



S. P. Mandali's

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

Matunga, Mumbai-400019  
Affiliated to University of Mumbai

**Syllabus  
and  
Question paper pattern of Course**

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

**Syllabus as per National Education Policy 2020  
To be implemented from Academic Year 2024-2025**

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**Bachelor of Commerce (B.Com) Programme**

*Under Choice Based Credit, Grading and Semester System Course Structure*

S.Y.B.COM (Level 5.0)

(To be implemented from Academic Year- 2024-25)

No. of Courses	Course Codes	Semester III	Credits
<b>1</b>		<b>Major</b>	
<b>1.A</b>		<b>Business Studies III</b>	
<b>1.A.a</b>	<b>PUA103201</b>	<b>Accountancy and Financial Management III</b>	<b>03</b>
<b>1.A.b</b>	<b>PUA103202</b>	<b>Commerce III- Management: Functions and Challenges</b>	<b>03</b>
<b>1.B</b>		Any <b>one</b> course from the following list of the courses	
<b>1.B.a</b>	<b>PUA103203</b>	<b>Financial Accounting and Auditing- V (Cost and Management Accounting-I)</b>	<b>03</b>
<b>1.B.b</b>	<b>PUA103204</b>	<b>Business Management I</b>	<b>03</b>
<b>2</b>		<b>Minor</b>	
<b>2.a</b>	<b>PUA203201</b>	<b>Business Economics III</b>	<b>03</b>
<b>3</b>		<b>General/Open Elective</b>	
<b>3.a</b>	<b>PUA303201</b>	<b>Business Law I</b>	<b>03</b>
<b>4.A</b>		<b>Vocational and Skill Enhancement Courses (VSEC)</b>	
		Any <b>one</b> course from the following list of the courses	
<b>4.A.a</b>	<b>PUA403201</b>	<b>Advertising I</b>	<b>03</b>
<b>4.A.b</b>	<b>PUA403202</b>	<b>Company Secretarial Practice I</b>	<b>03</b>
<b>4.A.c</b>	<b>PUA403203</b>	<b>Introduction to Behavioral Economics I</b>	<b>03</b>
<b>4.A.d</b>	<b>PUA403204</b>	<b>Journalism I</b>	<b>03</b>
<b>4.A.e</b>	<b>PUA403205</b>	<b>Mass Communication I</b>	<b>03</b>
<b>5.A</b>		<b>Ability Enhancement Courses</b>	
		<b>Linguistic Studies ( Any one course from the following list of the courses)</b>	
<b>5.A.a</b>	<b>PUA503201</b>	<b>Sanskrit I</b>	<b>02</b>
<b>5.A.b</b>	<b>PUA503202</b>	<b>Marathi I</b>	<b>02</b>
<b>5.A.c</b>	<b>PUA503203</b>	<b>Hindi I</b>	<b>02</b>
<b>6</b>		<b>Internship/Field Project/Research Project/Community Engagement</b>	
<b>6.a</b>	<b>PUA603201</b>	<b>Foundation of Research Skills (Internship/Field Project/Research Project/Community Engagement) I</b>	<b>02</b>
<b>Total Credits</b>			<b>22</b>

**Syllabus of courses of S.Y. B.Com Programme  
(With effect from the Academic Year 2024-2025)**

**1. Major**

**Accountancy and Financial Management – Paper – III (AFM–III) (3 Credits)**

**Semester III**

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

### Modules at a Glance

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

Sr. No	Modules
<b>1</b>	<b>Dissolution and Amalgamation of Partnership Firms</b>
	<ul style="list-style-type: none"> <li>• Piecemeal Distribution of Cash- Excess Capital Method</li> <li>• Realisation Method</li> <li>• Calculation of Purchase Consideration</li> <li>• Journal/Ledger Accounts of Old Firms &amp; New Firm</li> <li>• Adjustment of Goodwill</li> <li>• Realignment of Capitals in the New Firm</li> <li>• Inter Firm Transactions</li> <li>• Asset/Liability taken over by a partner</li> <li>• Treatment of past profits or past losses in the Balance sheet</li> <li>• Preparing Balance Sheet of New Firm</li> </ul>
<b>2</b>	<b>Conversion/Sale of a Partnership Firm into a Limited Liability Partnership (LLP)/Limited Company and Ascertainment and Treatment of Profit/Loss Prior to Incorporation</b>
	<ul style="list-style-type: none"> <li>• Realisation Method</li> <li>• Calculation of Purchase Consideration</li> <li>• Journal/Ledger Accounts of Old Firms &amp; LLP/ New Company</li> <li>• Preparing Balance Sheet of LLP/ New Company</li> <li>• Principles for Ascertainment and Treatment of Profit/Loss Prior to Incorporation</li> <li>• Preparation of separate/combined columnar Profit &amp; Loss Accounts (including different basis of allocation of expenses and incomes)</li> </ul>
<b>3</b>	<b>Final Accounts of Partnership Firm and LLPs</b>
	<ul style="list-style-type: none"> <li>• Final Accounts of partnership firms and LLPs (Including Admission/ Retirement &amp; Death of Partner)</li> <li>• Treatment of goodwill.</li> <li>• Limited Liability Partnership Act, 2008</li> <li>• Limited Liability Partnership Amendment Act, 2021</li> </ul>

**Evaluation Pattern:**  
**Accountancy and Financial Management - Paper – III (AFM- III)**  
**Question Paper Pattern (Academic Year: 2024-2025)**

**Internal Examination – 40 Marks**

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

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

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

**Note:**

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

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

## Reference books:

1. Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.
2. of India Pvt. Ltd.
3. Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers
4. R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi
5. Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers
6. Lawmann's – Limited Liability Partnership Act, 2008
7. CS Rajesh Lohia, CA. Virendra K. Pamecha – Handbook on LLP – Limited Liability Partnership
8. Introduction to Accountancy T.S. Grewal S. Chand and Co. (P) Ltd., New Delhi
9. Advanced Accounts Shukla and Grewal S. Chand and Co. (P) Ltd., New Delhi
10. Advanced accountancy R.L. Gupta and M. Radhaswamy S. Chand and Co. (P) Ltd., New Delhi
11. Modern Accountancy Mukerjee and Hanif Tata Mc. Grow Hill and Co. Ltd., Mumbai
12. Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers
13. R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi
14. Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers
15. Financial Accounting Reporting – Barry Elliot and Jamie Elliot – Prentice Hall (14th Edition)
16. Financial Accountancy Lesile Chand Wichk Pretice Hall of India Adin Bakley (P) Ltd.
17. Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice
18. Hall of India Pvt. Ltd.

**Syllabus of courses of S.Y. B. Com Programme  
(With effect from the Academic Year 2024-2025)**

**1. Major  
Commerce III (3 Credits)**

**Semester III**

<b>1.Major</b>	
<b>1.A Business Studies III</b>	
<b>1.A.a Commerce- III Management: Functions and Challenges</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To make the learners aware of conceptual knowledge and the evolution of Management.
CObj 2	To familiarize the learners with the functions of Management.
CObj 3	To sensitize the learners about the actual work environment and how business managers have to deal with the challenges of a changing environment.
CObj 4	To provide an overview of organizational structures.
CObj 5	To prepare learners for leadership roles in diverse professional environments.
CObj 6	To gain awareness regarding Contemporary issues in Management.
<b>Course Outcomes: Learners will be able:</b>	
COut 1	To master the core functions and principles of management, showcasing a comprehensive understanding of essential management concepts.
COut 2	To apply the process of Planning in day-to-day activities.
COut 3	To use Decision-Making Techniques while making decisions.
COut 4	To enhance leadership awareness, sensitization to motivational factors, and proficiency in effective communication strategies, fostering holistic skills for impactful directing in organizational contexts.
COut 5	To demonstrate proficiency in implementing various controlling techniques to ensure organizational effectiveness.
COut 6	To gain specialized knowledge in utilizing budgeting as a strategic control tool.
COut 7	To acquire a deep understanding of integrating green and sustainable practices into modern business management.
COut 8	To comprehend the impact of financial technology (Fintech) on contemporary management.
COut 9	To grasp the role of Artificial Intelligence (AI) in shaping modern management practices.
COut 10	To appreciate the importance of change management in ensuring organizational resilience in the digital age.

### Modules at a Glance

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

Sr. No	Modules
<b>1</b>	<b>Introduction To Management</b>
	<ul style="list-style-type: none"> <li>• Recapitulation of existing Knowledge among learners Management- Functions and Importance</li> <li>• Administrative Management and Scientific Management</li> <li>• Managerial Efficiency and profile of a successful manager: Qualities and Competencies</li> <li>• Ancient and Modern Management Approach: Indian Management Ethos- Chanakya's Arthshastra-Peter Drucker's Dimensions of Management</li> </ul>
<b>2</b>	<b>Planning &amp; Organizing</b>
	<ul style="list-style-type: none"> <li>• <b>Planning:</b> Steps, Importance, Components – Management by Objectives (MBO)- Management by Exception (MBE)</li> <li>• <b>Decision Making:</b> Techniques, Essentials of a Sound Decision Making.</li> <li>• <b>Organizing:</b> Organization Structures – Tall and Flat Organization, Matrix Organization, Virtual Organization, Formal vs Informal Organization- Departmentation: Meaning, Bases</li> <li>• <b>Authority-Responsibility-Accountability:</b> Line Authority- Staff Authority- Delegation of Authority- Barriers to Delegation, Measures to overcome barriers - Decentralization - Span of Management- Factors Influencing Span of Management.</li> </ul>
<b>3</b>	<b>Directing and Controlling</b>
	<ul style="list-style-type: none"> <li>• <b>Leadership Development-</b> Qualities of Leader-Styles of leadership</li> <li>• <b>Motivation and Team Building-</b>Factors influencing Motivation, Theories of Motivation (Theory X and Y, Maslow's Need Hierarchy Theory)</li> <li>• <b>Organizational Communication:</b> Communication in Organizations- Importance of Communication in the Workplace</li> <li>• <b>Controlling:</b> Performance Measurement and Standards: Key Performance Indicators (KPIs) in the control process - Techniques of controlling- Budgeting as a controlling tool</li> </ul>
<b>4</b>	<b>Contemporary issues in Management</b>
	<ul style="list-style-type: none"> <li>• <b>Green and Sustainable Management Practices:</b> ESG Framework- Integration of sustainable and environmentally conscious practices in modern business management.</li> <li>• <b>Fintech Management and Digital Transformation:</b> Impact of financial technology (Fintech) on contemporary management</li> </ul>



	<ul style="list-style-type: none"> <li>• <b>AI in Management:</b> Role of Artificial Intelligence (AI) in shaping management practices</li> <li>• <b>Change Management in the Digital Age:</b> Importance of change management - Organizational Resilience- Strategies of Managing change</li> </ul>
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### Evaluation Pattern:

Internal Exam: Continuous Internal Evaluation (CIE) 40 marks

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

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

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

Maximum Marks: 60

Duration: 2 Hours

Note: (1) All questions are Compulsory.

Question No.	Particulars (Nature of Questions)	Marks
Q-1 (Module-I)	Answer the following: A) B) <b>OR</b> Descriptive Question	12
Q-2 (Module-II)	Answer the following: A) B) <b>OR</b> Descriptive Question	12
Q-3 (Module-III)	Answer the following: A) B) <b>OR</b> Descriptive Question	12
Q-4 (Module-IV)	Answer the following: A) B) <b>OR</b> Descriptive Question	12
Q-5 (Entire Syllabus)	A) Case Study <b>OR</b> B) Short notes (Any 03 out of 05)	12
<b>Total</b>		<b>60</b>

**Reference books:**

1. Stephen P. Robbins & Mary Coulter, Management. 13th Ed. Pearson
2. Stoner, Freeman, Gilbert Jr. (2014). Management (6th edition), New Delhi: Prentice Hall India.
3. Koontz, H., & Weihrich, H. Essentials of Management, McGraw Hill Publishers.
4. Gene Burton, Manab Thakur . Management Today Principles & Practice-, Tata McGrawHill,Publishing Co.Ltd., 1995
5. Heinz Weihrich & Harold Koontz . Management: Global Perspective –, Tata McGraw- Hill, Publishing Co.Ltd. , 2015
6. Heinz Weihrich, Mark V Cannice, et al. Management: A Global, Innovative and Entrepreneurial Perspective (15th Edition), 2019.
7. Peter Drucker .Management –Task ,Responsibility , Practices –Truman Talley Books / E.P. Dutton / New York, 1993.
8. Viswanathan Rajeesh . Principles Of Management : Concepts & Cases . - 1st ed . - Mumbai : Himalaya Publishing House , 2010
9. Viswanathan Rajeesh, Bhat K.Shridhara. Principles Of Management : Concepts & Cases Mumbai Himalaya Publishing House 2010
10. Ramasamy T . Principles of Management. - Mumbai : Himalaya Publishing House , 2014
11. Ramasamy T. Ramasamy .Principles of Management, Mumbai, Himalaya Publishing House, 2014
12. Jain T.K . Chugh Preeti. Principles of Marketing Management. - Jaipur : Garima Publication , 2017
13. Vasishth Neeru ; Vasishth Vibhuti . Taxmann’s Principles of Management: Text & Cases / 4<sup>th</sup> ed . - New Delhi, 2010

**Syllabus of courses of S.Y. B.Com Programme  
(With effect from the Academic Year 2024-2025)**

**1. Major (1.B Any one course from the following list of the courses)**

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

**Cost and Management Accounting - Paper - I (CMA-I) (3 Credits)**

**Semester III**

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

### Modules at a Glance

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

Sr. No	Modules
<b>1</b>	<b>Introduction to Cost Accounting</b>
	<ul style="list-style-type: none"> <li>• Objectives and Scope of Cost Accounting</li> <li>• Cost Centres, Cost Units, Profit Centre and Investment Centre</li> <li>• Cost Classification for Stock Valuation, Profit Measurement, Decision Making and Coding Systems (Theory)</li> <li>• Elements of Cost</li> <li>• Cost Behaviour Pattern, Separating the Components of semi-variable Costs</li> </ul>
<b>2</b>	<b>Material Cost, Labour Cost and Overheads</b>
	<ul style="list-style-type: none"> <li>• Procurement Procedures- Store Procedures and Documentation in respect of Receipts and Issue of Stock, Stock Verification</li> <li>• Inventory Control- Techniques of Fixing of Minimum, Maximum and Reorder Levels</li> <li>• Economic Order Quantity, ABC Classification; Pareto Analysis, just in Time Purchase Method, Stock taking and Perpetual Inventory Inventory Accounting Note: Practical problems based on Various Stock Levels, Calculation of EOQ, Raw Material Turnover Ratio</li> <li>• Attendance and Payroll Procedures, Overview of Statutory Requirements, Overtime, Idle Time and Incentives</li> <li>• Labour Turnover</li> <li>• Utilization of Labour, Direct and Indirect Labour, Charging of Labour</li> <li>• Cost, Identifying Labour Hours with Work Orders or Batches or Capital Jobs Efficiency Rating Procedures</li> <li>• Remuneration Systems and Incentive Schemes Note: Practical problems based on Preparation of labour cost statement</li> <li>• Remuneration and incentive systems based on Piece work plan, Merrick, Taylor and Emerson's Differential system, Halsey Premium Plan, Halsey - Wier Premium Plan, Rowan system, Gantt's Task &amp; Bonus Plan.</li> <li>• Overheads</li> <li>• Functional Analysis — Factory, Administration, Selling and Distribution</li> <li>• Behavioural Analysis — Fixed, Variable, Semi Variable Cost Note: Practical problems on</li> <li>• Separating the Components of semi-variable Costs</li> <li>• Departmentalization and Primary Distribution of Overheads</li> <li>• Computation of overhead rates including Machine overhead rates</li> <li>• Basic concepts of treatment of over/under absorption of overheads - Direct Labour method and Prime Cost method.</li> </ul>
<b>3</b>	<b>Introduction to Management Accounting</b>
	<ul style="list-style-type: none"> <li>• Introduction to Management Accounting – Meaning, Nature, Scope, Functions &amp; Decision-Making Process</li> </ul>

	<ul style="list-style-type: none"> <li>Financial Accounting V/s Management Accounting</li> </ul>
<b>4</b>	<b>Analysis and Interpretation of Financial Statements</b>
	<ul style="list-style-type: none"> <li>Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis</li> <li>Trend analysis</li> <li>Comparative Statement</li> <li>Common Size Statement</li> </ul>

### **Evaluation Pattern:**

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

### **Question Paper Pattern (Academic Year: 2024-2025)**

#### **Internal Examination - 40 Marks**

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

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

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

**Note:**

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

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

#### Reference books:

1. Cost and Management Accounting - Colinn Dury 7th Edition
2. Cost and Management Accounting- Dbarshi Bhattacharyya Pearson Publications 2013 edition
3. Management Accounting - M. Y. Khan
4. Management Accounting - I. M. Pandey
5. Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall
6. Management Accounting by Khan and Jain, Tata McGraw Hill
7. Practical Costing by P C Tulsian, Vikas New Delhi
8. Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi
9. Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd.
10. A Textbook of Cost And Management Accounting - 10th Edn by Arora M N, Vikas Publishing House Pvt. Ltd.
11. Cost Accounting: Principles & Practice - 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd.
12. Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd.
13. Students Guide to Cost Accounting & Financial Management (Set of 2 Volumes) (CAIPCC) (Group I) by Bhavesh N. Chandarana, Taxmann
14. Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi
15. Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
16. Cost Accounting by JawaharLal and SeemaSrivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
17. Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
18. Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
19. Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai
20. Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
21. Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi
22. Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, LudhianaModern
23. Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
24. Fundamentals of Cost Accounting by Jhamb. H. V., Ane Books Pvt. Ltd.
25. Cost Accounting by Gupta Nirmal, Ane Books Pvt. Ltd.

**Syllabus of courses of S.Y. B.Com Programme  
(With effect from the Academic Year 2024-2025)**

**1. Major (1.B Any one course from the following list of the courses)**

**Business Management I (3 Credits)**

**Semester III**

<b>1.Major</b>	
<b>1.B Any one course from the following list of the courses</b>	
<b>1.B.b Business Management I: Marketing Management</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To familiarize Learners with Marketing Management Essentials
CObj 2	To discuss the Dynamics of Market Segmentation.
CObj 3	To provide Insights into Emerging Indian Marketing Opportunities.
CObj 4	To emphasize the Significance of Marketing Strategy.
CObj 5	To guide Learners through Strategic Marketing Planning.
CObj 6	To establish a Foundation in Product/Service Management Concepts.
<b>Course Outcomes: Learners will be able:</b>	
COut 1	To gain a Solid Understanding of Marketing Management Fundamentals
COut 2	To Apply Market Segmentation Processes
COut 3	To Evaluate Opportunities and Challenges in bop Marketing
COut 4	To Explore Factors Driving Growth in the Rural Market
COut 5	To Formulate Effective Marketing Strategies for Diverse Segments
COut 6	To Define the Concept of Marketing Strategy
COut 7	To Navigate Through the Marketing Planning Process
COut 8	To Conduct SWOC Analysis
COut 9	To Craft Targeted Marketing Strategies
COut 10	To evaluate and Refine Designed Marketing Strategies
COut 11	To define and Understand Product/Service Concepts
COut 12	To Articulate Distinctions Between Marketing Tangible Products vs. Intangible Services.
COut 13	To Comprehend Processes Involved in Product/Service Development
COut 14	To Understand Product Life Cycle (PLC) Stages and Strategies
COut 15	To Recognize the role of pricing in overall marketing strategies

### Modules at a Glance

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

Sr. No	Modules
<b>1</b>	<b>Introduction To Marketing Management</b>
	<ul style="list-style-type: none"> <li>● <b>Marketing Management:</b> Definition, Need, Importance of marketing management, Functions of marketing management, Terminologies with reference to Marketing Management</li> <li>● <b>Market Segmentation:</b> Process of Segmentation with reference to rural and urban</li> <li>● <b>Emerging marketing opportunities in India:</b> Marketing to the bottom of the pyramid, growing middle class</li> <li>● <b>Rural marketing in India:</b> Factors responsible for the growth of Rural Market in India.</li> </ul>
<b>2</b>	<b>Strategic Marketing</b>
	<ul style="list-style-type: none"> <li>● <b>Marketing Strategy:</b> Definition, Need and Importance in the Dynamic Marketing Environment.</li> <li>● <b>Marketing Planning:</b> Steps in Strategic Marketing Planning Process- Research in Strategic Planning</li> <li>● <b>SWOC Analysis-</b> Dealing with Internal Factors and Competitive elements</li> <li>● <b>Designing Marketing Strategies:</b> As Market Leaders, Challengers, Followers, Nichers</li> </ul>
<b>3</b>	<b>Product/Service and Pricing</b>
	<ul style="list-style-type: none"> <li>● <b>Concept of Product and Services-</b>Product Characteristics and Classification-Characteristics of Services-Distinction between Marketing of Product and Services</li> <li>● <b>Product Development:</b> Product Line and Product Mix- Process in Developing a new Product/ Services</li> <li>● <b>Product Life Cycle (PLC)</b> Stages and Strategies</li> <li>● <b>Pricing:</b> Meaning and objectives of pricing- Factors affecting pricing decisions- Methods of pricing- Price related Marketing Strategies.</li> </ul>

### Evaluation Pattern:

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

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



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

Maximum Marks: 60

Duration: 2 Hours

Note: (1) All questions are Compulsory.

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

**Reference books:**

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

**Syllabus of courses of S.Y. B.Com Programme  
(With effect from the Academic Year 2024-2025)  
2. Minor (Business Economics-III)**

**Business Economics III (3 Credits)**

**Semester III**

<b>2.Minor</b>	
<b>2 Business Economics III</b>	
<b>2. Business Economics- III (Intermediate Microeconomics)</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives- Learners shall</b>	
CObj 1	Understand the fundamental concepts and assumptions of different market structures, including perfect competition, monopoly, monopolistic competition, and oligopoly.
CObj 2	Analyze the short-run and long-run equilibrium of firms operating under various market structures and evaluate the efficiency and welfare implications of different market structures.
CObj 3	Develop a comprehensive understanding of factor markets by defining and classifying factors of production and distinguishing them from product markets and analyze equilibrium conditions in factor markets.
CObj 4	Examine theories and factors influencing wage and rent determination, including the marginal productivity theory of wages, wage differentials, the role of labor unions, economic rent, land rent determination, and differential rent.
CObj 5	Identify and analyze various forms of market failure and understand the causes and consequences of each type of market failure and evaluate potential policy interventions to address them.
CObj 6	Examine the concept of common property resources and investigate information asymmetry in markets, including adverse selection and moral hazard, and assess their impact on market outcomes and the principal-agent problem.
<b>Course Outcomes: Learners will be able to:</b>	
COut 1	Explain the assumptions that characterize perfect competition and analyze the equilibrium conditions of a firm in both the short run and long run.
COut 2	Describe the short-run and long-run equilibrium conditions of a monopoly firm, and analyze the concepts of allocative inefficiency and dead-weight loss associated with monopoly.
COut 3	Assess the economic consequences of monopoly behavior by analyzing the impact of allocation inefficiency and dead-weight loss in the context of monopoly markets.
COut 4	Describe and differentiate between short-run and long-run equilibrium conditions of a monopoly firm, highlighting the factors influencing profit maximization.
COut 5	Explain the interdependence of firms in oligopoly, understanding the kinked demand curve, collusive pricing models and non-collusive behavior through game theory, specifically the Prisoner's Dilemma.
COut 6	Define and differentiate between factor markets and product markets, understanding their distinct roles in the economy.
COut 7	Explain the determinants of labor supply and demand, as well as the determinants of capital supply and demand in factor markets.
COut 8	Apply the marginal productivity theory of wages to analyze and understand wage determination in factor markets.
COut 9	Analyze the equilibrium in factor markets by considering the interplay of supply and demand for labor and capital.

COout 10	Assess the factors that influence wage differentials and evaluate the role of labor unions in shaping wage outcomes.
COout 11	Define and explain the concept of market failure, identifying its key components such as market power, incomplete information, externalities, and inefficient allocation of resources.
COout 12	Describe the tragedy of the commons and overexploitation of common resources, emphasizing the importance of sustainable resource management.
COout 13	Comprehend the consequences of incomplete information, externalities, and inefficient resource allocation in the context of market failures.
COout 14	Evaluate the principal-agent problem in the context of information asymmetry, identifying situations where conflicting interests may lead to market inefficiencies.
COout 15	Apply the concept of information asymmetry to analyze market dynamics, specifically addressing adverse selection and moral hazard in decision-making processes.

### Modules at a Glance

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

Sr. No	Modules
1	<p><b>Market Structure-I</b></p> <p><b>A. Perfect Competition:</b> Assumption; Equilibrium of the firm in the short run and long run, the long run industry supply curve  <b>B. Monopoly:</b> Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss under monopoly; discriminating monopoly.  <b>C. Imperfect Competition: Monopolistic Competition-</b> Assumption; Short run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Oligopoly and interdependence- Kinked demand curve, collusive oligopoly- price leadership model- dominant firm; Non- collusive oligopoly; Game theory- Prisoner's Dilemma.</p> <p><b>Textbook reference:</b>  Ahuja. H.L.; Principles of Economics; S Chand and Company Ltd; 22<sup>nd</sup> edition; 2019  Chapter 23 &amp; 24 -Page No- 520- 568  Chapter 26 &amp; 27- Page No- 577- 639  Chapter 28 &amp; 29- Page No- 645- 698  Chapter 31 - Page No- 721- 729  A. Koutsoyiannis; Modern Microeconomics; Macmillan Publishers India Ltd.; 2<sup>nd</sup> edition; 2009  Chapter 5, 6, 7, 8, 9, 10- Page No- 154- 253  Pindyck. S. Robert &amp; Rubinfeld. L Daniel; Microeconomics; 8<sup>th</sup> Edition; 2013  Chapter 8- Page No- 279- 315  Chapter 10 &amp; 11- Page No- 357- 404  Chapter 12 &amp; 13- Page No- 451- 510</p>

<b>2</b>	<b>Factor Markets</b>
	<p><b>A. Introduction to Factor Markets:</b> Definition and classification of factors of production; Distinction between factor markets and product markets.</p> <p><b>B. Supply and Demand in Factor Markets:</b> Determinants of labour supply and demand; determinants of capital supply and demand; Equilibrium in factor markets.</p> <p><b>C. Wage and Rent Determination:</b> Marginal productivity theory of wages, Factors influencing wage differentials, role of labour unions in wage determination; Economic rent and its determination; Factors affecting land rent, differential rent and land use.</p> <p><b><u>Textbook reference:</u></b>  Ahuja. H.L.; Principles of Economics; S Chand and Company Ltd; 22<sup>nd</sup> edition; 2019  Chapter 32, 33, 34 - Page No- 739- 830  A. Koutsoyiannis; Modern Microeconomics; Macmillan Publishers India Ltd.; 2<sup>nd</sup> edition; 2009  Chapter 21- Page No- 437- 450  Pindyck.S. Robert &amp; Rubinfeld. L Daniel; Microeconomics; 8<sup>th</sup> Edition;2013  Chapter 14- Page No- 529- 556</p>
<b>3</b>	<b>Information, Market Failure &amp; Role of Government</b>
	<p><b>A. Market failure</b> - Market Power and inefficiency, incomplete information, externalities and inefficient allocation of resources.</p> <p><b>B. Common Property Resources-</b> Tragedy of the commons, Overexploitation of common resources, Sustainable resource management.</p> <p><b>C. Information asymmetry</b> in markets, adverse selection and moral hazard, market consequences of asymmetric information, principal-agent problem.</p> <p><b><u>Textbook reference:</u></b>  Ahuja. H.L.; Principles of Economics; S Chand and Company Ltd; 22<sup>nd</sup> edition; 2019  Chapter 40 - Page No- 898- 914  Chapter- 43- Page No- 931- 946  N. Gregory Mankiw; Principles of Microeconomics; Cengage Learning; 8<sup>th</sup> edition; 2020  Chapter 10 &amp; 11- Page No- 187- 224  Pindyck.S. Robert &amp; Rubinfeld. L Daniel; Microeconomics; 8<sup>th</sup> Edition;2013  Chapter 16, 17 &amp; 18 - Page No- 595- 697</p>

### **Evaluation Pattern:**

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

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

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

### **QUESTION PAPER PATTERN OF SEE**

**Maximum Marks:** 60 Marks

**Time:** 2 Hours

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

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

#### **Reference books:**

#### **Essential Reading:**

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

#### **Advanced Reading:**

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

**Syllabus of courses of S.Y. B.Com Programme  
(With effect from the Academic Year 2024-2025)**

**3. General/Open Elective**

**Business Law I**

(3 Credits)

**Semester III**

<b>General/Open Elective</b>	
<b>3. Business Law I</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To impart basic knowledge of the important business laws along with relevant case laws
CObj 2	To orient learners to recognize and analyze the law that affects business
CObj 3	To equip the students with knowledge of the law and practical application of law.
CObj 4	To make students aware of the legality of the Indian Contract Act including property and goods.
CObj 5	To introduce learners to RTI Act and make them aware of the relevance of banking
CObj 6	To equip the learner to read, analyze and brief law cases
<b>Course Outcomes: Learners will be able:</b>	
COut 1	Learners are expected to understand the Indian Contract Act and the importance of the Contract Act.
COut 2	Learners will have a complete understanding of The Negotiable Instruments Act.
COut 3	Learners will be acquainted with the knowledge of banking regulation
COut 4	Learners will be aware of the aspects of business law, company secretarial practice, auditing and taxation
COut 5	Learner will be able to define the legal terms used by business professionals
COut 6	Learners should able to file RTI forms

**Modules at a Glance**

<b>Business Law I</b>		
<b>Module No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Indian Contract Act	15
2	The sale of goods Act	15
3	Basics of General Commercial Laws	15
<b>Total No. of Lectures:</b>		45

Sr. No	Modules
1	<b>Indian Contract Act</b>
	<ul style="list-style-type: none"> <li>● <b>Contract</b> — Definition of Contract and Agreement, Essentials of Valid Contract, Classification of valid Contracts.</li> <li>● <b>Offer and Acceptance</b> — Rules of valid offer and acceptance, Counter offer, Standing or open offer, distinguish between offer and invitation to offer. Concept of Communication and Revocation of offer and acceptance (sec. 3,5) Capacity to Contract (S. 10-12): Minor, Unsound Mind, Disqualified Persons.</li> <li>● <b>Consideration</b> (S. 2 &amp; 25) — Concept and Importance of consideration, Legal rules of Consideration, Exceptions to the Rule, ‘No Consideration No Contract’ (Ss. 25) Consent (Ss.13, 14- 18, 39,53, 55, 66)-Agreements in which consent is not free Coercion, Undue Influence, Misrepresentation Fraud, Mistake.</li> <li>● <b>Void Agreements</b> (S. 24-30) Concept, Void Agreements under Indian Contract Act.</li> </ul>
2	<b>The Sale of Goods Act</b>
	<ul style="list-style-type: none"> <li>● <b>Contract of Sale</b> (S.2): Concept, Essential elements of contract of sale, Distinction between Sale and Agreement to sell (S.4) Distinguish between Sale and Hire Purchase Agreement, Types of Goods. Effects of destruction of Goods (Ss. 6,7.8),</li> <li>● <b>Conditions &amp; Warranties</b> (Ss. 11-25 &amp; 62, 63) — Concept, Distinguish between Conditions and Warranties, Implied Conditions &amp; Warranties, Concept of Doctrine of Caveat Emptor —Exceptions.</li> <li>● <b>Property</b> — Concept, Rules of transfer of property (Ss. 18-26)</li> <li>● <b>Unpaid Seller</b> (Ss. 45-54, 55 &amp; 56) - Concept, Rights of an unpaid seller, Remedies for Breach of contract of Sale (Ss. 55-61).</li> </ul>
3	<b>Basics of General Commercial Laws</b>
	<ul style="list-style-type: none"> <li>● <b>Negotiable Instruments:</b> Concept (S13), Characteristics, Classification of Negotiable Instruments - Maturity of Instruments. - Promissory notes</li> <li>● Parties to Negotiable Instruments Holder, Holder in due course, Rights and Privileges of Holder in due course, Payment in due course, Noting &amp; Protest (99-104A)</li> <li>● <b>Right to Information Act</b> Need and relevance</li> <li>● <b>The Recovery of Debts and Bankruptcy Act 1993:</b> Need and relevance</li> <li>● <b>Foreign Exchange Management Act 1999</b></li> <li>● Scope-Importance-Exemption-Realization and Repatriation under the Act, Laws related to inheritance and Succession. (Will, Gift given to legal heirs)</li> </ul>

#### Evaluation Pattern:

#### Internal Exam: 40 marks

- Written test on Class Test (concept clarity based.)
- Project (Group project) ) based on the learners understanding of topics within the syllabus.
- Case Analysis (Individual) based on the learners understanding of topics within the syllabus.
- The scheme of marking need to be discussed with all other department members, authorized by the HOD and sanctioned by the Principal
- Scheme of marking need to be elaborate with the rubrics and should be enclosed with the instructions to be given to the students about the CCE programme.
- Such document should form part of the teaching methodology

- Such document needs to be given wide publicity amongst the students.
- The document to be submitted to the Exam wing well in advance preferably within 2 to 3 weeks after the commencement of the semester.
- Scheme of marking need to be elaborate with the rubrics and should be enclosed with the instructions to be given to the students about the CCE programme
- Such document should form part of the teaching methodology
- Such document needs to be given wide publicity amongst the students.
- The document to be submitted to the Exam wing well in advance preferably within 2 to 3 weeks after the commencement of the semester.

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

Duration: 2 Hours

Note: (1) All questions are Compulsory.

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

### Reference books:

1. Law of Contract: Avatar Singh, Eastern Book Company,
2. Business Law: by M.C.Kuccha1. Publisher: S Chand Publishing; Seventh - 2018 edition (2018)
3. N. D. Kapoor's Elements of Mercantile Law Publisher: Sultan Chand & Sons (P) Ltd. (S
4. September 2018)
5. The Law of Contract: An Outline by Dr. Nilima Chandiramani, Avinash Publications.
6. Law of Sale of Goods and Partnership: A Concise Study by Dr. Nilima Chandiramani, Shroff Publishers.
7. The Sale of Goods Act: P. Ramanatha Aiyar, University Book Agency.
8. The Negotiable Instruments Act: Bhashyam & Adiga, Bharat Law House.
9. The Negotiable Instruments Act: Avatar Singh, Eastern Book Company
10. Khergamvala on the Negotiable Instruments (Amendment) Act, 2015, Lexis Nexis.
11. Tannan's Banker's Manual — by Shri M L Tannan, Publication: Lexis Nexis; Second edition (2011)



**Syllabus of courses of S.Y. B.Com Programme  
(With effect from the Academic Year 2024-2025)  
4. Vocational and Skill Enhancement Courses (VSEC)  
Advertising I (3 Credits)**

**Semester III**

<b>4. Vocational and Skill Enhancement Courses (VSEC)</b>	
<b>4.Aa Advertising</b>	
<b>Advertising - I</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To trace the historical evolution of advertising, highlighting significant milestones and changes and identifying and comprehending the roles of active participants in the advertising process.
CObj 2	To analyze and assess the benefits that advertising provides to various stakeholders and also recognize the pivotal role of advertising in the success of brands and its significance within the marketing function of a company.
CObj 3	To understand the communication process and discern the role of advertising at different stages of a product's life cycle. Also, appreciate the strategic importance of advertising within the broader marketing framework.
CObj 4	To analyze brand positioning, loyalty, and equity, emphasizing the pivotal role of advertising in managing brand crises and understanding the integral relationship between effective advertising and the success of brand-building initiatives.
CObj 5	To examine the impact of advertising on consumer demand, innovation, monopoly, competition, and market expansion. Also, analyze pricing strategies in advertising and critically address associated criticisms.
CObj 6	To evaluate the positive and negative influences of advertising on Indian values and culture, with a specific focus on its impact on children.
CObj 7	To understand the objectives and roles of key entities such as ASCI, FSSAI, and the Ministry of Consumer Affairs. Also analyze the role of the Consumer Protection Act, of 1984, in the context of advertising.
CObj 8	To recognize the role of different advertising forms in contributing to brand success and marketing strategies. Also examine the distinctive features of rural advertising, political advertising, advocacy advertising, and corporate advertising.
CObj 9	To explore and apply tools for media research, including ABC, BARC/TRP, and the National Readership Survey.
<b>Course Outcomes: Learners will be able:</b>	
COut 1	Learners will understand the fundamental concepts of advertising, its evolution, and the benefits it provides to various stakeholders.
COut 2	Learners can comprehend the elements and concept of Integrated Marketing Communication (IMC) and its role in different stages of a product's life cycle.
COut 3	Learners can analyze the characteristics and significance of brand building, including brand name, positioning, loyalty, and equity, with an emphasis on the role of advertising in managing brand crises.
COut 4	Learners will be able to evaluate the economic aspects of advertising, including its impact on consumer demand, innovation, competition, market expansion, and pricing, and address criticisms associated with advertising.
COut 5	Learners can examine the social aspects of advertising, including ethical issues, positive and negative influences on Indian values and culture, and the impact of advertising on children.
COut 6	Learners will be able to understand the regulatory framework and self-regulation in advertising, including the roles of ASCI, FSSAI, and the Ministry of Consumer

	Affairs, along with the Consumer Protection Act, of 1984.
COout 7	Learners will be able to classify different forms of advertising based on target audience, functions, and geographic location, and analyze the advantages of each form.
COout 8	Learners will develop to evaluate special-purpose advertising, including rural, political, advocacy, and corporate advertising.
COout 9	Learners can understand the advantages and limitations of traditional media such as print, broadcasting, out-of-home advertising, and films.
COout 10	Learners will be able to analyze new-age media, particularly digital media/internet advertising, including its forms, significance, and limitations.
COout 11	Learners will comprehend the concept, importance, and tools of media research.

### Modules at glance

Advertising I		
Module No.	Modules	No. of Lectures
1	<b>Introduction to Advertising</b>	15
2	<b>Economic and Social Aspects of Advertising</b>	15
3	<b>Dimensions of Advertising and Recent Trends.</b>	15
<b>Total No. of Lectures:</b>		45

Sr. No	Modules
<b>1</b>	<b>Module-I Introduction to Advertising</b>
	<ul style="list-style-type: none"> <li>● <b>Basics of Advertising</b></li> <li>● Evolution of Advertising-</li> <li>● Active Participants in Advertising Industry-Benefits of advertising to Stakeholders-Criticisms</li> <li>● <b>Media Landscape</b></li> <li>● Traditional Media and New Age Media - Forms, Advantages, and Limitations - Growing Importance of Media Research</li> <li>● <b>Integrated Marketing Communication (IMC):</b></li> <li>● Elements and Process of Integrated Marketing Communication- Brand building, Brand loyalty, Brand Equity – Handling Brand Crises</li> <li>● <b>Managing Advertising-</b></li> <li>● In House advertising Vs. Outsourcing- Careers in Advertising – setting of Advertising Agency-Media Planner-Media Analyst-</li> </ul>
<b>2</b>	<b>Economic and Social Aspects of Advertising</b>
	<ul style="list-style-type: none"> <li>● <b>Economic Aspects</b></li> <li>● Effect of advertising on consumer demand, innovation, monopoly, competition and market expansion, pricing</li> <li>● <b>Social Aspects</b></li> <li>● Ethical and social issues in advertising, positive and</li> <li>● the negative influence of advertising on Indian values and culture, Influence of Advertising on Children-Use of Women and Children in advertising</li> <li>● <b>Consumer Protection</b></li> </ul>

	<ul style="list-style-type: none"> <li>Consumer Protection Act 1986-Misleading Advertisements-including Financial Advertisements-Competitive advertisements-self Regulation.</li> <li><b>Regulatory framework for advertising-</b> ASCI-. FSSAI-Ministry of Consumer Affairs-</li> </ul>
<b>3</b>	<b>Dimensions of Advertising and Recent Trends</b>
	<ul style="list-style-type: none"> <li><b>Target Based advertising</b> B2B-B2C -Financial Advertising-Professional Advertising-soft sell and Hard sell advertising-social welfare advertising</li> <li><b>Special purpose advertising</b> Political advertising, Advocacy advertising- Event advertising- Green Advertising – Pro Bono/Social advertising- Point-of-Sale (POS) Advertising- Real Estate Advertising-Legal Advertising</li> <li><b>Recent trends in India:</b> Technology in Advertising - Artificial Intelligence- QR Code- E-logo- digital music logos- Augmented Reality (AR) Integration-Virtual Reality (VR) Experiences-Influencer Advertising Strategies-Interactive and Shoppable Ads</li> <li><b>Programmatic Advertising</b> Advertising Advancements-Voice Search Optimization in Advertisements- Sustainable and Eco-friendly Campaigns-Personalized and Data-driven Advertising-Native Advertising Innovations.</li> </ul>

### Question Paper Pattern (Academic Year: 2024-2025)

#### Internal Examination & Semester End Examination – 100 Marks

##### A] Internals-40 Marks (any two)

Class test, Group discussions Role play, Power point presentation, Article review, Experiential learning, Case Study- Discussion/ Presentation.

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

Maximum Marks 60

Duration: 2 Hours

Note: (1) All questions are Compulsory.

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

**References:**

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

**Syllabus of courses of S.Y. B.Com Programme  
(With effect from the Academic Year 2024-2025)  
4. Vocational and Skill Enhancement Courses (VSEC)**

**Company Secretarial Practice I (3 Credits)**

**Semester III**

<b>1.Major</b>	
<b>4. Vocational and Skill Enhancement Courses (VSEC)</b>	
<b>4.A.b Company Secretarial Practice I</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To provide the learners an insight about Company Secretarial Practices.
CObj 2	To make the learners understand the role of Company Secretary towards Company's statutory provisions, rules and regulations.
CObj 3	To make the learners understand the various aspects of Company Management, meetings and reports.
CObj 4	To sensitize the position of a company secretary as the representative of the company
CObj 5	To appreciate the need for regular secretarial audit.
<b>Course Outcomes: Learners will be able:</b>	
COut 1	Understand the features and responsibilities of a Company Secretary in accordance with the Companies Act, 2013.
COut 2	Learners will be able to identify the different types of company secretarial posts.
COut 3	The learners will understand the growing need for Governance professionals in India
COut 4	The learners should have a complete understanding about various documents and its importance.
COut 5	The learners will understand the role and significance of a Company Secretary in corporate governance.
COut 6	The learners will be able to Differentiate between a Prospectus and a Statement in Lieu of Prospectus.
COut 7	The learner will be able to recognize the essential contents of a Prospectus and the importance of accuracy in its presentation.
COut 8	Learners will be able to understand the Rights, Responsibilities, Liabilities of Company Secretary
COut 9	The learner will be able to demonstrate proficiency in ensuring that the company complies with statutory and regulatory requirements.
COut 10	The learners will have opinions about corporate governance practices in India
COut 11	The learners emerge as able service providers by recognizing the requirements of various stakeholders
COut 12	The learners become conversant with the process of liaising, arbitration and conciliation.
COut 13	The learners get motivated to become secretarial auditors and can Identify the legal and regulatory framework governing secretarial audit in a corporate setting.

COut 14	Learners will comprehend the importance of effective communication with various stakeholders such as shareholders, debenture holders, registrar of companies, and stock exchanges in maintaining transparency and fostering trust within an organization.
COut 15	Learners will be able to understand the role of technology in secretarial correspondence.
COut 16	Learners will be able to write Specimens of letters to various stakeholders.

### Modules at glance

Company Secretarial Practice – I		
Module No.	Modules	No. of Lectures
1	<b>Joint Stock Company And Company Secretarial Practice</b>	15
2	<b>Company Secretarial services</b>	15
3	<b>Secretarial Correspondence</b>	15
<b>Total No. of Lectures:</b>		45

Sr. No	Modules
<b>1</b>	<b>Joint Stock Company and Company Secretarial Practices</b>
	<ul style="list-style-type: none"> <li>Company Secretary in the corporate Structure</li> <li>Definition of a company Secretary-Need for appointing a company Secretary- Three-dimensional role of a company secretary -Growth in the Indian corporate sector and growing need for company secretaries in India.</li> <li>Joint stock Companies</li> <li>Definition-Features, Types as per Companies Act, 2013. Company Formation –Stages in Promotion- Role of Company Secretary with reference to Start-ups- Secretarial Duties at each stage in the formation of public company and private company- Documents related to company formation including Memorandum of Association (MOA) - Articles of Association (AOA) –Prospectus – Statement in Lieu of Prospectus-Content thereon. Conversion and Re-conversion of Private and Public Company – Procedure for conversion Company Secretary</li> <li>Company Secretary as a Governance professionals- Companies Act 2013 and changing role of company secretary in India. Rights, Responsibilities, and Liabilities of a Company Secretary- Qualities and Qualifications, Appointment procedure, Resignation and Removal.</li> <li>Career options with respect to company secretarial practices with special mention about practicing professionals.</li> </ul>
<b>2</b>	<b>Company Secretary Services</b>
	<ul style="list-style-type: none"> <li>Liaison and Advisory Services –</li> <li>Liaison with Register of Companies (ROC), Stock Exchange, Depository Participants, Advisory services- Secretary as an advisor to Chairman, and the Representation Services of Company Secretary at different forums-</li> <li>At Company Law Board, Consumer Forum, SEBI, Arbitration &amp; conciliation services, Cyber Law compliance, Registrar of companies.</li> <li>Secretarial Standards</li> </ul>

	<ul style="list-style-type: none"> <li>• Need and Importance –Advantages, Secretarial Standards recommended by ICSI, Secretarial Standards -1-10.</li> <li>• Secretarial Audit Need and Importance– Procedure and Stages, process, and Scope of the audit.</li> </ul>
<b>3</b>	<b>Secretarial Correspondence</b>
	<ul style="list-style-type: none"> <li>• Correspondence with the– Shareholders, Debenture Holders, Registrar of Companies, Stock Exchanges.</li> <li>• Role of technology in Secretarial Correspondence- Precaution to be taken in secretarial correspondence- Preparation of secretarial calendar.</li> <li>• Specimen–Letter to shareholders - Rights Issue, Bonus Issue, Letter to ROC- Alteration of MOA/AOA, Letter to Stock Exchange</li> <li>• Secretarial correspondence with Banks and NBFCs- Market intermediary and other stakeholders including government.</li> </ul>

**Evaluation Pattern:**  
**Company Secretarial Practice Paper I**  
Question Paper Pattern (Academic Year: 2024-2025)

The following is the method of Assessment at the S.Y.B.Com for the Academic Year 2024-2025

**Internal Exam: 40 marks**

Written test on concept clarity for

**10 Marks**

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

**10 Marks**

**Group Projects: -**

**20 marks**

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

The scheme of marking needs to be discussed with all other department members, authorized by the HOD and sanctioned by the Principal

Scheme of marking need to be elaborate with the rubrics and should be enclosed with the instructions to be given to the students about the CCE programme.

Such document should form part of the teaching methodology

Such document needs to be given wide publicity amongst the students.

The document to be submitted to the Exam wing well in advance preferably within 2 to 3 weeks after the commencement of the semester.

Scheme of marking needs to be elaborate with the rubrics and should be enclosed with the instructions to be given to the students about the CCE programme.

Such document should form part of the teaching methodology

Such document needs to be given wide publicity amongst the students.

The document to be submitted to the Exam wing well in advance preferably within 2 to 3 weeks after the commencement of the semester.

**Total: 40 Marks**

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

Maximum Marks: 60

Duration: 2 Hours

Note: (1) All questions are Compulsory.

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



**References:**

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

**Journals:**

1. Chartered Secretary ICSI, New Delhi.

**Books Recommended:**

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

**Syllabus of courses of S.Y. B.Com Programme  
(With effect from the Academic Year 2024-2025)  
4. Vocational and Skill Enhancement Courses (VSEC)  
Behavioural Economics-I (3 Credits)**

**Semester III**

<b>4. Vocational and Skill Enhancement Courses (VSEC)</b>	
<b>4Ac. Behavioural Economics-I</b>	
<b>4Ac. Behavioural Economics-I</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives- Learners shall</b>	
CObj 1	Gain a comprehensive understanding of Behavioural economics by defining its scope, exploring its historical background, and identifying key insights from psychology.
CObj 2	Explore the methodologies of Behavioural Economics and understand the disciplinary context of economic experiments, their constituents, and their application in studying human behaviour.
CObj 3	Understand the concepts of mental accounting, framing, anchoring and adjustments, availability heuristic, and overconfidence bias and explore examples and applications of each concept, particularly in the context of finance and investing.
CObj 4	Analyze the mechanisms and effects of cognitive biases on financial decision-making and evaluate the advantages and disadvantages of heuristics along with investigating the impact of overconfidence bias on financial decision-making
CObj 5	Explore the concept of confirmation bias, including its definition, background, and evidence; understand the importance and implications of confirmation bias in decision-making processes.
CObj 6	Examine the sunk cost fallacy and investigate prospect theory, key concepts such as risk aversion, loss aversion, ergodicity, the value function, and framing effects.
<b>Course Outcomes: Learners will be able to:</b>	
COut 1	Define Behavioural Economics and recall key concepts, such as bounded rationality and heuristics.
COut 2	Identify pioneers in the field and explain their contributions to the development of Behavioural Economics.
COut 3	Differentiate between the assumptions of neoclassical economics and the insights provided by Behavioural Economics.
COut 4	Apply Behavioural concepts to analyze real-world economic phenomena, such as consumer choices or market trends.
COut 5	Design and propose strategies or interventions informed by Behavioural Economics to address specific economic or societal challenges.
COut 6	Identify examples of the concepts in real-world situations, illustrating their relevance in decision-making processes.
COut 7	Explain the underlying psychological mechanisms behind mental accounting, framing, anchoring and adjustment, the role of emotions, availability heuristic, and overconfidence bias.
COut 8	Analyze the impact of anchoring and adjustment on negotiation processes and financial decision-making.
COut 9	Evaluate the influence of the availability heuristic on judgments and decision outcomes, considering its implications for risk perception and information processing.
COut 10	Critically assess the impact of overconfidence bias on financial decision-making, exploring how it contributes to investment strategies and market dynamics.
COut 11	Recall the key elements of confirmation bias, including its role in information processing and decision-making.

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

### Modules at a Glance

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

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

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

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

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

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

**II. Semester End Examination (S.E.E.)- 60 Marks****QUESTION PAPER PATTERN OF SEE****Maximum Marks:** 60 Marks**Time:** 2 Hours**Note:** 1) All four questions are compulsory

2) All Questions carry equal marks

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

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

**Reference books:****Essential Reading:**

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

**Advanced Reading:**

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

**Syllabus of courses of S.Y. B.Com Programme  
(With effect from the Academic Year 2024-2025)  
4. Vocational and Skill Enhancement Courses (VSEC)**

**Journalism I (3 Credits)**

**Semester III**

<b>4. Vocational and Skill Enhancement Courses (VSEC)</b>	
<b>4.d. Journalism I</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To introduce learners to the Print Journalism
CObj 2	To understand the organizational structure of a News house
CObj 3	To introduce the learners to the Press Council of India
CObj 4	To understand Report Writing
CObj 5	To understand the Design and Makeup of the Newspaper
CObj 6	To understand the Principles of Basic Editing
CObj 7	To understand Feature Writing
CObj 8	To introduce learners to Audio Journalism
CObj 9	To understand the stages in Radio or Podcast production
CObj 10	To introduce learners to Television Journalism
CObj 11	To understand Digital Journalism
CObj 12	To introduce readers to Mobile Journalism
CObj 13	To understand the role Media plays in International Communication
<b>Course Outcomes:</b>	
COut 1	The learners will get introduced to the Print Journalism
COut 2	The learners will understand the structure of a News house
COut 3	The learners will get introduced to the Press Council of India
COut 4	The learner will understand Report Writing
COut 5	The learners will understand the Design and Makeup of the newspaper
COut 6	The learners will understand the Principles of Basic Editing
COut 7	The learner will learn to write Features
COut 8	The learners will be introduced to Audio Journalism
COut 9	The learners will understand the stages of Radio or Podcast production
COut 10	The learners will be introduced to Television Journalism
COut 11	The learners will gain knowledge about Digital Journalism
COut 12	The learners will learn about Mobile Journalism
COut 13	The learners will understand the important role Media plays in International Communication

### Modules at Glance

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

### Modules in Detail

<b>Sr. No.</b>	<b>Modules</b>
<b>1.</b>	<b>Introduction to Print Journalism</b>
	<ul style="list-style-type: none"> <li>● Introduction to Journalism - Definition of News, News v/s Opinion, evaluating news, News Values, Principles of Journalism – Accuracy, Brevity and Clarity and the Process of News gathering</li> <li>● Organizational structure of Newhouse: Editorial department, Advertising department, Accounts department, Printing department and Circulation department</li> <li>● Press Council of India - Functions, Rationale behind its establishment</li> <li>● Report writing – Fundamentals of good writing, Five Ws and H</li> </ul>
<b>2.</b>	<b>Design and Makeup</b>
	<ul style="list-style-type: none"> <li>● Forms of Newspaper- Alt-weeklies, College/School newspapers, Shopper papers, Community newspapers, Business newspapers, Sports newspapers.</li> <li>● Page Makeup- Factors of good layout</li> <li>● Types of layouts - Horizontal, Vertical, Make Up, Circus, Modular, Broadsheet, Tabloid</li> <li>● Introduction and importance of Illustrations in newspaper</li> </ul>
<b>3.</b>	<b>Basics of Editing and Editorial</b>
	<ul style="list-style-type: none"> <li>● Principles of Editing – Language, Style, Space, Correctness and Clarity</li> <li>● Process of Editing - compiling of data</li> <li>● Types of Editorials</li> <li>● Features - Argument, Persuasion, Information, Interpretation, Cementation, Entertainment</li> </ul>
<b>Total</b>	

**External evaluation:**

**Marks: 60**

**Duration: 2 hours**

**Note: (1) All questions are compulsory**

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

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



**Syllabus of courses of S.Y. B.Com Programme  
(With effect from the Academic Year 2024-2025)  
4. Vocational and Skill Enhancement Courses (VSEC)**

**Mass Communication I (3 Credits)**

**Semester III**

<b>4. Vocational and Skill Enhancement Courses (VSEC)</b>	
<b>4.e. Mass Communication I</b>	
<b>4.e. Mass Communication I</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To define Mass Communication and identify its various types
CObj 2	To understand the process of Mass Communication along with its Features, Functions and Channels
CObj 3	To analyse the impact of Mass Media on individuals
CObj 4	To understand the unconventional role of Mass Communication
CObj 5	To develop a broad perspective of the past and the present status of Mass Media in India.
CObj 6	To understand the scope of Mass Media in India in terms of Mass Audience, Community Journalism and PR
CObj 7	To familiarize the learner with the theories of Mass Communication
CObj 8	To introduce the learners to the basics of Documentary Making
CObj 9	To help the learners to assess the role of Mass Media in India
CObj 10	To acquaint the learners with some issues and laws related to Mass Media in India.
CObj 11	To introduce the learners to various job and career opportunities in the media industry.
<b>Course Outcomes:</b>	
COut 1	The learner will be able to understand Mass Communication and its type
COut 2	The learner will be able to comprehend the psychological dimensions of behavioural change through communication.
COut 3	The learner will be able to understand the concept and importance of Mass Communication
COut 4	The learners will be able to appreciate the choice-based approach of the audience on selecting the media.
COut 5	The learner will be able to understand Media Theories.
COut 6	The learner will be able to trace the development of Media since inception.
COut 7	The learner will get acquainted with development of Social Media
COut 8	The learners would get basic understanding of Documentary Making which would incline their interest towards pursuing a career in the media industry.
COut 9	The learners will get sensitized about the role of media in society
COut 10	The learner will get acquainted with the promotional aspect of Mass Media.
COut 11	The learners will be able to analyse various media sources with special understanding of Media Ethics, Laws and its role in the nation's development.
COut 12	The learners will understand the different career prospects related to Mass Media.

### Modules at Glance

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

### Modules in Detail

Sr. No.	Modules
<b>1.</b>	<b>Introduction to Mass Communication</b>
	<ul style="list-style-type: none"> <li>Definition, Means - Traditional, Electronic, Digital</li> <li>Process, Features, Functions and Channels of Mass Communication</li> <li>Psychological Dimension - Behavioural Change Theories</li> <li>Individual Difference Theory</li> <li>Social Cognitive Theory</li> <li>Communication as Subversion/Non-Conventional role – Silence, Satire and Subterfuge</li> </ul>
<b>2.</b>	<b>Scope of Mass Media in India</b>
	<ul style="list-style-type: none"> <li>Brief History and Current Status of each of the Media-viz. Newspaper, Radio, Television, Cinema and Social Media</li> <li>Concept of Mass Audience</li> <li>Community Journalism</li> <li>PR as a Component of Mass Communication</li> </ul>
<b>3.</b>	<b>Theories of Mass Communication- Basics</b>
	<ul style="list-style-type: none"> <li>Four Classical Theories of Mass Communication and Mass Media - Authoritarian Theory, Libertarianism or Free Press Theory, Social Responsibility Theory and Communist Theory.</li> <li>Magic Bullet/Hypodermic Needle/Stimulus Response Theory</li> <li>Spiral of Silence Theory</li> <li>Uses and Gratification Theory - Modern Application of uses and gratification research - Mobile Phone, Social Media, Instant Messaging, Online Gaming, Animated News, Entertainment Media</li> </ul>

**External evaluation:**

**Marks: 60**

**Duration: 2 hours**

**Note: (1) All questions are compulsory**

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

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

**Syllabus of courses of S.Y. B.Com Programme  
(With effect from the Academic Year 2024-2025)  
5. Ability Enhancement Courses/Value Enhancement Courses**

**5.a Linguistic Studies I – Sanskrit (2 Credits)**

**Semester III**

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

## Modules at Glance

Linguistic Studies I		
Module. No.	Modules	No. of Lectures
1.	Introduction to Linguistic Studies	10
2.	Languages in Communication	10
3.	Sanskrit Literature	10
<b>Total</b>		<b>30</b>

## Modules in Detail

Sr. No.	Modules	No. of Lectures
<b>1.</b>	<b>Introduction to Linguistic Studies</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• Structure of languages</li> <li>• English language compared with the select Indian languages – viz, Sanskrit, Marathi and Hindi</li> <li>• Richness of Indian Languages with reference to Vowels, Consonants (maatras)</li> <li>• Rhythmic characteristics of Indian languages.</li> <li>• Unique characteristics of language (such as Repeat words like Sarsarahat)</li> <li>• Logic behind numbers in regional languages</li> <li>• Use of Tenses and Gender</li> </ul>	
<b>2.</b>	<b>Languages in Communication</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• Use of Idioms and Phrases</li> <li>• Oral and Written</li> <li>• Dialects</li> <li>• Communication for alternatively abled</li> <li>• Use of Sign language</li> <li>• Language learning – Use of Technology</li> <li>• Need for learning Functional Language</li> </ul>	
<b>3.</b>	<b>Sanskrit Literature</b>	<b>10</b>
	<p>The faculty member shall discuss with the learners about the richness of literature of the chosen language. Subsequently the entire class will choose two authors and two poets.</p> <p>The chosen literary work needs to be read and discussed in the class. Based on this module, internal evaluation shall be done.</p>	
<b>Total</b>		<b>30</b>

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

**External evaluation:**

**Marks: 30**

**Duration: 1 hours**

**Note: (1) All questions are compulsory**

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

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

**Syllabus of courses of S.Y. B.Com Programme  
(With effect from the Academic Year 2024-2025)  
5. Ability Enhancement Courses/Value Enhancement Courses**

**5.b Linguistic Studies I – Marathi (2 Credits)**

**Semester III**

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

## Modules at Glance

5.A.b Linguistic Studies I		
Module. No.	Modules	No. of Lectures
1.	Introduction to Linguistic Studies	10
2.	Languages in Communication	10
3.	Marathi Literature	10
<b>Total</b>		<b>30</b>

## Modules in Detail

Sr. No.	Modules	No. of Lectures
<b>1.</b>	<b>Introduction to Linguistic Studies</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>● Structure of languages</li> <li>● English language compared with the select Indian languages – viz, Sanskrit, Marathi and Hindi</li> <li>● Richness of Indian Languages with reference to Vowels, Consonants (maatras)</li> <li>● Rhythmic characteristics of Indian languages.</li> <li>● Unique characteristics of language (such as Repeat words like Sarsarahat)</li> <li>● Logic behind numbers in regional languages</li> <li>● Use of Tenses and Gender</li> </ul>	
<b>2.</b>	<b>Languages in Communication</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>● Use of Idioms and Phrases</li> <li>● Oral and Written</li> <li>● Dialects</li> <li>● Communication for alternatively abled</li> <li>● Use of Sign language</li> <li>● Language learning – Use of Technology</li> <li>● Need for learning Functional Language</li> </ul>	
<b>3.</b>	<b>Marathi Literature</b>	<b>10</b>
	<p>The faculty member shall discuss with the learners about the richness of literature of the chosen language. Subsequently the entire class will choose two authors and two poets.</p> <p>The chosen literary work needs to be read and discussed in the class. Based on this module, internal evaluation shall be done.</p>	
<b>Total</b>		<b>30</b>



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

**External evaluation:**

**Marks: 30**

**Duration: 1 hours**

**Note: (1) All questions are compulsory**

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

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

**Syllabus of courses of S.Y. B.Com Programme  
(With effect from the Academic Year 2024-2025)  
5. Ability Enhancement Courses/Value Enhancement Courses**

**5.c Linguistic Studies I – Hindi (2 Credits)**

**Semester III**

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

## Modules at Glance

5.A.c Linguistic Studies I		
Module. No.	Modules	No. of Lectures
1.	Introduction to Linguistic Studies	10
2.	Languages in Communication	10
3.	Hindi Literature	10
<b>Total</b>		<b>30</b>

## Modules in Detail

Sr. No.	Modules	No. of Lectures
<b>1.</b>	<b>Introduction to Linguistic Studies</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• Structure of languages</li> <li>• English language compared with the select Indian languages – viz, Sanskrit, Marathi and Hindi</li> <li>• Richness of Indian Languages with reference to Vowels, Consonants (maatras)</li> <li>• Rhythmic characteristics of Indian languages.</li> <li>• Unique characteristics of language (such as Repeat words like Sarsarahat)</li> <li>• Logic behind numbers in regional languages</li> <li>• Use of Tenses and Gender</li> </ul>	
<b>2.</b>	<b>Languages in Communication</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• Use of Idioms and Phrases</li> <li>• Oral and Written</li> <li>• Dialects</li> <li>• Communication for alternatively abled</li> <li>• Use of Sign language</li> <li>• Language learning – Use of Technology</li> <li>• Need for learning Functional Language</li> </ul>	
<b>3.</b>	<b>Hindi Literature</b>	<b>10</b>
	<p>The faculty member shall discuss with the learners about the richness of literature of the chosen language. Subsequently the entire class will choose two authors and two poets.</p> <p>The chosen literary work needs to be read and discussed in the class.</p> <p>Based on this module, internal evaluation shall be done.</p>	
<b>Total</b>		<b>30</b>

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

**External evaluation:**

**Marks: 30**

**Duration: 1 hours**

**Note: (1) All questions are compulsory**

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

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