

G.R.PATIL COLLEGE OF ARTS, COMMERCE & SCIENCE

Affiliated to the University of Mumbai

Teaching Plan

Academic year 2022-2023

Class F. Y B. Com SEM I

SUB: - Business Economics I

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	JULY	Scope and Importance of Business Economics - basic tools- Opportunity Cost principle- Incremental and Marginal Concepts. Basic economic relations - functional relations: equations- Total, Average and Marginal relations- use of Marginal analysis in decision making, The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium	10
2	AUGUST	Demand Function - nature of demand curve under different markets Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- relationship between elasticity of demand and revenue concepts Demand estimation and forecasting: Meaning and significance -	15
3	September	Production function: short run analysis with Law of Variable Proportions- Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs- Long run production function and Laws of Returns to Scale - expansion path - Economies and diseconomies of Scale and economies of scope	10
4	October	Cost concepts: Accounting cost and economic cost, implicit and explicit cost, social and private cost, historical cost and replacement cost, sunk cost and incremental cost -fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run (hypothetical numerical problems to be discussed)	10

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Academic year 2022-2023

Class F. Y B. Com SEM I

SUB: - Business Communication I

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	JULY	Concept of Communication: Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world Impact of technological advancements on Communication Channels and Objectives of Communication: Channels- Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine Objectives of Communication: Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees (A brief introduction to these objectives to be given)	10
2	AUGUST	Problems in Communication /Barriers to Communication: Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers Listening: Importance of Listening Skills, Cultivating good Listening Skills – 4 Introduction to Business Ethics: Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility	10
3	September	Theory of Business Letter Writing: Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing, Personnel Correspondence: Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation [Letter of Appointment, Promotion and Termination, Letter of Recommendation (To be taught but not to be tested in the examination)]	12
4	October	Commercial Terms used in Business Communication Paragraph Writing: Developing an idea, using appropriate linking devices, etc Cohesion and Coherence, self-editing, etc [Interpretation of technical data, Composition on a given situation, a short informal report etc.]	13

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Academic year 2022-2023

SUB: - Environmental Studies I

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Academic year 2022-2023

SUB: - Foundation Course I

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Academic year 2022-2023

SUB: - Mathematical and Statistical Techniques I

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Academic year 2022-2023

Class F. Y B. Com SEM I

SUB: - Accountancy and Financial Management I

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	JULY	Accounting standards: Concepts, benefits, procedures for issue of accounting standards Various AS: AS – 1: Disclosure of Accounting Policies Purpose, Areas of Policies, Disclosure of Policies, Disclosure of Change in Policies, Illustrations AS-2: Valuation of Inventories (Stock) Meaning, Definition, Applicability, Measurement of Inventory, Disclosure in Final Account, Explanation with Illustrations. Inventory Valuation Meaning of inventories Cost for inventory valuation Inventory systems: Periodic Inventory system and Perpetual Inventory System Valuation: Meaning and importance Methods of Stock Valuation as per AS – 2: FIFO and Weighted Average Method Computation of valuation of inventory as on balance sheet date: If inventory is taken on a date after the balance sheet or before the balance sheet	15
2	AUGUST	Expenditure: Capital, Revenue Receipts: Capital, Revenue Adjustment and Closing Entries Final accounts of Manufacturing concerns (Proprietary Firm)	15
3	September	Meaning Basis of Allocation of Expenses and Incomes/Receipts Inter Departmental Transfer: at Cost Price and Invoice Price Stock Reserve Departmental Trading and Profit & Loss Account and Balance Sheet	15
4	October	Meaning Calculation of interest Accounting for hire purchase transactions by asset purchase method based on full cash price Journal entries, ledger accounts and disclosure in balance sheet for hirer and vendor (excluding default, repossession and calculation of cash price)	15

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Academic year 2022-2023

SUB: - Commerce I

Class F. Y B. Com SEM I

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	JULY	Introduction: Concept, Functions, Scope and Significance of business. Traditional and Modern Concept of business. Objectives of Business: Steps in setting business objectives, classification of business objectives, Reconciliation of Economic and Social Objectives. New Trends in Business: Impact of Liberalization, Privatization and Globalization, Strategy alternatives in the changing scenario, Restructuring and turnaround strategies	12
2	AUGUST	Introduction: Concept and Importance of business environment, Interrelationship between Business and Environment Constituents of Business Environment: Internal and External Environment, Educational Environment and its impact, International Environment – Current Trends in the World, International Trading Environment – WTO and Trading Blocs and their impact on Indian Business.	11
3	September	Introduction: Business Planning Process; Concept and importance of Project Planning; Project Report; feasibility Study types and its importance Business Unit Promotion: Concept and Stages of Business Unit Promotion, Location – Factors determining location, and Role of Government in Promotion. Statutory Requirements in Promoting Business Unit: Licensing and Registration procedure, Filing returns and other documents, Other important legal provisions	12
4	October	Introduction: Concept and importance of entrepreneurship, factors Contributing to Growth of Entrepreneurship, Entrepreneur and Manager, Entrepreneur and Intrapreneur The Entrepreneurs: Types of Entrepreneurs, Competencies of an Entrepreneur, Entrepreneurship Training and Development centres in India. Incentives to Entrepreneurs in India. Women Entrepreneurs: Problems and Promotion.	10


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Academic year 2022-2023

SUB: - Commerce I

Class F. Y B. Com SEM I

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	JULY	Introduction: Concept, Functions, Scope and Significance of business. Traditional and Modern Concept of business. Objectives of Business: Steps in setting business objectives, classification of business objectives, Reconciliation of Economic and Social Objectives. New Trends in Business: Impact of Liberalization, Privatization and Globalization, Strategy alternatives in the changing scenario, Restructuring and turnaround strategies	12
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3	September	Introduction: Business Planning Process; Concept and importance of Project Planning; Project Report; feasibility Study types and its importance Business Unit Promotion: Concept and Stages of Business Unit Promotion, Location – Factors determining location, and Role of Government in Promotion. Statutory Requirements in Promoting Business Unit: Licensing and Registration procedure, Filing returns and other documents, Other important legal provisions	12
4	October	Introduction: Concept and importance of entrepreneurship, factors Contributing to Growth of Entrepreneurship, Entrepreneur and Manager, Entrepreneur and Intrapreneur The Entrepreneurs: Types of Entrepreneurs, Competencies of an Entrepreneur, Entrepreneurship Training and Development centres in India. Incentives to Entrepreneurs in India. Women Entrepreneurs: Problems and Promotion.	10


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Academic year 2022-2023

Class F.Y.B.Com SEM II

SUB: -Accountancy and Financial Management II

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	DECEMBER	Introduction Problems on preparation of final accounts of Proprietary Trading Concern (Conversion method)	15
2	January	Accounting for consignment transactions Valuation of stock Invoicing of goods at higher price (excluding overriding commission, normal/abnormal losses)	15
3	February	Meaning/ Classification of branch Accounting for Dependent Branch not maintaining full books: Debtors method Stock and debtors' method	15
4	MARCH	Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss	15
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Academic year 2022-2023


Class F.Y.B.Com SEM II

SUB: -Commerce II

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	DECEMBER	Introduction: Meaning, Characteristics, Scope and Classification of Services – Importance of service sector in the Indian Marketing Mix Services: Consumer expectations, Services Mix, - Product, Place, Price, Promotion, Process of Services delivery, Physical evidence and people Service Strategies: Market research and Service development cycle, Managing demand and capacity, opportunities and challenges in service sector.	12
2	January	Introduction: Concept of organized and unorganized retailing, Trends in retailing, growth of organized retailing in India, Survival strategies for unorganized Retailers Retail Format: Store format, non – Store format, Store Planning, design and layout Retail Scenario: Retail Scenario in India and Global context – Prospects and Challenges in India. Mall Management – Retail Franchising. FDI in Retailing, Careers in Retailing	11
3	February	ITES Sector: Concept and scope of BPO, KPO, LPO and ERP. Banking and Insurance Sector: ATM, Debit & Credit Cards, Internet Banking – Opening of Insurance sector for private players, FDI and its impact on Banking and Insurance Sector in India Logistics: Networking – Importance – Challenges	12
4	MARCH	Introduction: Meaning, Features, Functions and Scope of E-Commerce- Importance and Limitations of E-Commerce Types of E-Commerce: Basic ideas and Major activities of B2C, B2B, C2C. Present status of E-Commerce in India: Transition to E-Commerce in India, Transition Challenges for Indian Corporates; on-line Marketing Research.	10
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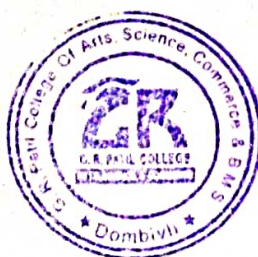
Academic year 2022-2023


Class F.Y.B.Com SEM II

SUB: - Business Economics II

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	DECEMBER	Perfect competition and Monopoly models as two extreme cases - profit maximisation and the competitive firm's supply curve - Short run and long run equilibrium of a firm and of industry - monopoly - Sources of monopoly power - short run and long- run equilibrium of a firm under Monopoly	10
2	January	Monopolistic competition: competitive and monopolistic elements of monopolistic competition - equilibrium of a firm under monopolistic competition, monopolistic competition versus perfect competition- excess capacity and inefficiency - debate over role of advertising (topics to be taught using case studies from real life examples) Oligopolistic markets: key attributes of oligopoly - Collusive and non-collusive oligopoly market - Price rigidity - Cartels and price leadership models (with practical examples)	15
3	February	Cost oriented pricing methods: cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing (case studies on how pricing methods are used in business world)	10
4	MARCH	Meaning and importance of capital budgeting- steps in capital budgeting - +Techniques of Investment appraisal: Payback Period Method, Net Present Value Method, and Internal Rate of Return Method (with numerical examples)	10
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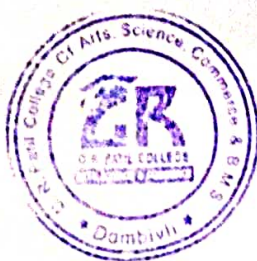
Academic year 2022-2023

Class F.Y.B.Com SEM II

SUB: - Business Communication II

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	DECEMBER	Presentations: (to be tested in tutorials only) 4 Principles of Effective Presentation Effective use of OHP Effective use of Transparencies How to make a Power-Point Presentation	10
2	January	Interviews: Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit Meetings: Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson, Role of the Participants, Drafting of Notice, Agenda and Resolutions Conference: Meaning and Importance of Conference Organizing a Conference Modern Methods: Video and Tele – Conferencing Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR	10
3	February	Trade Letters: Order, Credit and Status Enquiry, Collection (just a brief introduction to be given) Only following to be taught in detail: - Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act [Teachers must provide the students with theoretical constructs wherever necessary in order to create awareness. However, students should not be tested on the theory.]	12
4	MARCH	Reports: Parts, Types, Feasibility Reports, Investigative Reports Summarisation: Identification of main and supporting/sub points Presenting these in a cohesive manner	13
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Class F.Y.B.Com SEM II

SUB: - Environmental Studies II

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	DECEMBER	Classification of solid wastes – Types and Sources of Solid Waste; Effects of Solid Waste Pollution- Health hazards, Environmental Impacts; Solid Waste Management – solid waste management in Mumbai- Schemes and initiatives run by MCGM – role of citizens in waste management in Mumbai	13
2	January	Environmental Problems Associated with Agriculture: Loss of Productivity, Land Degradation, desertification - Uneven Food Production – Hunger, Malnutrition and Food Security – Sustainable Agricultural practices Environmental Problems Associated with Industries – pollution -Global warming, Ozone Layer Depletion, Acid rain, - Sustainable Industrial practices – Green Business and Green Consumerism, Corporate Social Responsibility	13
3	February	Tourism: Meaning, Nature, Scope and importance –Typology of tourism classification; Tourism potentials in India and challenges before India; New Tourism Policy of India; Consequences of tourism: Positive and Negative Impacts on Economy, Culture and environment- Ecotourism	13
4	MARCH	Environmental movements in India: Save Narmada Movement, Chipko Movement, Apio Movement, Save Western Ghat and Save Jaitapur; Environmental Management: Concept, need and relevance; Concept of ISO 14000 and 16000; Concept of Carbon Bank and Carbon Credit. IA - Environment Protection Acts – Concept and components of Geospatial Technology- Applications of GST in Environmental Management.	13
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Class F.Y.B.Com SEM II

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	DECEMBER	Understanding the concepts of liberalization, privatization and globalization; Growth of information technology and communication and its impact manifested in everyday life; Impact of globalization on industry: changes in employment and increasing migration; Changes in agrarian sector due to globalization; rise in corporate farming and increase in farmers' suicides. Concept of Human Rights; origin and evolution of the concept; The Universal Declaration of Human Rights; Human Rights constituents with special reference to Fundamental Rights stated in the Constitution	7 10
2	January	Importance of Environment Studies in the current developmental context; Understanding concepts of Environment, Ecology and their interconnectedness; Environment as natural capital and connection to quality of human life; Environmental Degradation- causes and impact on human life; Sustainable development- concept and components; poverty and environment	10
3	February	Causes of stress and conflict in individuals and society; Agents of socialization and the role played by them in developing the individual; Significance of values, ethics and prejudices in developing the individual; Stereotyping and prejudice as significant factors in causing conflicts in society. Aggression and violence as the public expression of conflict	10
4	MARCH	Types of conflicts and use of coping mechanisms for managing individual stress; Maslow's theory of self-actualisation; Different methods of responding to conflicts in society; Conflict-resolution and efforts towards building peace and harmony in society	08
	APRIL	Revision	

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The logo is circular with a purple border. Inside the circle, the text "G.P.A.T.C College of Arts, Science, Commerce & D.B.M." is written around the perimeter. In the center, there is a stylized "GPATC" acronym above the full name "G.P.A.T.C COLLEGE OF ARTS, SCIENCE, COMMERCE & D.B.M.". At the bottom, the word "Dombivli" is written between two stars.

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SUB: - Mathematical and Statistical Techniques II

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3	February	Time series: Concepts and components of a time series. Representation of trend by Freehand Curve Method, Estimation of Trend using Moving Average Method and Least Squares Method (Linear Trend only). Estimation of Seasonal Component using Simple Arithmetic Mean for Additive Model only (For Trend free data only). Concept of Forecasting using Least Squares Method. Index Numbers: Concept and usage of Index numbers, Types of Index numbers, Aggregate and Relative Index Numbers, Lasperye's, Paasche's, Dorbisch-Bowley's, Marshall-Edgeworth and Fisher's ideal index numbers, Test of Consistency: Time Reversal Test and Factor Reversal Test. Chain Base Index Nos. Shifting of Base year. Cost of Living Index Numbers, Concept of Real Income, Concept of Wholesale Price Index Number. (Examples on missing values should not be taken)	15
4	MARCH	Probability Distributions: Discrete Probability Distribution: Binomial, Poisson (Properties and applications only, no derivations are expected) Continuous Probability distribution: Normal Distribution. (Properties and applications only, no derivations are expected)	15
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Academic year 2022-2023

Class. S.Y.B.Com SEM III

SUB: -Accountancy and Financial Management II

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	JUNE	i) Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year. ii) Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/time / Sales/another given basis. iii) Ascertainment of gross profit prior to and after admission/retirement/death when stock on the date of admission/retirement is given and apportionment of other expenses based on time / Sales / other given basis Excluding Questions were admission / retirement / death takes place in the same year.	15
2	JULY	i) Excess Capital Method only ii) Asset taken over by a partner iii) Treatment of past profits or past losses in the Balance sheet iv) Contingent liabilities / Realization expenses / amount kept aside for expenses and adjustment of actual v) Treatment of secured liabilities vi) Treatment of preferential liabilities like Govt. dues / labour dues etc. Excluding: Insolvency of partner and Maximum Loss Method	15
3	AUGUST	i) Realization method only ii) Calculation of purchase consideration iii) Journal / ledger accounts of old firms iv) Preparing Balance sheet of new firm v) Adjustment of goodwill in the new firm vi) Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding Common transactions between the amalgamating firms	15
4	SEPTEMBER	(i) Realisation method only (ii) Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. Preparing Balance sheet of new company	15
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Academic year 2022-2023

Class. S.Y.B.Com SEM III

SUB: -Accountancy and Financial Management II

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	JUNE	i) Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year. ii) Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/time / Sales/another given basis. iii) Ascertainment of gross profit prior to and after admission/retirement/death when stock on the date of admission/retirement is given and apportionment of other expenses based on time / Sales / other given basis Excluding Questions were admission / retirement / death takes place in the same year.	15
2	JULY	i) Excess Capital Method only ii) Asset taken over by a partner iii) Treatment of past profits or past losses in the Balance sheet iv) Contingent liabilities / Realization expenses / amount kept aside for expenses and adjustment of actual v) Treatment of secured liabilities vi) Treatment of preferential liabilities like Govt. dues / labour dues etc. Excluding: Insolvency of partner and Maximum Loss Method	15
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Academic year 2022-2023

Class. S.Y.B.Com SEM III

SUB: - INTRODUCTION TO MANAGEMENT ACCOUNTING

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	JUNE	A. Introduction to Management Accounting – Meaning, Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting B. Analysis and Interpretation of Financial Statements i) Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis ii) Relationship between items in Balance Sheet and Revenue statement iii) Tools of analysis of Financial Statements (i) Trend analysis (ii) Comparative Statement (iii) Common Size Statement Note: (i) Problems based on trend analysis (ii) Short Problems on Comparative and Common sized statements	10
2	JULY	(Based on Vertical Form of Financial statements) – Meaning, classification, Du Point Chart, advantages and Limitations) A. 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 B. Revenue Statement Ratio: i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio	15
3	AUGUST	. Combined Ratio: i) Return on capital employed (Including Long Term Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii) Return on Equity Capital iv) Dividend Payout Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover (Practical Question on Ratio Analysis)	10
4	SEPTEMBER	A. Introduction: B. The classification of capital budgeting projects C. Capital budgeting process D. Capital budgeting techniques - Payback Period, Accounting Rate of Return, Net Present Value, The Profitability Index, Discounted Payback. (Excluding calculation of cash flow)	10
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Class. S.Y.B.Com SEM III

SUB: - COMMERCE -III

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	JUNE	Management- Concept, Nature, Functions, Managerial Skills & Competencies Evolution of Management Thoughts Classical Approach: Scientific Management – F.W. Taylor's Contribution Classical Organisation Theory: Henri Fayal's Principles Neo Classical: Human Relations Approach – Elton Mayo's Hawthorne experiments Modern Management Approach-Peter Ducker's Dimensions of Management, Indian Management Thoughts: Origin & Significance of Indian Ethos to Management.	11
2	JULY	Planning - Steps, Importance, Components, Coordination – Importance M.B.O -Process, Advantages, Management by Exception- Advantages; Management Information System- Concept, Components Decision Making - Techniques, Essentials of a Sound Decision Making, Impact of Technology on Decision Making.	10
3	AUGUST	Organising-Steps, Organisation Structures – Features of Line & Staff Organisation, Matrix Organisation, Virtual Organisation, Formal v/s Informal Organisation. Departmentation -Meaning -Bissessar of Management- Factors Influencing Span of Management, Tall and Flat Organisation. Delegation of Authority- Process, Barriers to Delegation, Principles of Effective Delegation. Decentralisation: Factors Influencing Decentralisation, Centralization v/s Decentralisation	12
4	SEPTEMBER	Motivation – Concept, Importance, Influencing factors. Importance of Communication, Barriers to effective Communication Leadership- Concept, Functions, Styles, Qualities of a good leader. Controlling – Concept, Steps, Essentials of good control system, Techniques of Controlling -PERT, CPM, Budgetary Control, Management Audit.	12
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Class. S.Y.B.Com SEM III

SUB: - BUSINESS ECONOMIC III

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	JUNE	Macroeconomics: Meaning, Scope and Importance. Circular flow of aggregate income and expenditure and its Importance closed and open economy models The Measurement of National Product: Meaning and Importance of National Income Accounting- conventional and Green GNP and NNP concepts - National Income and Economic Welfare. Trade Cycles: Features and Phases Classical Macroeconomics: Say's law of Markets - Features, Implications and Criticism	10
2	JULY	The Principle of Effective Demand: Aggregate Demand and Aggregate Supply Consumption Function: Properties, Assumptions and Implications Investment function and Marginal Efficiency of capital Investment Multiplier effect on Income and Output: Assumptions, Working, Leakages, Criticism and Importance - paradox of thrift Relevance of Keynesian theory tools to the developing countries Liquidity Preference Theory of Interest	10
3	AUGUST	The IS-LM model of integration of commodity and money markets Inflation and unemployment: Philips's curve Stagflation: meaning, causes, and consequences Supply side economics	10
4	SEPTEMBER	Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money Demand for Money: Classical and Keynesian approaches and Keynes' liquidity preference theory of interest - Friedman's restatement of Demand for money Money and prices: Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach Inflation: Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy - policy measures to curb inflation- monetary policy and inflation targeting	15
	OCTOBER		


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Class. S.Y.B.Com SEM III

SUB: - ADVERTISING - I

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	JUNE	Integrated Marketing Communications (IMC)- Concept, Features, Elements, Role of advertising in IMC Advertising: Concept, Features, Evolution of Advertising, Active Participants, Benefits of advertising to Business firms and consumers. Classification of advertising: Geographic, Media, Target audience and Functions.	12
2	JULY	Ad Agency: Features, Structure and services offered, Types of advertising agencies, Agency selection criteria Agency and Client: Maintaining Agency-Client relationship, Reasons and ways of avoiding Client Turnover, Creative Pitch, Agency compensation Careers in advertising: Skills required for a career in advertising, Various Career Options, Freelancing Career Options - Graphics, Animation, Modelling, Dubbing.	11
3	AUGUST	Economic Aspects: Effect of advertising on consumer demand, monopoly and competition, Price. Social aspects: Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture. Pro Bono/Social advertising: Pro Bono Advertising, Social Advertising by Indian Government through Directorate of Advertising and Visual Publicity (DAVP), Self-Regulatory body- Role of ASCI (Advertising Standard Council of India)	11
4	SEPTEMBER	Brand Building: The Communication Process, AIDA Model, Role of advertising in developing Brand Image and Brand Equity, and managing Brand Crises. Special purpose advertising: Rural advertising, Political advertising-, Advocacy advertising, Corporate Image advertising, Green Advertising – Features of all the above special purpose advertising. Trends in Advertising: Media, Ad spends, Ad Agencies, Execution of advertisements	11
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Class. S.Y.B.Com SEM III

SUB: BUSINESS LAW -I

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	JUNE	Contract – Definition of Contract and Agreement, Essentials of Valid Contract, Classification of Contracts. Offer and Acceptance – Rules of valid offer and acceptance, Counter offer, standing or open offer, distinguish between offer and invitation to offer. Concept of Communication and Revocation of offer and acceptance (sec. 3,5) Capacity to Contract (S. 10-12) – Minor, Unsound Mind, Disqualified Persons. Consideration (S. 2 & 25) – Concept and Importance of consideration, Legal rules of Consideration, Exceptions to the Rule, 'No Consideration No Contract' (Ss. 25) Unlawful Consideration (S 23)	12
2	JULY	Consent (Ss.13, 14-18, 39.53, 55, 66)-Agreements in which consent is not free - Coercion, Undue Influence, Misrepresentation Fraud, Mistake. Void Agreements (S. 24-30) – Concept, Void Agreements under Indian Contract Act. Contingent Contract (S. 31), Quasi Contract (S.68-72), Concept of Contract & Legal Issues in formation and discharge of E- Contract. Concept of Performance of Contract (S 37) Modes of Discharge of Contract, Remedies on breach of Contract. (73-75)	12
3	AUGUST	Law of Indemnity & Guarantee (Ss. 124-125, Ss. 126-129, 132-147) – Concept, Essential's elements of Indemnity and Guarantee, Contract of Indemnity vs. Guarantee, Modes of Discharge of Surety. Law of Bailment (S. 148, 152-154, 162, 172, 178, 178A, 179) – Concept, Essentials of Bailment, Kinds of Bailment, Rights and Duties of Bailor and Bailee	12
4	SEPTEMBER	Contract of Sale (S.2) – Concept, Essential's elements of contract of sale, Distinction between Sale and Agreement to sell (S.4) Distinguish between Sale and Hire Purchase Agreement, Types of Goods. Effects of destruction of Goods (Ss. 6,7.8), Conditions & Warranties (Ss. 11-25 & 62, 63) – Concept, Distinguish between Conditions and Warranties, Implied Conditions & Warranties, Concept of Doctrine of Caveat Emptor –Exceptions. Property – Concept, Rules of transfer of property (Ss. 18-26) Unpaid Seller (Ss. 45-54, 55 & 56)- Concept, Rights of an unpaid seller, Remedies for Breach of contract of Sale (Ss. 55-61), Auction sale – Concept, Legal Provisions. (S. 6	12
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Class. S.Y.B.Com SEM III

SUB: FOUNDATION COURSE

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	JUNE	A. Scheduled Castes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures) B. Scheduled tribes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures) C. Women- Constitutional and legal rights, Forms of violations, Redressed Mechanisms. (2 Lectures) D. Children- Constitutional and legal rights, Forms of violations, Redressed mechanisms. (2 Lectures) E. People with Disabilities, Minorities, and the Elderly population- Constitutional and legal rights, Forms of violations, Redressed mechanisms (4 Lectures)	12
2	JULY	A. Concept of Disaster and general effects of Disasters on human life- physical, psychological, economic and social effects. (3 Lectures) B. Some locally relevant case studies of environmental disasters. (2 Lectures) C. Dealing with Disasters - Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness. (3 Lectures) D. Human Rights issues in addressing disasters- issues related to compensation, equitable and fair distribution of relief and humanitarian approach to resettlement and rehabilitation. (3 Lectures)	11
3	AUGUST	A. Development of Science- the ancient cultures, the Classical era, the Middle Ages, the Renaissance, the Age of Reason and Enlightenment. (3 Lectures) B. Nature of science- its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge. (2 Lectures) C. Science and Superstition- the role of science in exploding myths, blind beliefs and prejudices; Science and scientific temper- scientific temper as a fundamental duty of the Indian citizen. (3 Lectures) D. Science in everyday life- technology, its meaning and role in development; Interrelation and distinction between science and technology. (3 Lectures)	11
4	SEPTEMBER	I) Effective Listening - Importance and Features. II) Verbal and Non-Verbal Communication; Public-Speaking and Presentation Skills. III) Barriers to Effective Communication; Importance of Self-Awareness and Body Language. Part B I) Formal and Informal Communication - Purpose and Types. II) Writing Formal Applications, Statement of Purpose (SOP) and Resume. III) Preparing for Group Discussions, Interviews and Presentations.	11
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Class. S.Y.B.Com SEM IV

SUB: -Accountancy and Financial Management IV

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	DECEMBER	Introduction of basic terms: Types of companies, nature and formation of companies, Shares, Debentures, Share Capital, Reserves and surplus, types of assets and liabilities, dividend, format of Balance Sheet (Only theory) Issue of shares: Different modes IPO, Private Placements, Preferential, Rights, ESO, SWEAT and ESCROW account, Issue of shares at par, premium and discount, Under subscription and Over subscription of shares, forfeiture and reissue of forfeited shares, issue of shares for consideration other than cash. (Only theory) Issue 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 instalments or at a time Issue of debentures for consideration other than cash. (Only theory)	15
2	JANUARY	Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules. Methods of Redemption of fully paid-up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalisation of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption, (Question on entries and/or Balance Sheet) Note: Companies governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards prescribed for them. Hence, the balance in security premium account not to be utilised for premium payable on redemption of preference shares.	15
3	FEBRUARY	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	15
4	MARCH	(i) Principles for ascertainment Preparation of separate combined, columnar Profit and Loss A/c including different basis of allocation of expenses and income	15
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Class. S.Y.B.Com SEM IV

SUB:- FINANCIAL ACCOUNTING AND AUDITING VI

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	DECEMBER	A Basics – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing, Investigation and Auditing. B. 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. C. Principles of Audit, Materiality, True and Fair view D. Types of Audits – Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audit	10
2	JANUARY	Audit Planning – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach B. Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before commencing Work, Overall Audit Approach. C. Audit Working Papers – Meaning, importance, Factors determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books	10
3	FEBRUARY	A. Test Check – Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages, disadvantages, precautions. B. 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	15
4	MARCH	A. Audit of Income: Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received Royalties Received B. Audit of Expenditure: Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense	10

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SUB: - COMMERCE IV

Class. S.Y.B.Com SEM IV

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	DECEMBER	Production Management: Objectives, Scope Production Planning & Control: Steps, Importance Production Systems: Concept, Types - Continuous and Intermittent. Productivity: Concept, Factors Influencing Productivity, Measures for improving Productivity. Inventory Management- Objectives, Inventory Control- Techniques. Scientific Inventory Control System - Importance	11
2	JANUARY	Introduction to Quality: Dimensions of Quality, Cost of Quality: Types – Internal Failure Cost, External Failure Cost, Appraisal Cost, Prevention Cost, Quality Circle: Features. Quality Management Tools: TQM – Importance, Six Sigma – Process, ISO 9000 – Certification Procedure, Kaizen – Process Service Quality Management: Importance, SERVQUAL Model, Measures to improve service quality.	10
3	FEBRUARY	Indian Financial Market: Structure, Primary Market – IPO Procedure Dematerialisation: Process, Role of Depositories: NSDL and CDSL SEBI: Functions of SEBI, Investor's protection measures of SEBI. Stock Exchange – Functions, Speculators. Credit Rating: Advantages, Credit Rating Agencies in India - CRISIL, CARE, and ICRA.	12
4	MARCH	Mutual Funds- Advantages and Limitations, Types, Factors responsible for growth of mutual funds – Systematic Investment Plan. Commodity Market: Categories, Derivatives Market: Types, Participants, Types of Derivative Instruments. Start-up Ventures – Concept, Sources of Funding, Micro Finance – Importance, Role of Self-Help Groups.	12


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Class. S.Y.B.Com SEM IV

SUB: - BUSINESS ECONOMIC IV

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	DECEMBER	Meaning and Scope of Public finance. Major fiscal functions: allocation function, distribution function & stabilization function Principle of Maximum Social Advantage: Dalton and Musgrave Views - the principle in Practice, Limitations. Relation between Efficiency, Markets and Governments The concept of Public Goods and the role of Government	10
2	JANUARY	Sources of Public Revenue: tax and non-tax revenues Objectives of taxation - Canons of taxation - Types of taxes: direct and indirect - Tax Base and Rates of taxation: proportional, progressive and regressive taxation Shifting of tax burden: Impact and incidence of taxation - Processes- factors influencing incidence of taxation Economic Effects of taxation: on Income and Wealth, Consumption, Savings, Investments and Production. Redistributive and Anti - Inflationary nature of taxation and their implications	10
3	FEBRUARY	Public Expenditure: Canons - classification - economic effects of public spending - on production, consumption, distribution, employment and stabilization - Theories of Public Expenditure: Wagner's Hypothesis and Wiseman Peacock Hypothesis - Causes for Public Expenditure Growth. Significance of Public Expenditure: Social security contributions- Low Income Support and Social Insurance Programmes. Public Debt: Classification - Burden of Debt Finance: Internal and External- Public Debt and Fiscal Solvency	10
4	MARCH	Fiscal Policy: Meaning, Objectives, constituents and Limitations. Contra cyclical Fiscal Policy and Discretionary Fiscal Policy: Principles of Sound and Functional Finance Budget- Meaning objectives and types - Structure of Union budget - Deficit Concepts-Fiscal Responsibility and Budget Management Act. Intergovernmental Fiscal Relations: fiscal federalism and fiscal decentralization - central-state financial relations - 14th Finance Commission recommendations	15

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Class. S.Y.B.Com SEM IV

SUB: - ADVERTISING II

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	DECEMBER	Traditional Media: Print, Broadcasting, Out-Of-Home advertising and films - advantages and limitations of all the above traditional media New Age Media: Digital Media / Internet Advertising – Forms, Significance and Limitations Media Research: Concept, Importance, Tool for regulation - ABC and Door darshan Code	12
2	JANUARY	Advertising Campaign: Concept, Advertising Campaign Planning -Steps Determining advertising objectives - DAGMAR model Advertising Budgets: Factors determining advertising budgets, methods of setting advertising budgets, Media Objectives - Reach, Frequency and GRPs Media Planning: Concept, Process, Factors considered while selecting media, Media Scheduling Strategies	11
3	FEBRUARY	Creativity: Concept and Importance, Creative Process, Concept of Creative Brief, Techniques of Visualization Creative aspects: Buying Motives - Types, Selling Points- Features, Appeals – Types, Concept of Unique Selling Proposition (USP) Creativity through Endorsements: Endorsers – Types, Celebrity Endorsements – Advantages and Limitations, High Involvement and Low Involvement Products	11
4	MARCH	Preparing print ads: Essentials of Copywriting, Copy – Elements, Types, Layout- Principles, Illustration - Importance. Creating broadcast ads: Execution Styles, Jingles and Music – Importance, Concept of Storyboard Evaluation: Advertising copy, Pre-testing and Post-testing of Advertisements – Methods and Objectives	12

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SUB: BUSINESS LAW -II

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	DECEMBER	Company –Concept, Features, Role of Promoters (S. 2(69) S. 92), Duties and liabilities of the Promoter Effects of Pre-Incorporation contracts, Consequences of non-registration, and Lifting of Corporate Veil. Classification of Companies Distinction between Private Company and Public Company, Advantages and disadvantages of Private company and Public Company. –Common Procedure for Incorporation of Company, Memorandum of Association (MOA) & Article of Association (AOA) – Concept, Clauses of MOA, AOA- Contents, Doctrine of constructive notice, Doctrine of Ultra Vires, Doctrine of Indoor Management. Prospectus – Concept, Kinds, Contents, Private Place me	12
2	JANUARY	Member of a Company –Concept, who can become a member, Modes of acquiring membership, Cessation of membership, Right & Liabilities of Members. Director – Qualifications & Disqualification, Classification, Director Identification Number (DIN), Legal Position of Directors. Meetings – Types, Legal Provisions of Statutory Meeting, Annual General Meeting, Extra-Ordinary Meeting, Board Meeting.	12
3	FEBRUARY	Partnership – Concept, Essentials, True Test of Partnership, Partnership Deed, Types of Partnership, Rights and Duties of Partners, Distinguish between Partnership & Hindu Undivided Family (HUF). Dissolution – Concept, Modes of Dissolution, Consequences of Dissolution. Limited Liability Partnership (LLP) 2008 – Concept, Characteristics, Advantages & Disadvantages, Procedure for Incorporation. Extent of L.L.P.- Conversion of LLP, Mutual rights & duties of partners, Winding up of LLP, Distinction between LLP and Partnership.	12
4	MARCH	Consumer Protection Act – Concept, Objects, Reasons for enacting the Consumer Protection Act, Definition of Consumer, Consumer Dispute, Complaint, Complainant, Defect, Deficiency, Consumer Dispute, Unfair Trade Practices, Goods and Services. Consumer Protection Councils & Redressal Agencies – District, State & National	12

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Class. S.Y.B.Com SEM IV

SUB: FOUNDATION COURSE II

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	DECEMBER	Rights of Consumers-Violations of consumer rights and important provisions of the Consumer Protection Act, 2016; Other important laws to protect consumers; Consumer courts and consumer movements Right to Information- Genesis and relation with transparency and accountability; important provisions of the Right to Information Act, 2005; some success stories Protection of Citizens'/Public Interest-Public Interest Litigation, need and procedure to file a PIL; some landmark cases	12
2	JANUARY	A. Understanding approaches to ecology- Anthropocentrism, Biocentrism and Eco centrism, Ecofeminism and Deep Ecology. (3 Lectures) B. Environmental Principles-1: the sustainability principle; the polluter pays principle; the precautionary principle. (4 Lectures) C. Environmental Principles-2: the equity principle; human rights principles; the participation principle. (4 Lectures)	11
3	FEBRUARY	Laser Technology- Light Amplification by Stimulated Emission of Radiation; use of laser in remote sensing, GIS/GPS mapping, medical use. ii. Satellite Technology- various uses in satellite navigation systems, GPS, and imprecise climate and weather analyses. iii. Information and Communication Technology- convergence of various technologies like satellite, computer and digital in the information revolution of today's society. iv. Biotechnology and Genetic engineering- applied biology and uses in medicine, pharmaceuticals and agriculture; genetically modified plant, animal and human life. v. Nanotechnology- definition: the study, control and application of phenomena and materials at length scales below 100 nm; uses in medicine, military intelligence and consumer products.	11
4	MARCH	Part A. Basic information on Competitive Examinations- the pattern, eligibility criteria and local centres: i. Examinations conducted for entry into professional courses - Graduate Record Examinations (GRE), Graduate Management Admission Test (GMAT), Common Admission Test (CAT) and Scholastic Aptitude Test (SAT). ii. Examinations conducted for entry into jobs by Union Public Service Commission, Staff Selection Commission (SSC), State Public Service Commissions, Banking and Insurance sectors, and the National and State Eligibility Tests (NET / SET) for entry into teaching profession.	11


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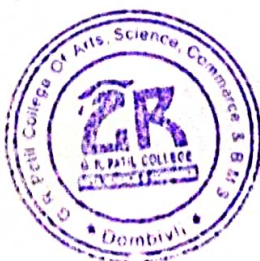
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Class T.Y B. Com SEM V

SUB: - FINANCIAL ACCOUNTING

	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	JUNE	Relevant provisions of Companies Act related to preparation of Final Account (Excluding cash flow statement) Preparation of financial statements as per Companies Act. (Excluding cash flow statement) AS 1 in relation to final accounts of companies (disclosure of accounting policies) Adjustment for 1. Closing Stock 2. Depreciation 3. Outstanding expenses and income 4. Prepaid expenses and Pre received income 5. Proposed Dividend and Unclaimed Dividend 6. Provision for Tax and Advance Tax 7. Bill of exchange (Endorsement, Honour, Dishonour) 8. Capital Expenditure included in Revenue expenditure and vice versa e.g.- purchase of furniture included in purchases 9. Unrecorded Sales and Purchases 10. Good sold on sale or return basis	15
2	JULY	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.	15
3	AUGUST	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)	10
4	SEPTEMBER	Investment Accounting (w.r.t. Accounting Standard- 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 finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage). Columnar format for investment account. Investment Accounting (w.r.t. Accounting Standard- 13)	12
5	OCTOMBER	The accounting standard setting process and ethics The IFAC Code of Ethics for Professional Accountants Ethics in the accounting work environment A research report Implications of unethical behavior for financial reports Company Codes of Ethics The increasing role of whistle Blowing Why should student learn ethics?	08

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SUB: -COST ACCOUNTING

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURE
1	JUNE	(a) Objectives and scope of Cost Accounting (b) Cost centres and Cost units (c) Cost classification for stock valuation, Profit measurement, Decision making and control (d) Coding systems (e) Elements of Cost (f) Cost behaviour pattern, Separating the components of semi- variable costs	10
2	JULY	(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 Note- Simple practical problems based on Calculation of EOQ, Raw Material Turnover ratio, Preparation of stock ledger and Valuation of Inventories, based on FIFO and Weighted average cost.	10
3	AUGUST	(i) Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and Incentives (ii) Labor turnover (iii) Utilization of labor, Direct and indirect labor, charging of labor cost, Identifying labor hours with work orders or batches or capital jobs (iv) Efficiency rating procedures (v) Remuneration systems and incentive schemes. Note-Simple practical problems based on Preparation of labor cost statement Remuneration and incentive systems based on Piece work plan, Haley, rowonsystem, Gants task premium plan ,	20
4	SEPTEMBER	Functional analysis Factory, Administration, Selling and Distribution Behavioral analysis Fixed, Variable, Semi-variable cost Note-Simple practical problems on Departmentalization and apportionment of primary overheads, Computation of overhead rates including Machine overhead rates Basic concepts of treatment of over/under absorption of overheads- Direct Labor method and Prime Cost method	20
5	OCTOBER	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 Note- Simple practical problems on preparation of cost sheet 6 Reconciliation of cost and financial accounts Practical problems based on Reconciliation of cost and Financial accounts.	

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Class T.Y B. Com SEM V

SUB: - COMMERCE -V

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	JUNE	Introduction to Marketing Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing Marketing Research - Concept, Features, Process Marketing Information System-Concept, Components Data Mining- Concept, Importance Consumer Behavior- Concept, Factors influencing Consumer Behavior Market Segmentation- Concept, Benefits, Bases of market segmentation Customer Relationship Management- Concept, Techniques Market Targeting- Concept, Five patterns of Target market Selection	12
2	JULY	Marketing Decisions I Marketing Mix- Concept, Product- Product Decision Areas Product Life Cycle- Concept, Managing stages of PLC Branding- Concept, Components Brand Equity- Concept, Factors influencing Brand Equity Packaging- Concept, Essentials of a good package Product Positioning- Concept, Strategies of Product Positioning Service Positioning- Importance & Challenges Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies	11
3	AUGUST	Marketing Decisions Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional & Contemporary Channels) Supply Chain Management-Concept, Components of SCM Promotion- Concept, Importance, Elements of Promotion mix Integrated Marketing Communication (IMC)- Concept, Scope, Importance Sales Management- Concept, Components, Emerging trends in selling Personal Selling- Concept, Process of personal selling, Skill Sets required for	11
4	SEPTEMBER	Key Marketing Dimensions Marketing Ethics: Concept, Unethical practices in marketing, General role of consumer organizations Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicer Marketing Ethics: Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing Digital Marketing-Concept, trends in Digital Marketing Green Marketing- concept, importance Challenges faced by Marketing Managers in 21st Century Careers in Marketing Skill sets required for effective marketing Factors contributing to Success of brands in India with suitable examples, Reasons for failure of brands in India with suitable examples.	11


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Academic year 2022-2023

Class T.Y B. Com SEM V

SUB: - BUSINESS ECONOMIC V

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	JUNE	Macro Economic overview of India Overview of New Economic Policy-1991, - Role of Social Infrastructure with reference to education, health and family welfare. Sustainable Development Goals and Policy measures: Make in India, Invest in India, and Skill Development and Training Programmes. Foreign Investment Policy Measures in India Foreign Investment Promotion Board, FDI- MNCs and their role.	15
2	JULY	Agriculture During Post Reform Period National Agricultural Policy 2000: Objectives, Features and Implications Agricultural pricing and agricultural finance Agricultural Marketing Development-Agricultural Market infrastructure - Market information- Marketing training- Enabling Environments-Recent developments 3 The Industry and Service Sector During Post Reform Period	10
3	AUGUST	The Industry and Service Sector During Post Reform Period Policy Measures- Competition Act 2003, Disinvestment Policy, Micro, Small and Medium Enterprises [MSME sector] since 2007. Industrial Pollution in India: Meaning, Types, Effects and Control. Service Sector: Recent trends, role and growth in Healthcare and Tourism industry	10
4	SEPTEMBER	Banking and Financial Market Banking Sector- Recent trends, issues and challenges in Banking and Insurance Industry Money Market Structure, Limitations and Reforms. Capital Market Structure, Growth and Reforms.	10
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Class T.Y B. Com SEM V

SUB: EXPORT MARKETING - I

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	JUNE	Introduction to Export Marketing a) Concept and features of Export Marketing; Importance of Exports for a Nation and a Firm; Distinction between Domestic Marketing and Export Marketing b) Factors influencing Export Marketing; Risks involved in Export Marketing; Export Sector) c) Major merchandise/commodities exports of India (since 2015); Services export of India, (since 2015), reigned India's export trade, (since 2015)	12
2	JULY	Global Framework for Export Marketing a) Trade barriers; Types of Tariff Barriers and Non-Tariff barriers; Distinction between Tariff and Non-Tariff barriers b) Major Economic Groupings of the World; Positive and Negative Impact of Regional Economic Groupings; Agreements of World Trade Organization (WTO) c) Need for Overseas Market Research; Market Selection Process, Determinants of Foreign Market Selection	11
3	AUGUST	a) Foreign Trade Policy (FTP) 2015-20 - Highlights and Implications, Export Trade facilitations and ease of doing business as per the new FTP b) Role of Directorate General of Foreign Trade (DGFT), Negative list of Exports, Deemed Exports c) Benefits to Status Holders & Towns of Excellence; Common benefits for EHTP, BTP and STP; Benefits enjoyed by (IIAs) Integrated Industrial Areas (SEZ), EOU, AEZ	11
4	SEPTEMBER	Export Incentives and Assistance a. Financial Incentives available to Indian Exporters - Marketing Development Assistance (MDA), Market Access Initiative (MAI), Assistance to States for Infrastructure Development for Exports (ASIDE), Industrial Raw Material Assistance Centre (IRMAC), b. Institutional Assistance to Indian Exporters - Federation of Indian Export Organizations (FIEO), India Trade Promotion Organization (ITPO), The Federation of Indian Chambers of Commerce and Industry (FICCI), Export Promotion Councils (EPCs) & Commodity Boards (CBs), Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP) c. Schemes - Export Promotion Capital Goods (EPCG) Scheme, Duty Exemption and Remission Schemes, Export Advance Authorization Scheme; Duty Drawback (DBK); IGST Refund for Exporters	11
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Class T.Y B. Com SEM V

SUB: DIRECT AND INDIRECT TAXES PAPER - I

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	JUNE	Basic Terms Assesses, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer 2 Scope of Total Income & Residential Status Scope of Total Income (S: 5) Residential Status (S: 6) for Individual assesses	8
2	JULY	Heads of Income (S: 14) Salary (S: 15 to 17) Income from House Properties (S: 22 to 27) Profit and Gain from Business (S: 28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B. Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital gain on transfer of residential house property only Income from Other Sources (S: 56 to S: 59) Exclusions From Total Income (S: 10) Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources	24
3	AUGUST	Deduction from Total Income S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA	4
4	SEPTEMBER	5 Computation of Total Income for Individual	9
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Class T.Y B. Com SEM VI SUB :- FINANCIAL ACCOUNTING AND AUDITING X

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	DECEMBER	AS 14 - Amalgamation, Absorption & External Reconstruction (excluding inter-company holdings) 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	15
2	JANUARY	Accounting of Transactions of Foreign Currency In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences Liquidation of Companies Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems	25
3	FEBRUARY	Underwriting of Shares & Debentures Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account	10
4	MARCH	Accounting for Limited Liability Partnership Statutory Provisions Conversion of partnership firm into LLP Final Accounts	10
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Class T.Y B. Com SEM VI

SUB:- FINANCIAL ACCOUNTING AND AUDITING PAPER – X
COST ACCOUNTING

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	DECEMBER	Cost Control Accounts Advantages and Disadvantages Cost Control Accounts, Principal Accounts, Subsidiary Accounts to be maintained Note- Simple practical problems on preparation of cost control accounts 2 Contract Costing 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	20
2	JANUARY	Process Costing 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 4 Introduction to Marginal Costing 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	20
3	FEBRUARY	Introduction to Standard Costing Various types of standards, Setting of standards, Basic concepts of Material and Labor variance analysis. Note-Simple Practical problems based on Material and labor variances excluding sub-variances 6 Some Emerging concepts	10
4	MARCH	Some Emerging concepts of Cost accounting Target Costing Life cycle Costing Benchmarking ABC Costing Note- No practical problems	10
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Class T.Y B. Com SEM VI

SUB: - COMMERCE PAPER VI (HUMAN RESOURCE MANAGEMENT)

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	DECEMBER	Human Resource Management Human Resource Management Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management Human Resource Planning- Concept Steps in Human Resource Planning Job Analysis-Concept, Components, Job design- Concept, Techniques Recruitment- Concept, Sources of Recruitment Selection - Concept , process , Techniques of E,selection,	12
2	JANUARY	Human Resource Development Human Resource Development- Concept, functions Training- Concept, Process of identifying training and development needs, Methods of Training & Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In, basket, management games)Evaluating training effectiveness- Concept, Methods Performance Appraisal- Concept, Benefits, Limitations, Methods Potential Appraisal-Concept, Importance Career Planning- Concept, ImportanceSuccession Planning- Concept, Need Mentoring- Concept, ImportanceCounseling- Concept, Techniques.	11
3	FEBRUARY	Human Relations Human Relations- Concept, Significance Leadership Concept, Transactional & Transformational Leadership Motivation-(Theory of Motivation) Employees Morale- Concept, Factors affecting Morale, Measurement of Employees Morale Emotional Quotient and Spiritual Quotient- Concept, Factors affecting EQ & SQ Employee Grievance- Causes, Procedure for Grievance redressal Employee welfare measures and Health& Safety Measures.	11
4	MARCH	Trends In Human Resource Management HR in changing environment: Competencies- concept, classification Learning organizations- Concept, Creating an innovative organization, Innovation culture- Concept, Need, Managerial role. Trends in Human Resource Management, Employee Engagement- Concept, Types Human resource Information System (HRIS) Concept, Importance, Changing patterns of employment. Challenges in Human Resource Management: Employee Empowerment, Workforce Diversity. Attrition, Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Domestic and International HR Practices, Millennial (Gen Y)Competency Mapping	11
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SUB: - EXPORT MARKETING PAPER - II

MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
DECEMBER	Product Planning and Pricing Decisions for Export Marketing a) Planning for Export Marketing with regards to Product, Branding, Packaging b) Need for Labelling and Marking in Exports, Factors determining Export Price; Objectives of Export Pricing c) International Commercial (INCO) Terms; Export Pricing Quotations Free on Board (FOB), Cost Insurance and Freight (CIF) and Cost and Freight (C&F); Problems on fob quotation	12
JANUARY	Factors influencing Distribution Channels; Direct and Indirect Exporting Channels; Distinction between Direct and Indirect Exporting Channels b) Components of Logistics in Export marketing; Selection criteria of Modes of Transport; Need for Insurance in Export Marketing c) Sales Promotion Techniques used in Export Marketing; Importance of Trade Fairs and Exhibitions; Benefits of Personal Selling; Essentials of Advertising in Export Marketing;	11
FEBRUARY	Export Finance a) Methods of Payment In export marketing; Procedure to open Letter of Credit, Types and Benefits of Countertrade b) Features of Pre-Shipment and Post-shipment finance; Procedure to obtain Export Finance; Distinction between Pre-shipment Finance and Post Shipment Finance. c) Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters; Role of ECGC	11
MARCH	Export Procedure and Documentation a. Registration with different authorities; Pre-shipment Procedure involved in Exports; Procedure of Quality Control and Pre-shipment Inspection; b. Shipping and Custom Stage Formalities; Role of Clearing & Forwarding Agent; Post-shipment Procedure for Realization of Export Proceeds; Procedure of Export under Bond and Letter of Undertaking. (LUT) c. Importance of - Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/Bill of Export, Consular Invoice, Certificate of Origin	11

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Class T.Y B. Com SEMVI

SUB: DIRECT AND INDIRECT TAXATION PAPER -II (GST)

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	DECEMBER	Introduction What is GST Need for GST Dual GST Model Definitions Section 2(17) Business Section 2(13) Consideration Section 2(45) Electronic Commerce Operator Section 2(52) Goods Section 2(56) India Section 2(78) Nontaxable 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)	9
2	JANUARY	Scope of Supply Non taxable Supplies Composite and Mixed Supplies Composition Levy Levy and Collection of tax Exemption from tax	9
3	FEBRUARY	Time, Place and Value of Supply Time of Supply Place of Supply Value of Supply 4 Input Tax Credit & Payment of Tax Eligibility for taking Input Tax Credit Input Tax Credit in Special Circumstances Computation of Tax Liability and payment of tax	18
4	MARCH	Registration under GST Law Persons not liable registration Compulsory registration Procedure for registration Deemed registration Cancellation of registration	9

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Class T Y B.COM SEM VI

SUB: BUSINESS ECONOMICS VI
INTERNATIONAL ECONOMICS

SR. NO	MONTH	NAME OF THE TOPIC	NUMBER OF LECTURES
1	DECEMBER	Introduction to International Trade Theories of International Trade - Theory of Comparative Costs and the Heckscher- Ohlin Theory. Terms of Trade - Types and Limitations. Gains from International trade - Offer Curves and Reciprocal Demand	10
2	JANUARY	Commercial Trade Policy Free Trade and Protection Pros and Cons. Tariff And Non-Tariff Barriers: Meaning, Types and Effects International Economic Integration Types and Objectives:-EU and Brexit, ASAEN	10
3	FEBRUARY	Balance of payments and International Economic Organization Balance of Payment: Meaning, Structure, Types of Disequilibrium. Causes and measures to correct the disequilibrium in Balance of Payments WTO- Recent Developments in TRIPS, TRIMS and GATS.	15
4	MARCH	Foreign Exchange market Foreign Exchange Market: Meaning, Functions, Determination of Equilibrium Rate of Exchange. Purchasing Power Parity Theory, Spot and Forward Exchange Rates, Arbitrage. Role of Central Bank in foreign exchange rate management, Managed flexible exchange rate system of India.	10

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