



SOMAIYA
VIDYAVIHAR

K J Somaiya College of Science & Commerce

T. Y. B.Com. Syllabus



K. J. SOMAIYA COLLEGE OF SCIENCE AND COMMERCE

AUTONOMOUS – Affiliated to University of Mumbai

**Re-accredited “A’ Grade by NAAC
Vidyanagar, Vidyavihar, Mumbai 400 077**

Scheme of Course Structure (Faculty of Commerce) 2020-2021

**Syllabus for T. Y. B. Com.
Program: B.Com.**

**(Choice based Credit System with effect from
the academic year 2020–2021)**

Semester V									
Course No.	Course Title	Course code	Credits	Periods (50 min)	Unit/Module	Lectures per module	Examination		
							Internal Marks	External Marks	Total Marks
Core courses									
1	MHRM	20UC5COMH1	3	45	5	9	40	60	100
2	Economics	20UC5ECIE2	3	45	5	9	40	60	100
3	Financial Accounting	20UC5ACFA3	4	60	4	15	40	60	100
4	Cost Accounting	20UC5ACCA4	4	60	4	15	40	60	100
Discipline Specific Elective (Any two of the following)									
1	Management Accounting	20UC5ACMA5	3	45	4	11	40	60	100
2	Taxation	20UC5ACDT6	3	45	4	11	40	60	100
3	Export Marketing	20UC5COEM8	3	45	5	9	40	60	100
Skill Enhancement Courses (Any one from below)									
7	IAPM	20UC5ACPM7	3	45	6	7	40	60	100
7	Office Management	20UC5COOM7	3	45	5	9	40	60	100
7	Computer System and Application	20UC5MTCS7	3	45	3	15	40	60	100



Semester VI									
Course No.	Course Title	Course code	Credits	Periods (50 min)	Unit/Module	Lectures per module	Examination		
							Internal Marks	External Marks	Total Marks
Core courses									
1	MHRM	20UC6COMH1	3	45	5	9	40	60	100
2	Economics	20UC6ECIE2	3	45	5	9	40	60	100
3	Financial Accounting	20UC6ACFA3	4	60	4	15	40	60	100
4	Cost Accounting	20UC6ACCA4	4	60	4	15	40	60	100
Discipline Specific Elective (Any two of the following)									
1	Auditing	20UC6ACMA5	3	45	4	11	40	60	100
2	Taxation	20UC6ACDT6	3	45	4	11	40	60	100
3	Export Marketing	20UC6COEM8	3	45	5	9	40	60	100
Skill Enhancement Courses (Any one from below)									
7	IAPM	20UC6ACPM7	3	45	6	7	40	60	100
7	Office Management	20UC6COOM7	3	45	5	9	40	60	100
7	Computer System and Application	20UC6MTCS7	3	45	3	15	40	60	100

T.Y.B.Com. (Commerce) Semester V

Marketing and Human Resource Management

Course code 20UC5COMH1

[Credits 3]

Preamble

The syllabus has been covered in two sections containing four modules each. These modules are designed in order to give in depth insight about the topics included in the syllabus. Fifth module is introduced as an Open module for Self study. The current era is an era of marketing. Customers are emperors. With fast changing technology marketing is also undergoing major changes. Human resource is the most important as well as sensitive resource. With changing trends in HRM the subject has acquired new dimensions. The youth of today are managers and decision makers of tomorrow. It is essential for young generation to learn various aspects of Management, Marketing. And to know recent trends. Existing syllabus will be revised from academic year 2020-21. Some changes were found desirable looking at the future needs.

Course Outcome:

1. To demonstrate understanding of Marketing and HR management terminologies and concepts.
2. Identify different functions of Marketing and HR Management.
3. To give insights of practical exposures or directions of how to use individual components for effective Marketing and HR management.
4. To understand the significance and necessity of managing Market /Human resource.
5. To develop critical thinking skills in identifying ethical, global and diversity issues in Marketing and Human Resource Management.

Course Specific Outcome:

	Title and Content	No of lectures
Module 1	<p>Learning Objectives:</p> <p>To develop knowledge and understanding of Market, Marketing Concepts, Role of a Marketing Manager.</p> <p>To develop various decision making skills in Market Selection.</p> <p>Learning Outcomes:</p> <p>The learner will be able to Understand Role of Marketing Manger in current era of changing marketing environment..</p>	12

Develop the knowledge of application of Marketing Concepts.
Differentiate Traditional and Strategic Marketing Management.

Introduction to Marketing:

- A. Marketing - Nature, features, Importance and Scope. Concepts:
- B. Evolution of marketing concepts. Functions of marketing, Role of Marketing Managers in Changing Marketing Environment.
- C. Strategic marketing management: Meaning, Comparison between Traditional and strategic marketing management.
- D. Market Targeting—Concept, Five Patterns of Target Market Selection.
- E. Challenges faced by marketing manager in 21st century

Module 2 Learning Objectives: 10
To Develop understanding about concept of Consumer behaviour and Market segmentation.

Learning Outcomes:

The learner will be able to
Categorize Market segments and select the appropriate one.
Also will be able to identify consumers for every segment of market.

Consumer Behavior and Market Segmentation:

Consumer Behaviour - Nature and factors influencing it. Consumer's buying decisions process,
Market Segmentation - Nature, importance and basis of segmentation.
Niche Marketing;
Customer Relationships - Management (CRM) - Need & importance-
Techniques of building CRM.

Module 3 Learning Objectives: 15
To understand various variables of Marketing Mix such as
Motivation, Leadership, Communication
To understand various techniques of Controlling

Learning Outcomes:

The learner will be able to
Recognize the variables of Market and will be able to identify various mix for each market

Marketing Mix:

Nature and importance.

A. Product Mix –Product decision areas – Product line , Packaging ,Labeling, Product Life Cycle– Branding - Brand failure/success, Factors influencing branding - Brand Selection-

B. Price Mix- Factors influencing the price - Pricing Methods.

C. Place Mix-Direct and Indirect Marketing-Factors influencing channel decisions- Managing channel intermediaries. (Distribution Network),Recent trends in distribution (Horizontal, third party delivery channel, Multi channel marketing

D. Promotion Mix -recent Promotion Tools used by Indian Companies-brand crises.

Module 4 Learning Objectives

08

To develop understanding of various latest trends in Marketing

Learning Outcomes:

The learner will be able to

Apply various marketing techniques

Identify trends in marketing and will be able to apply it wherever required

Recent Trends in Marketing:

Sales Management : Concept, Components, emerging trends

Personal Selling—Concept, Process of personal selling, skill Sets required for effective selling

Service Marketing- Special features-Problems in marketing of services.

D. Marketing Audit

E. Emerging Ethical issues in marketing – importance of Ethics in Marketing

Module 5 Learning Objectives:

To get practical exposure of Marketing areas/problems and solutions.

Self Study (Open Module)

Rural Marketing in India-- Problems of Rural Marketing in India-Measures for effective Rural Marketing.

Marketing of Non-Profit Organizations

Indian Market & International Market

Digital marketing- Forms of Digital Marketing -need in relevance to present situation

Green Marketing

References:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. Principles of Marketing. 13th edition. Pearson Education.

2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education

3. Neeru Kapoor, Principles of Marketing, PHI Learning

Evaluation Pattern:

External Evaluation- Semester End Examination for 60 marks two hours

Question Paper Pattern-Theory

Q 1..Answer the following questions any 1 out of 2	10 marks
Q 2..Answer the following questions any 1 out of 2	10 marks
Q 3..Answer the following questions any 1 out of 2	10 marks
Q 4..Answer the following questions any 1 out of 2	10 marks
Q 5. write short note on any 4 out of 6	20 marks

Internal Evaluation- 40 marks

1. Mid-semester test 25 marks + Assignment 15 marks
2. Project
3. Book Review

T.Y. B. Com (Economics) Semester V

Indian Economics

Course Code: 19UC5ECIE2

[Credits - 03]

Preamble:

Objective of the course is to acquaint the students with the various aspects of Indian Economy. India has three important sectors known as agriculture, industry and services. The course will introduce them the various policies implemented and changes in the trends due to that.

Course outcome:

1. They will be able to critically analyse the various policies related to agriculture, industry and services implemented by the Government of India
2. Students will be able to analyse implications of the strategies implemented in the sectors.
3. They will be able to understand the significance of infrastructure.

Course Specific Outcome

Module	Title and Content	No of lectures
1	Macroeconomic Overview of India Learning Objective- Macroeconomic Overview of India	

Learning Outcome –Students will be able to understand the recent policy initiatives taken by the Government of India and it will be a benefit for some of them

- 1 Sustainable Development Goals and Policy Measures: Make in India, Invest in India, Skill Development and training programmes 12 lectures
- 2 Foreign Investment Policy Measures in India: Foreign investment promotion board, FDI, FPI, MNCs and their role

2 **Agriculture during post reform period**

Learning Objective- To assess the features of the sector and various strategies to develop the sector

Learning Outcome- Students will be able to analyse implications of the strategies implemented in the sector.

- 1 National Agricultural Policy 2000: Objectives, Features and Implications 12 lectures
- 2 Agricultural Pricing and Agricultural Finance: Concept, Agricultural Price Policy, Minimum Support Prices, Issue Prices, Sources of agricultural finance, Recent developments in agricultural finance, NABARD
- 3 Agricultural Marketing Development; Agricultural market infrastructure, market information- market training- enabling environment- recent developments
- 4 Food Security in India: Public Distribution System, Buffer stocks

3 **The Industry and Services Sector during the post reform period**

Learning Objective- To assess the role, features of the sectors and various strategies to develop the sectors

Learning Outcome- Students will be able to analyse impact of the strategies on the growth of the sectors

- 1 Policy measures: Disinvestment Policy, Competition Act, 2003, Micro, Small and Medium Enterprise (MSME) Sector since 2007. Bank recapitalisation 12 lectures

2 Industrial pollution in India: Meaning, types, effect and control

3 Services Sector: Role and significance, recent trends, CSR with respect to sustainability

4 **Infrastructure in India**

Learning Objective- To learn and identify the essence of physical as well as social infrastructure in growth and development of a country

Learning Outcome- Students will be able to evaluate various infrastructural projects

4.1 Role of Economic infrastructure in development, Role of Social infrastructure in Development 09 lectures

4.2 Trends in Road Development and connectivity

4.3 Policies related to education and health implemented by Government of India: Samagra Shiksha, Mid-day meal, National Rural Health Mission, National Urban Health Mission

5 **Self-study**

Learning Objective- To learn on their own using the various resources other than book

Learning Outcome- Students will be able to use correct references to strengthen their knowledge.

Detail syllabus – sub units

Current issues related to agriculture, industries and services, Current issues regarding infrastructure

New Education Policy

References:

1. Mishra and Puri (2019). Indian Economy, Indian Edition, Himalaya Publishing House
2. Dutt and Sundaram (2018), Indian Economy, India, S.Chand
3. Uma Kapila, (2019) Indian Economy- Performance and Policies, India
4. Official websites of the Government schemes
5. Economic Survey of India and Maharashtra

Evaluation Pattern: Theory

External Evaluation – Semester End Examination (60 M)- Duration : 2 hours

Paper Pattern

Question No	Module	Marks with Option	Marks without Option
1 Compulsory- Short notes	All	15	15
2	1	15	From q.2 to q.6 attempt any 3= 45 marks
3	2	15	
4	3	15	
5	4	15	
6	4	15	

Internal Evaluation - (40 M)

25 marks- offee test + 15 marks- assignments/presentations/seminars, conferences

T.Y. B. COM. (Accountancy) Semester V

Financial Accounting

Course Code: 20UC5ACFA3

[Credits - 04]

Preamble:-

- Accounting is a course which focuses on giving students an exposure to an enterprising culture through experiential and theoretical approaches to learning.
- The preparation of accounting information encourages students to manage the financial affairs of individuals and organisations, while acting with integrity, in these conditions.

Course outcome:-

- Students should be able to- Understanding of the concepts and conventions of different parts of accounts.
- Ability to solve numerical problems based on accounting concepts.
- Analyze and understand practical aspects of accounts.

1	Title and Content-	No of lectures-
	Company Final Accounts	20
	Provisions of Companies Act,2013 Schedule III	
	Introduction, Main Disclosures, Part I-Form of Balance Sheet, Part II-Form of Statement of Profit and Loss, Format for Preparing notes to accounts Different adjustments Accounting Standard 1	

Learning Objective- Presentation as per schedule III

- Learning Outcome- Acquaintance with different schedules and annexures & its presentation in annual report
- 2 **Internal Reconstruction** 15
Need for reconstruction and company law provisions, Distinction between internal and external reconstructions. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same.
- Learning Objective-How to restructure the company's financial position with existing assets & liabilities
Learning Outcome- How to write off fictitious & intangible assets & strengthen the financial position
- 3 **Investment Accounting** 15
For shares (variable income bearing securities).For debentures/Preference shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage). Columnar format for investment account.
- Learning Objective – How to maintain Investment Account at individual level
Learning Outcome – How to maintain Investment Account & use overview of interest/ dividend received & accounted.
- 4 **Accounting for LLP** 10
Formation of LLP, Conversion of partnership/Company into LLP, Audit contribution and final account, Adjustments
- Learning Objective- Benefits of LLP and other statutory provisions
Learning Outcome- Procedure for converting partnership into LLP

References:

Ainapure , Manan Prakshan. *Financial Accounting.Mumbai.*
Choudhari & Chopde. Sheth Publication, Financial Accounting, Mumbai

Evaluation Pattern:

External Evaluation – Semester End Examination (60 M)- Duration : 2 hours

Paper Pattern

Question No	Module	Marks with Option	Marks without Option
1	Any of the 4 modules	30	15

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2	Any of the 4 modules	30	15
3	Any of the 4 modules	30	15
4	Any of the 4 modules	30	15

Internal Evaluation - (40 M)

Option A- 25 Marks Internal Test & 15 marks Assignment/Project

Option B- 40 Marks Project and Viva

Option C- 40 Marks Book Review & Presentation

T.Y. B. COM. (Accountancy) Semester V

COST ACCOUNTING

Course Code: 20UC5ACCA4

[Credits - 04]

Preamble:-

- Accounting is a course which focuses on giving students an exposure to an enterprising culture through experiential and theoretical approaches to learning.
- The preparation & presentation of cost accounting information encourages students to manage the industrial affairs of organizations, while acting with integrity, in these conditions.

Course outcome:-

- Students should be able to- Understanding of the concepts and conventions of different parts of cost accounts.
- Ability to solve numerical problems based on cost accounting concepts.
- Analyze and understand practical aspects of cost accounts.

1 Introduction to Cost Accounting

No of lectures-10

Objectives of Cost Accounting, Cost centres and Cost units, Cost classification for stock valuation, profit measurement, decision making and control, Coding systems, Elements of Cost, Cost Behaviour Pattern, Separating the components of semi-variable costs

Material Cost

(i) Procurement procedures—Store procedures and documentation in respect of receipts and issue of stock, Stock verification

(ii) Inventory control — Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC classification; Stocktaking and perpetual inventory (iii) Inventory accounting
Simple practical problems based on Calculation of EOQ
Raw material turnover ratio
Preparation of stock ledger and pricing of material cost based on FIFO and Weighted average cost and valuation of inventory

Learning Objective- How to maintain cost records in manufacturing concern
Learning Outcome- Valuation & Analysis of inventory, Stock Ledger Records

2 **Overheads** No of lectures-15

Functional analysis — Factory, Administration, Selling, Distribution,
Behavioural analysis — Fixed, Variable, Semi variable cost
SIMPLE PRACTICAL PROBLEM ON Departmentation and apportionment of primary overheads, Computation of overhead rates including machine overhead rates, Basic concepts of treatment of over/under absorption of overheads-Direct Labour method and Prime cost method

Learning Objective-How to calculate overhead allocation & its importance
Learning Outcome- Departmental allocation of overheads as per its usage

3 **Classification of Cost & Cost Sheet** No of lectures-20

Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Simple practical problems on preparation of cost sheet, Reconciliation of cost and financial accounts, Practical problems based on Reconciliation of cost and Financial accounts.

Learning Objective – Calculation of different parts of cost sheet
Learning Outcome- To prepare unit cost sheet, tender cost sheet & reconciliation statement.

4 **Introduction of Labour Costing & Budgetary Control** No of lectures-15

Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and Incentives, Labour turnover
Introduction to Budgetary Control, establishing budgetary control system, Advantages and limitation of budgetary control system, Types of budget, Purchase budget, Material consumption budget, Production budget, Sales budget

Learning Objective- Calculation of Wages and incentives schemes, causes of labour turnover, different types of budgets & its importance

Learning Outcome- Preparation of budgets & understanding the incentive schemes offered to labour

References:

Ainapure , Manan Prakshan. *Cost Accounting.Mumbai.*

Choudhari & Chopde. Sheth Publication, Cost Accounting, Mumbai

Evaluation Pattern:

External Evaluation – Semester End Examination (60 M)- Duration : 2 hours

Paper Pattern

Question No	Module	Marks with Option	Marks without Option
1	Any of the 4 modules	30	15
2	Any of the 4 modules	30	15
3	Any of the 4 modules	30	15
4	Any of the 4 modules	30	15

Internal Evaluation - (40 M)

OPTION A- 25 Marks Internal Test & 15 marks Assignment/Project

OPTION B- 40 Marks Project and Viva

OPTION C- 40 Marks Book Review & Presentation

Discipline Specific Elective [Credits - 03]
(Any Two of the following)

Course Code:	Title
20UC5ACMA5	Management Accounting
20UC5ACDT6	Direct & Indirect Taxes
20UC5COEM8	Export Marketing

T.Y. B. COM. (Accountancy) Semester V

MANAGEMENT ACCOUNTING

Course Code: 20UC5ACMA5

[CREDITS - 03]

Preamble:-

- Accounting is a course which focuses on giving students an exposure to an enterprising culture through experiential and theoretical approaches to learning.
- The preparation & presentation of financial statements of companies

Course outcome:-

- Students should be able to- Understanding of the concepts and conventions of different ways of presentation of company final accounts.
- Ability to solve numerical problems based on management accounting concepts.
- Analyze and understand practical aspects of financial statements.

1 Introduction to Management Accounting No of lectures-5

Introduction to Management Accounting – Meaning, Nature, Scope, Functions of management Accounting, Role of Management Accounting in Decision Making, Financial Accounting and Management Accounting

Learning Objective-Approach towards Financial & Management Accounting
Learning Outcome- Comparison between Financial & Management Accounting & its importance

2 Analysis & Interpretation of Accounts No of lectures-15

Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis, Trend analysis, Comparative Statement, Common Size Statement

Learning Objective-How to read and interpret the company balance sheet
Learning Outcome- Analyse the different methods of presentation of company financial statements

3 Analysis and Interpretation Based on Vertical Financial Statements No of lectures-10

Balance Sheet Ratios: Current Ratio, Liquid Ratio, Stock Working Capital Ratio, Proprietary Ratio, Debt Equity Ratio, Capital Gearing Ratio, Revenue Statement Ratio: Gross Profit Ratio, Expenses Ratio, Operating Ratio, Net Profit Ratio, Net Operating Profit Ratio, Stock Turnover Ratio, Combined Ratio :Return on capital employed (Including Long Term Borrowings), Return on proprietor's Fund (Shareholders Fund and Preference Capital), Return on Equity Capital, Dividend Pay-out Ratio, Debt Service Ratio, Debtors Turnover, Creditors Turnover Preparation of balance sheet and income statement from given ratios

Learning Objective –Fundamental Analysis of the company based on different ratios

Learning Outcome- To prepare projected financial statements on the basis of performance

4 **Cash Flow Statement & Working Capital Management** No of lectures-
15

Preparation of Cash Flow Statement with reference to Accounting Standard No.3. (Indirect method only) Working Capital-Concept: Estimation/Projection of Working Capital Requirement in case of Trading and Manufacturing Organization

Learning Objective- Importance of cash flow statement & working capital

Learning Outcome- estimation of working capital on the basis of projected performance

References:

Ainapure , Manan Prakshan. *Cost Accounting.Mumbai.*

Choudhari & Chopde. Sheth Publication, Cost Accounting, Mumbai

Evaluation Pattern:

External Evaluation – Semester End Examination (60 M)- Duration : 2 hours

Paper Pattern

Question No	Module	Marks with Option	Marks without Option
1	Any of the 4 modules	30	15
2	Any of the 4 modules	30	15
3	Any of the 4 modules	30	15
4	Any of the 4 modules	30	15

Internal Evaluation - (40 M)

Option A- 25 Marks Internal Test & 15 marks Assignment/Project

Option B- 40 Marks Project and Viva

Option C- 40 Marks Book Review & Presentation

T.Y. B. COM. (Accountancy) Semester V

Direct & Indirect Taxes

Course Code: 20UC5ACDT6

[CREDITS - 03]

Preamble:-

To gain knowledge about the direct tax laws and GST in force for the relevant previous year and to provide an insight into procedural aspects for assessment of tax liability for individual assessee

Course outcome:-

Students should be able to- Understanding of the basic definitions of direct tax & GST. Ability to calculate tax liability based on provisions of Income tax Act

- | | | |
|---|---|-------------------|
| 1 | <p>Basic Terms</p> <p>Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer</p> <p>Scope of Total Income & Residential Status</p> <p>Scope of Total Income (S: 5) Residential Status (S: 6) for Individual assessee</p> <p>Exclusions From Total Income (S: 10) Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources</p> <p>Learning Objective-Understand Basic definitions ,residential status & scope of income</p> <p>Learning Outcome- Exempt income with reference to salary, house property</p> | No of lectures-10 |
| 2 | <p>Heads of Income</p> <p>Income from Salary (S: 15 to 17)</p> <p>Income from House Properties (S: 22 to 27)</p> <p>Income from Other Sources (S: 56 to S: 59)</p> <p>Learning Objective-How to calculate salary ,house property & other sources income</p> <p>Learning Outcome- Computation of net taxable income & tax liability</p> | No of lectures-20 |
| 3 | <p>Deductions from Gross Total Income</p> <p>S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA</p> <p>Computation of Total Income for Individual</p> <p>Learning Objective –Need & importance of deductions</p> <p>Learning Outcome- How to claim deductions & calculate tax liability</p> | No of lectures-10 |
| 4 | <p>Introduction to GST</p> <p>What is GST , Need for GST, Genesis of GST, Dual GST Model & Amendments, Taxes to be subsumed in GST, Advantages of GST, GST Council & its powers</p> <p>Definitions: Section 2(17) Business , Section 2(13) Consideration , Section 2(45) Electronic Commerce Operator Section , 2(52) Goods Section , 2(56) India Section, 2 (78) Non-taxable Supply Section 2(84) Person Section , 2(90) Principal Supply Section , 2(93) Recipient Section , 2(98) Reverse charge Section , 2(102) Services Section , 2(105) Supplier Section , 2(107) Taxable Person Section , 2(108) Taxable Supply, Goods & Services Tax Network (GSTN)</p> <p>Learning Objective- Why GST was introduced in India?</p> | No of lectures-5 |

Learning Outcome- Understanding the basic definitions & concepts of GST

References:

Ainapure , Manan Prakshan. *Direct & Indirect Taxes .Mumbai.*
Choudhari & Chopde. Sheth Publication, *Direct & Indirect Taxes*, Mumbai
Singhania, Taxmann Publication, Student's Guide To Income Tax, Mumbai

Evaluation Pattern:

External Evaluation – Semester End Examination (60 M)- Duration : 2 hours

Paper Pattern

Question No	Module	Marks with Option	Marks without Option
1	Any of the 4 modules	30	15
2	Any of the 4 modules	30	15
3	Any of the 4 modules	30	15
4	Any of the 4 modules	30	15

Internal Evaluation - (40 M)

Option A- 25 Marks Internal Test & 15 marks Assignment/Project

Option B- 40 Marks Project and Viva

Option C- 40 Marks Book Review & Presentation

T.Y.B.Com. (Commerce) Semester 5

Export Marketing

Course code 20UC5COEM8

[Credits 3]

Preamble

Export trade is essential for every Nation. Government of India provides various incentives and assistance for exporters from India. There are various Promotional Organisations working towards export development and assistance. The Course Export Marketing is designed to develop an understanding of Export Trade from India. The course gives an overall idea about export procedure and related aspects such as export finance, incentives and assistance, documentation, International Environment etc.

Learning Objectives:

To analyse International Business environment

To evaluate risk in Export trade

To analyse EXIM Policy of India

To describe Export Documents

	Title and Content	No of lectures
Module 1	<p>Learning Objectives:</p> <ul style="list-style-type: none"> To describe concepts of Export Marketing To recognize importance of internet in developing exports. To evaluate prospects and challenges of exports in India.to evaluate directions of India's export <p>Learning Outcomes: The learner will be able to</p> <ul style="list-style-type: none"> Analyse factors influencing export marketing. Overcome challenges in export marketing Predict future changes in export from India <p>Introduction to Export Marketing:</p> <ul style="list-style-type: none"> Meaning and features of Export Marketing- Importance of Exports for a Nation and a Firm – Difference between Domestic Marketing and Export Marketing – Factors influencing Export Marketing – Export Marketing Development through Internet – Prospects and challenges of Export Marketing in India-Direction of Indian Exports since 2015 – Major Export (Commodities and Services) Of India since 2015 	12
Module 2	<p>Learning Objectives:</p> <ul style="list-style-type: none"> To differentiate between tariff and non-tariff barriers. To analyse impact of Trade Blocs To identify role of various organisations in development of India's export Identify factors influencing selection of foreign markets Evaluate methods of entry in foreign markets. <p>Learning Outcomes: the learner will be able to</p> <ul style="list-style-type: none"> Select the methods of entering foreign markets. Analyse the international business environment and interpret its impact on India's export. <p>International Business Environment</p> <ul style="list-style-type: none"> Trade Barriers- Tariff Barriers and Non-Tariff Barriers- 	12 -0.8

Trade Blocs, Impact of Trade Blocs on International Trade- Country Risk Analysis - Balance of Payments and Export from Country- World Trade Organization: and International Monetary Fund-Role in Promoting International Trade- Concept of Global Marketing Research—Factors influencing selection of Foreign Markets-Methods of entry in Global Markets – Important component of Logistics in Export Marketing- International Commercial Terms (Incoterms)

Module 3 Learning Objectives: 12 -0.8
To identify export marketing and promotion organisations in India.
To describe the functions of those organisations.

Learning Outcomes: the learner will be able to
Select the suitable and feasible export marketing and promotion organization.

Export Marketing and Promotional Organizations in India

Importance of Export Promotion Organizations –
Chambers of Commerce –
Export Promotion Councils – Commodity Boards – MPEDA –APEDA – FIEO –
Types of Export Marketing Organizations-Role of IIFT –NCTI – ITPO – EIC –IIP –ICA-
Deemed Export-STPs –EOUs –SEZs- Sales in DTA – Incentives to Units of SEZs –Contribution of SEZs in India’s Exports.

Module 4 Learning Objectives 09 -0.6
To identify the risks in export marketing
To evaluate the role of ECGC.

Learning Outcomes: The learner will be able to
Minimise the risks involved in export marketing through application of various measures.

Insurance and Risk Management in Export

Introduction to Risk and Insurance-
Marine insurance procedure- Marine Insurance Policies -Marine Insurance Clause-Aviation Risk exposure-
Risk in Export Marketing- Risk Related to Service Export-

Role of Export Credit Guarantee Corporation- Functions of ECGC-
Financial Guarantees offered by ECGC-
Benefit of Export Credit Insurance

Module Learning Objectives:
5 To analyse India's Foreign Trade Policy measures

Learning Outcomes: The learner will be able to
Evaluate various aspects in the Foreign Trade Policy.
Interpret Foreign Trade Policy of India

EXIM Policy and promotional measures (Self Study and Group Presentations)

Foreign trade policy (2020-25) - Highlights and implications –
Privileges of Export and Trading House Status Holders - Role of
Directorate General of Foreign Trade – Negative list
Case study on exchange rate risk, FEMA

References

Export-Import and Logistics Management, Charlie Hill, Random Publications 2014
International Marketing Management, M. V. Kulkarni, Everest Publishing House
International Marketing Management, an Indian Perspective, R. L. Varshney and B.
Bhattacharya, Sultan Chand and Sons, 24th edition , 2012
P.K. Vasudev, International Marketing, excel Books, Fourth edition, New Delhi
Global marketing, Warren J. Keegan 9th edition, Pearson Education Delhi

Evaluation Pattern:

External Evaluation- Semester End Examination for 60 marks two hours

Question Paper Pattern-Theory

Q 1. Answer the following questions any 1 out of 2	10 marks
Q 2. Answer the following questions any 1 out of 2	10 marks
Q 3. Answer the following questions any 1 out of 2	10 marks
Q 4. Answer the following questions any 1 out of 2	10 marks
Q 5 write short note on any 4 out of 6	20 marks

Internal Evaluation- 40 marks

1. Mid-semester test 25 marks + Assignment 15 marks
2. Project
3. Book Review

Skill Enhancement Courses [CREDITS - 03]

(Anyone of the following)

Course Code	Title
20UC5ACPM7	Investment Analysis & Portfolio Management
20UC5COOM7	Office Management
20UC5MTCS7	Computer System and Application

T.Y. B. COM. (Accountancy) Semester V

Investment Analysis & Portfolio Management

Course Code: 20UC5ACPM7

[CREDITS - 03]

Preamble:-

To gain knowledge of the financial markets and role played by regulatory authorities such as BSE, SEBI and financial institution.

Course outcome:-

Students should be able to- selection of portfolio, its valuation, different opportunities of investment in India

- 1 **Introduction to Investment and Portfolio Management** No of lectures-5
Investment - Meaning, Characteristics, Objectives, Investment V/s Speculation, Types of Investors, Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management. Investment Environment in India and factors conducive for investment in India

Learning Objective-Understanding the importance of portfolio

Learning Outcome- How to prepare portfolio of an individual based on age, income, lifestyle

- 2 **Time Value of Money** No of lectures-10
Future Value of single amount, Doubling Period, Future Value of an Annuity, Present Value, Present value of an Annuity

Learning Objective-Importance of future & present value of money

Learning Outcome- How much to invest depending upon the rate of inflation

- 3 **Securities Market** No of lectures-5

	Meaning of securities market, Types of industrial securities, Meaning & Definition of Stock Exchange, Features, functions and services given by stock exchange, Listing of securities, Note on Stock invest, NSDL and SEBI	
	Learning Objective – Role played by stock exchange, SEBI and other authorities Learning Outcome- Procedure for listing of securities	
4	Spectrum of Investment/ Investment Avenues In India lectures-5	No of
	Meaning and Investment Avenues available in India, Merits and Demerits of Investment Avenues, Money Market Securities, Company Deposits, Bonds and Debentures, Mutual Fund investment Schemes, Investment in Gold, Silver, real Estate, Equity and Preference Shares	
	Learning Objective- Knowledge about investment schemes & its merits and demerits Learning Outcome- Comparison of different investment schemes and maximization of yield	
5	Portfolio Analysis and Selection lectures-10	No of
	Portfolio Analysis – Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk – Return Trade off.	
	Learning Objective- Knowledge about portfolio analysis and calculation of risk Learning Outcome- Selection of Best Portfolio that may give higher returns with higher risk involved in it	
6	VALUATION OF EQUITY SHARES LECTURES-10	NO OF
	Need for valuation model, Equity Share valuation models, Present Value Model, Capitalization of Income Model, Dividend Discount Model, Price Earnings Ratio Model	
	Learning Objective- Valuation of equity shares according to different models Learning Outcome- Selection of portfolio on the basis of EPS and other methods	

References:

V.A.Avadhani ,Himalaya Publishing House.Securities Analysis & Portfolio Management .*Mumbai.*

Preeti Singh, Himalaya Publishing House, Investment Management, New Delhi

Evaluation Pattern:

External Evaluation – Semester End Examination (60 M)- Duration : 2 hours

Paper Pattern

Question No	Module	Marks with Option	Marks without Option
1	Any of the 4 modules	30	15
2	Any of the 4 modules	30	15
3	Any of the 4 modules	30	15
4	Any of the 4 modules	30	15

Internal Evaluation - (40 M)

Option A- 25 Marks Internal Test & 15 marks Assignment/Project

Option B- 40 Marks Project and Viva

Option C- 40 Marks Book Review & Presentation

T.Y.B.Com (Commerce) Semester V

Office Management

20UC5COOM7

Course code

[Credits 3]

Preamble

The syllabus has been covered in two sections containing four modules each. These modules are designed in order to give in depth insight about the topics included in the syllabus. Fifth Module is introduced as an Open module for Self Study. The youth of today are managers and decision makers of tomorrow. It is essential for young generation to learn various aspects of Management And to know recent trends. The purpose of this course is to familiarize the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, facilities provided to the staff working in the office, the working environment and the tools and equipment's used in office. Learners who will opt this subject will be working in our college office and various department. (Internship) This subject will be introduced from academic year 2020-21. Some changes were found desirable looking at the future needs.

Course Outcome:

6. To demonstrate understanding of Office Management Concept.
7. To give insights of practical exposures or directions of how office works.
8. To understand the significance and necessity of managing Office.
9. To develop critical thinking skills in identifying various issues in Office.

Course Specific Outcome:

	Title and Content	No of lectures
Module 1	<p>Learning Objectives: To develop knowledge and understanding of Modern Office, Office work.</p> <p>Learning Outcomes: The learner will be able to Understand changing office scene and challenges before modern office Develop the knowledge of functions of office.</p> <p>Introduction to Modern Office Introduction-Changing office scene -Importance of Office – Office work-Functions of an Office -Factors contributing for the growth of office work-Activities of a modern office-Challenges before office.</p>	10
Module 2	<p>Learning Objectives: To Develop understanding about concept of Office Management</p> <p>Learning Outcomes: The learner will be able to Categorize various office functions Also will be able to identify Functions and drawback of office manager</p> <p>office Management Introduction-Functions-Scientific Office Management-Office Manager-His qualifications, functions, drawbacks and Status- Training of office manager- Meaning of departmentation – Meaning of organisation.</p>	12
Module 3	<p>Learning Objectives: To understand concept of office organisation To understand selection of office systems for different organisations</p> <p>Learning Outcomes: The learner will be able to Recognize the routine system and procedure of office organization</p>	12

Identify flow of work and delegation process in office

Office Organization

Introduction-Types of organization-selection of Office System and

Routine-Procedure-Method-Importance of system -Principles of System-Advantages-

Office manual -Types-Advantages & Disadvantages—Organizational Chart-Types-Flow of work-

Process of Delegation-Centralization/Decentralization of Authority

Module 4 Learning Objectives 11

To develop understanding of Office accommodation and layout

Learning Outcomes:

The learner will be able to

Apply various criterions while selecting office place

Identify requirement of office place and will be able to apply it wherever required

Office Accommodation & Layout

Introduction-The Site or Location-Urban/Rural Area-Merits & Demerits-Owned /Rented premises –

Factors to be considered in choice of Location-Size & Shape of the Office-

Layout of the Office-Merits of a good layout-

Open office /Private Office—Staff visitors convenience.

Module 5 Learning Objectives:

To get practical exposure of Office systems and New trend of office

Self Study (Open Module)

Is office work Non - productive? – Principals of Organisation – Suggestions for office system- Preparation of office manual –New Trends (Virtual offices)

References:

1. Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi..
2. Leffingwell and Robbinson: Text book of Office Management, Tata McGraw-Hill.
3. Terry, George R: Office Management and Control.
4. Ghosh, Evam Aggarwal: Karyalaya Prabandh, Sultan Chand & Sons.
5. Duggal, B: Office Management and Commercial Correspondence, Kitab Mahal.

Evaluation Pattern:



External Evaluation- Semester End Examination for 60 marks two hours

Question Paper Pattern-Theory

Q 1. Answer the following questions any 1 out of 2	10 marks
Q 2. Answer the following questions any 1 out of 2	10 marks
Q 3. Answer the following questions any 1 out of 2	10 marks
Q 4. Answer the following questions any 1 out of 2	10 marks
Q 5 write short note on any 4 out of 6	20 marks

Internal Evaluation- 40 marks

1. Mid-semester test 25 marks
 Assignment 15 marks
2. Project
3. Book Review

T.Y.B.Com (Mathematics) (Semester V)

Computer System and Application
20UC5MTCS7

Course Code:

[Credits - 03]

Preamble

In semester III and IV the students were exposed to areas of computer skills that are applied in real world, of various data communication tools, networking, information security techniques and Data Mining. It also includes MS-Excel and introduces topics in two key areas DBMS using MS Access and Visual Basic with real life applications. In Semester V and VI Students are exposed to some application in Excel not dealt before and They will be learning the Query language SQL and In Semester VI the students will be exposed to Programming in Python.

Microsoft **Excel** is a spreadsheet program. That means it's used to create grids of text, numbers and formulas specifying calculations. That's extremely valuable for many businesses, which **use** it to record expenditures and income, plan budgets, chart data and succinctly present fiscal results.

SQL is used to communicate with a database. According to ANSI (American National Standards Institute), it is the standard language for relational database management systems. **SQL** statements are used to perform tasks such as update data on a database, or retrieve data from a database.



Course Objective:

Students must know the importance of Database & MySQL. Student should be able to use Excel for problem solving and PowerPoint for presentation

Learning Objective:

The objective of this paper is to introduce various concepts of Database , implementation of MySQL query. Students must know the use of PowerPoint and Excel

Learning Outcome:

- 1) Students should be able to develop Skills of Presentation Using PowerPoint
- 2) Students should be able to understand the concepts of Database & MySQL before actually starting to write queries
- 3) Students should be made familiar about the basic of MySQL such as Simple queries, Multi-table queries, Nested Queries

Module I Spreadsheet and PowerPoint

15 L

Multiple Spreadsheets: Creating and using templates. Creating and Linking Multiple Spreadsheets. Using formulas and logical operators. Creating and using named ranges. Functions: Conditional Logic functions IF, COUNTIF, SUMIF. String functions LEFT, RIGHT, MID, LEN, UPPER, LOWER, PROPER, TRIM. Date functions TODAY, NOW, DATE, TIME, DAY, MONTH, YEAR, WEEKDAY, DAYS360

Data Analysis: Filter with customized condition. The Graphical representation of data.

Power Presentation Creating a presentation with minimum 20 slides with a script. Presenting in different views, Inserting Pictures, Videos, creating animation effects on them Slide Transitions, Timed Presentations Rehearsal of presentation

Module II Database and SQL

15 L

Introduction : To Databases, Relational and Non-relational database system MySQL as a Non-procedural Language. View of data.

SQL Basics : Statements (Schema Statements, Data statements, Transaction statements, names (table & column names), data types (Char, Varchar, Text, Mediumtext, Longtext, Smallint, Bigint, Boolean, Decimal, Float, Double, Date, Date Time, Timestamp, Year, Time, Creating Database, inserting data, Updating data, Deleting data, expressions, built-in-functions, missing data(NULL and NOT NULL DEFAULT values) CREATE,USE, ALTER (Add, Remove, Change columns), RENAME, SHOW, DESCRIBE (CREATE TABLE, COLUMNS,

STATUS and DATABASES only) and DROP (TABLE, COLUMN, DATABASES statements), PRIMARY KEY FOREIGN KEY (One and more columns) Simple Validity checking using CONSTRAINTS.

Module III Database and MySQL

15 L

Simple queries: The SELECT statement (From, Where, Group By, Having, Order By, Distinct, Filtering Data by using conditions. Simple and complex conditions using logical, arithmetic and relational operators (=, !=, <>, AND, OR, NOT, LIKE, BETWEEN).

Multi-table queries: Simple joins (INNER JOIN), SQL considerations for multi table queries (table aliases, qualified column names, all column selections self joins).

Nested Queries (Only up to two levels) : Using sub queries, sub query search conditions, sub queries & joins, nested sub queries, correlated sub queries, sub queries in the HAVING clause. Simple Transaction illustrating START, COMMIT, and ROLLBACK.

Text books and References:

1. Introduction to Computers – Peter Norton, Tata McGraw Hill
2. Fundamentals of Database Systems - ElmasriNavathe, Somayajulu, Gupta
3. Database Systems and Concepts - Henry F. Korth, Silberschatz, Sudarshan McGraw Hill

1. The complete reference SQL - VikramVaswani TMH
2. The complete reference SQL - James R. Groff & Paul N. Weinberg TMG
3. Learning SQL - Alan Beaulieu O'REILLY.
4. Learning MySQL - Seyed M. M. and Hugh Williams, O'REILLY.
5. SQL a complete reference - Alexis Leon & Mathews Leon TMG.

Laboratory Training:

1. Use of Excel Template
2. Use of Multiple Spreadsheets
3. Use of various Functions in Excel
4. Graphical representation of data in Excel
5. PowerPoint presentation with minimum 20 slides
6. Creating database and tables
7. Use of simple functions in SQL
8. Creating Simple Queries
9. Creating Nested Queries
10. Creating queries from multiple tables



Evaluation Pattern:

External Evaluation – Semester End Examination (60 M)- Duration : 2 hours

Paper Pattern

Question No	Module	Marks with Option	Marks without Option
1	1	25	20
2	2	25	20
3	3	25	20

Internal Evaluation - (40 M)

Practical Examination with the following subdivision

30 marks practical exam

5 marks Journal (minimum 75% practical work to have been done for this)

5 marks Viva

T.Y. B. Com (Commerce) Semester VI

Marketing and Human Resource Management

Course code

20UC6COMH1

[Credits 3]

Preamble:

The syllabus has been covered in two sections containing four modules each. These modules are designed in order to give in depth insight about the topics included in the syllabus. Fifth

module is introduced as an Open module for Self-Study. The current era is an era of marketing. Customers are emperors. With fast changing technology marketing is also undergoing major changes. Human resource is the most important as well as sensitive resource. With changing trends in HRM the subject has acquired new dimensions. The youth of today are managers and decision makers of tomorrow. It is essential for young generation to learn various aspects of Management, Marketing. And to know recent trends. Existing syllabus will be revised from academic year 2020-21. Some changes were found desirable looking at the future needs.

Course Outcome:

1. To demonstrate understanding of HR management terminologies and concepts.
2. Identify different functions of HR Management.
3. To give insights of practical exposures or directions of how to use individual components for effective HR management.
4. To understand the significance and necessity of managing Human resource.
5. To develop critical thinking skills in identifying ethical, global and diversity issues in Human Resource Management.

	Title and Content	No of lectures
Module 1	<p>Learning Objectives: To enable the learner understand concept of Human Resource To enable the learner understand the aspects of Human Resource Planning</p> <p>Learning Outcomes: Learner will be able to Analyse Importance and requirement of Human Resource in any organisation. Categorize Human Resource Select the appropriate Human Resource.</p> <p>Introduction to Human Resource Management A. Meaning of HRM - its Nature, importance and Function Role of HR Managers in the changing Business Environment. Human Resource Planning: Importance and steps in HRP- Job Analysis-Meaning and Uses- Job design – meaning , factors influencing job design , techniques D. Employment Tests and interviews- their roles and types – importance of Placement and induction.</p>	12
Module 2	<p>Learning Objectives: To develop understanding of various concepts of Human Resource Development.</p>	11

Learning Outcomes:

The learner will be able to

Understand and describe the importance of Training and Development for employees.

Analyse management development programmes

Evaluate Training effectiveness

Human Recourse Development (HRD)

Concept and Scope / functions of HRD- Training and Development - Importance, **Types** and Methods.

Management Development Programme - Meaning and techniques

Evaluating training effectiveness—Concept, Methods

Employee Retention-Compensation and Incentives-Performance related pay.

Module 3

Learning Objectives:

To develop understanding of Human Relations in an organisation.

10

Learning Outcomes:

The learner will be able to

Understand different styles of Leadership.

Analyse different Motivational Theories and manage Moral and Grievances of employees.

Human Relations:

Nature and importance of human relations B.Leadership - Styles.

C.Motivation - Factors of motivation -Theories of motivations- Maslow's Theory, Theory and McGregor's X & Y Theory.

Employee Morale - Nature and Importance.

Grievances handling and procedure.

Module 4

Learning Objectives:

To develop understanding of various latest trends in HRM

To understand the concepts of HR Accounting and Auditing

To understand the need for Team building HRIS

To understand the process of Employee maintenance.

12

Learning Outcomes:

The learner will be able to

Recognise need for change in HR policies as per the trends.

Frame strategies to overcome resistance to change.

Current Issues in HRM

Human Resource Accounting-Concept, advantage and limitations.

Human resource Audit-Objective and scope

Group Dynamics and team Building –nature and significance

Human Resource Information System (HRIS)

Employee Engagement- Concept, Types

Mentoring and counseling – meaning , techniques

Empowerment and Participation- Meaning and significance

Safety and security management-importance

Module 5

Learning Objectives:

To get exposure towards organisation behaviour

Self Study (Open Module)

Emotional Quotient Spiritual Quotient

Emerging challenges in HRM –managing workforce diversity-
managing downsizing, outsourcing

Changing Pattern of Employment

Employee maintenance at workplace(Vishakha guidelines)

References:

1 TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi

2. Biswajeet Pattanayak, Human Resource Management, PHI Learning

3 . Neeru Kapoor, Human Resource Management, Taxmann Publication

Evaluation Pattern:

External Evaluation- Semester End Examination for 60 marks two hours

Question Paper Pattern-Theory

Q 1. Answer the following questions any 1 out of 2 10 marks

Q 2. Answer the following questions any 1 out of 2 10 marks

Q 3. Answer the following questions any 1 out of 2 10 marks

Q 4. Answer the following questions any 1 out of 2 10 marks

Q 5 write short note on any 4 out of 6 20 marks

Internal Evaluation- 40 marks

1. Mid-semester test 25 marks + Assignment 15 marks

2. Project
3. Book Review

T.Y. B. Com (Economics) Semester VI

Indian Economics

Course Code: 20UC6ECIE2

[Credits - 03]

Preamble:

Objective of the course is to acquaint the students with the concepts and aspects of International Economics. It focuses mainly on the trade theories right from classical to modern. Also It teaches the concepts with practical usage such as Exchange Rate, Balance of Payments, WTO and processes like hedging, arbitrages, speculations. It also introduces them with the Euro Currency market

Course outcome:

1. Students will be able to relate the concepts in International Economics to the current economic situation
2. They will be able to critically analyse the various trade policies
3. They will be equipped with the knowledge of actual functioning of the economy with respect to international trade and finance

Course Specific Outcome

UNIT	TITLE AND CONTENT	NO OF LECTURES
6	Introduction to International Trade Learning Objective- To understand the meaning and essence of international trade Learning Outcome –Students will be able to identify gains from international trade	
	6.1 Theories of International trade – Ricardo’s Theory of Comparative costs and the Heckscher – Ohlin Theory- Criticisms of the theories	09 lectures
	6.2 Terms of Trade – Types (Gross Barter, Net Barter, Income, Single factoral, double factoral) and Limitations	
	6.3 Gains from International Trade – Offer curves and Reciprocal Demand	
7	Commercial Policy Learning Objective- To learn the various kinds of barriers to the international trade	

Learning Outcome- Students will be able to examine the implications of trade barriers on the size and composition of the international trade

- 7.1 Commercial Trade Policy - Free Trade and Protection – Pros and Cons. 12 lectures
- 7.2 Tariff and Non – Tariff Barriers: Meaning, Types and Effects.
- 7.3 International Economic Integration - Types and Objectives: EU and Brexit, ASEAN, SAARC

8 **Balance of Payments and WTO**

Learning Objective- To understand the concept and structure of the balance of payments, To learn various agreements of WTO

Learning Outcome- Students will be able to examine the causes and impact of disequilibrium in Balance of Payments and suggest corrective measures. They will be able to critically evaluate the WTO agreements

- 8.1 Balance of Payments : Meaning, Structure, Types of Disequilibrium. 12 lectures
- 8.2 Causes and Measures to correct the Disequilibrium in Balance of Payments
- 8.3 WTO – Recent development in TRIPS, TRIMS and GATS.

9 **Foreign Exchange Market**

Learning Objective-To analyse the functioning of Foreign Exchange Market and role of Central bank in Exchange Rate Management

Learning Outcome- Students will be able to distinguish between various kinds of exchange rates, They will be able to suggest measures in Exchange rate Management

- 9.1 Foreign Exchange Market : Meaning, Functions, Determination of Equilibrium Rate of Exchange 12 lectures
- 9.2 Purchasing Power Parity Theory, Spot and Forward Exchange Rates, Arbitrage, Hedging, Speculations
- 9.3 Role of Central Bank in Foreign Exchange Rate Management, , Fixed and Flexible Exchange Rate systems: Advantages and disadvantages, Managed Flexible Exchange Rate System of India.

9.4 Euro currency and Eurobond market

10 Self-study

Learning Objective- To learn on their own using the various resources other than book

Learning Outcome- Students will be able to use correct references to strengthen their knowledge.

Detail syllabus – sub units

10.1 Balance of Payments of India

10.2 India's trade Policy

10.3 Case studies on WTO

References:

1. Dominick Salvatore (2018), Introduction to International Economics, USA, John Wiley & Sons Inc
2. Paul Krugman, Obstfeld, Melitz (2018): International Finance: Theory and Policy, Princeton University, University of California, Harvard University: Pearson
3. Bo Soderstrom and Reed, (2019), International Economics, London, Palgrave

Evaluation Pattern: Theory

External Evaluation – Semester End Examination (60 M)- Duration : 2 hours

Paper Pattern

Question No	Module	Marks with Option	Marks without Option
1 Compulsory- Short notes	All	15	15
2	1	15	From q.2 to q.6 attempt any 3= 45 marks
3	2	15	
4	3	15	
5	4	15	
6	4	15	

Internal Evaluation - (40 M)

25 marks- office test

15 marks- assignments/presentations/Activities

T.Y. B. COM. (Accountancy) Semester VI

Financial Accounting

Course Code: 20UC6ACFA3

[credits - 04]

Preamble:-

- Accounting is a course which focuses on giving students an exposure to an enterprising culture through experiential and theoretical approaches to learning.
- The preparation of accounting information encourages students to manage the financial affairs of individuals and organizations, while acting with integrity, in these conditions.

Course outcome:-

- Students should be able to- Understanding of the concepts and conventions of different parts of accounts.
- Ability to solve numerical problems based on accounting concepts.
- Analyze and understand practical aspects of accounts.

- 1 **Amalgamation, Absorption, External Reconstruction** No of lectures-20
In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only.

Learning Objective- Procedure for company amalgamation, absorption and external reconstruction

Learning Outcome-

- 2 **Accounting of Transactions in Foreign Currency** No of lectures-15
In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences. Simple practical problems on purchase & sale of assets

Learning Objective- Rules & Regulations regarding currency rate fluctuation

Learning Outcome- Effect of fluctuation of foreign exchange rates on sale & purchase of assets

- 3 **Buy Back of Shares** No of lectures-10
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)

Learning Objective – Company law provisions regarding buy back, rate fixation, reasons for buy back

Learning Outcome – The offer price for buy back & current market price can be compared. Impact on share prices after buy back

4 Ascertainment And Treatment Of Profit Prior To Incorporation

No of lectures-10

Principles for ascertainment Preparation of separate combined, columnar Profit and Loss A/c including different basis of allocation of expenses and income

Learning Objective- Legal provisions of PPI

Learning Outcome- Treatment of pre & post period Profit & Loss

5 Introduction of IND-AS

No of lectures-5

Purpose and Objectives of Financial Statements Convergence and first time adoption of IND-AS

Learning Objective- To make aware the students about provisions of IND-AS

Learning Outcome- Impact of IND-AS on presentation of accounts

References:

Ainapure , Manan Prakshan. *Financial Accounting.Mumbai.*

Choudhari & Chopde. Sheth Publication, Financial Accounting, Mumbai

Evaluation Pattern:

External Evaluation – Semester End Examination (60 M)- Duration : 2 hours

Paper Pattern

Question No	Module	Marks with Option	Marks without Option
1	Any of the 4 modules	30	15
2	Any of the 4 modules	30	15
3	Any of the 4 modules	30	15
4	Any of the 4 modules	30	15

Internal Evaluation - (40 M)

Option A- 25 Marks Internal Test & 15 marks Assignment/Project

Option B- 40 Marks Project and Viva

Option C- 40 Marks Book Review & Presentation

T.Y. B. COM. (Accountancy) SEMESTER VI

Cost Accounting

Course Code: 20UC6ACCA4

[CREDITS - 04]

Preamble:-

- Accounting is a course which focuses on giving students an exposure to an enterprising culture through experiential and theoretical approaches to learning.
- The preparation & presentation of cost accounting information encourages students to manage the industrial affairs of organizations, while acting with integrity, in these conditions.

Course outcome:-

- Students should be able to- Understanding of the concepts and conventions of different parts of cost accounts.
- Ability to solve numerical problems based on cost accounting concepts.
- Analyze and understand practical aspects of cost accounts.

1 **Budgetary Control** No of lectures-10
Flexible budget, Cash Budget, Zero based budget

Learning Objective- How to prepare Flexible, Cash & Zero Based Budget & its importance

Learning Outcome- Practical importance in today's scenario

2 **Contract Costing** No of lectures-15
Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Excluding Escalation clause Note- Simple practical problems

Learning Objective- How the contract price is fixed, meaning of escalation clause

Learning Outcome- Concept of Notional Profit & its calculation

3 **Process Costing** No of lectures-15

Process loss, Abnormal Gains and Losses, Joint products and by-products.
Excluding Equivalent units, Inter-process profit Note- Simple Practical problems Process Costing and joint and by-products

Learning Objective – How to define Normal & Abnormal Losses & Gains, Joint Product & By Product

Learning Outcome- Valuation of Joint Product & By Product & Equivalent Production

4 Introduction to Marginal Costing No of lectures-10

Marginal costing meaning, applications, advantages, limitations Contribution, Breakeven analysis, Margin of safety and profit volume graph. Note-Simple Practical problems based on Marginal Costing excluding decision making

Learning Objective- Understanding of Concept of Break Even Point, Margin of Safety

Learning Outcome- Decision making

5 Standard Costing No of lectures-10

Introduction to standard costing, Merits and demerits of standard costing, Marginal Costing v/s Standard costing, Material variance, Labour variance, Sales variance

Learning Objective – Understanding the concept of different variances

Learning Outcome- To find out the causes for favourable & adverse variances

References:

Ainapore , Manan Prakshan. *Cost Accounting.Mumbai.*

Choudhari & Chopde. Sheth Publication, Cost Accounting, Mumbai

Evaluation Pattern:

External Evaluation – Semester End Examination (60 M)- Duration : 2 hours

Paper Pattern

Question No	Module	Marks with Option	Marks without Option
1	Any of the 4 modules	30	15
2	Any of the 4 modules	30	15
3	Any of the 4 modules	30	15
4	Any of the 4 modules	30	15

Internal Evaluation - (40 M)

OPTION A- 25 Marks Internal Test & 15 marks Assignment/Project

OPTION B- 40 Marks Project and Viva

OPTION C- 40 Marks Book Review & Presentation

Discipline Specific Elective [Credits - 03]

Any two of the following

Course Code	Title
20UC6ACAU5	Auditing
20UC6ACDT6	Direct and Indirect Taxes
20UC6COEM8	Export Marketing

T.Y. B. COM. (Accountancy) Semester VI

Auditing

Course Code:

20UC6ACAU5

[Credits - 03]

Preamble:-

- Auditing is a course which focuses on examination of records to establish their reliability & the reliability of the statements drawn from them.
- Independent examination of financial information of any entity with a view to express an opinion thereon.

Course outcome:-

- Students should be able to- Understanding the significance of Audit Report
- Independence of the auditor & its role

- | | | |
|---|---|-------------------|
| 1 | Introduction to Auditing | No of lectures-10 |
| | Basics – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing, Investigation and Auditing.
Errors & Frauds – Definitions, Reasons and Circumstances, Types of Error, Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud.
Principles of Audit, Materiality, True and Fair view
Types of Audit – Meaning, Advantages, and Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audit | |

- Learning Objective- Need & importance of Audit for various categories of persons
Learning Outcome- Methods followed for different types of audit
- 2 **Audit Planning, Procedures and Documentation** No of lectures-10
Audit Planning – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach
Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before commencing Work, Overall Audit Approach.
Audit Working Papers – Meaning, importance, Factors determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client’s Books.
- Learning Objective- How to plan for Audit, Methods followed for audit, how to prepare audit program & its importance
Learning Outcome- Significance of Audit working papers & Audit program
- 3 **Auditing Techniques (Vouching & Verification)** No of lectures-15
Test Check – Test Checking V/s Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages, disadvantages, precautions.
Audit Sampling – Audit Sampling, meaning, purpose, factors in determining sample size – Sampling Risk, Tolerable Error and expected error, methods of selecting Sample Items Evaluation of Sample Results auditors Liability in conducting audit based on Sample
Internal Control – Meaning and purpose, review of internal control, advantages, auditors duties, review of internal control, Inherent Limitations of Internal control, internal control samples for sales and debtors, purchases and creditors, wages and salaries. Internal Checks V/s Internal Control, Internal Checks V/s Test Checks.
Internal Audit : Meaning, basic principles of establishing Internal audit, objectives, evaluation of internal Audit by statutory auditor, usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks V/s Internal Audit
Concept of Audit of Income, Audit of Expenditure, Audit of Assets, Audit of Liabilities
- Learning Objective – Use of different techniques for Audit
Learning Outcome- How to detect & prevent errors & frauds

4 **Specialised Audit** No of lectures-10
Audit of Hotels, Schools/Colleges, Cinema Hall, Hospitals.

Learning Objective- Requirements of specialised audit
Learning Outcome- How the audit of hospital,hotel,educational institution is conducted

References:

Ainapure , Manan Prakshan. *Auditing. Mumbai.*
Choudhari & Chopde. Sheth Publication, Auditing, Mumbai
Charles B. Robinson, How To Plan An Audit

Evaluation Pattern:

External Evaluation – Semester End Examination (60 M)- Duration : 2 hours

Paper Pattern

Question No	Module	Marks with Option	Marks without Option
1	Any of the 4 modules	30	15
2	Any of the 4 modules	30	15
3	Any of the 4 modules	30	15
4	Any of the 4 modules	30	15

Internal Evaluation - (40 M)

Option A- 25 Marks Internal Test & 15 marks Assignment/Project

Option B- 40 Marks Project and Viva

Option C- 40 Marks Book Review & Presentation

T.Y. B. COM. (Accountancy) Semester VI

Direct and Indirect Taxes
20UC6ACDT6

Course Code:

[Credits - 03]

Preamble:-

To gain knowledge about the direct tax laws and GST in force for the relevant previous year and to provide an insight into procedural aspects for assessment of tax liability for individual assessee

Course outcome:-

Students should be able to- Understanding of the basic definitions of direct tax & GST. Ability to calculate tax liability based on provisions of Income tax Act. Registration procedure of GST

- 1 **Heads Of Income (Section 14)** No of lectures-15
Profit and Gain From Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B)
Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital gain on transfer of residential house property only
Income from Other Sources (S: 56 to S: 59)

Learning Objective- Calculation of Business income of manufacturer & Professional, calculation of gain/loss arising from sale of capital asset
Learning Outcome- How to calculate Long term/Short Term gain or Loss
- 2 **Deductions from Total Income** No of lectures-5
S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA
Computation of Total Income for Individual

Learning Objective- Need & importance of Deductions
Learning Outcome- How to claim deductions & calculate tax liability
- 3 **Levy & Collection of CGST, SGST and IGST** No of lectures-10
Levy & Collection of CGST, SGCT & IGST, Concept of Supply including composite & mixed supplies, charge of tax, Exemption from tax, Concept of Time & Value of Supply, input Tax Credit

Learning Objective – Calculation of SGST,CGST & IGST
Learning Outcome- Calculation of Input tax Credit & its impact on payment of GST
- 4 **Registration** no of lectures-10
Persons liable & not liable for registration, Compulsory registration & its procedure, Amendment of registration & Cancellation of registration

Learning Objective- Procedure & Conditions for registration
Learning Outcome- How to get compulsorily/voluntarily registered & cancellation procedure
- 5 **Payment of Taxes and Refunds** No of lectures-5
Payment of Tax, Interest, Penalty, Interest on delayed payment of tax, TDS, TCS, Transfer of ITC, Refund of Tax, Interest on delayed refunds

Learning Objective- Calculation of Payment of GST with Interest, Penalty
Learning Outcome- How & When refund can be claimed after payment of GST

References:

Ainapure , Manan Prakshan. *Direct And Indirect Taxes. Mumbai.*

Choudhari & Chopde. Sheth Publication, Direct And Indirect Taxes, Mumbai

Evaluation Pattern:

External Evaluation – Semester End Examination (60 M)- Duration : 2 hours

Paper Pattern

Question No	Module	Marks with Option	Marks without Option
1	Any of the 4 modules	30	15
2	Any of the 4 modules	30	15
3	Any of the 4 modules	30	15
4	Any of the 4 modules	30	15

Internal Evaluation - (40 M)

Option A- 25 Marks Internal Test & 15 marks Assignment/Project

Option B- 40 Marks Project and Viva

Option C- 40 Marks Book Review & Presentation

T.Y. B. COM. (Commerce) Semester VI

Export Marketing

Course Code: 20UC6COEM8

[Credits 3]

Preamble

Export trade is essential for every Nation. Government of India provides various incentives and assistance for exporters from India. There are various Promotional Organisations working towards export development and assistance. The Course Export Marketing is designed to develop an understanding of Export Trade from India. The course gives an overall idea about export procedure and related aspects such as export finance, incentives and assistance, documentation, International Environment etc.

Learning Objectives:

To analyse International Business environment

To evaluate risk in Export trade

To analyse EXIM Policy of India

To describe Export Documents

Module 1 Learning Objectives:

12

To analyse the process of product planning and product pricing in export marketing.

Learning Outcomes: The learner will be able to
Determine suitable product planning strategies
Calculate product pricing and frame pricing strategies.

Product and Pricing decisions in Export Marketing

Product related decisions - Product planning, Branding, Packaging, Labeling and Marking - Factors determining Export Price – Export Pricing Strategies – Methods of Export Pricing-Export Pricing Quotations – Simple problems on FOB Pricing.

Module 2 Learning Objectives: 12

To classify methods of payment in export marketing.
Describe the process of obtaining export finance.
To evaluate the role of EXIM bank and SIDBI in developing export marketing.

Learning Outcomes: The learner will be able to
Recognise the importance of export finance in developing export trade.
Interpret the role of EXIM Bank and SIDBI in export finance

Export Finance

Meaning of Export Finance –
Methods of Payment - Features of Pre-shipment and Post-shipment Finance – Packing credit –
Procedure of obtaining Export Finance-
Role of financial institutions - Commercial Banks, EXIM Bank, SIDBI

Module 3 Learning Objectives: 12

To classify stages in export procedure.

Learning Outcomes: the learner will be to
Plan and implement the stages in export procedure.

Export Procedure:

Registration with different authorities - Role of custom house agent-

Quality control and Inspection – objectives and agencies-Pre-shipment procedure including Custom Clearance-

Shipment procedure and Realization of export proceeds

Implications of non-recovery of export debts.

Module 4 Learning Objectives: 09
To describe the role of Supply Chain Management in export marketing.

Learning Outcomes: the learner will be able to
To select the suitable components in supply chain management and make optimum use of it.

Supply Chain Management and Exports

Introduction to Supply Chain Management- International Supply Chain management- Supply Chain Management and Exports, significance- Warehouse Management, Transport Management, for Global Supply Chain, Information Technology & Information Systems in Supply Chain Management

Module 5 Learning Objectives:
To analyse export documents.
To classify export incentives available for Indian exporters.

Learning outcomes: the learner will be able to:
Fill and organise various export documents
Identify and apply for export incentives.

Export Documentation and Incentives (Self Study and Group Presentations)

Main documents used in Export Trade – Commercial invoice, Shipping Bill, Certificate of Origin, -Consular Invoice, Mate's receipt, Bill of Lading, GR Form, bill of exchange.

Export incentives, assistance and schemes extended to the Indian exporters – Duty Drawback, EPCG Scheme, MDA, MAI, ASIDE, IRMAC

References

Export-Import and Logistics Management, Charlie Hill, Random Publications 2014
 International Marketing Management, M. V. Kulkarni, Everest Publishing House
 International Marketing Management, an Indian Perspective, R. L. Varshney and B. Bhattacharya, Sultan Chand and Sons, 24th edition , 2012
 P.K. Vasudev, International Marketing, excel Books, Fourth edition, New Delhi
 Global marketing, Warren J. Keegan 9th edition, Pearson Education Delhi

Evaluation Pattern:

External Evaluation- Semester End Examination for 60 marks two hours

Question Paper Pattern-Theory

- | | |
|--|----------|
| Q 1. Answer the following questions any 1 out of 2 | 10 marks |
| Q 2. Answer the following questions any 1 out of 2 | 10 marks |
| Q 3. Answer the following questions any 1 out of 2 | 10 marks |
| Q 4. Answer the following questions any 1 out of 2 | 10 marks |
| Q 5 write short note on any 4 out of 6 | 20 marks |

Internal Evaluation- 40 marks

Anyone of the following

4. Mid-semester test 25 marks + Assignment 15 marks
5. Project
6. Book Review

**Skill Enhancement Courses [Credits - 03]
(Any one of the following)**

Course Code	Course Title
20UC6ACPM3	Investment Analysis and Portfolio Management
20UC6COOM7	Office Management
20UC6MTCS7	Computer System and Application

T.Y.B.COM. (Accountancy) Semester VI

Investment Analysis And Portfolio Management

Course Code: 20UC6ACPM7

[CREDITS - 03]

Preamble:-

To gain knowledge of the financial markets and role played by regulatory authorities such as BSE, SEBI and financial institution.

Course outcome:-

Students should be able to- selection of portfolio, its valuation, different opportunities of investment in India

- 1 **Evaluation of Portfolio Performance** No of lectures-15
Portfolio Evaluation, Measure of return, Rupee and Time weighted returns,
Risk Measurement and Performance evaluation measures

Learning Objective- Impact of portfolio performance on its holding
Learning Outcome- Calculation of risk & return

- 2 **Taxes and Investments** No of lectures-5
Taxes and Investments, Computation of tax liability, Tax Savings Schemes,
Deductions from GTI, Capital gains

Learning Objective- Impact of taxation on investment making
Learning Outcome- Calculation of tax liability

- 3 **Bond Valuation** No of lectures-10
Bond Valuation – Meaning, Measuring Bond Returns – Yield to Maturity, Yield
to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond
Duration. Practical Problems on YTM and Bond Duration.

Learning Objective – How to calculate returns on Bond Investment
Learning Outcome- How to maximise yield from bond investment

- 4 **Fundamental Analysis** No Of Lectures-5
Investment Analysis, Fundamental Analysis, Company Analysis, ratio Analysis,
Trend Analysis, Fund Flow Analysis, Common Size Statement Analysis

Learning Objective –Fundamental Analysis of the company based on different
ratios

Learning Outcome- To prepare projected financial statements on the basis of
performance

- 5 **Capital Asset Pricing Model** NO OF
LECTURES-10

CAPM – Fundamental Notions of Portfolio Theory, Assumption of CAPM,
Capital Market Line, Security Market Line and Pricing of Securities with CAPM.
Factors Affecting Stock Return, Expected Return on Stock.

Learning Objective- Graphical presentation of movement on stock market
prices

Learning Outcome- Calculation of expected returns on stock**References:**

V.A.Avadhani ,Himalaya Publishing House.Securities Analysis & Portfolio Management .*Mumbai.*

Preeti Singh, Himalaya Publishing House, Investment Management, New Delhi

Evaluation Pattern:

External Evaluation – Semester End Examination (60 M)- Duration : 2 hours

Paper Pattern

Question No	Module	Marks with Option	Marks without Option
1	Any of the 4 modules	30	15
2	Any of the 4 modules	30	15
3	Any of the 4 modules	30	15
4	Any of the 4 modules	30	15

Internal Evaluation - (40 M)

Option A- 25 Marks Internal Test & 15 marks Assignment/Project

Option B- 40 Marks Project and Viva

Option C- 40 Marks Book Review & Presentation

T.Y.B.Com (Commerce) Semester VI**Office Management****Course code 20UC6C00M7****[Credits - 03]****Preamble**

The syllabus has been covered in two sections containing four modules each. These modules are designed in order to give in depth insight about the topics included in the syllabus. Fifth Module is introduced as an Open module for Self-Study. The youth of today are managers and decision makers of tomorrow. It is essential for young generation to learn various aspects of Management And to know recent trends. The purpose of this course is to

familiarize the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, facilities provided to the staff working in the office, the working environment and the tools and equipment's used in office. Learners who will opt this subject will be working in our college office and various department (Internship). This subject will be introduced from academic year 2020-21. Some changes were found desirable looking at the future needs.

Course Outcome:

1. To demonstrate understanding of Office Management Concept.
2. To give insights of practical exposures or directions of how office works.
3. To understand the significance and necessity of managing Office.
4. To develop critical thinking skills in identifying various issues in Office.

	Title and Content	No of lectures
Module 1	<p>Learning Objectives: To enable the learner understand concept of Office environment To enable the learner understand the aspects of office furniture/office tools/office safety</p> <p>Learning Outcomes: Learner will be able to Analyse Importance and requirement of office furniture Categorize office tools and equipment for various offices</p> <p><u>Office Environment</u> Introduction- Enhancing office environment (Office Lighting/Ventilation-Interior Decoration)- Office Furniture-Basic Principles-Types of furniture - Office tools and equipment's- Freedom from Noise & Dust-Safety & Security-Confidentiality.</p>	10
Module 2	<p>Learning Objectives: To develop understanding of Office correspondence and mail</p> <p>Learning Outcomes: The learner will be able to Understand the importance of Office correspondence and mail Analyse Cost of correspondence-</p> <p><u>Correspondence and Mail</u></p>	12

	Introduction-Types-Nature-Cost of correspondence-Organising Correspondence –Centralised/Decentralised Correspondence – Mail services-Centralised mail handling – Importance of formal correspondence –Dictaphone-Typing Pool-Outward Correspondence – Mailing Machines.	
Module 3	<p>Learning Objectives:</p> <p>To develop understanding of Management of office records</p> <p>Learning Outcomes:</p> <p>The learner will be able to</p> <p>Understand Purpose of Record Management</p> <p>Analyse Record keeping , filing etc.</p>	12
	<p><u>Record Administration</u></p> <p>Introduction – Purpose of Record Management – Principles – Essentials of Record Management system – Analysing of Record keeping – Filing-Importance- Advantages –Functions –Objects of Filing – Planning a filing system – Methods of filing – Old/Modern Methods – Classification of files – Indexing – Filing Routine.</p>	
Module 4	<p>Learning Objectives:</p> <p>To develop understanding of various Office Services & Office Supervision</p> <p>To understand the need for internal office control</p> <p>.</p> <p>Learning Outcomes:</p> <p>The learner will be able to</p> <p>Recognise need for effective office supervision</p> <p>Frame internal control system of the office.</p>	11
	<p><u>Office Services & Office Supervision</u></p> <p>Centralization /Decentralization of supervision- General Office-Departments – Office supervision- Characteristics - Effective supervision Supervisors functions – His Responsibilities – Internal control in office-Control system-office administration audit.</p>	
Module 5	<p>Learning Objectives:</p> <p>To get exposure towards Office communication/barriers</p>	

To understand role of personal secretary

Self Study (Open Module)

Office Communication (among staff) –Meaning – Types –Barriers
–Overcoming Barriers – Types of communication – Office
stationary – Office Cost Reduction and Cost Saving – role of
personal secretary – qualification – duties – responsibilities

References:

1. Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi..
2. Leffingwell and Robbinson: Text book of Office Management, Tata McGraw-Hill.
3. Terry, George R: Office Management and Control.
4. Ghosh, Evam Aggarwal: Karyalaya Prabandh, Sultan Chand & Sons.
5. Duggal, B: Office Management and Commercial Correspondence, Kitab Mahal.

Evaluation Pattern:

External Evaluation- Semester End Examination for 60 marks two hours

Question Paper Pattern-Theory

- | | |
|--|----------|
| Q 1. Answer the following questions any 1 out of 2 | 10 marks |
| Q 2. Answer the following questions any 1 out of 2 | 10 marks |
| Q 3. Answer the following questions any 1 out of 2 | 10 marks |
| Q 4. Answer the following questions any 1 out of 2 | 10 marks |
| Q 5 write short note on any 4 out of 6 | 20 marks |

Internal Evaluation- 40 marks: Anyone of the following

7. Mid-semester test 25 marks +Assignment 15 marks
8. Project
9. Book Review

T.Y.B.Com(Mathematics) Semester VI

Computer System and Application
20UC6MTCS7

Course Code:

[Credits - 03]

Preamble

Python is a general purpose and high level programming language. One can **use Python** for developing desktop GUI **applications**, websites and web **applications**. Also, **Python**, as a high level programming language, allows one to focus on core functionality of the **application** by taking care of common programming task

Course Objective:

Should must know the upcoming programming language (python). Student should be able to apply the logic for problem solving using Python.

Learning Objective:

The objective of this paper is to introduce various concepts of programming to the students using Python

Learning Outcome:

- 1) Students should be able to understand the concepts of programming before actually starting to write programs
- 2) Students should be able to develop logic for Problem Solving
- 3) Students should be made familiar about the basic constructs of programming such as data, operations, conditions, loops, functions etc
- 4) Students should be able to apply the problem solving skills using syntactically simple language i.e. Python (version: 3.X or higher)

Module 1

15L

Reasons for Python as the learner's first programming language. Introduction to the IDLE interpreter (shell) and its documentation. Expression evaluation: similarities and differences compared to a calculator; expressions and operators of types int, float, boolean. Built-in function type. Operator precedence. Enumeration of simple and compound statements. The expression statement. The assert statement, whose operand is a boolean expression (values true or false). The assignment statement, dynamic binding of names to values, (type is associated with data and not with names); automatic and implicit declaration of variable names with the assignment statement; assigning the value None to a name. The del (delete) statement. Input/output with print and input functions. A statement list (semicolon-separated list of simple statements on a single line) as a single interpreter command. The import statement for already-defined functions and constants. The augmented assignment statement. The built-in help() function. Interactive and script modes of IDLE, running a script, restarting the shell. Compound data types str, tuple and list (enclosed in quotes, parentheses and brackets, respectively). Indexing individual elements within these types. Strings and tuples are immutable, lists are mutable. The iterative for statement. The conditional statements if, if-else, if-else-else. The iterative statements while, while-else, for-else. The continue statement to skip over one iteration of a loop, the break statement to exit the loop. Nested compound statements

Module 2

15L

The compound statement def to define functions; the role of indentation for delimiting the body of a compound statement; calling a previously defined function. Built-in functions min, max, sum. Interactive solution of model problems, (e.g., finding the square root of a number or zero of a function), by repeatedly executing the body of a loop (where the body is a statement list).

Advantages of functions, function parameters, formal parameters, actual parameters, global and local variables. The range function,. Dictionaries: concept of key-value pairs, techniques to create, update and delete dictionary items. Problem-solving using compound types and statements.

Module 3**15L**

Anonymous functions. List comprehensions. Gentle introduction to object-oriented programming; using the built-in dir() function, enumerate the methods of strings, tuples, lists, dictionaries. Using these methods for problem-solving with compound types.

Text books and References:

Magnus Lie Hetland, *Beginning Python: From Novice to Professional*, Apress Paul Gries, et al., *Practical Programming: An Introduction to Computer Science Using Python 3*, Pragmatic Bookshelf, 2/E 2014

Charles Dierbach, *Introduction to Computer Science using Python*, Wiley, 2013

Paul Gries , Jennifer Campbell, Jason Montojo, *Practical Programming: An Introduction to Computer Science Using Python 3*, Pragmatic Bookshelf, 2/E 2014

Adesh Pandey, *Programming Languages – Principles and Paradigms*, Narosa, 2008

Laboratory Training:

1. Installing and setting up the Python IDLE interpreter. Executing simple statements like expression statement (numeric and Boolean types), assert, assignment, delete statements; the print function for output.

T. Y. B.Com. Syllabus

2. Script and interactive modes; defining a function in the two modes; executing a script; interactively executing a statement list (semicolon-separated sequence of simple statements); the input function.
3. Programs based on lists, conditional constructs, the for statement and the range function; interactively using the built-in functions len, sum, max, min
4. Programs related to string manipulation
5. Programs based on the while statement; importing and executing built-in functions from the time, math and random modules
6. Programs using break and continue statements.
7. Programs related to dictionaries
8. Programs using list comprehensions and anonymous functions
9. Programs using the built-in methods of the string, list and dictionary classes

Evaluation Pattern:

External Evaluation – Semester End Examination (60 M)- Duration : 2 hours

Paper Pattern

Question No	Module	Marks with Option	Marks without Option
1	1	25	20
2	2	25	20
3	3	25	20

Internal Evaluation - (40 M)

Practical Examination with the following subdivision

30 marks practical exam

5 marks Journal (minimum 75% practical work to have been done for this)

5 marks Viva