objectives:**

1. To introduce the basics of Journalism
2. To familiarise with different forms of Journalism
3. To sensitize about the social responsibilities and ethics related to Journalism
4. To familiarise with the historical development of Journalism in India
5. To introduce the concept of news agencies and its organization and functions
6. To familiarize with the working of Press Council of India
7. To understand the organizational set up of newspaper house
8. To introduce the functions of various department in a newspaper publishing house
9. To introduce the students with the styles of journalistic prose
10. To acquaint the students with various types of news reporting
11. To enable the students to understand the layout of a newspaper
12. To introduce the students with technical aspects of news writing
13. To familiarize with the importance of illustrations in newspaper To introduce the concept and significance of editing in newspaper/news reporting
14. To inculcate the skills of effective editing
15. To hone the skills of journalistic writing and editing
16. To introduce the concept of feature writing
17. To understate of various techniques of feature writing

**Course Outcome:**

1. Learners will be able to understand the basics of Journalism
2. Learners will be able to understand and analyse different forms of Journalism
3. The learners will be able to understand the gradual evolution of Journalism in India from pre independence era to modern age Journalism
4. Learners will be able to understand the centralized and authentic sources of news for reporting/publication
5. The learner will understand the structure and functions of various Departments in a newspaper house
6. The learners would be able to understand the styles of journalistic prose
7. The learners would be able to write in journalistic prose
8. The learners would understand various types of news reporting
9. The learners will be able to differentiate between various layouts of newspaper
10. Learners will be able to understand the importance of illustration as an effective mode of communication
11. The learners will be able to engage in computer aided technical writing of news
12. The learners would be able to identify different types of editorial
13. The learners will be able to understand the importance of language style, correctness in editing
14. The learners will be able to edit any given draft
15. The learners will be able to differentiate between a feature and news report
16. The learners will be able to identify various types of features in a newspaper
17. The learners will be able to write a feature on any given topic

## Modules at a Glance

Sr. No.	Modules	No. of Lectures
1.	Introduction	12
2.	History of Journalism in India	11
3.	Press Council of India, News Agencies in India	11
4.	Organization and Structure of a Newspaper House	11
<b>Total</b>		<b>45</b>

Sr. No.	Total lectures	Modules
I	12	<p><b>Introduction</b></p> <ul style="list-style-type: none"> <li>• Basics of Journalism - (5W1H, Lead, Headline, Fact-checking, organizing a story etc.)</li> <li>• Definition of News, News v/s opinion, evaluating news</li> <li>• News Values, Source of News</li> <li>• Forms of Journalism - News, Feature, Opinions, Yellow Journalism, Tabloids, Penny Press and Page ,Media on Set</li> <li>• Social Responsibilities and Ethics in journalism.</li> </ul>
II	11	<p><b>History of Journalism in India</b></p> <ul style="list-style-type: none"> <li>• Origin and developments of the Indian Press</li> <li>• Socio Political issues in pre and post Independent India</li> <li>• Freedom Movement and press</li> <li>• Press during the Emergency</li> </ul>
III	11	<p><b>Press Council of India, News and News Agencies in India</b></p> <ul style="list-style-type: none"> <li>• Press Council of India – Organizational structure, functions, history and rationale behind its establishment</li> <li>• Types of news agencies – national, international.</li> <li>• Origin and Functions of PTI, UNI, Hindustan Samachar, Samachar Bharati</li> </ul>

IV	11	<p><b>Organization and Structure of a Newspaper house</b></p> <p>Structure and functions of different departments of newspaper organizations:</p> <ul style="list-style-type: none"> <li>• Editorial department</li> <li>• Advertising department</li> <li>• Advertising department</li> <li>• Circulation department</li> <li>• Printing department</li> <li>• Administrative department</li> <li>• Stores department</li> <li>• IT department</li> </ul> <p>Ownership of newspaper houses in India</p>
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### **Evaluation Pattern- 60:40**

#### **Internal Evaluation: 40 Marks**

The guidelines for marking will be shared with the students when the assignment will be given to them.

III Visit to a newspaper house / news channel and writing a report on the same (one English and one regional) – 20 marks.

JJJ Review of newspapers / news channels – 20 marks.

**External Evaluation: 60 marks**

Duration: 2 hours

- Note:** (1) All questions are compulsory  
(2) Question number 1 to 4 carry 15 marks each

Question No.	Particulars (Nature of Questions )	Marks
Q-1	Short notes question – Any 2 out of 4, Module I	15
Q-2	Short notes question – Any 2 out of 4, Module II	15
Q-3	Short notes question – Any 2 out of 4, Module III	15
Q-4	Short notes question – Any 2 out of 4, Module IV	15
<b>Total</b>		<b>60</b>

## Semester IV

### Journalism II

#### Modules at a Glance

Sr. No.	Modules	No. of Lectures
1.	Writing for The Press	11
2.	Design and Make	11
3.	Basics of Editing	12
4.	Basics of Feature Writing	11
<b>Total</b>		<b>45</b>

Sr. No.	Total lectures	Modules
I	11	<p><b>Writing for the Press</b></p> <ul style="list-style-type: none"> <li>• Fundamentals of Good Writing - Objectivity, Accuracy, Speed, Clarity and Integrity</li> <li>• Robert Gunning’s Principles of Clear Writing</li> <li>• Five Ws and Inverted Pyramid</li> <li>• Report writing – headline, lead, body</li> <li>• Types of News Reporting- Court, Legislature, Science and Technology, Sports, Development and Freelancing</li> </ul>
II	11	<p><b>Design and Makeup</b></p> <ul style="list-style-type: none"> <li>• Forms of Newspaper- Alt-weeklies, College/school newspapers, Shopper papers, Community newspapers, Business newspapers, Sports newspapers.</li> <li>• Page Makeup: Factors of Good layout</li> <li>• Types of layout - Horizontal, Vertical, Make Up, Circus make up, Modular Layout, Broadsheet Layout, tabloid Layout.</li> <li>• Introduction and importance of illustrations in newspaper</li> </ul>
III	12	<p><b>Basics of Editing and Editorial</b></p> <ul style="list-style-type: none"> <li>• Principles of editing – language, style, space, correctness and clarity</li> <li>• Process of editing-compiling of data</li> <li>• Types of Editorial - Argument, Persuasion, Information, Interpretation, Commentation, Entertainment</li> <li>• Role of Editor, Chief Sub Editor, Sub-Editor, News Editor, Practice of editing</li> </ul>
IV	11	<p><b>Basics of Feature Writing</b></p> <ul style="list-style-type: none"> <li>• Defining a Feature</li> <li>• Difference between a Feature and News Report</li> <li>• Types of Feature: Obits, reviews, Columns, Trend Stories</li> <li>• Writing a feature.</li> </ul>

## Evaluation Pattern – 60:40

### Internal Evaluation: 40 Marks

The guidelines for marking will be shared with the students when the assignment is given to them.

1. Campus Journalism - E-Magazine / Wall magazine / Blogs / campus news - 20 marks
2. Editing an article / Writing a feature / Report writing - 20 marks

**External Evaluation:****Maximum Marks : 60****Duration : 2 Hours**

- Note:** (1) All questions are compulsory  
(2) Question number 1 to 4 carry 15 marks each

<b>Question No.</b>	<b>Particulars (Nature of Questions )</b>	<b>Marks</b>
Q.1	Short notes question – Any 2 out of 4, Module I	<b>15</b>
Q.2	Short notes question – Any 2 out of 4, Module II	<b>15</b>
Q.3	Short notes question – Any 2 out of 4, Module III	<b>15</b>
Q.4	Short notes question – Any 2 out of 4, Module IV	<b>15</b>
	<b>Total</b>	<b>60</b>

**References:**

1. Shirvastava, K.M. *News Reporting and Editing*. Sterling Publishers Pvt. Ltd. 2008.
2. Krishnaswamy K.V. *Writing and Editing*. Orient Black Swan Pvt. Ltd., 2011.
3. Bull, Andy. *The NCTJ Essential Guide to Careers in Journalism*. SAGE Publications Ltd, London, 2007.
4. King, Graham. *Improve Your Writing skills*. Collins, London, 2009.
5. Goodwin, Eugene. *Groping for Ethics in Journalism*. Iowa State Press, 1999.
6. Ames, Stevens. *Elements of Newspaper Design*. Praeger Publishers Inc., 1989.
7. Ukonu, Michael D. *News Editing and Design*. Nsukka: Grand-Heritage Global Communications, 2013.
8. Wheeler, Sharon. *Feature Writing for Journalists*. Rutledge, 2005.

9. Kamath, M.V. *Professional Journalism*. Vikas Publication House Pvt Ltd, New Delhi, 1980.
10. Mencher, Melvin. *Basic News Writing*. Universal Book Stall, New Delhi, 1992.
11. Menon, P. K. *Practical Journalism*. Neha Publishers & Distributors, 2017.
12. Natrajan, J. *History of India Journalism*. Publication Division, Ministry of Information and Broadcasting, New Delhi, 1995.
13. Parthasarthy, Rangaswami. *Here is the News! Reporting for the Media*. Sterling Publication, New Delhi, 1994.
14. Gross Gerald and Sharada Prasad H.Y. *Editors on Editing*. National Book Trust, New Delhi, 2004.

## **2A. Ability Enhancement Course(AEC)**

### **4. SKILL ENHANCEMENT COURSES (SEC) (3 Credits)**

#### **Course: Company Secretarial Practice – I &II (3 Credits)**

### **Semester III**

#### **Company Secretarial Practice – I**

##### **Objectives:**

1. To provide the learners an insight about Company Secretarial Practices.
2. To make the learners understand the role of Company Secretary towards Company's statutory provisions, rules and regulations.
3. To make the learners understand the various aspects of Company Management, meetings and reports.
4. To sensitize the position of a company secretary as the representative of the company
5. To appreciate the need for regular secretarial audit.

##### **Learning Outcome:**

1. The learners need to know the growing need for Governance professionals in India
2. The learners discuss and form opinion about corporate governance practices in India
3. The learners emerge as able service providers by recognizing the requirements of various stakeholders
4. The learners become conversant with the process of liaisoning, arbitration and conciliation
5. The learners get motivated to become secretarial auditors
6. The learners should have a complete understanding about various documents and its importance.

## Semester III

### Modules at a Glance

Company Secretarial Practice – I		
Sr. No.	Modules	No. of Lectures
1	<b>Introduction to Company</b>	<b>12</b>
2	<b>Company Secretary Services</b>	<b>12</b>
3	<b>Company Documentation and Formation</b>	<b>12</b>
4	<b>Secretarial Correspondence</b>	<b>10</b>
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
<b>1</b>	<b>Introduction to Company</b>
	<ul style="list-style-type: none"><li>• Features, Types -As per Company's Act, 2013</li><li>• Role of Company Secretary–Rights, Responsibilities, Liabilities of Company Secretary</li><li>• Company Secretary as Governance professionals</li><li>• Qualities, Qualifications, Appointment procedure, Resignation and Removal</li><li>• Career options of Company Secretary.</li></ul>
<b>2</b>	<b>Company Secretary Services</b>
	<ul style="list-style-type: none"><li>• Advisory Services – Role of Company Secretary as an advisor to Chairman, Secretary as an liaison officer between the (a) Company and Stock Exchange (b) Company and Depository Participants (c) Company and Register of Companies (ROC).</li><li>• Role of Company Secretary in Start-ups.</li><li>• Representation Services of Company Secretary at different forums- Company Law Board, Consumer Forum, SEBI, Arbitration &amp; conciliation services, Cyber Law compliance</li><li>• Secretarial Standards – Advantages, Secretarial Standards by ICSI, Secretarial Standards -1- 10.</li><li>• Secretarial Audit – Procedure and Stages, Need and Importance, Scope.</li></ul>

<b>3.</b>	<b>Company Documentation and Formation</b>
	<ul style="list-style-type: none"> <li>• Memorandum of Association (MOA) - Clauses, Alteration of MOA, Ultra Vires. Articles of Association (AOA) – Contents, Prospectus – Statement in Lieu of Prospectus, Contents, Misleading Prospectus.</li> <li>• Company Formation –Stages, Secretarial Duties at each stage in public company and private company.</li> <li>• Conversion and Reconversion of Private and Public Company – Secretarial Procedure.</li> </ul>
<b>4.</b>	<b>Secretarial Correspondence</b>
	<ul style="list-style-type: none"> <li>• Correspondence– Shareholders, Debenture Holders, Registrar of Companies, Stock Exchange &amp; penalties thereon</li> <li>• Correspondence with SEBI, Company Law Board and penalties thereon, Role of technology in Secretarial Correspondence</li> <li>• <b>Specimens</b>–Letter to shareholders - Rights Issue, Bonus Issue, Letter to ROC-Alteration of MOA/AOA, Letter to Stock Exchange –Listing of shares, Letters to Government- Reconversion/Conversion, Letter to Bank – Overdraft Facility .</li> </ul>

## Company Secretarial Practice – II

### Objectives:

1. To have a complete knowledge about various types of directors, their appointment and removal and make them aware about the various duties, powers and liabilities of directors.
2. To emphasize on different types of meeting and formalities required to conduct a meeting.
3. To recognize the role of technology in conducting a meeting.
4. To elaborate on the process of dematerialization, its need and importance thus by making learner aware about online trading.
5. To illustrate the process of winding up of company and educate the learners about the formalities to be done at the winding up stage.

### Learning Outcomes:

1. The learner is expected to have a complete understanding about the position of director.
2. The learner should be able to organize a corporate meeting with formalities.
3. The learner should open a Demat Account and able to do online trading.
4. The learner is expected to know about the winding up process and its reports to be prepared at that time.

## Semester II

### Modules at a Glance

Company Secretarial Practice – II		
Sr. No.	Modules	No. of Lectures
1	<b>Management of Companies</b>	<b>11</b>
2	<b>Company Meetings</b>	<b>11</b>
3	<b>Dematerialisation and Online Trading</b>	<b>11</b>
4	<b>Reports and Winding Up</b>	<b>12</b>
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
<b>1</b>	<b>Management of Companies</b>
	<ul style="list-style-type: none"> <li>Directors–Types of Directors including Women Directors</li> <li>Directors Identification Number (DIN) - Qualification and Disqualification of Directors</li> <li>Appointment of Directors</li> <li>Removal of Directors</li> <li>Director’s managerial Remuneration</li> <li>Powers of Directors</li> <li>Duties and Liabilities of Directors</li> </ul>
<b>2</b>	<b>Company Meetings</b>
	<ul style="list-style-type: none"> <li>Companies Act 2013 - Kinds of Company Meetings</li> <li>Proxy –Quorum – Chairman — Notice – Agenda –</li> <li>Minutes – Meetings through Video Conferencing</li> <li>Resolution by circulation</li> <li>Postal Ballot</li> <li>Electronic Voting.</li> </ul>
<b>3</b>	<b>Dematerialisation and Online Trading</b>
	<ul style="list-style-type: none"> <li>Dematerialisation – Need and Importance, Secretarial Duties, Procedures, Participants.</li> <li>Online Trading – Concept, Benefits &amp; Issues.</li> <li>Listing of securities – Procedure, Advantages, Secretarial Duties, Scrips – Types.</li> </ul>

4	Reports and Winding Up
	<ul style="list-style-type: none"><li>• Company Reports – Types, Secretarial Duties with regard to payment of Dividend, Interest, Charges &amp; penalties.</li><li>• Winding up of a Company – Procedure &amp; Statutory Provisions,</li><li>• Secretarial Role in winding up.</li><li>• <b>Specimen</b> –Notice &amp; Agenda of Annual General Meeting, Notice&amp; Agenda of Board Meeting prior to Annual General Meeting,Resolution for appointment of Company Secretary,Special Resolution for alteration of Memorandum of Association,Minutes of Board Meeting prior to Annual General Meeting,Minutes of Annual General Meeting.</li></ul>

**Company Secretarial Practice**  
**Paper I and Paper II**  
***Question Paper Pattern***  
***(Academic Year: 2020-2021)***

The following is the method of Assessment at the S.Y.B.Com for the Academic Year 2020-2021

**Internal Exam:**

**40 marks**

- Written test on concept clarity for **10 marks**
- Integrated Individual Experiential (IIE) Study based on the learners understanding of topics within the syllabus and how these can be applied in out-of-class room learning. As it is individual projects (**including maintenance of personal finance diary**) related to the syllabus, the learner may be tested for originality by making them answer one or two questions on the topic while accepting the submission. **10 Marks**
- Group projects- **20 marks**  
The evaluation shall be on the basis of project presentation. Rubrics will be developed and communicated.
- The scheme of marking needs to be discussed with all other department members, authorized by the HOD and sanctioned by the Principal
- Scheme of marking need to be elaborate with the rubrics and should be enclosed with the instructions to be given to the students about the CCE programme.
- Such document should form part of the teaching methodology
- Such document needs to be given wide publicity amongst the students.
- The document to be submitted to the Exam wing well in advance preferably within 2 to 3 weeks after the commencement of the semester.
- Scheme of marking needs to be elaborate with the rubrics and should be enclosed with the instructions to be given to the students about the CCE programme
- Such document should form part of the teaching methodology
- Such document needs to be given wide publicity amongst the students.
- The document to be submitted to the Exam wing well in advance preferably within 2 to 3 weeks after the commencement of the semester.

**Total: 40 marks**

**Semester End Examination (SEE) - 60 Marks**

Maximum Marks: 60

Duration: 2 Hours

Note: (1) All questions are Compulsory.

<b>Question No.</b>	<b>Particulars (Nature of Questions)</b>	<b>Marks</b>
Q-1 (Module-I)	Answer the following c) d) <b>OR</b> Descriptive Question	12
Q-2 (Module-II)	Answer the following c) d) <b>OR</b> Descriptive Question	12
Q-3 (Module-III)	Answer the following c) d) <b>OR</b> Descriptive Question	12
Q-4 (Module-IV)	Answer the following c) d) <b>OR</b> Descriptive Question	12
Q-5	A) Case Study <b>OR</b> B) Write short notes on( Any 3 out of 4) Based on entire syllabus	12
	<b>Total</b>	<b>60</b>

## **References:**

1. M. C.Bhandari : Guide to Company Law Procedure; Wadhwa & Company, Agra & Nagpur
2. K. V.Shanbhogue : Company Law Practice; Bharat Law House, New Delhi – 34
3. M. L.Sharma : Company Procedures and Register of Companies , Tax Publishers, Delhi
4. M.Chakborti, B. P.Bhargava: Company Notices, Meetings and Resolutions, Taxmann, New Delhi
5. A.Ramaiya : Guide to the Companies Act, Wadhwa & Company, Nagpur
6. S.Kannan, V.S.Sowrirajan; Company Law Procedures Taxmann, New Delhi
7. Dr.K.R.Chandratre; Company Law & Secretarial Practice Bharat Law House, New Delhi – 34

## **Journals:**

1. Chartered Secretary ICSI, New Delhi.

## **Books Recommended :**

2. Secretarial Practice, M.C., Kuchhal, Vikas Publishing House, Bombay.
3. Company Secretarial Practice, S.A. Shrekar, Kitab Mahal, Delhi.
4. Text-Book of Company Secretarial Practice, P. K. Ghosh, Sultan Chand and Sons, New Delhi.
5. Company Law and Secretarial Practice, Nafees Baig, Sterling Publishers, Delhi.
6. Company Law, N. D. Kapoor, Sultan Chand & Sons, New Delhi.
7. Manual of Secretarial Practice, B. N. Tandon, S. Chand & Company, New Delhi.
8. Guide to Companies Act, A. Ramaia. Pitmans Business Correspondence, Geoffery Whitehead, David H. Whitehead, Wheeler Publishing, Allahabad.
9. Modern Business Correspondence, S. M. Nagamia & J. C. Bahl, Hind Kitabas Ltd., Bombay.
10. Communication through Letters and Reports, H. Menning, Illinois Richard D. Irwin.
11. Business Communication, U.S. Rai & S.M. Rai, Himalaya Publishing House, Mumbai.
12. Business Communication, Homai Pradhan, D.S. Bhende and Vijaya Thakur, Himalaya Publishing House, Mumbai.
13. Commercial Correspondence, P. K. Ghosh and Y.K. Bhushan.
14. Company Law and Secretarial Practice, Nafees Baig, Sterling Publishers, New Delhi.
15. Handbook of Business Letters, L.E. Frailey, Super Book House, Bombay.
16. Corporate Law and Secretarial Practice, N.D. Kapoor, Sultan Chand and Sons, New Delhi.

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

**7. Business Law I**

**Semester III**

**Objectives:**

- To provide a conceptual study about the framework of Indian Business Laws.
- To orient students about the legal aspects of business.
- To make students aware about the legality of contract including property and goods
- To introduce students to E-Contract and RTI Act & To make student aware of banking regulation Act and IRDA

**Learning Outcome:**

1. Learner will understand the Indian contract act and importance of Contract act.
2. Learners should able to file RTI forms and E-Contract Forms.
3. Students will have a complete understanding of The Negotiable Instruments Act
4. This can help students to learn banking regulation and IRDA.

**Semester III**

**Modules at a Glance**

<b>Business Law I</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	<b>Indian Contract Act – 1872</b>	15
2	<b>Special Contracts &amp; Other Act's</b>	15
3	<b>The Sale Of Goods Act – 1930</b>	15
4	<b>The Negotiable Instruments (Amended) Act 2015 &amp; Other Act</b>	15
<b>Total No. of Lectures:</b>		<b>60</b>

Sr. No.	Modules
1	<b>Indian Contract Act – 1872</b>
	<ul style="list-style-type: none"> <li>• <b>Contract</b> – Definition of Contract and Agreement, Essentials of Valid Contract, Classification of valid Contracts.</li> <li>• <b>Offer and Acceptance</b> – Rules of valid offer and acceptance, Counter offer, Standing or open offer, distinguish between offer and invitation to offer. Concept of Communication and Revocation of offer and acceptance (sec. 3,5)</li> <li>• <b>Capacity to Contract (S. 10-12):</b> Minor, Unsound Mind, Disqualified Persons.</li> <li>• <b>Consideration (S. 2 &amp; 25)</b> – Concept and Importance of consideration, Legal rules of Consideration, Exceptions to the Rule, ‘No Consideration No Contract’(Ss. 25) Unlawful Consideration (S 23) Consent (Ss.13, 14-18, 39.53, 55, 66)-Agreements in which consent is not free Coercion, Undue Influence, Misrepresentation Fraud, Mistake. Void Agreements (S. 24-30) Concept, Void Agreements under Indian Contract Act.</li> </ul>
2	<b>Special Contracts &amp; Other Act’s</b>
	<ul style="list-style-type: none"> <li>• <b>Law of Bailment :</b>(S. 148, 152-154, 162, 172, 178, 178A, 179) Concept, Essentials of Bailment, Kinds of Bailment, Rights and Duties of Bailor and Bailee</li> <li>• <b>E-Contract</b></li> <li>• <b>RTI Act:</b> Introduction and relevance.</li> <li>• <b>Securities Contract Regulation Act (SCRA):</b> Introduction and relevance.</li> </ul>
3	<b>The Sale Of Goods Act – 1930:</b>
	<ul style="list-style-type: none"> <li>• <b>Contract of Sale (S.2):</b> Concept, Essentials elements of contract of sale, Distinction between Sale and Agreement to sell (S.4) Distinguish between Sale and Hire Purchase Agreement, Types of Goods. Effects of destruction of Goods (Ss. 6,7.8),</li> <li>• <b>Conditions &amp; Warranties (Ss. 11-25 &amp; 62, 63)</b> – Concept, Distinguish between Conditions and Warranties, Implied Conditions &amp; Warranties, Concept of Doctrine of Caveat Emptor –Exceptions.</li> <li>• <b>Property</b> – Concept, Rules of transfer of property (Ss. 18-26)</li> <li>• Unpaid Seller (Ss. 45-54, 55 &amp; 56) - Concept, Rights of an unpaid seller, Remedies for Breach of contract of Sale (Ss. 55-61).</li> </ul>
4	<b>The Negotiable Instruments (Amended) Act 2015 &amp; Other Act</b>
	<ul style="list-style-type: none"> <li>• <b>Negotiable Instruments:</b> Concept (S13), Characteristics, Classification of Negotiable Instruments (Ss. 11, 12, 17-20, 42, 43, 104,134,135) Maturity of Instruments.</li> <li>• <b>Promissory Note :</b> (Ss. 4,5, 108-116)-Concept, Essentials of Promissory Note, , Essential features of promissory note, Kinds Promissory note,</li> <li>• <b>Miscellaneous Provisions:</b> (S. 8-10, 22, 99-102, 118-122, 134-137) – Parties Negotiable instruments Holder, Holder in due course, Rights &amp;</li> </ul>

	<p>Privileges of Holder in due course, Payment in due course, Noting &amp; Protest (99-104A)</p> <ul style="list-style-type: none"> <li>• <b>Banking Regulation Act:</b> Introduction and relevance.</li> <li>• <b>Insurance Regulatory And Development Authority (IRDA):</b> Introduction and relevance.</li> </ul>
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**References:**

1. Law of Contract: Avatar Singh, Eastern Book Company, 2019.
2. Business Law: by M.C.Kucchal. **Publisher:** S Chand Publishing; Seventh - 2018 edition (2018)
3. N. D. Kapoor's Elements of Mercantile Law **Publisher:** Sultan Chand & Sons (P) Ltd. (5 September 2018)
4. The Law of Contract: An Outline by Dr. Nilima Chandiramani, Avinash Publications.
5. Law of Sale of Goods and Partnership: A Concise Study by Dr. Nilima Chandiramani, a. Shroff Publishers.
6. The Sale of Goods Act: P. Ramanatha Aiyar, University Book Agency.
7. The Negotiable Instruments Act: Bhashyam & Adiga, Bharat Law House.
8. The Negotiable Instruments Act: Avatar Singh, Eastern Book Company
9. Khergamvala on the Negotiable Instruments (Amendment) Act, 2015, Lexis Nexis.
10. Tannan's Banker's manual – by Shri M L Tannan, Publication: Lexis Nexis; Second edition (2011)
11. Guide To Insurance Act, **Publisher:** Taxmann Publications Pvt. Ltd.; 2nd Edition 2015 edition (18 April 2015)

*Semester: III&IV*

**Course: Foundation Course**

*(Under Choice Based Credit, Grading and Semester System)*

*With effect from Academic Year: 2020-21*

**Foundation Course-III**

**Objectives:**

- 1) To sensitize the learner towards challenges faced by marginalized section with respect to human rights.
- 2) To help the learners understand modern science and technology.
- 3) To help learners articulate their views on the contemporary social issues.

**Course Outcome:**

- 1) The successful completion of course will enable the learner to understand the remedial measures taken to address human right issues.
- 2) It will help create awareness and empathy among learners about various issues faced by marginalized sections of society.
- 3) It will help ingrain social responsibility and participatory approval towards society.

*Modules at a Glance*

Sr.No.	Modules	No. of Lectures
1	Human Rights Provisions, Violations and Redressal-I	12
2	Human Rights Provisions, Violations and Redressal-II	11
3	Science and Technology- I	11
4	Soft Skills and General awareness-I	11
<b>Total</b>		<b>45</b>

**Second Year B.Com**

**Semester- III**

**Foundation Course Paper-III**

Sr.No.	Modules/Units
<b>Unit I</b>	<b>Human Rights Provisions, Violations and Redressal-I</b>
	A. Scheduled Castes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. B. Scheduled tribes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. C. Women- Constitutional and legal rights, Forms of violations, Redressal mechanisms. Sexual harassment at workplace- Role of Internal Complaints Committee D. Children- Constitutional and legal rights, Forms of violations, Redressal mechanisms.
<b>Unit II</b>	<b>Issues of Contemporary India</b>
	A. White collar crimes, Students and youth unrest: Protests, Aggressions and Violence. B. Senior citizens: Problems and Constitutional Measures, Maintenance and Welfare of Parents and Senior Citizens Act, 2007 C. Public Health, Mental health issues D. Physical Education and Sports a need of the society
<b>Unit III</b>	<b>Science and Technology- I</b>

	<p>A. Nature of science- its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge.</p> <p>B. Achievements of Indians in science &amp; technology; indigenization of technology and developing new technology</p> <p>C. Science in everyday life- technology, its meaning and role in development</p> <p>D. Interrelation and distinction between science and technology</p>
<b>Unit IV</b>	<b>Soft Skills and General awareness-I</b>
	<p>Soft skills required for competitive examinations-</p> <p>A. Current affairs- Current events of national and international importance</p> <p>B. Quantitative Ability, Data Interpretation, Verbal Ability- Decision making and problem solving; General mental ability; Basic numeracy (numbers and their relations, orders of magnitude, etc.) (Class X level), Data interpretation (charts, graphs, tables, data sufficiency etc.</p>

### Teaching pedagogy:

Unit I) Expert lecture , Short films , group discussion, chalk & talk

Unit II) Short films, case study discussions, traditional method

Unit III) Group discussion , chalk & talk

Unit IV ) Practice sessions and discussions

### Evaluation scheme

### Foundation Course Semester- III

#### **I. Continuous Assessment (C.A.)– 40 Marks**

a. Objective Questions- Current affairs(20 Marks)

b. Objective Questions- Quantitative Ability test (20 marks)

#### **II. Semester End Examination (SEE)- 60 Marks**

**Credit-2**

## QUESTION PAPER PATTERN OF SEE

**Maximum Marks:** 60 Marks

**Time:** 2 Hours

**Note:**1) Attempt all Questions

2) All Questions carry equal marks

3) Attempt any two questions out of three in each question

<b>Question No</b>	<b>Particulars</b>	<b>Marks</b>
Q-1 (from Unit I)	A) Full Length Question B) Full Length Question C) Reflective Question	15 Marks
Q-2 (from Unit II)	A) Full Length Question B) Full Length Question C) Reflective Question	15 Marks
Q-3 (from Unit III)	A) Full Length Question B) Full Length Question C) Reflective Question	15 Marks
Q-4 (from Unit I, II, III)	Short notes on any three from six (2 from each Unit)	15 Marks

## Foundation Course–IV

### Objectives :

- 1) To understand the contemporary rights of Indian citizens.
- 2) To understand the causes and impact of social issues faced by Indian citizens.
- 3) To understand the importance of enhancement of soft skills for success at personal and professional levels.

### Course Outcome:

- 1) The successful completion of the course will help learners to become aware of contemporary rights and their role in building a healthy society.
- 2) It will impart detailed knowledge about latest technologies, their applications and limitations. This will help in bringing a sense of responsibility with respect to usage of technology among learners.
- 3) It will help improve interpersonal and soft skills among learners to make them more suitable for professional life.

### *Modules at a Glance*

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Significant, Contemporary Rights of Citizens	12
2	Issues of Contemporary India	11
3	Science and Technology –II	11
4	Soft Skills and General awareness-II	11
<b>Total</b>		<b>45</b>

**SecondYearB.Com**  
**Semester- IV**  
**Foundation CoursePaper-IV**

Sr.No.	Modules/Units
<b>UnitI</b>	<b>Human Rights Provisions, Violations and Redressal-II</b>
	<p>A. Human right issues dealing with migration – Case studies</p> <p>B. Rights of Differently abled people, Rights of Differently Abled people act-2016, Religious Minorities, LGBTQ and constitutional safeguards</p> <p>C. Human Rights issues in addressing disasters- issues related to compensation, equitable and fair distribution of relief.</p> <p>D. Humanitarian approach to resettlement and rehabilitation.</p>
<b>UnitII</b>	<b>Significant, Contemporary Rights of Citizens</b>
	<p>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.</p> <p>B. Right to Information- Genesis and relation with transparency and accountability; important provisions of the Right to Information Act, 2005; some success stories.</p> <p>C. Right to Privacy – Right to Privacy under Article 21.</p> <p>D. Cybercrimes, Types of Cybercrimes, Cyber Offences under IT Act, 2007</p>
<b>Unit III</b>	<b>Science and Technology – II</b>
	<p>Some Significant Modern Technologies, Features and Applications</p> <p>A. Information and Communication Technology- convergence of various technologies like satellite, computer and digital in the information revolution of today's society.</p> <p>B. Biotechnology and Genetic engineering- applied biology and uses in medicine, pharmaceuticals and agriculture; genetically modified plant, animal and human life.</p> <p>C. Basics of Artificial Intelligence: Definition, Characteristics, Applications and Impacts.</p> <p>D. Issues of Control, Access and Misuse of Technology</p>
<b>UnitIV</b>	<b>Soft Skills and General awareness-II</b>
	<p>Soft skills required for competitive examinations-</p> <p>A. Current affairs- Current events of national and international importance</p> <p>B. Soft skills required for competitive examinations- Logical Reasoning, Creativity and Lateral Thinking</p>

## Teaching pedagogy:

Unit I) Expert lecture , Short films , group discussion, chalk & talk

Unit II) Short films, case study discussions, traditional method

Unit III) Group discussion , chalk & talk

Unit IV ) Practice sessions and discussions

## References

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3. Motilal,Shashi,andNanda,BijoyLakshmi,*HumanRights:GenderandEnvironment*, Allied Publishers, New Delhi, 2007.
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12. Singh. Y, `` Indian Sociology social conditioning and emerging concerns,`` Vistaar publication
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21. Chatterjee, C and Sheoran, G. (2007). Vulnerable groups in India. The Centre for Enquiry into Health and Allied Themes (CEHAT), Mumbai.
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**Evaluation scheme**  
**Foundation Course**  
**Semester- IV**

**II. Continuous Assessment (C.A.)– 40 Marks**

- a. Objective Questions- Current affairs (20 Marks)
- b. Objective Questions- Logical Reasoning test (20 marks)

**II. Semester End Examination (SEE)- 60 Marks**

**Credit-2**

## QUESTION PAPER PATTERN OF SEE

**Maximum Marks:** 60 Marks

**Time:** 2 Hours

**Note:** 1) Attempt all Questions

2) All Questions carry equal marks

3) Attempt any two questions out of three in each question

<b>Question No</b>	<b>Particulars</b>	<b>Marks</b>
Q-1 (from Unit I)	A) Full Length Question B) Full Length Question C) Reflective Question	15 Marks
Q-2 (from Unit II)	A) Full Length Question B) Full Length Question C) Reflective Question	15 Marks
Q-3 (from Unit III)	A) Full Length Question B) Full Length Question C) Reflective Question	15 Marks
Q-4 (from Unit I, II, III)	Short notes on any three from six (2 from each Unit)	15 Marks

## **Business Law II**

### **Semester IV**

#### **Objectives:**

- 1) To have a complete knowledge about Indian partnership Act.
- 2) To familiarize the learners with consumer protection Act.
- 3) To make student learn IT Act.
- 4) Make students understand the importance of IPR Act.

#### **Learning Outcomes:**

1. Students will learn different kinds of companies, various members of companies and understand Director.
2. Learner should able to file a complaint as a consumer.
3. Students will lean Consumer Protection Act and LODR and also IT Act and will understand importance of Consumer Protection Act.

### **Semester IV**

#### **Modules at a Glance**

<b>Business Law II</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	<b>Indian Partnership Act – 1932</b>	15
2	<b>Introduction of Companies Act, 1956 and Indian Companies Act – 2013</b>	15
3	<b>Consumer Protection Act, 1986 and Other Acts</b>	15
4	<b>Intellectual Property Rights:</b>	15
<b>Total No. of Lectures:</b>		<b>60</b>

Sr. No.	Modules
1	<b>Indian Partnership Act – 1932</b>
	<ul style="list-style-type: none"> <li>• <b>Partnership:</b> Concept, Essentials, True Test of Partnership, Partnership Deed, Types of Partnership, Rights and Duties of Partners, Distinguish between Partnership &amp; Hindu Undivided Family (HUF).</li> <li>• <b>Dissolution:</b> Concept, Modes of Dissolution, Consequences of Dissolution.</li> <li>• <b>Limited Liability Partnership (LLP) 2008:</b> Concept, Characteristics, Advantages &amp; Disadvantages. Extent of L.L.P.- Conversion of LLP, Mutual rights &amp; duties of partners, Winding up of LLP, Distinction between LLP and Partnership.</li> </ul>
2	<b>Introduction Of Companies Act, 1956 and Indian Companies Act – 2013:</b>
	<ul style="list-style-type: none"> <li>• Company Concept, Features, Role of Promoters (S. 2(69) S. 92), Duties and liabilities of the Promoter Effects of Pre Incorporation contracts, Consequences of non-registration, and Lifting of Corporate Veil.</li> <li>• Classification of Companies Distinction between Private Company and Public Company, Advantages and disadvantages of Private Company and Public Company. – MOA( Clauses) and AOA introduction</li> <li>• <b>Member of a Company:</b> Concept, Who can become member, Modes of Acquiring membership, Cessation of membership, Right &amp; Liabilities of Members.</li> <li>• <b>Director:</b> Qualifications&amp; Disqualification, Director Identification Number (DIN).</li> </ul>
3	<b>Consumer Protection Act, 1986 and Other Acts</b>
	<ul style="list-style-type: none"> <li>• <b>Consumer Protection Act –</b> Concept , Objects, Reasons for enacting the Consumer Protection Act, Definition of Consumer, Consumer Dispute, Complaint, Complainant, Defect, Deficiency, Consumer Dispute, Unfair Trade Practices, Goods and Services.</li> <li>• Consumer Protection Councils &amp; Redressal Agencies: District, State &amp; National.</li> <li>• <b>SEBI Listing Obligation and Disclosure Requirement Act, (LODR).</b></li> <li>• <b>Information Technology Act 2000:</b> Introduction and relevance</li> </ul>
4	<b>Intellectual Property Rights:</b>
	<ul style="list-style-type: none"> <li>• <b>Intellectual Property Right (IPR) :</b> Concept, Nature, Introduction &amp; background of IPR in India.</li> <li>• <b>IPR relating to Patents:</b> Concepts of Invention and discovery, Comparison (S2 (j)), Concept of Patents, General principles applicable to working of</li> </ul>

	<p>patented Inventions, Term of Patent. Infringement of Patent Rights &amp; Remedies. (Ss. 104-115)</p> <ul style="list-style-type: none"> <li>• <b>IPR relating to Copyrights:</b> Concept of Copyright (Ss. 14, 16, 54,) Concept of author and authorized acts, (S.2) Ownership of Copy right (S.17) Duration or Term of Copy right. (S. 22-27), Original work and fair use, Rights of Copyright Holder, Infringement of Copyrights &amp; Remedies. (Ss. 51, 52)</li> <li>• <b>IPR relating to Trademarks:</b> Concept, Functions of Trade Mark, types, trademarks that cannot be registered, Registration of Trade Marks and rights of the proprietor of Trade Marks. Procedure for registration of Trade Marks., Infringement of Trademarks &amp; Remedies.</li> </ul>

### References:

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Handbook on RTI Act – by Shri P. K. Das, **Publisher:** Universal Law Publishing - An Imprint of LexisNexis; Fifth edition (1 August 2016)
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10. Handbook On Listing Obligations And Disclosure Requirements ( A Ready Reference For Compliances Under The Sebi (Listing Obligations And Disclosure Requirements) Regulations, 2015), **Publisher:** Lexis Nexis; First edition (23 March 2016)
11. Law & Practice relating to Listing Obligations & Disclosure requirements – by Shri Swatantra Sethi, **Publisher:** Taxmann; 2018 Edition edition (2018)

**Business Law**  
**Paper III and Paper IV**  
***Question Paper Pattern***  
***(Academic Year: 2020-2021)***

The following is the method of Assessment at the S.Y.B.Com for the Academic Year 2020-2021

**Internal Exam: 40 marks**

- Written test on Class Test (concept clarity based **10 Marks**.)
- Project (Group project) ) based on the learners understanding of topics within the syllabus **15 Marks**
- Case Analysis (Individual) based on the learners understanding of topics within the syllabus. **15 marks**
- The scheme of marking need to be discussed with all other department members, authorized by the HOD and sanctioned by the Principal
- Scheme of marking need to be elaborate with the rubrics and should be enclosed with the instructions to be given to the students about the CCE programme.
- Such document should form part of the teaching methodology
- Such document needs to be given wide publicity amongst the students.
- The document to be submitted to the Exam wing well in advance preferably within 2 to 3 weeks after the commencement of the semester.
- Scheme of marking need to be elaborate with the rubrics and should be enclosed with the instructions to be given to the students about the CCE programme
- Such document should form part of the teaching methodology
- Such document needs to be given wide publicity amongst the students.
- The document to be submitted to the Exam wing well in advance preferably within 2 to 3 weeks after the commencement of the semester.

**Total: 40 marks**

**Semester End Examination (SEE) - 60 Marks**

Maximum Marks: 60

Duration: 2 Hours

Note: (1) All questions are Compulsory.

<b>Question No.</b>	<b>Particulars (Nature of Questions)</b>	<b>Marks</b>
Q-1 (Module-I)	Answer the following e) f) <b>OR</b> Descriptive Question	12
Q-2 (Module-II)	Answer any 2 out of 3 e) f) <b>OR</b> Descriptive Question	12
Q-3 (Module-III)	Answer any 2 out of 3 e) f) <b>OR</b> Descriptive Question	12
Q-4 (Module-IV)	Answer any 2 out of 3 e) f) <b>OR</b> Descriptive Question	12
Q-5	A) Case Study <b>OR</b> B) Write short notes on( Any 3 out of 4) Based on entire syllabus	12
	<b>Total</b>	<b>60</b>