AC- 25/03/2026

S P Mandali's

R. A. PODAR COLLEGE OF COMMERCE AND ECONOMICS (AUTONOMOUS),

Matunga, Mumbai-400019

Syllabus
And
Question paper pattern of Course

Bachelor of Commerce
S.Y. B. Com Semester III

Syllabus as per National Education Policy 2020
To be implemented for the Academic Year 2026-2027

HYPERLINK "http://www.rapodar.ac.in" www.rapodar.ac.in

AC- 25/03/2026

Bachelor of Commerce (B.Com) Programme

Syllabus as per National Education Policy 2020

Course Structure

S.Y.B.COM (Level 5.0)

(To be implemented from the Academic Year- 2026-27)

Bachelor of Commerce (B.Com) Programme

Under Choice Based Credit, Grading and Semester System Course Structure

S.Y.B.COM (Level 5.0)

(To be implemented from Academic Year- 2026-27)

No. of Courses	Semester III	Credits
1	**Major**	
1.A	**Business Studies III**	
1.A.a	**Commerce III- Management: Functions and Challenges**	**03**
1.A.b	**Accountancy and Financial Management III**	**03**
1.B	Any one course from the following list of the courses	
1.B.a	**Financial Accounting and Auditing- V (Cost and Management Accounting-I)**	**03**
1.B.b	**Business Management I**	**03**
2	**Minor**	
	Business Economics III	**03**
3	**General/Open Elective**	
	Business Law I	**03**
4.A	**Vocational and Skill Enhancement Courses (VSEC)**	
	Any one course from the following list of the courses	
4.A.a	Advertising I	**03**
4.A.b	Company Secretarial Practice I	**03**
4.A.c	Introduction to Behavioural Economics I	**03**
4.A.d	Journalism I	**03**
4.A.e	Mass Communication I	**03**
5.A	**Ability Enhancement Courses**	
	Modern Indian Languages (Any one course from the following list of the courses)	
5.A.a	Sanskrit I	**02**
5.A.b	Marathi I	**02**
5.A.c	Hindi I	**02**
6.a.	**Foundation of Research Skills (Internship/Field Project/Research Project/Community Engagement)**	**02**
	Total Credits	**22**

Syllabus of courses of S.Y. B.Com Programme
(With effect from the Academic Year 2026-2027)
1. Major

Commerce III

(3 Credits)

Semester III

1.Major	
1.A Business Studies III	
1.A.a Commerce- III Management: Functions and Challenges	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	To make the learners aware of conceptual knowledge, evolution and basic functions of Management.
CObj 2	To familiarize the learners with planning, organizing and decision making in management.
CObj 3	To sensitize the learners about leadership, motivation and communication in the work environment.
CObj 4	To provide an understanding of controlling techniques and organizational effectiveness.
CObj 5	To gain awareness regarding contemporary issues and emerging practices in Management.
Course Outcomes: Learners will be able:	
COut 1	To understand the basic functions and principles of management and their application in organizations.
COut 2	To apply planning and decision-making techniques in day-to-day managerial situations.
COut 3	To explain organizational structure, delegation, leadership, motivation and communication in management.
COut 4	To demonstrate understanding of controlling techniques and budgeting as tools for organizational effectiveness.
COut 5	To comprehend contemporary issues in management such as sustainability, Fintech, AI and change management.

Modules at a Glance

Commerce- III:		
Module No.	**Modules**	**No. of Lectures**
1	Introduction to Management and Planning	15
2	Organizing and Leading	15
3	Controlling and Contemporary Issues in Management	15
	Total No. of Lectures:	45

Sr. No	**Modules**
1	**Introduction to Management and Planning**
	• **Management:** Definition, Functions and Importance • **Administrative Management and Scientific Management** • **Managerial Efficiency and profile of a successful manager:** Qualities and Competencies • **Ancient and Modern Management Approach:** Indian Management Ethos, Chanakya's Arthashastra, Peter Drucker's Dimensions of Management • **Planning:** Steps, Importance, Components- Management by Objectives (MBO) Management by Exception (MBE) • **Decision Making:** Techniques, Essentials of a Sound Decision Making
2	**Organizing and Leading**
	• **Organizing:** Meaning and Organization Structures – Tall and Flat Organization, Matrix Organization, Virtual Organization-Formal and Informal Organization • **Departmentation:** Meaning, Bases • **Authority-Responsibility-Accountability-**Delegation of Authority and Decentralization • **Span of Management-**Factors • **Leadership Development:** Qualities of leader, Styles of leadership • **Motivation and Team Building:** Theories of Motivation • **Organizational Communication:** Importance of Communication in the Workplace
3	**Controlling and Contemporary Issues in Management**

	• **Controlling:** Concept, Importance-Key Performance Indicators (KPIs) in the control process-Budgeting as a controlling tool • **Green and Sustainable Management Practices-** ESG Framework - Integration of sustainable and environmentally conscious practices in modern business management. • **Fintech Management and Digital Transformation** • **AI in Management:** Role of Artificial Intelligence in shaping management practices • **Change Management in the Digital Age:** Importance of change management and Organizational Resilience • **Cybersecurity and Data Privacy in Management**: Importance of protecting business information and managing digital risks

Evaluation Pattern:

Internal Exam: Continuous Internal Evaluation (CIE)	40 marks
• Written test on concept clarity / Case study/ Article Review	10 marks
• Integrated Individual Experiential (IIE)	10 Marks
• Group projects/ Role play/PPT presentation -	20 marks

The evaluation shall be on the basis of project presentation. Rubrics will be developed and communicated.

Semester End Exam: 60 marks

Maximum Marks: 60
Questions to be set: 04
Durations: 02 hrs.

All Questions are compulsory carrying 15 Marks each:

Question No	**Particulars (Nature of Questions)**	**Marks**
Q-1 (Module-I)	Answer the following: A) B) **OR** Descriptive Question	7.5 7.5 15
Q-2 (Module-II)	Answer the following: A) B) **OR** Descriptive Question	7.5 7.5 15
Q-3 (Module-III)	Answer the following: A) B) **OR** Descriptive Question	7.5 7.5 15
Q-4 (Entire Syllabus)	A) Case Study **OR** B) Short notes (Any 03 out of 05)	15 15
	Total	**60**

Reference Books:

- **Harold Koontz, Heinz Weihrich, Mark V. Cannice.** *Essentials of Management: An International, Innovation, and Leadership Perspective*-, McGraw-Hill Education, 2010.
- **Heinz Weihrich, Mark V. Cannice, Harold Koontz.** *Management: A Global, Innovative and Entrepreneurial Perspective (15th Edition)*-, McGraw-Hill Education, 2011.
- **P.C. Tripathi, P.N. Reddy, Ashish Bajpai.** *Principles of Management (7th Edition)*-, McGraw-Hill Education (India) Pvt. Ltd., 2012.
- **Stephen P. Robbins.** *Pearson Management (15th Edition)*-, Pearson Education, 2013.
- **Frederick Winslow Taylor.** *The Principles of Scientific Management*-, Cosimo Classics / Harper & Brothers (Original Publication), 2006.
- **L.M. Prasad.** *Principles and Practice of Management*-, Sultan Chand & Sons, 2015.
- **Peter F. Drucker.** *The Practice of Management*-, Harper & Row Publishers, 1954.
- **Fred R. David.** *Strategic Management: Concepts and Cases*-, Pearson Education, 2017.
- Gene Burton, Manab Thakur . Management Today Principles & Practice-,Tata McGrawHill,Publishing Co.Ltd., 1995
- Peter Drucker .Management –Task ,Responsibility , Practices – Truman Talley Books / E.P. Dutton / New York, 1993.
- Susanne Chishti, Janos Barberis. *The FINTECH Book*-, Wiley, 2016.
- David L. Rogers. *The Digital Transformation Playbook-,* Columbia Business School Publishing, 2016.
- Bernard Marr. *Artificial Intelligence in Practice*-, Wiley, 2019.
- Jonathan Love. *Cybersecurity for Business*-, Kogan Page, latest edition.
- Alan Murray. *The Wall Street Journal Essential Guide to Management*-, Harper Business, latest edition.

Syllabus of courses of S.Y. B.Com Programme
(With effect from the Academic Year 2026-2027)
1. Major

Accountancy and Financial Management – Paper – III (AFM–III)

(3 Credits)

Semester III

1.Major	
1.A Business Studies III	
1.A.b Accountancy and Financial Management – Paper – III (AFM–III)	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	To acquaint learners with the procedure for Amalgamation of Partnership Firms.
CObj 2	To acquaint learners with the accounting of the conversion of a Partnership Firm into a Limited Liability Partnership.
CObj 3	To acquaint learners with the accounting of the conversion of a Partnership Firm into a Limited Company.
CObj 4	To acquaint learners with the accounting of ascertainment and treatment of Profit Prior to Incorporation.
CObj 5	To acquaint learners with theoretical as well as practical aspects of accounting of the Partnership Firms & LLPs.
Course Outcomes: Learners will be able:	
COut 1	Understand the process of amalgamating partnership firms, including legal aspects and financial implications.
COut 2	Learn the accounting treatment for profits earned before incorporation, addressing issues of valuation and transition seamlessly.
COut 3	Develop expertise in partnership and LLP accounting, including the preparation of financial statements, profit distribution, and the treatment of partner's interests.

Modules at a Glance

Accountancy and Financial Management – Paper – III (AFM–III)		
Module No.	**Modules**	**No. of Lectures**
1	Dissolution and Amalgamation of Partnership Firms	13
2	Conversion/Sale of a Partnership Firm into a Limited Liability Partnership (LLP)/Limited Company and Ascertainment and Treatment of Profit/Loss Prior to Incorporation	16
3	Final Accounts of Partnership Firms and LLPs	16
	Total No. of Lectures:	**45**

Sr. No	Modules
1	**Dissolution and Amalgamation of Partnership Firms**
	● Piecemeal Distribution of Cash- Excess Capital Method ● Realisation Method ● Calculation of Purchase Consideration ● Journal/Ledger Accounts of Old Firms & New Firm ● Adjustment of Goodwill ● Realignment of Capitals in the New Firm ● Inter Firm Transactions ● Asset/Liability taken over by a partner ● Treatment of past profits or past losses in the Balance sheet ● Preparing Balance Sheet of New Firm
2	**Conversion/Sale of a Partnership Firm into a Limited Liability Partnership (LLP)/Limited Company and Ascertainment and Treatment of Profit/Loss Prior to Incorporation**
	● Realisation Method ● Calculation of Purchase Consideration ● Journal/Ledger Accounts of Old Firms & LLP/ New Company ● Preparing Balance Sheet of LLP/ New Company ● Principles for Ascertainment and Treatment of Profit/Loss Prior to Incorporation ● Preparation of separate/combined columnar Profit & Loss Accounts (including different basis of allocation of expenses and incomes)
3	**Final Accounts of Partnership Firm and LLPs**

	• Final Accounts of partnership firms and LLPs (Including Admission/ Retirement & Death of Partner) • Treatment of goodwill. • Limited Liability Partnership Act, 2008 • Limited Liability Partnership Amendment Act, 2021

Evaluation Pattern:

Accountancy and Financial Management - Paper – III (AFM- III)

Question Paper Pattern (Academic Year: 2026-2027)

Internal Examination – 40 Marks

Class Test	20 marks
Project/Assignment	20 marks
Total	40 marks

Semester End Examination (SEE) - 60 Marks

Maximum Marks	60 marks
Number of Questions to be Set	05 (Five)
Duration	02 Hours

Note:
1. Attempt any four questions
2. Question. No. 1,2 & 3 may be divided into sub-questions of 10/5, 8/7 or 5/5/5 marks each or one full question of 15 Marks.

Question No.	Particulars (Nature of Questions)	Marks (Given)	Marks (To be attempted)
Q1	Practical Question/s	15	15
Q2	Practical Question/s	15	15
Q3	Practical Question/s	15	15
Q4	Case Study/Concept /Application Based Practical Questions To be given: Seven (07) To be attempted: Any Five (05)	21	15
Q5	Concept Based Theory Questions To be given: Seven (07) To be attempted: Any Five (05)	21	15
	Total	**87**	**60**

Reference books:

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. Shashi K. Gupta – "Contemporary Issues in Accounting", Kalyani Publishers
12. R. Narayanaswamy – "Financial Accounting", Prentice Hall of India, New Delhi
13. Ashok Sehgal – "Fundamentals of Financial Accounting", Taxmann's Publishers
14. Financial Accounting Reporting – Barry Elliot and Jamie Elliot – Prentice Hall (14th Edition)
15. Financial Accountancy Lesile Chand Wichk Pretice Hall of India Adin Bakley (P) Ltd.
16. Ashish K. Bhattacharyya – "Financial Accounting for Business Managers", Prentice Hall of India Pvt. Ltd.

Syllabus of courses of S.Y. B.Com Programme
(With effect from the Academic Year 2026-2027)
1. Major (1.B Any one course from the following list of the courses)

1.B.a Financial Accounting and Auditing - Paper - V (FAA-V) -

Cost and Management Accounting - Paper - I (CMA-I)

(3 Credits)

Semester III

1.Major	
1.B Any one course from the following list of the courses	
1.B.a Financial Accounting and Auditing - Paper - V (FAA-V) - Cost and Management Accounting - Paper - I (CMA-I)	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	To acquaint learners with the concept of cost accounting and its related terms.
CObj 2	To acquaint learners with the estimation of material cost, various levels of stock and controlling of material cost.
CObj 3	To acquaint learners with the estimation of labour cost, remuneration plans and controlling of labour cost.
CObj 4	To acquaint learners with the various methods and their importance in analysing the financial statements of an entity.
Course Outcomes: Learners will be able:	
COut 1	Understand the fundamental principles and concepts of cost accounting.
COut 2	Analyze and compute labor costs, considering factors like productivity, efficiency and remuneration.
COut 3	Utilize relevant tools such as cost-volume-profit analysis, budgeting and variance analysis in managerial decision support.
COut 4	Apply financial statement analysis techniques to make informed decisions and recommendations.

Modules at a Glance

Financial Accounting and Auditing - Paper – V (FAA-V) - Cost and Management Accounting - Paper - I (CMA-I)		
Module No.	**Modules**	**No. of Lectures**
1	Introduction to Cost Accounting	05
2	Material Cost, Labour Cost and Overheads	20
3	Introduction to Management Accounting	05
4	Analysis and Interpretation of Financial Statements	15
	Total No. of Lectures:	45

Sr. No	**Modules**
1	**Introduction to Cost Accounting**
	• Objectives and Scope of Cost Accounting • Cost Centres, Cost Units, Profit Centre and Investment Centre • Cost Classification for Stock Valuation, Profit Measurement, Decision Making and Coding Systems (Theory) • Elements of Cost • Cost Behaviour Pattern, Separating the Components of semi-variable Costs
2	**Material Cost, Labour Cost and Overheads**
	• Procurement Procedures- Store Procedures and Documentation in respect of Receipts and Issue of Stock, Stock Verification • Inventory Control- Techniques of Fixing of Minimum, Maximum and Reorder Levels • Economic Order Quantity, ABC Classification; Pareto Analysis, Just in Time Purchase Method, Stock taking and Perpetual Inventory Inventory Accounting • Note : Practical problems based on Various Stock Levels, Calculation of EOQ, Raw Material Turnover Ratio • Attendance and Payroll Procedures, Overview of Statutory Requirements, Overtime, Idle Time and Incentives • Labour Turnover • Utilization of Labour, Direct and Indirect Labour, Charging of Labour

	• Cost, Identifying Labour Hours with Work Orders or Batches or Capital Jobs Efficiency Rating Procedures
	• Remuneration Systems and Incentive Schemes
	• Note : Practical problems based on Preparation of labour cost statement
	• Remuneration and incentive systems based on Piece work plan, Merrick, Taylor and Emerson's Differential system, Halsey Premium Plan, Halsey - Wier Premium Plan, Rowan system, Gantt's Task & Bonus Plan.
	• Overheads
	• Functional Analysis — Factory, Administration, Selling and Distribution
	• Behavioural Analysis — Fixed, Variable, Semi Variable Cost
	• Note: Practical problems on
	    ○ Separating the Components of semi-variable Costs
	    ○ Departmentalization and Primary Distribution of Overheads
	    ○ Computation of overhead rates including Machine overhead rates
	    ○ Basic concepts of treatment of over/under absorption of overheads - Direct Labour method and Prime Cost method.

3	**Introduction to Management Accounting**
	• Introduction to Management Accounting – Meaning, Nature, Scope, Functions & Decision-Making Process • Financial Accounting V/s Management Accounting
4	**Analysis and Interpretation of Financial Statements**
	• Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis • Trend analysis • Comparative Statement • Common Size Statement

Evaluation Pattern:

Financial Accounting and Auditing - Paper – V (FAA- V) – Cost and Management Accounting - Paper – I (CMA- I)

Question Paper Pattern (Academic Year: 2026-2027)

Internal Examination - 40 Marks

Class Test	20 marks
Project/Assignment	20 marks
Total	40 marks

Semester End Examination (SEE) - 60 Marks

Maximum Marks	60 marks
Number of Questions to be Set	05 (Five)
Duration	02 Hours

Note:
1. Attempt any four questions
2. Question. No. 1,2 & 3 may be divided into sub-questions of 10/5, 8/7 or 5/5/5 marks each or one full question of 15 Marks.

Question No.	**Particulars (Nature of Questions)**	**Marks (Given)**	**Marks (To be attempted)**
Q1	Practical Question/s	15	15
Q2	Practical Question/s	15	15
Q3	Practical Question/s	15	15
Q4	Case Study/Concept /Application Based Practical Questions To be given: Seven (07) To be attempted: Any Five (05)	21	15
Q5	Concept Based Theory Questions To be given: Seven (07) To be attempted: Any Five (05)	21	15
	Total	**87**	**60**

Reference books:

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. Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall
6. Management Accounting by Khan and Jain, Tata McGraw Hill
7. Practical Costing by P C Tulsian, Vikas New Delhi
8. Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi
9. Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd.
10. A Textbook of Cost And Management Accounting - 10th Edn by Arora M N, Vikas Publishing House Pvt. Ltd.
11. Cost Accounting: Principles & Practice - 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd.
12. Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd.
13. Students Guide to Cost Accounting & Financial Management (Set of 2 Volumes) (CAIPCC) (Group I) by Bhavesh N. Chandarana, Taxmann
14. Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi
15. Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
16. Cost Accounting by JawaharLal and SeemaSrivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
17. Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
18. Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
19. Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai
20. Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
21. Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi
22. Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, LudhianaModern
23. Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
24. Fundamentals of Cost Accounting by Jhamb. H. V., Ane Books Pvt. Ltd.
25. Cost Accounting by Gupta Nirmal, Ane Books Pvt. Ltd.

Syllabus of courses of S.Y. B.Com Programme
(With effect from the Academic Year 2026-2027)
1. Major (1.B Any one course from the following list of the courses)

Business Management I

(3 Credits)

Semester III

1.Major	
1.B Any one course from the following list of the courses	
1.B.b Business Management I: Marketing Management	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	To familiarize Learners with Marketing Management Essentials
CObj 2	To discuss the Dynamics of Market Segmentation.
CObj 3	To provide Insights into Emerging Indian Marketing Opportunities.
CObj 4	To emphasize the Significance of Marketing Strategy.
CObj 5	To guide Learners through Strategic Marketing Planning.
CObj 6	To establish a Foundation in Product/Service Management Concepts.
Course Outcomes: Learners will be able:	
COut 1	To gain a Solid Understanding of Marketing Management Fundamentals
COut 2	To Apply Market Segmentation Processes
COut 3	To Evaluate Opportunities and Challenges in bop Marketing
COut 4	To Explore Factors Driving Growth in the Rural Market
COut 5	To Formulate Effective Marketing Strategies for Diverse Segments
COut 6	To Define the Concept of Marketing Strategy
COut 7	To Navigate Through the Marketing Planning Process
COut 8	To Conduct SWOC Analysis
COut 9	To Craft Targeted Marketing Strategies

COut 10	To evaluate and Refine Designed Marketing Strategies
COut 11	To define and Understand Product/Service Concepts
COut 12	To Articulate Distinctions Between Marketing Tangible Products vs. Intangible Services.
COut 13	To Comprehend Processes Involved in Product/Service Development
COut 14	To Understand Product Life Cycle (PLC) Stages and Strategies
COut 15	To Recognize the role of pricing in overall marketing strategies

Modules at a Glance

Business Management I: Marketing Management		
Module No.	**Modules**	**No. of Lectures**
1	Introduction to Marketing Management	15
2	Strategic Marketing	15
3	Product/Service and Pricing	15
	Total No. of Lectures:	45

Sr. No	Modules
1	**Introduction to Marketing Management**
	• **Marketing Management:** Definition, Need, Importance of marketing management, Functions of marketing management, Terminologies with reference to Marketing Management • **Market Segmentation:** Process of Segmentation with reference to rural and urban • **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.
2	**Strategic Marketing**
	• **Marketing Strategy**: Definition, Need and Importance in the Dynamic Marketing Environment. • **Marketing Planning:** Steps in Strategic Marketing Planning Process- Research in Strategic Planning • **SWOC Analysis-** Dealing with Internal Factors and Competitive elements • **Designing Marketing Strategies:** As Market Leaders, Challengers, Followers, Nichers
3	**Product/Service and Pricing**
	• **Concept of Product and Services**-Product Characteristics and Classification-Characteristics of Services-Distinction between Marketing of Product and Services • **Product Development:** Product Line and Product Mix- Process in Developing a new Product/ Services • **Product Life Cycle (PLC)** Stages and Strategies • **Pricing:** Meaning and objectives of pricing- Factors affecting pricing decisions- Methods of pricing- Price related Marketing Strategies.

Evaluation Pattern:

Internal Exam: Continuous Internal Evaluation (CIE) 40 marks

- Written test on concept clarity / Case study/ Article Review 10 marks
- Integrated Individual Experiential (IIE) 10 Marks
- Group projects/ Role play/PPT presentation - 20 marks

The evaluation shall be on the basis of project presentation. Rubrics will be developed and communicated.

Semester End Examination (SEE)- 60 Marks
Maximum Marks: 60
Duration: 2 Hours
Note: (1) All questions are Compulsory.

Question No.	Particulars (Nature of Questions)	Marks
Q-1 (Module-I)	Answer the following: A) B) **OR** Descriptive Question	15
Q-2 (Module-II)	Answer the following: A) B) **OR** Descriptive Question	15
Q-3 (Module-III)	Answer the following: A) B) **OR** Descriptive Question	15
Q-4 (Entire Syllabus)	A) Case Study **OR** B) Short notes (Any 03 out of 05)	15
	Total	**60**

Reference books:

1. Marketing Management by Philip Kotler and Kevin Lane Keller
2. Principles of Marketing by Gary Armstrong and Philip Kotler
3. Marketing 3.0: From Products to Customers to the Human Spirit by Philip Kotler and Gary Armstrong
4. Strategic Market Management by David A. Aaker
5. Strategic Marketing by David W. Cravens and Nigel F. Piercy
6. Marketing Strategy and Management by Michael J. Baker
7. Essentials of Marketing by Charles W. Lamb, Joseph F. Hair, and Carl McDaniel
8. Fundamentals of Marketing by William J. Stanton, Michael J. Walker, and Bruce J. Walker
9. Rural Marketing: Concepts and Practices by S.R. Singh and R.K. Verma
10. Marketing Management: A Global Perspective by S. Saxen
11. Jain T.K . Chugh Preeti. Principles of Marketing Management. - Jaipur : Garima Publication , 2017
12. Vasishth Neeru ; Vasishth Vibhuti . Taxmann's Principles of Management: Text & Cases / 4th ed . - New Delhi, 2010

Syllabus of courses of S.Y. B.Com Programme
(With effect from the Academic Year 2026-2027)
2. Minor (Business Economics-III)

Business Economics III (3 Credits)

Semester III

2.Minor	
2 Business Economics III	
2. Business Economics- III (Intermediate Microeconomics)	
Course Objectives and Course Outcomes	
Course Objectives- Learners shall	
CObj 1	Understand the fundamental concepts and assumptions of different market structures, including perfect competition, monopoly, monopolistic competition, and oligopoly.
CObj 2	Analyze the short-run and long-run equilibrium of firms operating under various market structures and evaluate the efficiency and welfare implications of different market structures.
CObj 3	Develop a comprehensive understanding of factor markets by defining and classifying factors of production and distinguishing them from product markets and analyze equilibrium conditions in factor markets.
CObj 4	Examine theories and factors influencing wage and rent determination, including the marginal productivity theory of wages, wage differentials, the role of labor unions, economic rent, land rent determination, and differential rent.
CObj 5	Identify and analyze various forms of market failure and understand the causes and consequences of each type of market failure and evaluate potential policy interventions to address them.
CObj 6	Examine the concept of common property resources and investigate information asymmetry in markets, including adverse selection and moral hazard, and assess their impact on market outcomes and the principal-agent problem.
Course Outcomes: Learners will be able to:	
COut 1	Explain the assumptions that characterize perfect competition and analyze the equilibrium conditions of a firm in both the short run and long run.
COut 2	Describe the short-run and long-run equilibrium conditions of a monopoly firm, and analyze the concepts of allocative inefficiency and dead-weight loss associated with monopoly.
COut 3	Assess the economic consequences of monopoly behavior by analyzing the impact of allocation inefficiency and dead-weight loss in the context of monopoly markets.
COut 4	Describe and differentiate between short-run and long-run equilibrium conditions of a monopoly firm, highlighting the factors influencing profit maximization.
COut 5	Explain the interdependence of firms in oligopoly, understanding the kinked demand curve, collusive pricing models and non-collusive behavior through game theory, specifically the Prisoner’s Dilemma.

COut 6	Define and differentiate between factor markets and product markets, understanding their distinct roles in the economy.
COut 7	Explain the determinants of labor supply and demand, as well as the determinants of capital supply and demand in factor markets.
COut 8	Apply the marginal productivity theory of wages to analyze and understand wage determination in factor markets.
COut 9	Analyze the equilibrium in factor markets by considering the interplay of supply and demand for labor and capital.
COut 10	Assess the factors that influence wage differentials and evaluate the role of labor unions in shaping wage outcomes.
COut 11	Define and explain the concept of market failure, identifying its key components such as market power, incomplete information, externalities, and inefficient allocation of resources.
COut 12	Describe the tragedy of the commons and overexploitation of common resources, emphasizing the importance of sustainable resource management.
COut 13	Comprehend the consequences of incomplete information, externalities, and inefficient resource allocation in the context of market failures.
COut 14	Evaluate the principal-agent problem in the context of information asymmetry, identifying situations where conflicting interests may lead to market inefficiencies.
COut 15	Apply the concept of information asymmetry to analyze market dynamics, specifically addressing adverse selection and moral hazard in decision-making processes.

Modules at a Glance

Business Economics- III: Intermediate Microeconomics		
Module No.	**Module**	**No. of Lectures**
1	Market Structure	15
2	Factor Markets	15
3	Information, Market Failure & Role of Government	15
	Total No. of Lectures:	45

Sr. No	Modules
1	**Market Structure-I**
	A. Perfect Competition: Assumption; Equilibrium of the firm in the short run and long run, the long run industry supply curve **B. Monopoly**: Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss under monopoly; discriminating monopoly. **C. Imperfect Competition: Monopolistic Competition-** Assumption; Short run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Oligopoly and interdependence- Kinked demand curve, collusive oligopoly- price leadership model- dominant firm; Non- collusive oligopoly; Game theory- Prisoner's Dilemma. **<u>Textbook reference:</u>** Ahuja. H.L.; Principles of Economics; S Chand and Company Ltd; 22nd edition; 2019 Chapter 23 & 24 -Page No- 520- 568 Chapter 26 & 27- Page No- 577- 639 Chapter 28 & 29- Page No- 645- 698 Chapter 31 - Page No- 721- 729 A. Koutsoyiannis; Modern Microeconomics; Macmillan Publishers India Ltd.; 2nd edition; 2009 Chapter 5, 6, 7, 8, 9, 10- Page No- 154- 253 Pindyck. S. Robert & Rubinfeld. L Daniel; Microeconomics; 8th Edition; 2013 Chapter 8- Page No- 279- 315 Chapter 10 & 11- Page No- 357- 404 Chapter 12 & 13- Page No- 451- 510
2	**Factor Markets**
	A. Introduction to Factor Markets: Definition and classification of factors of production; Distinction between factor markets and product markets. **B. Supply and Demand in Factor Markets:** Determinants of labour supply and demand; determinants of capital supply and demand; Equilibrium in factor markets. **C. Wage and Rent Determination:** Marginal productivity theory of wages, Factors influencing wage differentials, role of labour unions in wage determination; Economic rent and its determination; Factors affecting land rent, differential rent and land use. **<u>Textbook reference:</u>** Ahuja. H.L.; Principles of Economics; S Chand and Company Ltd; 22nd edition; 2019 Chapter 32, 33, 34 - Page No- 739- 830 A. Koutsoyiannis; Modern Microeconomics; Macmillan Publishers India Ltd.; 2nd edition; 2009 Chapter 21- Page No- 437- 450 Pindyck.S. Robert & Rubinfeld. L Daniel; Microeconomics; 8th Edition;2013 Chapter 14- Page No- 529- 556
3	**Information, Market Failure & Role of Government**

	A. Market failure - Market Power and inefficiency, incomplete information, externalities and inefficient allocation of resources. **B. Common Property Resources-** Tragedy of the commons, Overexploitation of common resources, Sustainable resource management. C. I**nformation asymmetry** in markets, adverse selection and moral hazard, market consequences of asymmetric information, principal-agent problem. **<u>Textbook reference:</u>** Ahuja. H.L.; Principles of Economics; S Chand and Company Ltd; 22nd edition; 2019 Chapter 40 - Page No- 898- 914 Chapter- 43- Page No- 931- 946 N. Gregory Mankiw; Principles of Microeconomics; Cengage Learning; 8th edition; 2020 Chapter 10 & 11- Page No- 187- 224 Pindyck.S. Robert & Rubinfeld. L Daniel; Microeconomics; 8th Edition;2013 Chapter 16, 17 & 18 - Page No- 595- 697

Evaluation Pattern:

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

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

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

II. **Semester End Examination (S.E.E.)**- 60 Marks

QUESTION PAPER PATTERN OF SEE

Maximum Marks: 60 Marks

Time: 2 Hours

Note: 1) All four questions are compulsory
2) All Questions carry equal marks
3) Attempt **any two questions** out of three in each question

Question No	Particulars	Marks
Q-1 (from Module 1)	A) Full Length Question B) Full Length Question C) Application based Question	15 Marks
Q-2 (from Module 2)	A) Full Length Question B) Full Length Question C) Application based Question	15 Marks
Q-3 (from Module 3)	A) Full Length Question B) Full Length Question C) Application based Question	15 Marks
Q-4 (from Modules 1-3)	Short Notes (Any three out of six) A. Unit-1 B. Unit-1 C. Unit-2 D. Unit-2 E. Unit-3 F. Unit-3	15 Marks

Reference books:

Essential Reading:

1. Ahuja. H.L.; Principles of Economics; S Chand and Company Ltd; 22nd edition; 2019
2. A. Koutsoyiannis; Modern Microeconomics; Macmillan Publishers India Ltd.; 2nd edition; 2009
3. Dominick Salvatore; Microeconomics: Theory and Applications; Oxford University Press; 5th edition; 2015
4. N. Gregory Mankiw; Principles of Microeconomics; Cengage Learning; 8th edition; 2020
5. Pindyck. S. Robert & Rubinfeld. L Daniel; Microeconomics; 8th Edition; 2013

Advanced Reading:

1. Paul Krugman and Robin Wells; Microeconomics; Worth Publishers; 5th edition; 2019
2. Paul Samuelson and William Nordhaus; Economics: Principles, Problems, and Policies; Tata McGraw-Hill Education; 19th edition; 2010
3. Robert H. Frank, Ben S. Bernanke, Kate Antonovics, and Ori Heffetz; Principles of Microeconomics; Tata McGraw-Hill Education; 7th edition; 2018
4. Varian Hal. R.; Intermediate Microeconomics- a modern approach; W.W. Norton; 8th edition; 2014

Syllabus of courses of S.Y. B.Com Programme (With effect from the Academic Year 2026-2027)

3. General/Open Elective

Business Law I (3 Credits)

3. General/Open Elective	
Business Law-I	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	1. To ensure that the rights and obligations arising out of a contract are honoured and the available legal remedies are made available to those affected.
CObj 2	To ensure protection of consumer interests against unfair practices and prevent practices that have an adverse effect on competition
CObj 3	To protect the interests of the partners and limit their liability to their agreed contributions
CObj 4	To develop an understanding of corporate governance, regulatory compliance, and the duties of stakeholders, along with the capacity to apply principles of company law in practical situations.
CObj 5	To develop an understanding of India's insolvency and bankruptcy framework, including resolution and liquidation processes, stakeholder roles, and the practical application of insolvency laws.
CObj 6	To understand the legal framework of intellectual property rights, including their protection, enforcement, commercialization, and practical application.
Course Outcomes: Learners will be able:	
COut 1	Learners will be able to understand and uphold contractual rights and duties and apply suitable legal remedies in the event of a breach.
COut 2	Learners will be able to understand and apply laws that protect consumer interests, identify unfair trade practices, and regulate activities that negatively impact competition.
COut 3	Learners will be able to understand LLP law, interpret provisions on formation and management, and apply them to ensure compliance and address practical issues.
COut 4	Learners will be able to understand corporate governance and compliance requirements, analyse stakeholder responsibilities, and apply company law principles in practical situations.
COut 5	Learners will be able to understand and interpret insolvency laws, evaluate resolution and liquidation processes, recognize stakeholder roles, and apply the legal framework in practical contexts.
COut 6	Learners will be able to understand and implement intellectual property laws in addition to their protection, enforcement, and commercialization in practical situations.

Semester III

Modules at a Glance

Business Law I		
Module No.	**Modules**	**No. of Lectures**
1	The Indian Contract Act, 1872	15
2	The Sale of Goods Act – 1930 and Information Technology Act 2000	15
3	The Insolvency and Bankruptcy Code 2016 and The Negotiable Instruments (Amended) Act 2015	15
	Total No. of Lectures:	45

Sr. No	Modules
1	**The Indian Contract Act, 1872**
	• Essentials of a Contract • Offer and Acceptance • Consideration • Capacity of Parties • Free Consent • Agreements expressly declared to be void • Discharge of a Contract • Remedies for Discharge of a Contract
2	**The Sale of Goods Act – 1930 and Information Technology Act 2000**
	The Sale of Goods Act – 1930 • Contents Concept and essentials of Contract of Sale • Conditions and warranties • Rules of transfer of property • Unpaid Seller • - Doctrine of Caveat Emptor **Information Technology Act 2000** • Introduction and relevance
3	**The Insolvency and Bankruptcy Code 2016 and The Negotiable Instruments (Amended) Act 2015**
	The Insolvency and Bankruptcy Code 2016 • Introduction to Insolvency law (Meaning of insolvency, • bankruptcy, objectives, features) • Regulatory Authorities under the Act (IBBI, NCLAT, NCLAT) • Insolvency Resolution Process IRP (Corporate Insolvency • Resolution Process (CIRP), Insolvency Resolution of Individuals

	• and Partnership Firms, Fast Track and Pre-Pack Insolvency) • Offences, Penalties and Appeals (Offences, Penalties for non- • compliance, Role of NCLT, NCLAT, Appeals to NCLAT and; • Supreme Court) • Winding Up and Dissolution (Definitions of winding up and; • dissolution, liquidation Process, waterfall mechanism, Dissolution) **The Negotiable Instruments (Amended) Act 2015** • Concept, Characteristics, classification of Negotiable Instruments • Miscellaneous Provisions (Parties to negotiable instruments Holder, Holder in due course Rights and Privileges of Holder in due course Payment in due course, Noting and; Protest

Evaluation Pattern:

Internal Exam: 40 marks

- Written test on Class Test (concept clarity based**.)**
- Project (Group project)) based on the learners understanding of topics within the syllabus.
- Case Analysis (Individual) based on the learners understanding of topics within the syllabus.
- 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.

Semester End Examination (SEE) - 60 Marks

Duration: 2 Hours

Note**:** (1) All questions are Compulsory.

Question No.	Particulars (Nature of Questions)	Marks
Q-l (Module-l)	Answer following a) b) OR Descriptive Question	15
Q-2 (Module-11)	Answer following a) b) OR Descriptive Question	15
Q-3 (Module-Ill)	Answer following a) b) OR Descriptive Question	15
Q-4	A) Case Study (5) Based on entire syllabus OR Write short notes on (Any 3 out of 4) Based on entire syllabus	15
	Total	60

Reference books:

- The Indian Contract Act,1872 - Avtar Singh, N D Kapoor
- The Sale of Goods Act 1930 - Avtar Singh, N D Kapoor
- The Insolvency and Bankruptcy Code 2016 – Taxmann, Avtar Singh
- Negotiable Instrument (Amended) Act 2016 - Avtar Singh, N D Kapoor

Syllabus of courses of S.Y. B.Com Programme
(With effect from the Academic Year 2026-2027)

Modules at a Glance

Advertising -I		
Sr. No.	**Modules**	**No. of Lectures**
1	Introduction to Advertising	15
2	Economic and Social Aspects of Advertising	15
3	Dimensions of Advertising and Recent Trends.	15
Total No. of Lectures:		45

Sr.No	Modules
1	**Module-I Introduction to Advertising**
	• **Basics of Advertising** Evolution of Advertising- Active Participants in Advertising Industry-Benefits of advertising to stakeholders-Criticisms • **Media Landscape** Traditional Media and New Age Media - Forms, Advantages, and Limitations -Growing Importance of Media Research • **Integrated Marketing Communication (IMC):** Elements and Process of Integrated Marketing Communication- Brand building, Brand loyalty, Brand Equity – Handling Brand Crises • **Managing Advertising-** In House advertising Vs. Outsourcing**-** Careers in Advertising – setting of Advertising Agency-Media Planner-Media Analyst-
2	**Economic and Social Aspects of Advertising**
	• **Economic Aspects** Effect of advertising on consumer demand, innovation, monopoly, competition and market expansion, pricing • **Social Aspects** Ethical and social issues in advertising, positive and the negative influence of advertising on Indian values and culture, Influence of Advertising on Children-Use of Women and Children in advertising • **Consumer Protection** Consumer Protection Act 1986-Misleading Advertisements-including Financial Advertisements-Competitive advertisements-self Regulation. • **Regulatory framework for advertising-** ASCI-. FSSAI-Ministry of Consumer Affairs-
3.	• **Dimensions of Advertising and Recent Trends**

	• **Target Based advertising** B2B-B2C -Financial Advertising-Professional Advertising-soft sell and Hard sell advertising-social welfare advertising ● **Special purpose advertising** Political advertising, Advocacy advertising- Event advertising- Green Advertising – Pro Bono/Social advertising- Point-of-Sale (POS) Advertising- Real Estate Advertising-Legal Advertising ● **Recent trends in India:** Technology in Advertising - Artificial Intelligence- QR Code- E-logo- digital music logos- Augmented Reality (AR) Integration-Virtual Reality (VR) Experiences-Influencer Advertising Strategies-Interactive and Shoppable Ads ● **Programmatic Advertising** ● Advertising Advancements-Voice Search Optimization in Advertisements-Sustainable and Eco-friendly Campaigns-Personalized and Data-driven Advertising-Native Advertising Innovations

Question Paper Pattern (Academic Year: 2026-2027)

Internal Examination & Semester End Examination – 100 Marks
A] Internals-40 Marks (any two)
Class test , Group discussions Role play, Power point presentation, Article review, Experiential learning
Case Study- Discussion/ Presentation.
B] Semester End Examination (SEE)- 60 Marks
Maximum Marks 60
Duration : 2
Hours
Note: (1) All questions are Compulsory.

Question No.	**Particulars (Nature of Questions)**	**Marks**
Q-1 (Module-I)	Answer any 2 out of 3 a) b) OR Q1	15
Q-2 (Module-II)	Answer any 2 out of 3 a) b) OR Q2	15
Q-3 (Module-III)	Answer any 2 out of 3 a) b) OR Q3	15
Q-4 (Module- IV)	A) Case Study OR B) Write short notes on (Any 3 out of 6) Based on entire syllabus	15
	Total	**60**

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, 10th 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

Syllabus of courses of S.Y. B.Com Programme
(With effect from the Academic Year 2026-2027)
4. Vocational and Skill Enhancement Courses (VSEC)

Company Secretarial Practice I

(3 Credits)

Semester III

1.Major	
4. Vocational and Skill Enhancement Courses (VSEC)	
4.A.b Company Secretarial Practice I	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	To provide the learners an insight about Company Secretarial Practices.
CObj 2	To make the learners understand the role of Company Secretary towards Company's statutory provisions, rules and regulations.
CObj 3	To make the learners understand the various aspects of Company Management, meetings and reports.
CObj 4	To sensitize the position of a company secretary as the representative of the company
CObj 5	To appreciate the need for regular secretarial audit.
Course Outcomes: Learners will be able:	
COut 1	Understand the features and responsibilities of a Company Secretary in accordance with the Companies Act, 2013.
COut 2	Learners will be able to identify the different types of company secretarial posts.
COut 3	The learners will understand the growing need for Governance professionals in India
COut 4	The learners should have a complete understanding about various documents and its importance.
COut 5	The learners will understand the role and significance of a Company Secretary in corporate governance.
COut 6	The learners will be able to Differentiate between a Prospectus and a Statement in Lieu of Prospectus.
COut 7	The learner will be able to recognize the essential contents of a Prospectus and the importance of accuracy in its presentation.
COut 8	Learners will be able to understand the Rights, Responsibilities, Liabilities of Company Secretary
COut 9	The learner will be able to demonstrate proficiency in ensuring that the company complies with statutory and regulatory requirements.
COut 10	The learners will have opinions about corporate governance practices in India

COut 11	The learners emerge as able service providers by recognizing the requirements of various stakeholders
COut 12	The learners become conversant with the process of liaisoning, arbitration and conciliation.
COut 13	The learners get motivated to become secretarial auditors and can Identify the legal and regulatory framework governing secretarial audit in a corporate setting.
COut 14	Learners will comprehend the importance of effective communication with various stakeholders such as shareholders, debenture holders, registrar of companies, and stock exchanges in maintaining transparency and fostering trust within an organization.
COut 15	Learners will be able to understand the role of technology in secretarial correspondence.
COut 16	Learners will be able to write Specimens of letters to various stakeholders.

Modules at a Glance

Company Secretarial Practice – I		
Module No.	**Modules**	**No. of Lectures**
1	Joint Stock Company and Company Secretarial Practice	**15**
2	Company Secretarial services	**15**
3	Secretarial Correspondence	**15**
	Total No. of Lectures:	**45**

Sr. No	Modules
1	**Joint Stock Company and Company Secretarial Practices**
	• Company Secretary in the corporate Structure Definition of a company secretary-Need for appointing a company secretary-Three-dimensional role of a company secretary -Growth in the Indian corporate sector and growing need for company secretaries in India. • Joint stock Companies Definition-Features, Types as per Companies Act, 2013. Company Formation –Stages in Promotion- Role of Company Secretary with reference to Start-ups- Secretarial Duties at each stage in the formation of public company and private company- Documents related to company formation including Memorandum of Association (MOA) -Articles of Association (AOA) –Prospectus – Statement in Lieu of Prospectus-Content thereon. Conversion and Re-conversion of Private and Public Company – Procedure for conversion Company Secretary • Company Secretary as a Governance professionals- Companies Act 2013 and changing role of company secretary in India. Rights, Responsibilities, and Liabilities of a Company Secretary- Qualities and Qualifications, Appointment procedure, Resignation and Removal. • Career options with respect to company secretarial practices with special mention about practicing professionals.
2	**Company Secretary Services**

	• Liaison and Advisory Services – Liaison with Register of Companies (ROC), Stock Exchange, Depository Participants, Advisory services- Secretary as an advisor to Chairman, and the • Representation Services of Company Secretary at different forums-At Company Law Board, Consumer Forum, SEBI, Arbitration & conciliation services, Cyber Law compliance, Registrar of companies. • Secretarial Standards Need and Importance –Advantages, Secretarial Standards recommended by ICSI, Secretarial Standards -1-10. Secretarial Audit Need and Importance– Procedure and Stages, process, and Scope of the audit.
3	**Secretarial Correspondence**
	• Correspondence with the– Shareholders, Debenture Holders, Registrar of Companies, Stock Exchanges. • Role of technology in Secretarial Correspondence- Precaution to be taken in secretarial correspondence- Preparation of secretarial calendar. • Specimen–Letter to shareholders - Rights Issue, Bonus Issue, Letter to ROC-Alteration of MOA/AOA, Letter to Stock Exchange • Secretarial correspondence with Banks and NBFCs- Market intermediary and other stakeholders including government.

Evaluation Pattern:

Company Secretarial Practice Paper I

Question Paper Pattern (Academic Year: 2026-2027)

The following is the method of Assessment at the S.Y.B.Com for the Academic Year 2026-2027

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.

Question No.	Particulars (Nature of Questions)	Marks
Q-l (Module-I)	Answer following a) b) OR Descriptive Question	15
Q-2 (Module-II)	Answer following a) b) OR Descriptive Question	15
Q-3 (Module-Ill)	Answer following a) b) OR Descriptive Question	15
Q-4	B) Case Study (5) Based on entire syllabus OR Write short notes on (Any 3 out of 4) Based on entire syllabus	15
	Total	60

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:

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

Syllabus of courses of S.Y. B.Com Programme
(With effect from the Academic Year 2026-2027)
4. Vocational and Skill Enhancement Courses (VSEC)

Behavioural Economics-I (3 Credits)

Semester III

4. Vocational and Skill Enhancement Courses (VSEC)	
4Ac. Behavioural Economics-I	
4Ac. Behavioural Economics-I	
Course Objectives and Course Outcomes	
Course Objectives- Learners shall	
CObj 1	Gain a comprehensive understanding of Behavioural economics by defining its scope, exploring its historical background, and identifying key insights from psychology.
CObj 2	Explore the methodologies of Behavioural Economics and understand the disciplinary context of economic experiments, their constituents, and their application in studying human behaviour.
CObj 3	Understand the concepts of mental accounting, framing, anchoring and adjustments, availability heuristic, and overconfidence bias and explore examples and applications of each concept, particularly in the context of finance and investing.
CObj 4	Analyze the mechanisms and effects of cognitive biases on financial decision-making and evaluate the advantages and disadvantages of heuristics along with investigating the impact of overconfidence bias on financial decision-making
CObj 5	Explore the concept of confirmation bias, including its definition, background, and evidence; understand the importance and implications of confirmation bias in decision-making processes.
CObj 6	Examine the sunk cost fallacy and investigate prospect theory, key concepts such as risk aversion, loss aversion, ergodicity, the value function, and framing effects.
Course Outcomes: Learners will be able to:	
COut 1	Define Behavioural Economics and recall key concepts, such as bounded rationality and heuristics.
COut 2	Identify pioneers in the field and explain their contributions to the development of Behavioural Economics.
COut 3	Differentiate between the assumptions of neoclassical economics and the insights provided by Behavioural Economics.
COut 4	Apply Behavioural concepts to analyze real-world economic phenomena, such as consumer choices or market trends.
COut 5	Design and propose strategies or interventions informed by Behavioural Economics to address specific economic or societal challenges.
COut 6	Identify examples of the concepts in real-world situations, illustrating their relevance in decision-making processes.
COut 7	Explain the underlying psychological mechanisms behind mental accounting, framing, anchoring and adjustment, the role of emotions, availability heuristic, and overconfidence bias.
COut 8	Analyze the impact of anchoring and adjustment on negotiation processes and financial decision-making.

COut 9	Evaluate the influence of the availability heuristic on judgments and decision outcomes, considering its implications for risk perception and information processing.
COut 10	Critically assess the impact of overconfidence bias on financial decision-making, exploring how it contributes to investment strategies and market dynamics.

COut 11	Recall the key elements of confirmation bias, including its role in information processing and decision-making.
COut 12	Understand the psychological factors contributing to the persistence of the sunk cost fallacy and its implications for rational decision-making.
COut 13	Apply prospect theory principles to evaluate decision scenarios, considering the impact of risk aversion, loss aversion and framing effects on choices.
COut 14	Analyze decision scenarios using prospect theory, identifying instances where individuals deviate from rational decision-making due to cognitive biases.
COut 15	Evaluate the relevance of prospect theory in explaining deviations from expected utility theory, considering its application in diverse contexts such as investments and consumer behavior.

Modules at a Glance

Behavioural Economics-I		
Module No.	Module	No. of Lectures
1	Introduction to Behavioural Economics	15
2	Understanding human decision-making	15
3	Decision-making under risk and uncertainty	15
	Total No. of Lectures:	45

Sr. No	**Modules**
1	**Introduction to Behavioural Economics**
	A. Introduction to Behavioural Economics: Definition and scope of Behavioural Economics; Historical background of Behavioural Economics; Key insights from Psychology. B. Behavioural vs. neoclassical Economics- Distinction on the basis of foundation and assumptions; market behavior and efficiency, role of information; Utility and Preferences with policy implications. C. Methodology of Behavioural Economics: Introduction to Experimental Method: Disciplinary Context and Constituents of Economic Experiments; Game Theory: Examples of Behavioural Game Theory. **Textbook reference:** Baddeley, M. (2019). Behavioral Economics and Finance. Routledge Page No- 1-17 Angner, E. (2016). A course in Behavioral economics (2^{nd} ed). Macmillan Education. Page No- 3-5 Morris Altman, 2023. "Introduction to the Handbook of Research Methods in Behavioural Economics. Edward Elgar Publishing Chapter 1- Page No- 1-12
2	**Understanding human decision-making**
	A. Mental accounting and framing -Definition, Examples, Mental Accounting in Investing; Anchoring and adjustments: Mechanism of anchoring and Adjustment Effect in Finance B. Availability heuristic: Understanding Heuristics, Advantages and Disadvantages; Mechanism and examples of availability heuristics; Influence on judgments and decision outcomes.

	C. Overconfidence bias: Meaning and types of overconfidence bias; Impact on financial decision-making; Applications of overconfidence bias, Case Study: The Ikea Effect **Textbook reference:** Cartwright, E. (2018). Simple heuristics for complex choices in Behavioral Economics (3rd ed). Routledge. Page No- 39-44 J. Holyoak & R. G. Morrison (Eds.), The Oxford Handbook of Thinking and Reasoning. Oxford University Press. Page No- 322-346 Angner, E. (2016). A Course in Behavioral Economics (2nd ed) Palgrave Macmillan Page No- 116-120
3	**Decision-making under risk and uncertainty**
	A. Confirmation bias: Definition, background and evidence; Importance and implications of confirmation bias; Role in information processing and decision-making. B. Sunk cost fallacy: History of Sunk Cost Fallacy, The psychology behind the sunk cost fallacy; Unrealistic optimism. Understanding irrational persistence in decision-making. C. Prospect theory- History, Phases, Features and Criticism; Concepts of risk aversion, loss aversion and Ergodicity; The value function and framing effects. **Textbook reference:** Angner, E. (2016). A course in Behavioral Economics (2nd ed), Palgrave Macmillan Page No- 110-113 Orrell, D. (2021). Prospect Theory in Behavioural Economics: Psychology, neuroscience, and the human side of economics. Icon Books, Ltd. UK. Page No- 51-68

Evaluation Pattern:

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

(iii) C.A.-I: Test – (Objective type of questions)- 20 Marks
(iv) C.A.-II: Case Studies/Assignments- 20 Marks

II. **Semester End Examination (S.E.E.)**- 60 Marks

QUESTION PAPER PATTERN OF SEE

Maximum Marks: 60 Marks

Time: 2 Hours

Note: 1) All four questions are compulsory
2) All Questions carry equal marks\
3) Attempt **any two questions** out of three in each question
4)

Question No	Particulars	Marks
Q-1 (from Module 1)	A) Full Length Question B) Full Length Question C) Application based Question	15 Marks
Q-2 (from Module 2)	A) Full Length Question B) Full Length Question C) Application based Question	15 Marks
Q-3 (from Module 3)	A) Full Length Question B) Full Length Question C) Application based Question	15 Marks
Q-4 (from Modules 1-3)	Short Notes (Any three out of six) G. Unit-1 H. Unit-1 I. Unit-2 J. Unit-2 K. Unit-3 L. Unit-3	15 Marks

Reference books:
Essential Reading:

1. Angner, Eric, A Course in Behavioral Economics, Palgrave Macmillan, 2016.
2. Dhami, Sanjit, The Foundations of Behavioral Economics, Oxford University Press, 2016.
3. Cartwright, Edward, Behavioral Economics, 3rd edition, Routledge, 2018.
4. Corr, Philip and Anke Plagnol, Behavioral Economics: The Basics, Routledge, 2019.
5. Pariser Eli, The Filter Bubble: What the Internet is Hiding From You, The Penguin Press, New York, 2011.
6. Norton Michael I. , Mochon Daniel, Ariely Dan, The "IKEA Effect": When Labor Leads to Love, Harvard Business School, 2011.

Advanced Reading:

1. Altman, Morris (ed.), Handbook of Contemporary Behavioral Economics, M.E. Sharpe, New York, 2006.
2. Wilkinson, Nick and Matthias Klaes, An Introduction to Behavioral Economics, 2nd edition, Palgrave Macmillan, 2012.
3. https://thedecisionlab.com/biases/representativeness-heuristic
4. https://thedecisionlab.com/biases/anchoring-bias#
5. https://thedecisionlab.com/biases

Syllabus of courses of S.Y. B.Com Programme
(With effect from the Academic Year 2026-2027
4. Vocational and Skill Enhancement Courses (VSEC)

Journalism I

(3 Credits)

Semester III

4. Vocational and Skill Enhancement Courses (VSEC)	
4.c. Journalism I	
4.c. Journalism I	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	To introduce learners to the Print Journalism
CObj 2	To understand the organizational structure of a Newshouse
CObj 3	To introduce the learners to the Press Council of India
CObj 4	To understand Report Writing
CObj 5	To understand the Design and Makeup of the Newspaper
CObj 6	To understand the Principles of Basic Editing
CObj 7	To understand Feature Writing
CObj 8	To introduce learners to Audio Journalism
CObj 9	To understand the stages in Radio or Podcast production
CObj 10	To introduce learners to Television Journalism
CObj 11	To understand Digital Journalism
CObj 12	To introduce readers to Mobile Journalism
CObj 13	To understand the role Media plays in International Communication
Course Outcomes:	
COut 1	The learners will get introduced to the Print Journalism
COut 2	The learners will understand the structure of a Newshouse
COut 3	The learners will get introduced to the Press Council of India

COut 4	The learner will understand Report Writing
COut 5	The learners will understand the Design and Makeup of the newspaper
COut 6	The learners will understand the Principles of Basic Editing
COut 7	The learner will learn to write Features
COut 8	The learners will be introduced to Audio Journalism
COut 9	The learners will understand the stages of Radio or Podcast production
COut 10	The learners will be introduced to Television Journalism
COut 11	The learners will gain knowledge about Digital Journalism
COut 12	The learners will learn about Mobile Journalism
COut 13	The learners will understand the important role Media plays in International Communication

Modules at Glance

Journalism I		
Module. No.	**Modules**	**No. of Lectures**
1.	Introduction to Print Journalism	15
2.	Design and Makeup	15
3.	Basics of Editing and Editorial	15
	Total	**45**

Modules in Detail

Sr. No.	Modules	No. of Lectures
1.	**Introduction to Print Journalism**	**15**
	• Introduction to Journalism - Definition of News, News v/s Opinion, evaluating news, News Values, Principles of Journalism – Accuracy, Brevity and Clarity and the Process of News gathering • Organizational structure of Newhouse: Editorial department, Advertising department, Accounts department, Printing department and Circulation department • Press Council of India - Functions, Rationale behind its establishment • Report writing – Fundamentals of good writing, Five Ws and H	
2.	**Design and Makeup**	**15**
	• Forms of Newspaper- Alt-weeklies, College/School newspapers, Shopper papers, Community newspapers, Business newspapers, Sports newspapers. • Page Makeup- Factors of good layout • Types of layouts - Horizontal, Vertical, Make Up, Circus, Modular, Broadsheet, Tabloid • Introduction and importance of Illustrations in newspaper	
3.	**Basics of Editing and Editorial**	**15**
	Principles of Editing – Language, Style, Space, Correctness and Clarity Process of Editing - compiling of data Types of Editorials Features - Argument, Persuasion, Information, Interpretation, Cementation, Entertainment	
	Total	**45**

Evaluation Pattern- 60:40
Internal Evaluation: 40 Marks Students can select any TWO activities from the following:
1. Learners will require to attend a News Writing Workshop (organised by college) where the learners practice crafting headlines, leads, and bodies for various news stories. The learners will receive feedback on their writing style and adherence to Journalistic Principles (20 Marks)
2. The facilitator will provide learners with a selection of poorly written news articles and ask them to identify and correct errors in language, style, and clarity. Discussion on the importance of thorough editing in ensuring quality journalism can be initiated after this activity. (20 Marks)
3. The facilitator will provide learners with already designed newspaper and ask them to redesign the layout of a newspaper page using software tools like Adobe InDesign or Canva. The facilitator will encourage them to experiment with different layouts and visual elements to enhance readability and appeal. (20 Marks)

External evaluation:
Marks: 60
Duration: 2 hours
Note: (1) All questions are compulsory
(2) Question number 1 to 3 carry 20 marks each

Question No.	**Particulars (Nature of question)**	**Marks**
Q.1	A) Short notes (any TWO out of THREE from Module I) B) Attempt any TWO (Module I) 1) Question 2) Question 3) Question	**8** 12
Q.2	A) Short notes (any TWO out of THREE from Module I) B) Attempt any TWO (Module I) 4) Question 5) Question 1) Question	8 12
Q.3	A) Short notes (any TWO out of THREE from Module III) B) Attempt any TWO (Module III) 1) Question 2) Question 3) Question	8 12
	Total	**60**

Syllabus of courses of S.Y. B.Com Programme
(With effect from the Academic Year 2026-2027)
4. Vocational and Skill Enhancement Courses (VSEC)

Mass Communication I

(3 Credits)

Semester III

4. Vocational and Skill Enhancement Courses (VSEC)	
4.c. Mass Communication I	
4.c. Mass Communication I	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	To define Mass Communication and identify its various types
CObj 2	To understand the process of Mass Communication along with its Features, Functions and Channels
CObj 3	To analyse the impact of Mass Media on individuals
CObj 4	To understand the unconventional role of Mass Communication
CObj 5	To develop a broad perspective of the past and the present status of Mass Media in India.
CObj 6	To understand the scope of Mass Media in India in terms of Mass Audience, Community Journalism and PR
CObj 7	To familiarize the learner with the theories of Mass Communication
CObj 8	To introduce the learners to the basics of Documentary Making
CObj 9	To help the learners to assess the role of Mass Media in India
CObj 10	To acquaint the learners with some issues and laws related to Mass Media in India.
CObj 11	To introduce the learners to various job and career opportunities in the media industry.
Course Outcomes:	
COut 1	The learner will be able to understand Mass Communication and its type
COut 2	The learner will be able to comprehend the psychological dimensions of behavioural change through communication.
COut 3	The learner will be able to understand the concept and importance of Mass Communication

COut 4	The learners will be able to appreciate the choice-based approach of the audience on selecting the media.
COut 5	The learner will be able to understand Media Theories.
COut 6	The learner will be able to trace the development of Media since inception.
COut 7	The learner will get acquainted with development of Social Media

COut 8	The learners would get basic understanding of Documentary Making which would incline their interest towards pursuing a career in the media industry.
COut 9	The learners will get sensitize about the role of media in society
COut 10	The learner will get acquainted with the promotional aspect of Mass Media.
COut 11	The learners will be able to analyse various media sources with special understanding of Media Ethics, Laws and its role in the nation's development.
COut 12	The learners will understand the different career prospects related to Mass Media.

Modules at Glance

Mass Communication I		
Module. No.	**Modules**	**No. of Lectures**
1.	Introduction to Mass Communication	15
2.	Scope of Mass Media in India	15
3.	Theories of Mass Communication- Basics	15
	Total	**45**

Modules in Detail

Sr. No.	Modules	No. of Lectures
1.	**Introduction to Mass Communication**	**15**
	• Definition, Means - Traditional, Electronic, Digital • Process, Features, Functions and Channels of Mass Communication • Psychological Dimension - Behavioural Change Theories o Individual Difference Theory o Social Cognitive Theory • Communication as Subversion/Non-Conventional role – Silence, Satire and Subterfuge	
2.	**Scope of Mass Media in India**	**15**
	• Brief History and Current Status of each of the Media-viz. Newspaper, Radio, Television, Cinema and Social Media • Concept of Mass Audience • Community Journalism • PR as a Component of Mass Communication	
3.	**Theories of Mass Communication- Basics**	**15**
	• Four Classical Theories of Mass Communication and Mass Media - Authoritarian Theory, Libertarianism or Free Press Theory, Social Responsibility Theory and Communist Theory. • Magic Bullet/Hypodermic Needle/Stimulus Response Theory • Spiral of Silence Theory • Uses and Gratification Theory - Modern Application of uses and gratification research - Mobile Phone, Social Media, Instant Messaging, Online Gaming, Animated News, Entertainment Media	
	Total	**45**

Evaluation Pattern- 60:40
Internal Evaluation: 40 Marks
1. Informational Podcast on SoundCloud/Spotify (20 marks) Podcasts offer a convenient way of listening and learning. This will be the internal project for the learners – hosting an educational podcast on audio distribution platforms, for example, SoundCloud or Spotify. It can serve as an excellent activity for honing Learner's articulation and oratory skills. **Instructions for Learners:** Think of it as your own online radio show. You can either cover a particular subject like Mythology, Gaming, Entrepreneurship, or even share general tips for studying, mindfulness, etc. Here are some topics to spark your creativity: ● Tips on avoiding distractions and building concentration ● How to work independently and as a part of the team ● How to manage stress when you have too much on your plate. ● Fun ideas for team building exercises. Listeners can subscribe to your audio series and access it on their laptops, smartphones, and other internet-connected devices. What makes podcast work, besides their time-efficiency, is that they offer a peek into your real-world experiences.
2. Facebook pages/Instagram of Fictional Characters (20 marks) Literature classes usually have a project component wherein all students have to read a given book and then produce a report on it. This can be applied in the class of Mass Communication. The idea is to integrate social media into it **Instructions for Learners:** Instead of a regular book report, you can make a Facebook page or use Instagram of your favorite characters from a story. The fictional character will have a distinct page name, profile picture, and description. You can take up a group project and can get the entire community of characters. Here, learners will operate the pages of their respective characters to interact with one another as per the roles depicted in the book. For instance, it might be interesting to see Elizabeth, Mr. Darcy, and Mrs. Bennet from the novel *Pride and Prejudice* commenting on each other's Facebook posts/Instagram posts/feed/reel. Please note, any kind of defamation or comments which will hurt individual sentiments to be avoided. The learners should not comment on religion, caste, creed, gender, nationality, colour of skin or any kind of discrimination. Also the learner should not comment on anything which will hurt any national sentiments. No political criticism.

External evaluation:
Marks: 60
Duration: 2 hours
Note: (1) All questions are compulsory
(2) Question number 1 to 3 carry 20 marks each

Question No.	Particulars (Nature of question)	Marks
Q.1	A) Short notes (any TWO out of THREE from Module I) B) Attempt any TWO (Module I) 1) Question 2) Question 3) Question	8 12
Q.2	A) Short notes (any TWO out of THREE from Module II) B) Attempt any TWO (Module II) 1) Question 2) Question 3) Question	8 12
Q.3	A) Short notes (any TWO out of THREE from Module III) B) Attempt any TWO (Module III) 1) Question 2) Question 3) Question	8 12
	Total	**60**

Syllabus of courses of S.Y. B.Com Programme
(With effect from the Academic Year 2026-2027)
5. Ability Enhancement Courses/Value Enhancement Courses

5.a Modern Indian Language I - Sanskrit

(2 Credits)

Semester III

5. Ability Enhancement Courses/Value Enhancement Courses	
5.a Modern Indian Language I- Sanskrit	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	To create curiosity in the minds of learns about the chosen language
CObj 2	To help the learners understand the need to learn the chosen language
CObj 3	To introduce learners to the structure of the chosen language
CObj 4	To understand the richness of Indian selected languages with reference to consonants and vowels
CObj 5	To understand unique characteristics of the chosen language
CObj 6	To understand the use of Gender and Tenses
CObj 7	To understand the use of Idioms and Phrases
CObj 8	To know the various Dialects of the chosen language
CObj 9	To understand the application of technology for communication by alternatively abled
CObj 10	To understand the need of learning Functional Language
CObj 11	To get familiarised with the Literature of the chosen language
CObj 12	To get familiarised with the Literature translated to the chosen language from other languages
CObj 13	To learn to appreciate the other literary forms of the chosen language
Course Outcomes:	
COut 1	The learner will be curious to learn the chosen language
COut 2	The learner will be able to understand the need to learn the chosen language

COut 3	The learner will get familiar with the structure of the chosen language
COut 4	The learner will understand the richness of Indian selected languages with reference to constants and vowels
COut 5	The learner will understand unique characteristics of the chosen language
COut 6	The learner will understand how to apply knowledge of Gender and Tenses
COut 7	The learner will understand the use of Idioms and Phrases
COut 8	The learner will know the various dialects of the chosen language
COut 9	The learner will understand the application of technology for communication by alternatively abled
COut 10	The learner will understand the need of learning functional language
COut 11	The learner will get familiarised with the Literature of the chosen language
COut 12	The learner will get familiarised with the Literature translated to the chosen language from other languages
COut 13	The learner will learn to appreciate the other literary forms of the chosen language

Modules at Glance

Modules in Detail

Sr. No.	**Modules**	**No. of Lectures**
1.	**Introduction to Linguistic Studies**	**10**
	• Structure of languages • English language compared with the select Indian languages – viz, Sanskrit, Marathi and Hindi • Richness of Indian Languages with reference to Vowels, Consonants (maatra) • Rhythmic characteristics of Indian languages. • Unique characteristics of language (such as Repeat words like Sarsarahat) • Logic behind numbers in regional languages • Use of Tenses and Gender	
2.	**Languages in Communication**	**10**
	• Use of Idioms and Phrases • Oral and Written • Dialects • Communication for alternatively abled • Use of Sign language • Language learning – Use of Technology • Need for learning Functional Language	
3.	Sanskrit Literature	**10**
	• The faculty member shall discuss with the learners about the richness of literature of the chosen language. Subsequently the entire class will choose two authors and two poets. The chosen literary work needs to be read and discussed in the class. Based on this module, internal evaluation shall be done.	
	Total	**30**

Total marks: 50 **Evaluation Pattern- 60:40**
Internal Evaluation: 20 Marks
The faculty will decide the means of taking internal evaluation. It can be Oral Quiz, Dialogue Exchange, Role Play, Reading Comprehension, Listening Comprehension etc.

External evaluation:
Marks: 30
Duration: 1 hours
Note: (1) All questions are compulsory
(2) The learners can write answers in the chosen language or in English/Marathi/Hindi

Question No.	Particulars (Nature of question)	Marks
Questions with sub questions	Flexibility is given to the faculty to decide the paper pattern. Depending on the learner's ability, the faculty will design the question paper. It can contain questions like identifying or changing gender, identifying or changing tenses, making rhythmic words, answer in one sentence etc.	30
	Total	**30**

Syllabus of courses of S.Y. B.Com Programme
(With effect from the Academic Year 2026-2027)
5. Ability Enhancement Courses/Value Enhancement Courses

5.b Modern Indian Language I -

Marathi (2 Credits)

Semester III

5. Ability Enhancement Courses/Value Enhancement Courses	
5.b Modern Indian Language I- Marathi	
Linguistic Studies I	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	To create curiosity in the minds of learns about the chosen language
CObj 2	To help the learners understand the need to learn the chosen language
CObj 3	To introduce learners to the structure of the chosen language
CObj 4	To understand the richness of Indian selected languages with reference to consonants and vowels
CObj 5	To understand unique characteristics of the chosen language
CObj 6	To understand the use of Gender and Tenses
CObj 7	To understand the use of Idioms and Phrases
CObj 8	To know the various Dialects of the chosen language
CObj 9	To understand the application of technology for communication by alternatively abled
CObj 10	To understand the need of learning Functional Language
CObj 11	To get familiarised with the Literature of the chosen language
CObj 12	To get familiarised with the Literature translated to the chosen language from other languages
CObj 13	To learn to appreciate the other literary forms of the chosen language
Course Outcomes:	
COut 1	The learner will be curious to learn the chosen language
COut 2	The learner will be able to understand the need to learn the chosen language

COut 3	The learner will get familiar with the structure of the chosen language
COut 4	The learner will understand the richness of Indian selected languages with reference to constants and vowels
COut 5	The learner will understand unique characteristics of the chosen language
COut 6	The learner will understand how to apply knowledge of Gender and Tenses
COut 7	The learner will understand the use of Idioms and Phrases
COut 8	The learner will know the various dialects of the chosen language
COut 9	The learner will understand the application of technology for communication by alternatively abled
COut 10	The learner will understand the need of learning functional language
COut 11	The learner will get familiarised with the Literature of the chosen language
COut 12	The learner will get familiarised with the Literature translated to the chosen language from other languages
COut 13	The learner will learn to appreciate the other literary forms of the chosen language

Modules at Glance

5.A.b Modern Indian Language I		
Module. No.	**Modules**	**No. of Lectures**
1.	Introduction to Linguistic Studies	10
2.	Languages in Communication	10
3.	Marathi Literature	10
	Total	**30**

Modules in Detail

Sr. No.	Modules	No. of Lectures
1.	**Introduction to Linguistic Studies**	**10**
	• Structure of languages • English language compared with the select Indian languages – viz, Sanskrit, Marathi and Hindi • Richness of Indian Languages with reference to Vowels, Consonants (maatra) • Rhythmic characteristics of Indian languages. • Unique characteristics of language (such as Repeat words like Sarsarahat) • Logic behind numbers in regional languages • Use of Tenses and Gender	
2.	**Languages in Communication**	**10**
	• Use of Idioms and Phrases • Oral and Written • Dialects • Communication for alternatively abled • Use of Sign language • Language learning – Use of Technology • Need for learning Functional Language	
3.	**Marathi Literature**	**10**
	• The faculty member shall discuss with the learners about the richness of literature of the chosen language. Subsequently the entire class will choose two authors and two poets. The chosen literary work needs to be read and discussed in the class. Based on this module, internal evaluation shall be done.	
	Total	**30**

Total marks: 50 **Evaluation Pattern- 60:40**
Internal Evaluation: 20 Marks
The faculty will decide the means of taking internal evaluation. It can be Oral Quiz, Dialogue Exchange, Role Play, Reading Comprehension, Listening Comprehension etc.

External evaluation:
Marks: 30
Duration: 1 hours
Note: (1) All questions are compulsory
(2) The learners can write answers in the chosen language or in English/Marathi/Hindi

Question No.	**Particulars (Nature of question)**	**Marks**
Questions with sub questions	Flexibility is given to the faculty to decide the paper pattern. Depending on the learner's ability, the faculty will design the question paper. It can contain questions like identifying or changing gender, identifying or changing tenses, making rhythmic words, answer in one sentence etc.	30
	Total	**30**

Syllabus of courses of S.Y. B.Com Programme
(With effect from the Academic Year 2026-2027)
5. Ability Enhancement Courses/Value Enhancement Courses

5.c Modern Indian Language I – Hindi (2 Credits)

Semester III

5. Ability Enhancement Courses/Value Enhancement Courses	
5.c Linguistic Studies I - Hindi	
Linguistic Studies I	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	To create curiosity in the minds of learns about the chosen language
CObj 2	To help the learners understand the need to learn the chosen language
CObj 3	To introduce learners to the structure of the chosen language
CObj 4	To understand the richness of Indian selected languages with reference to consonants and vowels
CObj 5	To understand unique characteristics of the chosen language
CObj 6	To understand the use of Gender and Tenses
CObj 7	To understand the use of Idioms and Phrases
CObj 8	To know the various Dialects of the chosen language
CObj 9	To understand the application of technology for communication by alternatively abled
CObj 10	To understand the need of learning Functional Language
CObj 11	To get familiarised with the Literature of the chosen language
CObj 12	To get familiarised with the Literature translated to the chosen language from other languages
CObj 13	To learn to appreciate the other literary forms of the chosen language
Course Outcomes:	
COut 1	The learner will be curious to learn the chosen language
COut 2	The learner will be able to understand the need to learn the chosen language
COut 3	The learner will get familiar with the structure of the chosen language
COut 4	The learner will understand the richness of Indian selected languages with reference to constants and vowels

COut 5	The learner will understand unique characteristics of the chosen language
COut 6	The learner will understand how to apply knowledge of Gender and Tenses
COut 7	The learner will understand the use of Idioms and Phrases
COut 8	The learner will know the various dialects of the chosen language
COut 9	The learner will understand the application of technology for communication by alternatively abled
COut 10	The learner will understand the need of learning functional language
COut 11	The learner will get familiarised with the Literature of the chosen language
COut 12	The learner will get familiarised with the Literature translated to the chosen language from other languages
COut 13	The learner will learn to appreciate the other literary forms of the chosen language

Modules at Glance

5.A.c Modern Indian Language I		
Module. No.	**Modules**	**No. of Lectures**
1.	Introduction to Linguistic Studies	10
2.	Languages in Communication	10
3.	Hindi Literature	10
	Total	**30**

Modules in Detail

Sr. No.	Modules	No. of Lectures
1.	**Introduction to Linguistic Studies**	**10**
	• Structure of languages • English language compared with the select Indian languages – viz, Sanskrit, Marathi and Hindi • Richness of Indian Languages with reference to Vowels, Consonants (maatra) • Rhythmic characteristics of Indian languages. • Unique characteristics of language (such as Repeat words like Sarsarahat) • Logic behind numbers in regional languages • Use of Tenses and Gender	
2.	**Languages in Communication**	**10**
	• Use of Idioms and Phrases • Oral and Written • Dialects • Communication for alternatively abled • Use of Sign language • Language learning – Use of Technology • Need for learning Functional Language	
3.	**Hindi LIterature**	**10**
	• The faculty member shall discuss with the learners about the richness of literature of the chosen language. Subsequently the entire class will choose two authors and two poets. The chosen literary work needs to be read and discussed in the class. Based on this module, internal evaluation shall be done.	
	Total	**30**

Total marks: 50 **Evaluation Pattern- 60:40**
Internal Evaluation: 20 Marks
The faculty will decide the means of taking internal evaluation. It can be Oral Quiz, Dialogue Exchange, Role Play, Reading Comprehension, Listening Comprehension etc.

External evaluation:

Marks: 30

Duration: 1 hours

Note: (1) All questions are compulsory

(2) The learners can write answers in the chosen language or in English/Marathi/Hindi

Question No.	Particulars (Nature of question)	Marks
Questions with sub questions	Flexibility is given to the faculty to decide the paper pattern. Depending on the learner's ability, the faculty will design the question paper. It can contain questions like identifying or changing gender, identifying or changing tenses, making rhythmic words, answer in one sentence etc.	30
	Total	**30**

S P Mandali's

R. A. PODAR COLLEGE OF COMMERCE AND ECONOMICS (AUTONOMOUS),

Matunga, Mumbai-400019

Syllabus

And

Question paper pattern of Course

Bachelor of Commerce

S.Y. B. Com Semester IV

Syllabus as per National Education Policy 2020

To be implemented for Academic Year 2026-2027

HYPERLINK "http://www.rapodar.ac.in" www.rapodar.ac.in

Bachelor of Commerce (B.Com) Programme

Syllabus as per National Education Policy 2020

Course Structure

S.Y.B.COM (Level 5.0)

(To be implemented from Academic Year- 2026-27)

Bachelor of Commerce (B.Com) Programme

Under Choice Based Credit, Grading and Semester System

Course Structure

S.Y.BCOM (Level 5.0)

(Academic Year- 2026-27 onwards)

No. of Courses	Semester IV	Credits
1	**Major**	
1.A	**Business Studies IV**	
1.A.a	**Accountancy and Financial Management -IV**	03
1.A.b	**Commerce IV -Production and Finance**	03
1.B	Any **one** course from the following list of the courses	
1.B.a	**Financial Accounting and Auditing- VI (Cost and Management Accounting- II)**	03
1.B.b	**Business Management II**	03
2	**Minor**	
	Business Economics IV	03
3	**General/Open Elective**	
	Business Law II	03
4.A	**Vocational and Skill Enhancement Courses (VSEC)**	
	Any **one** course from the following list of the courses	
4.A.a	Advertising II	03
4.A.b	Company Secretarial Practice II	03
4.A.c	Introduction to Behavioural Economics II	03
4.A.d	Journalism II	03
4.A.e	Mass Communication II	03
5.A	**Ability Enhancement Courses/Value Enhancement Courses**	
	Modern Indian Language (Any **one** course from the following list of the courses)	
5.A.a	Sanskrit II	02
5.A.b	Marathi II	02
5.A.c	Hindi II	02
6	**Internship/Field Project/Research Project/Community Engagement** (Any **one** course from the following list of the courses)	
6.a	**Foundation of Research Skills** (Internship)-II	02
6.b	**Foundation of Research Skills** (Research Project)-II	02
6.c	**Foundation of Research Skills** (Field Project)-II	02
	Total Credits	**22**

Syllabus of courses of SY B. Com Programme
(With effect from the Academic Year 2026-2027)
1. Major

Accountancy and Financial Management – Paper IV (AFM–IV)

(3 Credits)

Semester IV

1.Major	
1.A Business Studies IV	
1.A.b Accountancy and Financial Management – Paper – IV	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	To acquaint learners with procedure for Issue, Conversion & Redemption of Securities.
CObj 2	To acquaint learners with the concept of buyback of shares, conditions of buyback and the accounting treatment thereof.
CObj 3	To acquaint learners with the Investments in fixed and variable income earning securities and its accounting treatment.
CObj 4	To acquaint learners with the meaning, significance and methods of valuation of shares & investment of the company.
Course Outcomes: Learners will be able:	
COut 1	Able to Gain proficiency in recording these transactions and analyzing their impact on the financial position of the issuing entity.
COut 2	Develop skills in accounting for share repurchases, understanding the impact on equity, and evaluating the financial benefits and risks of buyback initiatives.
COut 3	Understand the factors influencing valuation, and apply techniques to determine fair value for informed decision-making and financial reporting.

Modules at a Glance

Accountancy and Financial Management – Paper – IV		
Module No.	**Modules**	**No. of Lectures**
1	Introduction to Company Accounts and Issue, Conversion and Redemption of Securities	18
2	Buyback of Shares	09
3	Investment Accounting (w.r.t AS 13)	08
4	Valuation of Shares and Investment	10
	Total No. of Lectures:	45

Sr. No.	Modules
1	Introduction to Company Accounts and Issue, Conversion and Redemption of Securities
	• Issue of Shares: Different modes IPO, Preferential, Rights, ESOP, SWEAT and ESCROW account, Issue of shares at par, premium, Under subscription and Over subscription of shares, forfeiture and reissue of forfeited shares, issue of shares for consideration other than cash. • Issue & Redemption of Preference Shares – Accounting. Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules. • Issue & Redemption of Debentures: Types of Debentures, Issue of Debentures at par, premium and discount, Issue of Debentures with consideration of Redemption, Issue of debentures for cash receivable in installments or at a time Issue of debentures for consideration other than cash. With reference to relevant provisions of Companies Act 2013 • Issue of Debentures – Accounting 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. • Methods of Conversion • 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) Share Split, Book building, ESOP, Sweat Equity, Underwriters Liability
2	Buyback of Shares
	• Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account, and prohibitions) • Compliance of conditions including sources, maximum limits, and debt-equity ratio. • Cancellation of Shares Bought back(Excluding Buy Back of minority shareholding) • With reference to relevant provisions of the Companies Act 2013
3	Investment Accounting (w.r.t AS 13)
	• For shares (variable income-bearing securities) • For debentures/Preference shares (fixed income bearing securities) • Accounting for transactions of purchase and sale of investments with ex and cum interest prices and Cost of investment sold and carrying cost as per weighted average method (Incl. brokerage). • Columnar format for an investment account.
4	Valuation of Shares and Investment

	• Valuation of Goodwill • Net Asset Method (Intrinsic Value) • Yield Value Method • Fair Value Method

AC: 25/3/2026

Evaluation Pattern:

Accountancy and Financial Management - Paper – IV (AFM- IV)

Question Paper Pattern (Academic Year: 2026-2027)

Internal Examination – 40 Marks

Class Test	20 marks
Project/Assignment	20 marks
Total	40 marks

Semester End Examination (SEE) - 60 Marks

Maximum Marks	60 marks
Number of Questions to be Set	05 (Five)
Duration	02 Hours

Note:
1. Attempt any four questions
2. Question. No. 1,2 & 3 may be divided into sub-questions of 10/5, 8/7 or 5/5/5 marks each or one full question of 15 Marks.

Question No.	Particulars (Nature of Questions)	Marks (Given)	Marks (To be attempted)
Q1	Practical Question/s	15	15
Q2	Practical Question/s	15	15
Q3	Practical Question/s	15	15
Q4	Case Study/Concept /Application Based Practical Questions To be given: Seven (07) To be attempted: Any Five (05)	21	15
Q5	Concept Based Theory Questions To be given: Seven (07) To be attempted: Any Five (05)	21	15
	Total	**87**	**60**

Reference books:

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. Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers
12. R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi
13. Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers
14. Financial Accounting Reporting – Barry Elliot and Jamie Elliot – Prentice Hall (14th Edition)
15. Financial Accountancy Lesile Chand Wichk Pretice Hall of India Adin Bakley (P) Ltd.
16. Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.

Commerce IV (3 Credits)

1.Major	
1.A Mandatory Business Studies IV	
1.A.a Commerce- IV- Production and Finance	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	To provide a comprehensive understanding of the concepts of Production and Inventory Management.
CObj 2	To familiarize learners with the importance of Quality Management and Service Quality Management.
CObj 3	To provide an understanding of the structure and role of the Indian Financial System.
CObj 4	To orient learners towards important financial institutions, investment avenues and financial services.
CObj 5	To create awareness regarding personal finance and emerging developments in business and finance.
Course Outcomes: Learners will be able:	
COut 1	To understand the production process, productivity and inventory control techniques followed by industries.
COut 2	To gain an understanding of Quality Management, Quality tools and Service Quality Management.
COut 3	To comprehend the structure of the Indian Financial Market and the role and functions of stock exchange.
COut 4	To explain the role of regulatory institutions, mutual funds and financial services in the Indian Financial System.
COut 5	To understand personal finance, savings, investment and pension plans as important areas of financial awareness.

Modules at a Glance

Commerce- IV: Production and Finance		
Module No.	**Modules**	**No. of Lectures**
1	Production and Inventory Management	15
2	Quality and Service Management	15
3	Indian Financial System and Personal Finance	15
	Total No. of Lectures:	45

Sr. No	Modules
1	**Production & Inventory Management**
	• **Production Management and Production Systems:** Meaning, Scope, Production Systems: Types - Continuous and Intermittent • **Production Planning and Control:** Process • **Productivity:** Concept, Factors Influencing Productivity, Productivity Management in India, Measuring productivity • **Inventory Management and Control:** Objectives and Techniques • **Logistic Management:** Relevance and importance • **Artificial Intelligence in Production, Inventory and Logistics Management**
2	**Quality and Service Management**
	• **Introduction to Quality Management:** Dimensions of Quality, Need for 360-degree Quality Management, Quality Circles • **Quality Management Tools and Techniques:** TQM – Importance, Six Sigma – Process, ISO 9000 as an enabler for Quality Management, Kaizen – Process • **Service Quality Management:** Meaning and Importance, Employee Training and Development in Service Quality, SERVQUAL Model, Measures to improve service quality • **Emerging trends in Quality Management**
3	**Indian Financial System and Personal Finance**
	• **Structure of Indian Financial Market:** Organized and Unorganized Markets, Capital and Money Market, Primary and Secondary Market • **Stock Exchange:** Role and Functions • **Regulatory and Promotional Institutions:** Role of SEBI, IRDA, PFRDA, NABARD, Credit Rating Agencies in India • **Depository Participant**: Role of NSDL and CDSL • **Mutual Funds:** Factors responsible for growth of mutual funds in India, Systematic Investment Plan • **Micro Finance:** Importance—Select micro finance institutions in India • **Personal Finance:** Preparing Individual Savings, Investment, and Pension (NPS) Plans

Evaluation Pattern:

Internal Exam: Cumulative Continuous Assessment (CCA) 40 marks

- Written test on concept clarity for **10 marks**
- Integrated Individual Experiential (IIE) **10 Marks**
- Group projects- **20 marks**

The evaluation shall be on the basis of project presentation. Rubrics will be developed and communicated.

Semester End Examination (SEE)- 60 Marks

Maximum Marks: 60

Duration: 2 Hours

Note**:** (1) All questions are Compulsory.

Question No.	Particulars (Nature of Questions)	Marks
Q-1 (Module-I)	A Answer the following: A) B) OR Descriptive Question	7.5 7.5 15
Q-2 (Module-II)	Answer the following: A) B) OR Descriptive Question	7.5 7.5 15
Q-3 (Module-III)	Answer the following: A) B) OR Descriptive Question	7.5 7.5 15
Q-4 (Entire Syllabus)	A) Case Study OR B) Short notes (Any 03 out of 05)	15 15
	Total	**60**

Reference books:

- **Lee J. Krajewski, Manoj K. Malhotra, Larry P. Ritzman.** *Operations Management: Processes and Supply Chains*-, Pearson Education, 2019.
- **K. Aswathappa.** *Production and Operations Management*-, Himalaya Publishing House, 2016.
- **Thomas E. Vollmann, William L. Berry, D. Clay Whybark, F. Robert Jacobs.** *Manufacturing Planning and Control for Supply Chain Management*-, McGraw-Hill Education, 2017.
- **S.N. Chary.** *Production and Operations Management*-, Tata McGraw-Hill Education, 2013.
- **Jay Heizer, Barry Render, Chuck Munson.** *Operations Management: Sustainability and Supply Chain Management*-, Pearson Education, 2020.
- **David L. Goetsch, Stanley Davis.** *Quality Management: Introduction to Total Quality Management for Production, Processing, and Services*-, Pearson Education, 2016.
- **Thomas Pyzdek, Paul Keller.** *The Six Sigma Handbook*-, McGraw-Hill Education, 2018.
- **Dale H. Besterfield.** *Quality Control*-, Pearson Education, 2013.
- **Joseph M. Juran, Joseph A. De Feo.** *Juran's Quality Handbook*-, McGraw-Hill Education, 2017.
- **Poornima M. Charantimath.** *Total Quality Management*-, Pearson Education India, 2011.
- **W. Edwards Deming.** *Out of the Crisis*-, MIT Press, 1986.
- Indian Financial System—Bharathi Pathiak, Pearson Publication, 2010.
- What Every Indian Should Know About Investing – Vinod Potttayil, Imagine Books Pvt. Ltd., 2017.
- Startup Stand up: A step by step guide to Growing your Business, Nandini Vaidyanathan, Jaico Publishing House, Mumbai
- M.Y. Khan. *Indian Financial System*-, McGraw-Hill Education (India) Pvt. Ltd., 2020.
- Bharati V. Pathak. *The Indian Financial System: Markets, Institutions, and Services*-, Pearson Education India, 2018.
- K.Sasidharan, Alex K. Mathews. *Financial Services and System*-, McGraw-Hill Education, 2016.
- H.R. Machiraju. *Indian Financial System*-, Vikas Publishing House Pvt. Ltd., 2014.

AC: 25/3/2026

Syllabus of courses of S.Y. B. Com Programme
(With effect from the Academic Year 2026-2027)
1. Major (1.B Any one course from the following list of the courses)

1.B.a Financial Accounting and Auditing - Paper - VI

Cost and Management Accounting - Paper - II (CMA-II)

(3 Credits)

Semester IV

1.Major	
1.B Any one course from the following list of the courses	
1.B.a Financial Accounting and Auditing - Paper - VI **Cost and Management Accounting - Paper - II (CMA-II)**	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	To acquaint learners with the preparation of cost sheet and statement of reconciliation of profits/losses between Cost Records and Financial Records.
CObj 2	To acquaint learners with the fundamental concepts and types of budgets.
CObj 3	To acquaint learners with the various ratios used in financial statements analysis by a stakeholder in a decision-making process about an entity.
CObj 4	To acquaint learners with the knowledge and ability to use various capital budgeting techniques in a decision-making process.
Course Outcomes: Learners will be able:	
COut 1	Develop the ability to calculate unit costs accurately, applying cost allocation methods.
COut 2	Analyze budget variances and develop strategies for corrective actions, contributing to organizational performance improvement.
COut 3	Interpret ratios related to liquidity, profitability, and solvency, providing valuable insights for effective decision-making and strategic planning in various business contexts.
COut 4	Gain expertise in evaluating long-term investment decisions through capital budgeting techniques.

Modules at a Glance

Financial Accounting and Auditing - Paper – VI Cost and Management Accounting - Paper - II (CMA-II)		
Module No.	**Modules**	**No. of Lectures**
1	Unit Costing and Reconciliation	10
2	Budgetary Control	10
3	Ratio Analysis	12
4	Capital Budgeting	13
	Total No. of Lectures:	45

Sr. No	Modules
1	Unit Costing and Reconciliation
	• Introduction to Unit costing • Cost collection procedure in unit costing • Job Costing and Batch costing • Difference between job and batch costing • Classification of Costs, Prime Cost (Direct Cost), Factory Cost (Work Cost), Cost of Production (Cost of Goods produced and Sold, Cost of Sales • Cost Sheet, Total Costs and Unit Costs, Different Costs for different purposes • Note : Practical problems on preparation of cost sheet Practical Problems based on Reconciliation of Cost and Financial Accounts
2	Budgetary Control
	• Concepts, Types of Budget, Advantages and Limitations • Process of preparing budgets. • Differentiate between fixed and flexible budget. • Preparation of Fixed, Flexible and Cash Budget
3	Ratio Analysis
	Meaning, classification, advantages and Limitations **1. Balance Sheet Ratios :** i. Current Ratio ii. Liquid Ratio iii. Stock Working Capital Ratio iv. Proprietary Ratio v. Debt Equity Ratio vi. Capital Gearing Ratio **2. Revenue Statement Ratio:** i. Gross Profit Ratio ii. Expenses Ratio iii. Operating Ratio iv. Net Profit Ratio v. Operating Profit Ratio

	vi. Stock Turnover Ratio **3. Combined Ratio:** i. Debtors Turnover ii. Creditors Turnover iii. Return on Capital Employed (Including Long Term Borrowings) iv. Return on Proprietor's Fund (Shareholders Fund and Preference Capital) v. Return on Equity Capital vi. Dividend Payout Ratio vii. Debt Service Ratio viii. EPS ix. P/E Ratio x. Dividend Yield Ratio
4	Capital Budgeting
	• Introduction to Capital Budgeting, Classification, process • Capital budgeting techniques - Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Profitability Index, Discounted Payback period.

AC: 25/3/2026

Evaluation Pattern:

Financial Accounting and Auditing - Paper – VI (FAA- VI) – Cost and Management Accounting - Paper – II (CMA- II)

Question Paper Pattern (Academic Year: 2026-2027)

Internal Examination - 40 Marks

Class Test	20 marks
Project/Assignment	20 marks
Total	40 marks

Semester End Examination (SEE) - 60 Marks

Maximum Marks	60 marks
Number of Questions to be Set	05 (Five)
Duration	02 Hours

Note:
1. Attempt any four questions
2. Question. No. 1,2 & 3 may be divided into sub-questions of 10/5, 8/7 or 5/5/5 marks each or one full question of 15 Marks.

Question No.	Particulars (Nature of Questions)	Marks (Given)	Marks (To be attempted)
Q1	Practical Question/s	15	15
Q2	Practical Question/s	15	15
Q3	Practical Question/s	15	15
Q4	Case Study/Concept /Application Based Practical Questions To be given: Seven (07) To be attempted: Any Five (05)	21	15
Q5	Concept Based Theory Questions To be given: Seven (07) To be attempted: Any Five (05)	21	15
	Total	**87**	**60**

Reference books:

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. Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall
6. Management Accounting by Khan and Jain, Tata McGraw Hill
7. Practical Costing by P C Tulsian, Vikas New Delhi
8. Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi
9. Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd.
10. A Textbook of Cost And Management Accounting - 10th Edn by Arora M N, Vikas Publishing House Pvt. Ltd.
11. Cost Accounting: Principles & Practice - 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd.
12. Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd.
13. Students Guide to Cost Accounting & Financial Management (Set of 2 Volumes) (CAIPCC) (Group I) by Bhavesh N. Chandarana, Taxmann
14. Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi
15. Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
16. Cost Accounting by JawaharLal and SeemaSrivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
17. Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
18. Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
19. Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai
20. Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
21. Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi
22. Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, LudhianaModern
23. Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
24. Fundamentals of Cost Accounting by Jhamb. H. V., Ane Books Pvt. Ltd.
25. Cost Accounting by Gupta Nirmal, Ane Books Pvt. Ltd.

Syllabus of courses of S.Y. B.Com Programme
(With effect from the Academic Year 2026-2027)
1. Major (1.B Any one course from the following list of the courses)

Business Management II (3 Credits)

Semester IV

1.Major	
1.B Any one course from the following list of the courses	
1.B.b Business Management II- Marketing Management-II	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	To Familiarize Learners with Distribution in Marketing
CObj 2	To Discuss Marketing Channels and Intermediaries:
CObj 3	To Provide an Overview of Logistics Management:
CObj 4	To Introduce Learners to Promotion Concepts:
CObj 5	To Explore Trends and Practices in Promotion:
CObj 6	To Define and Distinguish Buyer Behavior Concepts:
CObj 7	To Examine Factors and Processes in Buyer Behavior
Course Outcomes: Learners will be able:	
COut 1	To understand the role of distribution in marketing, recognizing its significance in reaching consumers efficiently.
COut 2	To differentiate between direct and indirect marketing, and explore technology-enabled distribution strategies for enhanced efficiency.
COut 3	To comprehend marketing channels, including the roles of intermediaries in distribution, factors influencing channel decisions, and the impact of E-Marketing.
COut 4	To grasp the meaning, need, and importance of logistics management, including the integration of AI, and contemplate the future of logistics in India.
COut 5	To comprehend the introductory aspects of promotion, understanding the elements of the promotion mix.
COut 6	To analyze factors influencing promotion mix decisions, fostering a strategic understanding of promotional activities.
COut 7	To understand Integrated Marketing Communication (IMC) and develop effective marketing communication through multiple media.
COut 8	To explore recent trends in promotion, understanding evolving strategies and tools in contemporary marketing practices.
COut 9	To understand the fundamental concepts of buyer behavior.
COut 10	To distinguish between final consumer and organizational consumer, recognizing the unique characteristics and considerations for each.
COut 11	To comprehend the buying behavior of final consumers, exploring the factors that influence their decision-making process across different types of goods.
COut 12	To gain insights into the buying behavior of organizational consumers,

Modules at a Glance

Business Management II- Marketing Management-II		
Module No.	**Modules**	**No. of Lectures**
1	**Distribution and Logistics Management**	15
2	**Promotion**	15
3	**Understanding Buyer Behavior**	15
	Total No. of Lectures:	45

Sr. No	Modules
1	**Distribution and Logistics Management**
	• **Distribution in Marketing:** Direct and Indirect Marketing- Technology enabled Distribution Strategies • **Marketing Channels**: Intermediaries in Distribution- Factors affecting channel decisions - E-Marketing • **Logistics Management**: Meaning, Need and Importance - AI in logistics Management, Future of Logistics Management in India • **Packaging and Warehousing**-Rules and Regulations -Importance - Career prospects
2	**Promotion**
	• **Introduction to Promotion:** Elements of promotion mix, Factors affecting promotion mix decisions • **Integrated Marketing Communication:** Developing Effective Marketing Communication through multiple media including Personal Communication - Use of Social Media platforms -Influencer Marketing • **Recent Trends in Promotion:** Strategies and tools • **Ethical Practices:** Data Privacy and Marketing-Sustainability and Green Marketing
3	**Understanding Buyer Behaviour**
	• **Concept:** Definition of Consumer-Final Consumer-Customer-Organizational Consumer- Distinction between Final Consumer and Organizational Consumer • **Buying Behavior of Final Consumer:** Factors affecting buyer behavior- Steps in Consumer Buying decision making process (with respect to different types of goods) • **Buying Behavior of Organizational Consumer:** Factors affecting organizational buyer behavior- Steps in organizational buying process • **Government as a buyer:** Government Purchases-Buying process with special reference to GeM portal

Evaluation Pattern:

Internal Exam: Cumulative Continuous Assessment (CCA) 40 marks

- Written test on concept clarity for **10 marks**
- Integrated Individual Experiential (IIE) **10 Marks**
- Group projects- **20 marks**

The evaluation shall be on the basis of project presentation. Rubrics will be developed and communicated.

Semester End Examination (SEE)- 60 Marks

Maximum Marks: 60

Duration: 2 Hours

Note**:** (1) All questions are Compulsory.

Question No.	**Particulars (Nature of Questions)**	**Marks**
Q-1 (Module-I)	A Answer the following: A) B) **OR** Descriptive Question	15
Q-2 (Module-II)	Answer the following: A) B) **OR** Descriptive Question	15
Q-3 (Module-III)	Answer the following: A) B) **OR** Descriptive Question	15
Q-4 (Entire Syllabus)	C) Case Study **OR** D) Short notes (Any 03 out of 05)	15
	Total	**60**

Reference Books:

1. Distribution Channels: Understanding and Managing Channels to Market by Julian Dent
2. Logistics Management and Strategy: Competing Through The Supply Chain by Alan Harrison and Remko Van Hoek
3. Introduction to Materials Management by J.R. Tony Arnold, Stephen N. Chapman, and Lloyd M. Clive
4. Supply Chain Management: Strategy, Planning, and Operation by Sunil Chopra and Peter Meindl
5. Integrated Advertising, Promotion, and Marketing Communications by Kenneth E. Clow and Donald E. Baack
6. Advertising and Promotion: An Integrated Marketing Communications Perspective by George E. Belch and Michael A. Belch
7. Contemporary Advertising and Integrated Marketing Communications by William F. Arens, Michael F. Weigold, and Christian Arens
8. Consumer Behavior: Buying, Having, and Being by Michael R. Solomon
9. Business Marketing Management: B2B by Michael D. Hutt and Thomas W. Speh
10. Organizational Buying Behavior: Its Characteristics, Determinants, and Implications for Marketing Strategy by Thomas V. Bonoma

Syllabus of courses of S.Y. B.Com Programme
(With effect from the Academic Year 2026-2027)
2. Minor (Business Economics-IV)

Business Economics IV (3 Credits)

Semester IV

2.Minor	
2 Business Economics IV	
2. Business Economics- IV (Intermediate Macroeconomics- Public Finance)	
Course Objectives and Course Outcomes	
Course Objectives- Learners shall	
CObj 1	Understand the definition and scope of public finance, explore the major fiscal functions of the government and analyze the principle of Maximum Social Advantage to evaluate the role of government in achieving economic welfare.
CObj 2	Examine the relationship between efficiency, markets, and governments, focusing on the concept of public goods and the rationale for government intervention and investigate the role of government in providing public goods.
CObj 3	Explore the various sources, objectives, and canons of public revenue, analyze the mechanisms of tax burden shifting and the economic effects of taxation on individuals, businesses and the overall economy.
CObj 4	Examine the canons and classification of public expenditure, understand the causes for the growth in public expenditure and evaluate the classification of public debt, the burden of debt finance and its implications for fiscal solvency.
CObj 5	Understand the concept, objectives, constituents, limitations of fiscal policy and evaluate the principles of sound and functional finance to grasp the principles governing fiscal policy decisions.
CObj 6	Explore the meaning, objectives, and types of budgets, with a focus on the structure of the Union budget in India as well as investigate the framework of Indian public finance, including the role of the Finance Commission and the Fiscal Responsibility and Budget Management (FRBM) Act.
Course Outcomes: Learners will be able:	
COut 1	Articulate the meaning and scope of public finance, demonstrating a comprehensive understanding of how public finance relates to government activities and resource allocation.
COut 2	Analyze the major fiscal functions, including the allocation function, distribution function, stabilization function and assess their roles in shaping economic policy.
COut 3	Evaluate the Principle of Maximum Social Advantage based on Dalton and Musgrave's views and understand how this principle is applied in practice.
COut 4	Develop a nuanced understanding of the relationship between efficiency, markets, and governments, examining how government intervention can enhance or hinder economic efficiency in various contexts.
COut 5	Define public goods, recognize their characteristics, and analyze the crucial role of government in providing and managing public goods for the overall benefit of society.
COut 6	Identify and differentiate between tax and non-tax sources of public revenue, recognizing their significance in financing government expenditures.
COut 7	Analyze the objectives of taxation, understand the canons of taxation and evaluate how these principles guide the design and implementation of tax policies.
COut 8	Explain the canons guiding public expenditure decisions, classify public expenditures based on their nature and purpose and evaluate their economic effects on production, consumption, distribution, employment, and stabilization.

COut 9	Analyze theories of public expenditure, specifically Wagner’s Hypothesis and Wiseman Peacock Hypothesis and understand the factors influencing the growth of public expenditure.
COut 10	Classify public debt based on various criteria, analyze the burden of debt finance, and differentiate between internal and external sources of public debt, understanding their implications for fiscal solvency.
COut 11	Analyze the relationship between public debt and fiscal solvency, examining the consequences of different types of debt financing on government stability and economic well-being.
COut 12	Define fiscal policy, identify its objectives and constituents, and critically analyze the limitations associated with its implementation.
COut 13	Explain the meaning and objectives of a budget, analyze its types, and understand the structure of the Union budget, including key deficit concepts.
COut 14	Gain insight into the principles of financial federalism as outlined in the Indian constitution, analyze financial adjustments, and assess the challenges in Centre-State financial relations, with a focus on the highlights of the latest Finance Commission.
COut 15	Explain the Fiscal Responsibility and Budget Management (FRBM) Act, evaluating its implications for fiscal sustainability, and critically assessing the role of the Finance Commission in shaping India's fiscal policies.

Modules at a Glance

Business Economics- IV -Intermediate Macroeconomics- Public Finance		
Module No.	**Module**	**No. of Lectures**
1	Introduction to Public Finance	15
2	Public Revenue, Expenditure and Debt	15
3	Fiscal Management and Fiscal Administration	15
	Total No. of Lectures:	45

Sr. No	Modules
1	**Introduction to Public Finance**
	A. Definition and Objectives of Public Finance; Scope of Public finance; Distinction between Public and Private Finance B. Major fiscal functions: allocation function, distribution function & stabilization function; principle of Maximum Social Advantage C. Relation between Efficiency, Markets and Governments; the concept of Public Goods and the role of Government **Textbook reference:** Bhatia H.L., (2012), Public Finance, Vikas Publications. Chapter 2 & Chapter 3- Page No- 21- 39
2	**Public Revenue, Expenditure and Debt**
	A. Public Revenue: Sources, Objectives, Canons, Types of taxes, Tax Base and Rates of taxation, Shifting of tax burden, Economic Effects of taxation, B. Public Expenditure: Canons and classification; economic effects of public spending; Wagner's Hypothesis and Wiseman Peacock's Hypothesis- Causes for growth in Public Expenditure C. Public Debt: Classification; Burden of Debt Finance: Internal and External; Public Debt and Fiscal Solvency **Textbook reference:** Bhatia H.L., (2012), Public Finance, Vikas Publications. Chapter 3- Page No- 40- 55 Chapter 7- Page No- 93- 119 Chapter 9- Page No- 150- 176 Chapter 10- Page No- 177- 193 Chapter 11- Page No- 194- 211 Ahuja. H.L.; Macroeconomics Theory & policy ; S Chand and Company Ltd; 22nd edition; 2019 Chapter 30, 31, 32, 33- Page No- 651-714
3	**Fiscal Management and Fiscal Administration**
	A. Fiscal Policy: Meaning, Objectives, constituents and Limitations, Types-Contra cyclical Fiscal Policy and Discretionary Fiscal Policy: Principles of Sound and Functional Finance B. Budget- Meaning and objectives; types of budget; Structure of Union budget; Meaning and types of deficits; Revenue Deficit vs. Fiscal Deficit; Primary deficit and its significance C. Indian Public Finance: Financial Federalism under constitution, Financial Adjustments in India, Problem of Centre – State Financial Relations, Finance Commission (highlights of the latest Finance Commission), FRBM. **Textbook reference:** Bhatia H.L., (2012), Public Finance, Vikas Publications. Chapter 30- Page No- 261- 278 Ahuja. H.L.; Macroeconomics Theory & policy; S Chand and Company Ltd; 22nd edition; 2019 Chapter 30, 31, 32, 33- Page No- 651-714

Evaluation Pattern:

I. **Continuous Assessment (C.A.)** - 40 Marks
- (i) C.A.-I: Test – (Objective type of questions)- 20 Marks
- (ii) C.A.-II: Case Studies/Assignments- 20 Marks

II. **Semester End Examination (S.E.E.)**- 60 Marks

QUESTION PAPER PATTERN OF SEE

Maximum Marks: 60 Marks

Time: 2 Hours

Note: 1) All four questions are compulsory
2) All Questions carry equal marks
3) Attempt **any two questions** out of three in each question

Question No	Particulars	Marks
Q-1 (from Module 1)	A) Full Length Question B) Full Length Question C) Application based Question	15 Marks
Q-2 (from Module 2)	A) Full Length Question B) Full Length Question C) Application based Question	15 Marks
Q-3 (from Module 3)	A) Full Length Question B) Full Length Question C) Application based Question	15 Marks
Q-4 (from Modules 1-3)	Short Notes (Any three out of six) A. Unit-1 B. Unit-1 C. Unit-2 D. Unit-2 E. Unit-3 F. Unit-3	15 Marks

Reference books:

Essential Reading:

1. Bhatia H.L., (2012), Public Finance, Vikas Publications.
2. Mithani D.M. (2017). Modern Public Finance: Theory and Policy, Himalaya Publishing House, New Delhi
3. Joseph E. Stiglitz, Economics of the Public Sector, 3rd Edition, Chapter 4.
4. Tyagi B.P. (2016), Public Finance, Jai Prakash Nath Co. Meerat, U.P.
5. Government of India, Report of the 15th Finance Commission.

Advanced Reading:

1. Musgrave, R. A. and P. B. Musgrave (1976), Public Finance in Theory and Practice, McGraw Hill, Kogakusha, Tokyo.
2. Mundle, S. (Ed). Public Finance: Policy Issues for India. Oxford University Press, Delhi
3. Fiscal Developments (from the relevant portion of the latest Economic Survey.)
4. Rao, M. Govinda. "Central transfers to states in India: rewarding performance while ensuring equity." Final report submitted to NITI Aayog (2017).

AC: 25/3/2026

Syllabus of courses of S.Y. B.Com Programme
(With effect from the Academic Year 2026-2027)
3. General/Open Elective
Business Law II

(3 Credits)

Semester IV

General/Open Elective	
3. Business Law II	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	To ensure that the rights and obligations arising out of a contract are honoured and the available legal remedies are made available to those affected.
CObj 2	To ensure protection of consumer interests against unfair practices and prevent practices that have an adverse effect on competition
CObj 3	To protect the interests of the partners and limit their liability to their agreed contributions
CObj 4	To develop an understanding of corporate governance, regulatory compliance, and the duties of stakeholders, along with the capacity to apply principles of company law in practical situations.
CObj 5	To develop an understanding of India's insolvency and bankruptcy framework, including resolution and liquidation processes, stakeholder roles, and the practical application of insolvency laws.
CObj 6	To understand the legal framework of intellectual property rights, including their protection, enforcement, commercialization, and practical application.
Course Outcomes: Learners will be able:	
COut 1	Learners will be able to understand and uphold contractual rights and duties and apply suitable legal remedies in the event of a breach.
COut 2	Learners will be able to understand and apply laws that protect consumer interests, identify unfair trade practices, and regulate activities that negatively impact competition.
COut 3	Learners will be able to understand LLP law, interpret provisions on formation and management, and apply them to ensure compliance and address practical issues.
COut 4	Learners will be able to understand corporate governance and compliance requirements, analyse stakeholder responsibilities, and apply company law principles in practical situations.
COut 5	Learners will be able to understand and interpret insolvency laws, evaluate resolution and liquidation processes, recognize stakeholder roles, and apply the legal framework in practical contexts.
COut 6	Learners will be able to understand and implement intellectual property laws in addition to their protection, enforcement, and commercialization in practical situations.

Modules at a Glance

Business Law II		
Module No.	**Modules**	**No. of Lectures**
1	The Companies Act, 2013	15
2	Indian Partnership Act, 1932 and The Limited Liability Partnership Act, 2008	15
3	Intellectual Property Rights, The Copyright Act, 1957, The Patents Act, 1970, The Trade Marks Act, 1999 and The Consumer Protection Act, 2019	15
	Total No. of Lectures:	45

Sr. No	**Modules**
1	**The Companies Act, 2013**
	• **Incorporation & Registration** (Formation, classification, MOA AOA etc) **Corporate Governance** (Position, Role, Duties of the Directors, Member of a Company etc.) • CSR - (mandatory provisions, spending and reporting requirements)
2	**Indian Partnership Act, 1932 and The Limited Liability Partnership Act, 2008**
	Indian Partnership Act, 1932 • Concept, Essentials, True Test of Partnership, Partnership deed, Types of partnership, Rights and Duties of partners, Distinguish between partnership and HUF, Partnership and Company, Partnership and Co-ownership • Dissolution – Concept, Modes, Consequences of Dissolution • Duties and liabilities, rights, authority of partners, Minor's position in Partnership **The Limited Liability Partnership Act, 2008** • Features of the LLP • Distinction between • LLP and Partnership • LLP and Company • Contents and Essential clauses of an LLP agreement. • Nature and legal status of partners and designated partners in an LLP, • Procedure for Registration and Incorporation of an LLP and the legal provisions governing the change of name of an LLP • Extent and limitation of liability of LLP and Partners • Liability of the firm and the partners in case of fraud
3	**Intellectual Property Rights, The Copyright Act, 1957, The Patents Act, 1970, The Trade Marks Act, 1999 and The Consumer Protection Act, 2019**

	Intellectual Property Rights, The Copyright Act, 1957, The Patents Act, 1970 and The Trade Marks Act, 1999 ● General principles of Intellectual Property Rights ● Patent, Copyright and Trademark: ● Meaning ● Registration ● Duration ● Remedies for Infringement ● Plagiarism **An Introduction to the Geographical Indications of Goods (Registration and Protection) Act, 1999** ● Introduction and relevance **The Consumer Protection Act, 2019** ● Advantages of Consumer law over other laws ● Consumer Rights, ● Important definitions under the Act ● Unfair Trade Practices ● Restrictive Trade Practices ● Consumer Protection Councils, Consumer Protection Redressal ● Mechanism- Three-tier enforcement machinery

Evaluation Pattern:

Internal Exam: 40 marks

- Written test on Class Test (concept clarity based.)
- Project (Group project)) based on the learners understanding of topics within the syllabus
- Case Analysis (Individual) based on the learners understanding of topics within the syllabus.
- 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 a 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.

Semester End Examination (SEE) - 60 Marks

Duration: 2 Hours

Note**:** (1) All questions are Compulsory.

Question No.	Particulars (Nature of Questions)	Marks
Q-1 (Module-l)	Answer following a) b) OR Descriptive Question	15
Q-2 (Module-11)	Answer following a) b) OR Descriptive Question	15
Q-3 (Module-Ill)	Answer following a) b) OR Descriptive Question	15
Q-4	A) Case Study (5) Based on entire syllabus OR Write short notes on (Any 3 out of 4) Based on entire syllabus	15
	Total	60

Reference books:

- The Companies Act 1913-Avtar Singh, N D Kapoor
- Indian Partnership Act,1932- Dr. Nilima Chandiramani, Avtar Singh
- Limited Liability Partnership Act,2008- Avtar Singh
- Intellectual Property Rights – Dr. B L Wadhera, P. Radhakrishnan (study Material)
- Consumer Protection Act, 2019 – Dr. V K Agarwal,

Syllabus of courses of S.Y. B.Com Programme
(With effect from the Academic Year 2026-2027)
4. Vocational and Skill Enhancement Courses (VSEC)

Advertising II

(3 Credits)

Semester IV

4. Vocational and Skill Enhancement Courses (VSEC)	
4.a Advertising II	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	To articulate the steps involved in planning and executing a successful advertising campaign and determine advertising objectives utilizing models such as AIDA and DAGMAR.
CObj 2	To evaluate factors influencing advertising budgets and comprehend various methods for setting budgets. And also analyze media objectives, including reach, frequency, and GRPs, for effective campaign planning.
CObj 3	To acquire a diverse set of media scheduling strategies for optimal campaign implementation cultivate an understanding of the creative process and recognize the pivotal role of a creative brief in advertising campaigns.
CObj 4	To analyze buying motives, distinguishing between various types and also identify selling points, features, and different types of appeals in advertising.
CObj 5	To understand the fundamental concept of Unique Selling Proposition (USP) in advertising apply principles of layout and grasp the importance of illustration in print ads.
CObj 6	To develop a conceptual understanding of storyboarding for creating effective broadcast ads and acquire the methods and objectives of pre-testing and post-testing advertisements.
CObj 7	To develop skills for assessing and improving advertising content based on evaluation results.
Course Outcomes: Learners will be able:	
COut 1	Learner will identify and describe the steps involved in planning and executing a successful advertising campaign.
COut 2	Learner can determine advertising objectives using models such as AIDA (Attention, Interest, Desire, Action) and DAGMAR (Defining Advertising Goals for Measured Advertising Results).
COut 3	Learner evaluate factors influencing advertising budgets and understand the methods for setting advertising budgets.
COut 4	Learner will able to analyze media objectives, including reach, frequency, and GRPs (Gross Rating Points).
COut 5	Learner will acquire various media scheduling strategies for effective campaign implementation.
COut 6	Learner can cultivate the creative process and the role of a creative brief in advertising campaigns.
COut 7	Learners will be able to analyze buying motives and differentiate between types.
COut 8	Learners can identify selling points, features, and various types of appeals.

COut 9	Learners can understand the basic concept of Unique Selling Proposition (USP) in advertising.
COut 10	Learners will examine different types of endorsers.
COut 11	Learners can evaluate the advantages and limitations of celebrity endorsements.
COut 12	Learners will understand the application of creativity in advertising for both high-involvement and low-involvement products.
COut 13	Learners will be able to practice execution and evaluation of Advertising
COut 14	Learners can apply principles of layout and comprehend the importance of illustration in print ads.
COut 15	Learners can develop a conceptual understanding of storyboarding for broadcast ads.
COut 16	Learners will acquire the methods and objectives of pre-testing and post-testing advertisements.
COut 17	Learners can develop skills for assessing and improving advertising content based on evaluation results.

Modules at a Glance

Advertising Semester -IV		
Sr. No.	**Modules**	**No. of Lectures**
1	Planning Advertising Campaigns	15
2	The Creative Process in Advertising	15
3	Execution and Evaluation of Advertising	15
Total No. of Lectures:		45

Sr. No.	**Modules**
1	**Planning Advertising Campaigns**
	• **Advertising Campaign** Determining advertising objectives –AIDA Model and DAGMAR model- Steps in Advertising Campaign Planning • **Advertising Budget** Factors determining advertising budgets, methods of setting advertising budgets, • Media Objectives - Reach, Frequency GRP-TRP-Customer Engagement • **Media Planning** Process in Media Planning-Factors affecting selection of media- Media Scheduling Strategies-Difficulties in Media planning
2	**The Creativity Process in Advertising**

	● **Steps in creative process** Identifying the objectives- Ideation- visualization including visualization techniques -concretizing the idea—Refinement -Implementation. ● **Creative Thinking Techniques** Divergent thinking vs. convergent thinking- Mind mapping- brainstorming sessions and other creative thinking exercises- ● **Target audience and Creativity** Buying motives-selling points--Emotional and rational appeals- USP-Unique Selling Preposition -Cognitive and affective responses of consumers-mapping products with psychological aspects. ● **Ethics and Responsibility in Creative Advertising** Balancing creativity with ethical considerations-Social responsibility in advertising studies on ethical challenges in advertising.
3	**Execution and Evaluation of Advertising**
	● **Preparing print advertisements** Essentials of Copywriting, Copy – Elements-Types-Layout-Use of illustrations-Copy writing for Digital- print/ Audio Visual and,social media platforms ● **Audio-Visual Creativity in Advertising-1** Creating broadcast advertisements- Jingles-use of music-Benefits and limitations ● **Audio-Visual Creativity in Advertising-2** film advertising-Television advertising -You Tube advertising-Benefits and limitations ● **Evaluation of advertising campaign** Methods of evaluation- Effect of advertising-Impact study- Pre-testing- and Post-testing of Advertising campaign - Tools and Techniques with reference to different forms of advertisements.

AC: 25/3/2026

Question Paper Pattern (Academic Year: 2026-2027)

Internal Examination & Semester End Examination – 100 Marks
A] Internals-40 Marks (any two)
Class test , Group discussions Role play, Power point presentation, Article review, Experiential learning
Case Study- Discussion/ Presentation.
B] Semester End Examination (SEE)- 60 Marks
Maximum Marks 60
Duration : 2 Hours
Note: (1) All questions are Compulsory.

Question No.	Particulars (Nature of Questions)	Marks
Q-1 (Module-I)	Answer any 2 out of 3 a) b) OR Q1	15
Q-2 (Module-II)	Answer any 2 out of 3 a) b) OR Q2	15
Q-3 (Module-III)	Answer any 2 out of 3 a) b) OR Q3	15
Q-4 (Module- IV)	A) Case Study OR B) Write short notes on (Any 3 out of 6) Based on entire syllabus	15
	Total	**60**

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, 10th 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

AC: 25/3/2026

Syllabus of courses of S.Y. B.Com Programme
(With effect from the Academic Year 2026-2027)
4. Vocational and Skill Enhancement Courses (VSEC)

4.b Company Secretarial Practice II (3 Credits)

Semester IV

1.Major	
Vocational and Skill Enhancement Courses (VSEC)	
4.b Company Secretarial Practice II	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 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.
CObj 2	To emphasize on different types of meeting and formalities required to conduct a meeting.
CObj 3	To recognize the role of technology in conducting a meeting.
CObj 4	To elaborate on the process of dematerialization, its need and importance thus by making learner aware about online trading.
CObj 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.
Course Outcomes: Learners will be able:	
COut 1	The learners will be able to understand the role of secretary in management of the company.
COut 2	The learner is expected to have a complete understanding about the position of director.
COut 3	The learner should be able to understand the power, duties and responsibilities of a director.
COut 4	Learners will be able to differentiate between various types of company meetings.
COut 5	Learners should be able to understand the requirements of vat.
COut 6	The learner should be able to organize a corporate meeting with formalities.
COut 7	The learner is expected to know about the winding up process and its reports to be prepared at that time.
COut 8	Learners should be able to understand diverse resolution mechanisms for corporate governance.
COut 9	Understanding the procedure for winding up a company and the role of a company secretary in the process.
COut 10	Learners should understand the process and responsibilities associated with managing dividend, interest, charges, and penalties in a secretarial role.
COut 11	The learners understand the procedures and protocols of conducting annual general meetings and board meetings through analyzing specimen notices and agendas.
COut 12	The learners will know the legal procedures and requirements for appointing a Company Secretary.
COut 13	Learners will get Awareness of shareholder rights and responsibilities

COut 14	Learners will be able to understand the significance of meticulous record-keeping in facilitating accountability.
COut 15	The learners are expected to get clarity in organizational communication.
COut 16	The learners will be able to understand the role of secretary in management of the company.

Company Secretarial Practice – II		
Module No.	**Modules**	**No. of Lectures**
1	Management of companies	**15**
2	Company Meetings and company secretary	**15**
3	Report and Specimen	**15**
	Total No. of Lectures:	**45**

Modules at a Glance

Sr. No	Modules
1	**Management of companies**
	• Key managerial personnel and their role in management of companies • Directors– Qualification, Directors Identification Number (DIN), Appointment, types of Directors, Disqualification and removal, Remuneration. • Powers, Duties and Liabilities of Directors. • Duties and Responsibility of the other managerial personnel.
2	**Company Meetings and company secretary**
	• Company meeting and its Importance, Types of company meetings-Requirements of valid meeting- Notice, agenda, chairman, Proxy, Quorum-Conduct of meetings through virtual platform • Resolution at company meetings- Types including circular resolution- voting at the meeting- Postal Ballot, Electronic Voting. • Winding up of a company- Procedure, secretarial role in the winding up of company. • Secretarial duties with regards to payment of Dividend, Interest, Charges and penalties.
3	**Reports and Specimen**

	• Preparation of Reports and presentation- maintenance of minutes book, importance of minutes and minutes book of meetings. • Minutes of Board Meeting prior to Annual General Meeting, Minutes of Annual General Meeting, committee meetings and other class meetings. • Specimen –Notice & Agenda of Annual General Meeting, Notice and Agenda of Board Meeting prior to Annual General Meeting. • Resolutions- Resolution for appointment of a Company Secretary, Special Resolution for alteration of Memorandum of Association and other important resolutions

Evaluation Pattern:

Company Secretarial Practice Paper I and Paper II

Question Paper Pattern (Academic Year: 2026-2027)

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.

Question No.	Particulars (Nature of Questions)	Marks
Q-l (Module-l)	Answer following a) b) OR Descriptive Question	15
Q-2 (Module-11)	Answer following a) b) OR Descriptive Question	15
Q-3 (Module-Ill)	Answer following a) b) OR Descriptive Question	15
Q-4	B) Case Study (5) Based on entire syllabus OR Write short notes on (Any 3 out of 4) Based on entire syllabus	15
	Total	60

Reference books:

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:

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

Syllabus of courses of S.Y. B.Com Programme
(With effect from the Academic Year 2026-2027)
4. Vocational and Skill Enhancement Courses (VSEC)

Behavioural Economics-II (3 Credits)

Semester IV

4. Vocational and Skill Enhancement Courses (VSEC)	
4.c. Behavioural Economics-II	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	Understand the fundamentals of consumer choice theory and explore the role of preferences in decision-making.
CObj 2	Examine nudge theory and explore behavioural interventions aimed at promoting desired consumer behaviours, investigate social norms and conformity in consumer decision-making.
CObj 3	Understand the intersection of Behavioural Economics and public policy with specific focus on public policies and analyze the opportunities and challenges associated with incorporating behavioural insights into public policy formulation and implementation.
CObj 4	Examine the use of nudges in public policy, applications and effectiveness of nudges in various policy domains and investigate the role of incentives, motivation, and decision architecture in public policy.
CObj 5	Analyze case studies on nutrition from India, Developing Economies, and Developed Economies to understand the challenges and interventions in addressing nutritional issues and evaluate the effectiveness of various policies and programs aimed at improving nutrition outcomes in diverse socio-economic contexts.
CObj 6	Examine case studies on livelihoods and environment conservation from India, Developing Economies, and Developed Economies to explore the impact of debt on livelihoods and potential strategies for debt management and poverty alleviation and analyze environmental challenges and conservation efforts.
Course Outcomes: Learners will be able:	
COut 1	Define and recall the foundational concepts of consumer choice theory, including the role of preferences and context in decision-making.
COut 2	Understand the principles of nudge theory, including the concept of choice architecture and its application in steering consumers towards desired behaviours.
COut 3	Apply knowledge of framing effects in marketing and advertising to create persuasive messages and campaigns.
COut 4	Analyze the impact of social norms and conformity on consumer behaviour, exploring how individuals conform to societal expectations in their consumption patterns.
COut 5	Evaluate the significance of emotions in consumer decision-making, examining how emotional engagement contributes to brand loyalty and satisfaction.
COut 6	Explain the core principles of Behavioural Economics and how they challenge traditional economic assumptions in policy-making.
COut 7	Understand the principles of nudges in public policy, including their applications and the psychological mechanisms that underlie their effectiveness.
COut 8	Apply Behavioral Economics concepts to address challenges and develop strategies in health and environmental policy.

COut 9	Analyze the role of incentives and decision architecture in public policy, considering how these elements shape individual and collective behaviours.
COut 10	Evaluate the contributions of Behavioural Economics in health and environmental policy, assessing the effectiveness of interventions in addressing public health and environmental challenges.
COut 11	Identify and recall specific examples from case studies with respect to India and the global Economies and understand how Behavioural Economics is applied in policy contexts.
COut 12	Understand the practical implementation of behavioural public policy in the case studies and analyze the underlying behavioural principles at play.
COut 13	Comprehend the central argument in the real-life cases and discuss how Behavioural Economics challenges traditional economic assumptions in policy design.
COut 14	Analyze the behavioural factors discussed in the case studies considering their impact on individuals' decision-making and compliance behaviour.
COut 15	Evaluate the broader implications of behavioural public policy, considering its ethical implications, societal impact, and potential for long-term behaviour change.

Modules at a Glance

4c. Behavioural Economics-II		
Module No.	**Module**	**No. of Lectures**
1	Behavioural insights into Consumer Behaviour	15
2	Behavioural Public Policy	15
3	Behavioural Public policy in Action	15
	Total No. of Lectures:	45

Sr. No	Modules
1	**Behavioural insights into Consumer Behaviour**
	A. Consumer choice theory: Preferences: Rational, Indifference and Strict Preferences; Preference Ordering, Choice under certainty; Exploring the role of preferences and context. B. Nudge theory: Introduction and Definitions of nudge theory; Choice Architecture, Behavioural interventions to promote desired consumer behaviors; Framing effects in marketing and advertising C. Social norms and conformity: Autokinetic Effect; Impact on consumer behaviour; the role of emotions in consumer decision-making, role of reference group and peer effects. **Textbook reference:** Angner, E. (2016). A course in Behavioral Economics (2nd ed). Macmillan Education. Page No- 13-31 Angner, E. (2016). A course in Behavioral Economics (2nd ed). Macmillan Education. Page No- 153-155 Coll, P., & Plangol, A. (2023). Behavioral Economics: The Basics. Routledge Page No- 144-149 Baddeley, M. (2019). Behavioural Economics and Finance. Routledge Page No- 142-152
2	**Behavioural Public Policy**
	A. Overview of Behavioural economics and policy-making: Meaning and scope of public policy; public policies in Behavioural Economics; Behavioural public policy: Opportunities and challenges. B. Nudges in public policy: Defaults and Default Rules as nudging techniques; Applications and effectiveness, Nudges for healthy living, Behavioural development policy. C. The role of incentives, motivation and decision architecture in public policy; Incentives in neoclassical economics; Extrinsic versus intrinsic motivations, Social motivations, Decision architecture factors. **Textbook reference:** Baddeley, M. (2019). Behavioural Economics and Finance. Routledge Page No- 161-175 Baddeley, M. (2019). Behavioural Economics and Finance. Routledge Page No- 19-35
3	**Behavioural Public policy in Action**
	A. Case Studies on Nutrition: Evidences from India, Developing Economies and Developed Economies. B. Case Studies on Livelihoods and Debt: Evidences from India, developing economies and developed Economies. C. Case Studies on Environment Conservation: Evidences from India, Developing Economies and Developed Economies.

Evaluation Pattern:

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

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

(iv) C.A.-II: Case Studies/Assignments- 20 Marks

II. **Semester End Examination (S.E.E.)**- 60 Marks

QUESTION PAPER PATTERN OF SEE

Maximum Marks: 60 Marks

Time: 2 Hours

Note: 1) All four questions are compulsory
2) All Questions carry equal marks
3) Attempt **any two questions** out of three in each question

Question No	Particulars	Marks
Q-1 (from Module 1)	A) Full Length Question B) Full Length Question C) Application based Question	15 Marks
Q-2 (from Module 2)	A) Full Length Question B) Full Length Question C) Application based Question	15 Marks
Q-3 (from Module 3)	A) Full Length Question B) Full Length Question C) Application based Question	15 Marks
Q-4 (from Modules 1-3)	Short Notes (Any three out of six) G. Unit-1 H. Unit-1 I. Unit-2 J. Unit-2 K. Unit-3 L. Unit-3	15 Marks

Reference books:

Essential Reading:

1. Abdukadirov, Sherzod (eds.), Nudge Theory in Action: Behavioral Design in Policy and Markets, Palgrave Macmillan, 2016
2. Alistar Munro, Bounded Rationality and Public Policy- perspectives from Behavioural Economics
3. Thaler, Richard H. and Cass R. Sunstein. 2008. "Nudge: Improving decisions about health, wealth, and happiness." Yale University Press, New Haven, CT
4. Dhami, Sanjit, The Foundations of Behavioral Economics, Oxford University Press, 2016.
5. Policy for Homo Sapiens, Not Homo Economicus: Leveraging the Behavioural Economics of "Nudge"

Advanced Reading:

1. Regulatory Policy and Behavioural Economics, by Pete Lunn, OECD, 2014
2. https://www.bbc.com/future/article/20200812-exponential-growth-bias-the-numerical-error-behind-covid-19
3. https://hbr.org/2020/11/overconfidence-is-contagious
4. https://documents1.worldbank.org/curated/en/270681549914168312/pdf/134536-ESMAP-PUBLIC-11-2-2019-14-11-3-UgandaCleanCookingBehavioralDiagnosticReport.pdf

AC: 25/3/2026

Syllabus of courses of S.Y. B.Com Programme
(With effect from the Academic Year 2026-2027)
4. Vocational and Skill Enhancement Courses (VSEC)

4.d Journalism II (3 Credits)

Semester IV

Modules at Glance

4.d Journalism II		
Module. No.	**Modules**	**No. of Lectures**
1.	Audio Journalism	15
2.	Television Journalism	15
3.	Digital Journalism	15
Total		**45**

Modules in Detail

Sr. No.	Modules	No. of Lectures
1.	**Audio Journalism**	**15**
	• Audio News and types of Audio News • Broadcast Formats (in brief/intro) • Public service advertisements, Jingles, Radio magazine, Interview, Talk Show, Discussion, Feature, Documentary • Stages of Radio/Podcast Production, Editing, Creative use of Sound Editing.	
2.	**Television Journalism**	**15**
	• Television Journalism • Elements of a Television News Story - Gathering, Writing/Reporting, Anchoring • Basics of Editing for TV- Basic Soft-wares and Techniques (for editing a news capsule). • Changing Character of Television News (24 -hrs news format, News Production cycle, News 'Lingo', News 'Formulae')	
3.	**Digital Journalism**	**15**
	• Defining New Media, Terminologies and their meanings, Technological Determinism, Computer Mediated-Communication (CMC), Networked Society. • Visual and Content Design: Website planning and visual design, Content strategy and Audience Analysis, Creating and Promoting a Blog. • Mobile Journalism – Types and Benefits • The role media plays in International Communication: For rg: Ukraine-Russia war, Israel- Palestine war, Taliban, Portrayal of China during Covid, Korean wave. Case Studies can be discussed in the class.	
	Total	**45**

Evaluation Pattern- 60:40	
Internal Evaluation: 40 Marks	
1.	Create a news podcast/ blog (20 marks)
2.	News recording using Teleprompter (20 marks)

External evaluation:

Marks: 60

Duration: 2 hours

Note: (1) All questions are compulsory

(2) Question number 1 to 3 carry 20 marks each

Question No.	Particulars (Nature of question)	Marks
Q.1	A) Short notes (any TWO out of THREE from Module I) B) Attempt any TWO (Module I) 1) Question 2) Question 3) Question	8 12
Q.2	A) Short notes (any TWO out of THREE from Module II) B) Attempt any TWO (Module II) 1) Question 2) Question 3) Question	8 12
Q.3	A) Short notes (any TWO out of THREE from Module III) B) Attempt any TWO (Module III) 1) Question 2) Question 3) Question	8 12
	Total	**60**

Reference Books:

1. Shrivastava, 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.
15. Aiyer, Balakrishna. Digital Television Journalism. Authorspress, 2005.
16. Rao, B. S. Handbook of Photo Journalism in the Digital Age. Enkay Publishing House, 2013.
17. Jayanti, S., editor. Role of Digital Media and Weblog in Journalism. Alfa Publications, 2010.
18. Boyd, Andrew. Broadcast Journalism: Techniques of Radio and Television news. India, Elsevier, 2007.
19. J.R.Hakemuler. Broadcast Journalism. Anmol Publications Pvt. Limited, 2010.
20. Peter, Stewart. Basic Radio Journalism. Elsevier (A Division of Reed Elsevier India Pvt. Limited), 2006.
21. Arora, Rakesh. Web Journalism. New Delhi, Arise Publishers & Distributors, 2012.
22. Shrivastava, K. M. Radio and TV Journalism. Sterling Publishers, 1989.
23. Chawla, Abhay. New Media and Online Journalism. Noida, Pearson India Education Services Pvt. Ltd, 2021.
24. Mishra, Aditya Kumar, and Anuj. Basics of Mobile Journalism. SSDN Publishers & Distributors, 2022.

AC: 25/3/2026

Syllabus of courses of S.Y. B.Com Programme
(With effect from the Academic Year 2026-2027)
4. Vocational and Skill Enhancement Courses (VSEC)

4.e Mass Communication II (3 Credits)

Semester IV

Modules at Glance

4.e Mass Communication II		
Module. No.	**Modules**	**No. of Lectures**
1.	Basics of Documentary Making	15
2.	Role of Mass Media in India	15
3.	Media Ethics and Legal Aspects	15
	Total	**45**

Modules in Detail

Sr. No.	Modules	No. of Lectures
1.	**Basics of Documentary Making**	**15**
	• Defining Documentary • Importance of Documentary, difference between Fiction and Non-fiction storytelling • John Corner's 'five central elements of Documentary' theory • Observational and Performative Documentary	
2.	**Role of Mass Media in India**	**15**
	•Role of Media in society • Role of Media in Development Communication • Role of Media in education • Role of Media personal and career opportunities in Mass Media	
3.	**Media Ethics and Legal Aspects**	**15**
	• Right to Freedom of Speech and Expression (Article 19(a)) • Media and the Constitution of India • Press legislation in India (Constitutional Laws of Press Freedom, Official Secrets Act 1923, Contempt of Court, Copyright Act 1957) • Laws of Defamation and Journalistic Defense (Justification, Fair Comment, Privilege, Apology)	
	Total	**45**

Evaluation Pattern- 60:40
Internal Evaluation: 40 Marks
News updates (20 marks) Social media is a useful tool for staying updated about current events and new ideas. You can receive stories in real-time, engage with other users, and share content that interests you. **Instructions for the learners:** A news update project can involve collating weekly insights on the latest happenings from different social media platforms and presenting in the class. Every week, a certain number of students can be assigned this activity.
Film festival on YouTube (20 marks) The primary task under this project is to make a documentary and then upload it onto a Department's YouTube channel. Learners can shoot original footage or create animations and then produce a 5–10 minutes video that mimics a real-life documentary. Later, upon receiving everyone's submissions, a film festival screening can be organized with faculty and parents (if possible) in attendance. One added advantage of this project is that the creations can be shared online to garner more views and accolades.

External evaluation:

Marks: 60
Duration: 2 hours
Note: (1) All questions are compulsory
(2) Question number 1 to 3 carry 20 marks each

Question No.	Particulars (Nature of question)	Marks
Q.1	A) Short notes (any TWO out of THREE from Module I) B) Attempt any TWO (Module I) 1) Question 2) Question 3) Question	8 12
Q.2	A) Short notes (any TWO out of THREE from Module II) B) Attempt any TWO (Module II) 1) Question 2) Question 3) Question	8 12
Q.3	A) Short notes (any TWO out of THREE from Module III) B) Attempt any TWO (Module III) 1) Question 2) Question 3) Question	8 12
	Total	**60**

List of Reference Books:

1. Corner, John. The Art of Record: A Critical introduction to Documentary Manchester University Press, 1996.

2. Mehrotra, Rajiv. The Open Frame Reader: Unreeling the Documentary, Rupa & Company, 2006.

3. Nichols, Bill. Introduction top Documentary, Indiana University Press, 2001.

4. Fox, Broderick. Documentary Media: History, Theory, Practice, Allyn & Bacon, 2010.

5. Michie Susan, West Robert, Campbell Rona, Brown Jamie and Gainforth Heather. ABC of Behaviour Change Theories. Silverback Publishing, 2014.

6. McQuail, Denis. McQuail's Mass Communication Theory, Sage Publication, 2010.

7. Fortner, Robert S. The Handbook of Media and Mass Communication. Vol I, Wiley and Sons, 2014.

8. Noelle-Neumann, Elisabeth. The Spiral of Silence: The Public Opinion –Our Social skills, University of Chicago Press, 1993.

9. Acharya, A.N. Television in India, Manas Publication, New Delhi,1987.

10. Ahuja B.K. Mass Media Communication: Theory and Practise, Saurabh Publishing House, New Delhi, 2010

11. Ahuja, B.N. History of Press, Press Laws and Communication, Surjeet Pub, New Delhi 1989

12. Chattergy, P.C. Broadcasting In India, SAGE Publications Pvt. Ltd; Second edition Delhi, 1991.

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.

Syllabus of courses of S.Y. B.Com Programme
(With effect from the Academic Year 2026-2027)

5. Ability Enhancement Courses/Value Enhancement Courses

5.a Modern Indian Language II – Sanskrit

(2 Credits)

Semester IV

Modules at Glance

5.a Modern Indian Language II		
Module. No.	**Modules**	**No. of Lectures**
1.	Select Studies in Translated Literature	10
2.	Functional and Commercial Language	10
3.	Forms of Literary Expressions in Sanskrit	10
	Total	**30**

Modules in Detail

Sr. No.	Modules	No. of Lectures
1.	**Select Studies in Translated Literature**	**10**
	• Translated Literature and Cultural Exchange Review of Translated Literature using Translated Literary work from another language to chosen language. (The choice of the texts should be made by the learner with due discussion with the faculty). Based on this module, internal evaluation shall be done.	
2.	**Functional and Commercial Language**	**10**
	• Newspaper reading of the chosen language in the class along with faculty • Watching and understanding News channel of the chosen language • Translation of often used words in office circulars and government communications • Simple conversations in the chosen language • Banking and financial terms in the chosen language	
3.	**Forms of Literary Expressions in Sanskrit**	**10**

	• Appreciation of select forms of literature o Films o Theatre o Performing Arts o Fine Arts • The faculty member shall discuss with the learners about the richness of other forms of Literary expressions in chosen language and learn to appreciate the creativity and presenting the creativity in a lighter form. Also, they are expected to appreciate the cultural dimensions behind it.	
	Total	**30**

Total marks: 50 **Evaluation Pattern- 60:40**
Internal Evaluation: 20 Marks
The faculty will decide the means of taking internal evaluation. It can be oral quiz, dialogue exchange, role play, reading comprehension, listening comprehension etc.

External evaluation:
Marks: 30
Duration: 1 hours
Note: (1) All questions are compulsory
(2) The learners can write answers in the chosen language or in English/Marathi/Hindi

Question No.	Particulars (Nature of question)	Marks
Questions with sub questions	Flexibility is given to the faculty to decide the paper pattern and depending on learners ability will design the question paper. It can contain questions like identifying or changing gender, identifying or changing tenses, making rhythmic words, answer in one sentence etc.	30
	Total	**30**

List of Reference Books:

1. 279.Pdf. https://ia800104.us.archive.org/14/items/in.gov.ignca.279/279.pdf. Accessed 19 Feb. 2024.
2. "Kautilya's Arthashastra.Pdf." Google Docs, https://docs.google.com/file/d/0BxEZ9xOtQkn2X0dIeHBvb1J6dFk/edit?usp=embed_facebook. Accessed 19 Feb. 2024.
3. Subhaashhita_kedar.Pdf.
4. https://sanskritdocuments.org/doc_z_misc_subhaashita/subhaashhita_kedar.pdf. Accessed 19 Feb. 2024.
5. Vaidyakiya-Subhashita-Sahitya-by-Bhaskara-Govinda.Pdf.
6. https://allayurvedicremedies.com/wp-content/uploads/2022/01/Vaidyakiya-Subhashita-Sahitya-by-B haskara-Govinda.pdf. Accessed 19 Feb. 2024.
7. Valmiki Ramayana - Baala Kanda - Sarga 1. https://www.valmikiramayan.net/utf8/baala/sarga1/bala_1_frame.htm. Accessed 19 Feb. 2024.
8. Vidura Niti (Mahabharata - Udyogaparva) | Exotic India Art. https://www.exoticindiaart.com/book/details/vidura-niti-mahabharata-udyogaparva-nal025/. Accessed 19 Feb. 2024.

Syllabus of courses of S.Y. B.Com Programme
(With effect from the Academic Year 2026-2027)
5. Ability Enhancement Courses/Value Enhancement Courses

5.b Modern Indian Language II - Marathi

(2 Credits) Semester IV

Modules at Glance

5.b Modern Indian Language II		
Module. No.	**Modules**	**No. of Lectures**
1.	Select Studies in Translated Literature	10
2.	Functional and Commercial Language	10
3.	Forms of Literary Expressions in Marathi	10
	Total	**30**

Modules in Detail

Sr. No.	**Modules**	**No. of Lectures**
1.	**Select Studies in Translated Literature**	**10**
	• Translated Literature and Cultural Exchange Review of Translated Literature using Translated Literary work from another language to chosen language. (The choice of the texts should be made by the learner with due discussion with the faculty). Based on this module, internal evaluation shall be done.	
2.	**Functional and Commercial Language**	**10**
	• Newspaper reading of the chosen language in the class along with faculty • Watching and understanding News channel of the chosen language • Translation of often used words in office circulars and government communications • Simple conversations in the chosen language • Banking and financial terms in the chosen language	
3.	**Forms of Literary Expressions in Marathi**	**10**

	· Appreciation of select forms of literature o Films o Theatre o Performing Arts o Fine Arts · The faculty member shall discuss with the learners about the richness of other forms of Literary expressions in chosen language and learn to appreciate the creativity and presenting the creativity in a lighter form. Also, they are expected to appreciate the cultural dimensions behind it.	
	Total	**30**

Total marks: 50 **Evaluation Pattern- 60:40**
Internal Evaluation: 20 Marks
The faculty will decide the means of taking internal evaluation. It can be oral quiz, dialogue exchange, role play, reading comprehension, listening comprehension etc.

External evaluation:
Marks: 30
Duration: 1 hours
Note: (1) All questions are compulsory
(2) The learners can write answers in the chosen language or in English/Marathi/Hindi

Question No.	Particulars (Nature of question)	Marks
Questions with sub questions	Flexibility is given to the faculty to decide the paper pattern and depending on learners ability will design the question paper. It can contain questions like identifying or changing gender, identifying or changing tenses, making rhythmic words, answer in one sentence etc.	30
	Total	**30**

List of Reference Books:

Marathi

स्थुलवाचनाक रता काही पुस्तके

०१. ओ रगामीची गंमत - अिनल अवचट
०२. गोड गोष्टी भाग १ ते १० - साने गुरुजी
०३. फास्टर फेणे - भा.रा.भागवत
०४. वाचू आनंदे - माधुरी पुरंदरे
०५. आपला भारत - राजा मंगळवेढेकर
(या व्यित रक्त इतर पुस्तकेही आपण द्यावीत.)

संदभ ग्रंथ

०१. व्यावहा रक मराठी - ल.रा.निसराबादकर
०२. व्यावहा रक मराठी - स्नेहल तावरे
०३. व्यावहा रक मराठी - डाॅ.प्रकाश परब
०४. भाषांतर िचिकत्सा - मधुकर मोकाशी
०५. भाषासंवाद - डाॅ.अिनल गवळी, डाॅ.नंदकुमार मोरे
०६. उपयोिजत मराठी - प्रभाकर जोशी, िकशोर पाटील
०७. उपयोिजत मराठी (गं.ना.जोगळेकर कृतज्ञता ग्रंथ - संपा.केतकी मोडक व इतर
०८. उपयोिजत मराठी व प्रसारमाध्यमांची कायशैली - डाॅ.संदीप सांगळे
०९. उपयोिजत मराठी - लेखन व संवाद कौशल्यांचा प रचय - प्रा.सत्यिजत साळवे,प्रा.दीपक पवार
१०. उपयोिजत मराठी आिण प्रसारमाध्यमे - संदीप सांगळे
11. Chitre Dilip, Anathology of Marathi Poetry, Nirmala Sadanand Pub., Bombay 1967

AC: 25/3/2026

Syllabus of courses of S.Y. B.Com Programme
(With effect from the Academic Year 2026-2027)
5. Ability Enhancement Courses/Value Enhancement Courses

5.c Modern Indian Language II - Hindi

(2 Credits) Semester IV

Modules at Glance

5.c Linguistic Studies II		
Module. No.	**Modules**	**No. of Lectures**
1.	Select Studies in Translated Literature	10
2.	Functional and Commercial Language	10
3.	Forms of Literary Expressions in Hindi	10
	Total	**30**

Modules in Detail

Sr. No.	Modules	No. of Lectures
1.	**Select Studies in Translated Literature**	**10**
	• Translated Literature and Cultural Exchange Review of Translated Literature using Translated Literary work from another language to chosen language. (The choice of the texts should be made by the learner with due discussion with the faculty). Based on this module, internal evaluation shall be done.	
2.	**Functional and Commercial Language**	**10**
	• Newspaper reading of the chosen language in the class along with faculty • Watching and understanding News channel of the chosen language • Translation of often used words in office circulars and government communications • Simple conversations in the chosen language • Banking and financial terms in the chosen language	
3.	**Forms of Literary Expressions in Hindi**	**10**

	• Appreciation of select forms of literature o Films o Theatre o Performing Arts o Fine Arts • · The faculty member shall discuss with the learners about the richness of other forms of Literary expressions in chosen language and learn to appreciate the creativity and present the creativity in a lighter form. Also, they are expected to appreciate the cultural dimensions behind it.	
	Total	**30**

Total marks: 50 **Evaluation Pattern- 60:40**
Internal Evaluation: 20 Marks
The faculty will decide the means of taking internal evaluation. It can be oral quiz, dialogue exchange, role play, reading comprehension, listening comprehension etc.

External evaluation:
Marks: 30
Duration: 1 hours
Note: (1) All questions are compulsory
(2) The learners can write answers in the chosen language or in English/Marathi/Hindi

Question No.	Particulars (Nature of question)	Marks
Questions with sub questions	Flexibility is given to the faculty to decide the paper pattern and depending on learners ability will design the question paper. It can contain questions like identifying or changing gender, identifying or changing tenses, making rhythmic words, answer in one sentence etc.	30
	Total	**30**

List of Reference Books:

Sharma, S.N., ***Hindi Grammer and Translation***

1. Government of India (Ministry of Education), Technical Terms in Hindi For Secondary Schools Mathematics, Albion Press, India 1955
2. Narayangaonkar, Deepak. Sabse Nyara Desh Hamara: Patriotic Hindi Songs.

   Reserve Bank of India. Reserve Bank of India Annual Report 2007-08 with Hindi Sanskaran
3. Maharashtra Rashtrbhasha Sabha. Kahaniyaa:3