Smt. P. D. Hinduja Trust's

K. P. B. HINDUJA COLLEGE OF COMMERCE

• NAAC Re-accredited with "A+" Grade CGPA: 3.59 •

Autonomous Minority Institution
(Affiliated to University of Mumbai)

Sindhi Linguistic Minority Institution

REGISTERED ADDRESS:
315, New Charni Road, Charni Road East,
Opera House, Girgaon, Mumbai, Maharashtra 400004

CURRENT ADDRESS:
Sadhana House, 570 Pandurang Budhkar Marg,
Behind Mahindra Towers, Worli, Mumbai - 400018

CONTACT DETAILS:
Tel: 022-4098-9000 (100 Hunting lines)

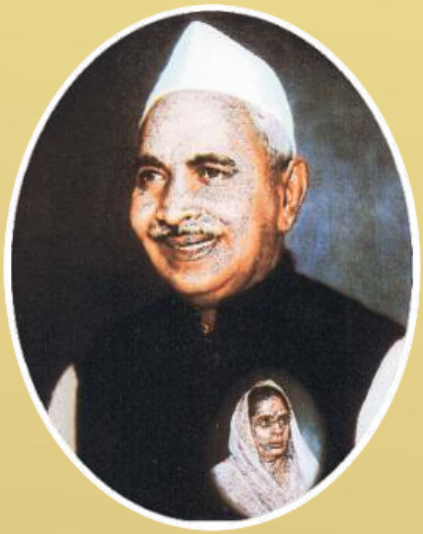
EMAIL:
info@hindujacollege.com

WEBSITE:
www.hindujacollege.edu.in/

HANDBOOK

2026–2027

Founder
Shri. Parmamand Deepchand Hinduja (1901 -1971)



Shri. Parmanand Deepchand Hinduja was a harmonious blend of philanthropy and mercantile activities. He believed in setting aside a portion of the profits from his businesses for charitable activities, especially in the fields of education and healthcare which he considered to be the fundamental right of every human being. His social consciousness, vision and magnanimity inspired the establishment of K.P.B. Hinduja College of Commerce in 1974.

We, at the College remain inspired by the great soul and commit ourselves to be steered by his fundamentals :

Work to Give

A Word Is a Bond

Act Local, Think Global

Partnership for Growth

Advance Fearlessly

Managing Trustees



Shri. Prakash P. Hinduja
Chairman, Hinduja Group (Europe)



Shri. Ashok P. Hinduja
Chairman, Hinduja Group of Companies (India)



Mr. Shom A. Hinduja
President,
Alternative Energy and Sustainability,
Hinduja Group



Mr. Prashant Asher
Independent Director



Namrata Hinduja

Director & Advisor Message



Dear Students,

Welcome to Hinduja College, where education goes beyond textbooks and nurtures innovation, creativity, and independent thinking. We believe every student has unique potential, and our aim is to help you discover, develop, and excel in your chosen path.

At Hinduja College, academic excellence is blended with professional learning in a dynamic environment. Through quality education, new initiatives, and emerging technologies, we prepare you for future opportunities with confidence.

Your growth and well-being remain central to our mission. With dedicated faculty, meaningful student-teacher interaction, and personalised guidance, we strive to create an enriching learning experience.

Our college is recognised for strong academic results and a legacy of excellence in Mumbai. Alongside academics, we encourage social responsibility, empathy, environmental awareness, and active citizenship.

Whether you aspire to become a leader, pursue a specialised career, or explore new possibilities, Hinduja College offers you the platform to achieve your goals.

We warmly welcome you to this transformative journey.

Dr. Minu Madlani

Principal's Message



Dear Students,

It gives me immense pleasure to welcome you to K.P.B. Hinduja College of Commerce, an institution known for academic excellence, values-based education, and holistic development. As you begin this exciting new chapter, I warmly welcome you to a campus that nurtures talent, encourages innovation, and prepares students for a changing world.

Established in 1974, Hinduja College is guided by the inspiring philosophy of our founder, Shri Parmanand Deepchand Hinduja: "My Dharma is to work so that I can give." This spirit of service and dedication continues to shape our vision.

At Hinduja College, we are committed to creating a student-centric environment with strong industry connect and a global outlook. Along with academics, we encourage participation in leadership opportunities, cultural activities, sports, social outreach, and skill-building initiatives for all-round growth.

This brochure has been designed as a ready-reckoner for first-year students. It introduces you to the college's history, values, committees, student bodies, and important details about your programme. We hope it will guide you as you begin your college journey.

I encourage each one of you to dream big, remain curious, work hard, and make meaningful contributions to society. Your years at Hinduja College will be a journey of learning, friendships, self-discovery, and growth.

I wish you every success and a memorable student life ahead.

Prof (Dr.) Navin M. Punjabi



- Overview of the Student Handbook
- Motto, Vision and Mission of the College
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- Genesis of the College
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Overview of The Student Handbook

Welcome to K.P.B. Hinduja College of Commerce — your gateway to a vibrant and enriching academic journey. This handbook serves as your comprehensive guide to understanding everything our institution has to offer.

Designed to help you make informed decisions, it provides valuable insights into our academic programs, core values, campus culture, and the wide range of opportunities available for your intellectual and personal growth.

It provides essential information on academics, and student life, helping you begin your journey with confidence. At Hinduja College, we believe informed and motivated students are key to a rewarding educational experience, and this guide is your first step toward a rewarding and successful educational experience with us.



Motto, Vision & Mission of the College

MOTTO

Guided by its motto, “Character is Supreme,” the College aligns all its activities toward holistic student development. It is committed to nurturing character and personality without discrimination, instilling secular values such as integrity, social justice, ethics, and reason, and fostering resilience to face life’s challenges.

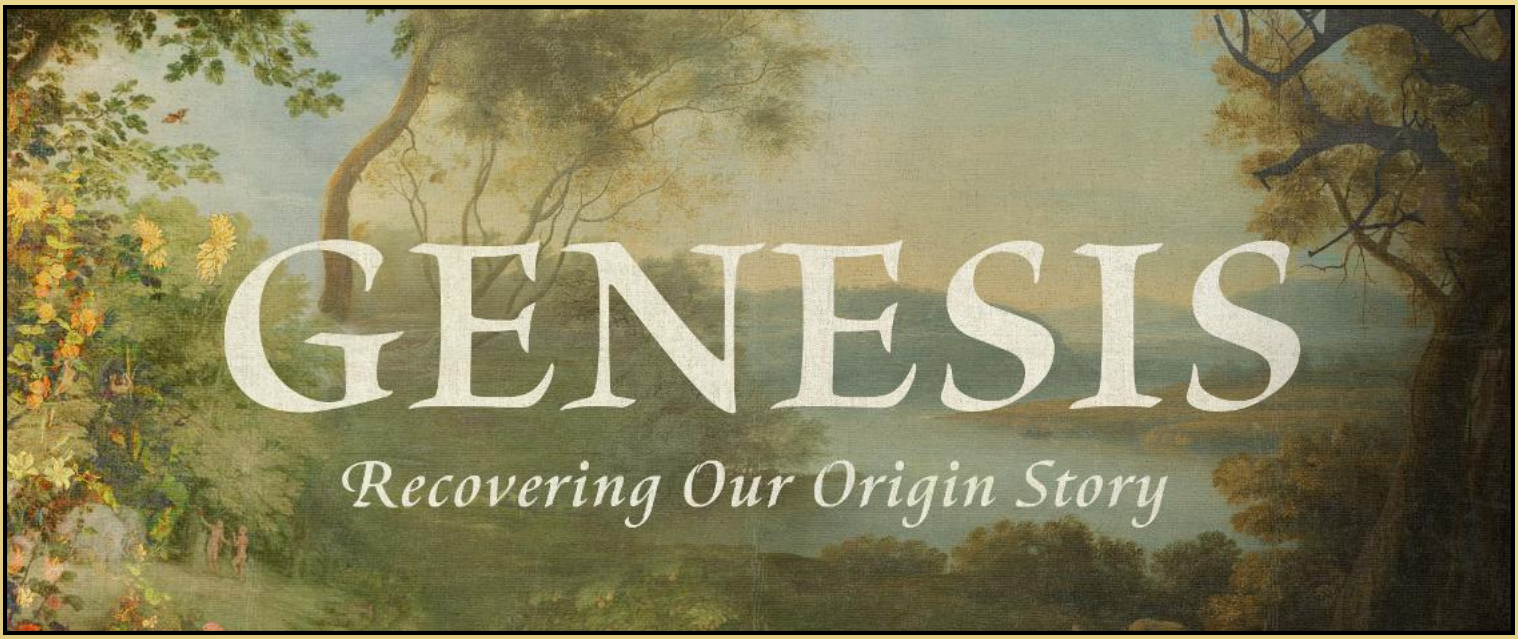
The College also prepares students for diverse careers in business by providing quality education, career direction, and a broad, humane outlook, enabling them to take on responsible roles in banking, finance, media, management, and industry.



To empower students not only to excel but also to outshine.



To inculcate the values of hard work, diligence and determination and above all, the will to succeed through a holistic and multi-pronged approach.



K.P.B. Hinduja College of Commerce, established in 1974 by the visionary industrialist Late Shri Parmanand Deepchand Hinduja, reflects his philanthropic commitment to education and healthcare as fundamental human rights. Recognized as a premier institution in Mumbai, the College has received several accolades, including the University of Mumbai's 'Best College Award' (2010–11) and the UGC's 'College with Potential for Excellence' status (2016). It was re-accredited with an 'A+' Grade by NAAC in 2017 and granted autonomous status from 2022–23, with NEP 2020 implemented from 2023–24.

With over 6,000 students, 70 full-time and 45 visiting faculty, the College offers 15 academic programmes from junior college to postgraduate and doctoral levels. It is dedicated to preparing students for responsible careers in commerce, banking, insurance, and industry. To achieve its goals, the College emphasizes excellence in academics alongside industry-oriented skill development. It offers a range of value-added courses such as Diamond Cutting, Cyber Law, Stock Market Operations, CFP, Entrepreneurship, Digital Media Marketing, Event Management, ERP, CRM, and Computer Applications. Students are also exposed to the real world of commerce through guest lectures by industry experts, industrial visits, field trips, and internships.

Aligned with its motto, "Character is Supreme," the College fosters social responsibility through extension activities like NSS, NCC, DLLE, and the Nature Club, nurturing commitment, service, and responsible citizenship among students.

"In the world of business, the only constant is change. Embrace it, adapt to it, and thrive in it."

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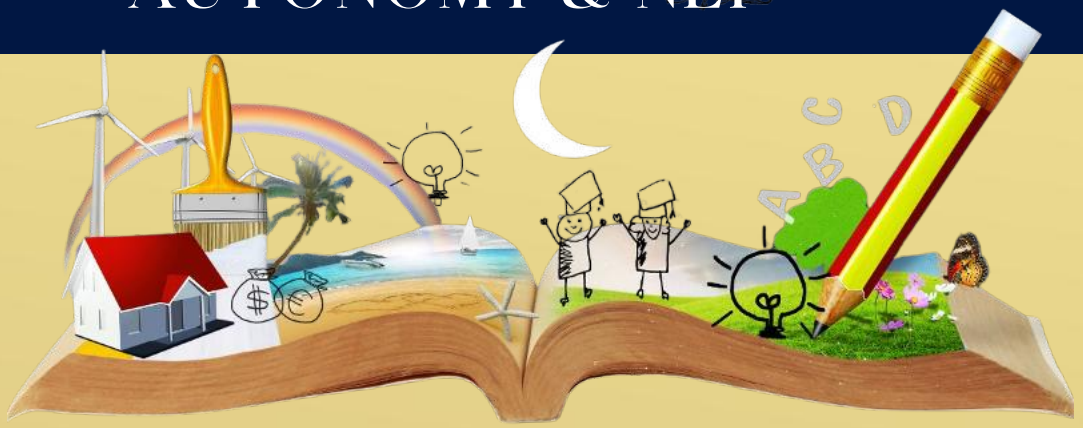
Current Address (Temporary): Sadhana House, 570 Pandurang Budhkar Marg,Behind Mahindra Towers, Worli, Mumbai - 400018. Tel: 022-4098-9000 - Email: info@hindujacollege.com - Website: www.hindujacollege.edu.in

AUTONOMY & NEP



About Autonomy:

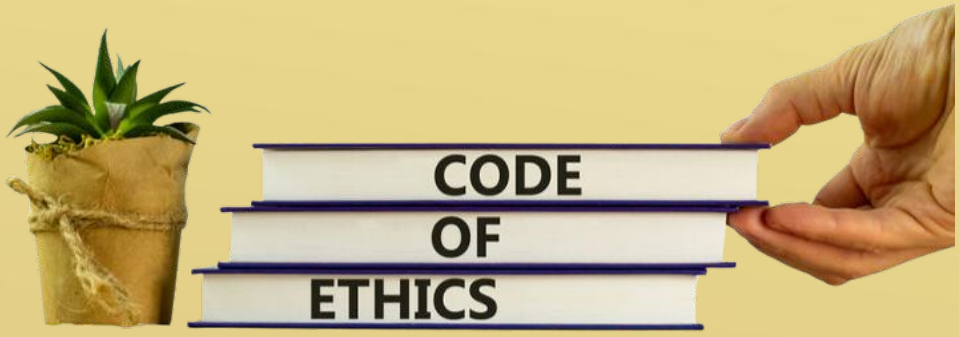
K.P.B. Hinduja College of Commerce was granted Autonomous Status by the UGC in July 2022, enabling it to design and update curricula in line with evolving industry and societal needs. The College actively promotes research among faculty and students, while also encouraging community service, extension activities, and socially relevant projects.

National Education Policy (NEP) 2020:
In line with directives from the Government of Maharashtra, the College implemented NEP 2020 from the academic year 2023–24, following UGC guidelines (12 December 2022) and the Government Resolution dated 20 April 2023.

Salient Features of NEP 2020

- Multidisciplinary Learning: Offers a flexible curriculum that enables students to choose subjects across disciplines, bridging arts, humanities, sciences, and commerce.
- Critical Thinking Focus: Emphasizes conceptual clarity and analytical skills over rote learning.
- Skill & Vocational Development: Integrates practical skills and vocational training to enhance employability and promote entrepreneurship.
- Assessment Reforms: Adopts continuous, competency-based evaluation for a more holistic assessment of student learning.
- Inclusion and Equity: Promotes equal access to quality education, addressing gender and social disparities and supporting marginalized groups, including students with disabilities.
- Research and Innovation: Encourages a strong research culture through dedicated centres and active student–faculty engagement in innovation.
- Internationalization: Enhances global exposure through academic collaborations, exchange programmes, and international partnerships.
- Implementation: NEP 2020 is being introduced in phases across institutions, including the University of Mumbai, laying the foundation for a more inclusive, flexible, and future-ready education system.

Conduct and Ethics



Behavior

In our College, behavior and professionalism go hand in hand. We prioritize a culture of respect, integrity, and collaboration. Your behavior in the College is not only a reflection of yourself but also a representation of our collective commitment to excellence.

- Minimum 75% attendance in lectures in each subject is mandatory according to Ordinance No. 6086 of the University of Mumbai. Disciplinary action will be taken against students defaulting in attendance.
- Punctuality in attending lectures must be observed by students. Students must join the class within the first 05 minutes of the commencement of the lecture.
- A Notepad/Notebook and Pen must be carried by students to take down notes and instructions.
- Students are expected to be dressed appropriately during lectures.
- During offline lectures students must mute their mobile phones and during online lectures they must mute their microphones unless instructed otherwise by the faculty.
- Students must keep their camera on throughout an online class.
- In an online class, students may either type their queries in the 'Chat' window or use the option of the 'Raised Hand' feature.
- Any kind of indiscipline or use of improper language in the classroom is strictly prohibited and will warrant firm disciplinary action.

Together, let's create an environment where everyone feels valued, supported, and inspired to bring their best selves to the Institution each day.

Conduct and Ethics



Attendance

Students must attend all lectures, tutorials, and practicals as per University of Mumbai regulations, with a minimum of 75% attendance each semester. Failure to maintain the required attendance, including prolonged absence in any month, may lead to disciplinary action, including removal from the College Roll.

Discipline

Students must carry a valid Identity Card at all times; failure to do so may lead to denial of entry and loss of access to college facilities. In case of loss, a written request must be made to the Principal for a duplicate card.

Students are expected to maintain discipline, respect college property, and keep the परिसर clean. Unauthorized communication with the press regarding college matters is prohibited. Misconduct or indiscipline may result in strict action, including expulsion. Smoking, spitting, and the use of mobile phones on campus are strictly prohibited. Students must be neatly and modestly dressed, and adhere to all University rules.

ANTI – RAGGING

RAGGING IS AN OFFENCE WHICH WILL BE DEALT WITHFIRMLY, RAGGING IS PUNISHABLE UNDER THE 'MAHARASHTRA PREVENTION OF RAGGING ACT'.

The Prohibition of Ragging Act

Ragging is strictly prohibited as it violates fundamental rights and is punishable under law. As defined by the Hon'ble Supreme Court of India, ragging includes any form of verbal, written, or physical conduct that causes harassment, humiliation, psychological harm, or fear among junior students. It includes acts such as forcing juniors to perform tasks, do menial work, answer vulgar questions, view inappropriate content, or engage in activities causing physical or mental harm. Any such behavior will invite strict disciplinary action.

Hinduja Foundation Prizes & Scholarships



- To enthuse students to excel in academics, sports and cultural activities and instill in them a spirit of healthy competition, as well as to inculcate habits of discipline and regularity, generous Prizes and Scholarships of Rs. 7.5 lakhs have been instituted by the Hinduja Foundation for every academic year. The prizes cover a broad spectrum of achievements which include:
- Best Student of the Year Award (Female)
- Best Student of the Year Award (Male)
- Best Class Representative
- Best Sportsman
- Best Sports woman
- Best Athlete of the College
- Best N.S.S. Volunteer
- Best DLLE Volunteer
- Best N.C.C. Cadet
- Best Student Organizer
- Best Rotaractor



- Hinduja Academic Excellence Award for Consistent Performance throughoutF.Y.B.Com., S.Y.B.Com., and T.Y.B.Com., and in the Self-Finance Courses; B.Com(Accounting and Finance), B.Com(Banking and Insurance), Bachelor of Management Studies, Bachelor of Mass Media, B.Sc.(Information Technology), B.Com(Financial Markets),B.Com(Transport Management) and B.Com(Investment Management)
- The Highest Grade in Each Class
- The Highest Marks in Each Subject
- Outstanding Performance in Cultural Activities.

N.B.

- Repeaters and A.T.K.T. students are not eligible for scholarships and freeships.
- Only students whose attendance is satisfactory and good conduct are eligible for Hinduja Foundation Prizes and Scholarships.
- Students are eligible for the Hinduja Foundation Award provided they continue their studies in this college.
- Details of various freeships and scholarships instituted by the Government will be displayed on the college notice-board.

STUDENT SUPPORT SERVICES



Ms. Asha Ambani
Counsellor

Office

The College Office functions from 9-30 a.m. to 4-30 p.m. on all working days.

Train & Bus Concession Forms

Students seeking train and bus concession forms are required to contact Ms. Yogita S. Humane in the College Office. Forms will be issued during office hours from 10:30 a.m. to 1:30 p.m. on all working days.

Academic Transcripts

Students requiring Academic Transcript should contact the respective staff. Forms will be issued during office hours from 10:30 a.m. to 4:30 p.m. on all working days.

Ms. Kiran S. Dikwalkar
Jr. Clerk
(Aided Section)

Ms. Yogita S. Humane
Jr. Clerk
(Self-Financing Section)

Mr. Sanjiv A. Nikam
Jr. Clerk
(Junior College)

Student Counselling Services

The College provides access to a qualified counsellor to support students' emotional well-being and personal development. Students are encouraged to seek guidance on academic, personal, or emotional concerns. All interactions are handled with strict confidentiality, ensuring a safe and supportive environment for every student. The counsellor is available on Mondays and Fridays from 11:30 a.m. to 2:30 p.m.

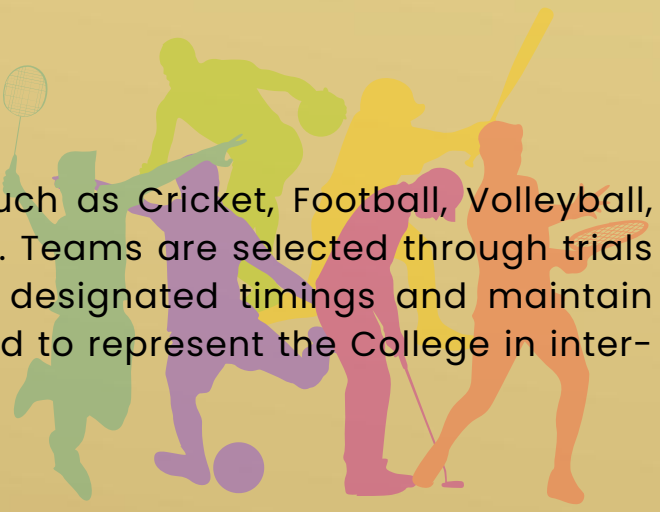
INFRASTRUCTURE FACILITIES



Library

The College Library is well-equipped with the latest publications in commerce, along with books of general interest, journals, periodicals, and newspapers. It is open from 7:00 a.m. to 6:00 p.m. on all working days, and access is permitted only with a valid ID card. Students must return issued books on time to avoid fines. Reference materials, question papers, periodicals, and newspapers are for reading within the library only. Maintaining silence and following library rules, as notified, is mandatory.

Gymkhana



The College provides facilities for sports such as Cricket, Football, Volleyball, Table Tennis, Chess, Carrom, and Throwball. Teams are selected through trials based on merit. Students must adhere to designated timings and maintain discipline. Selected students are encouraged to represent the College in inter-collegiate and external competitions.

Canteen

The College canteen offers hygienic food at reasonable prices.





COLLEGE COMMITTEES

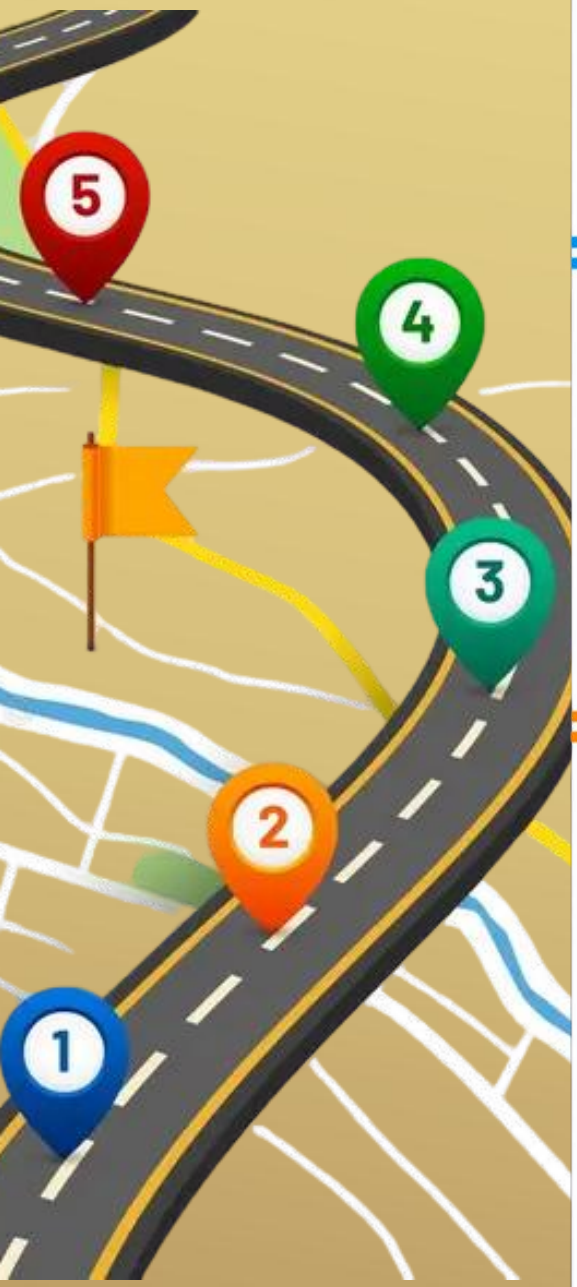


STATUTORY COMMITTEES	
DLLE (Extension Work)	N.S.S.
Examinations Committee	Students' Council & Extra Curricular Activities
IQAC	Unfair Means Enquiry Committee
N.C.C	
NON- STATUTORY COMMITTEES	
Academic Calendar	Marathi Mandal
Accountancy Association	Mentoring Committee
Add-on Courses	P.T.A.
Admission Committee	Placement Cell
Alumni Association	Planning and Evaluation Committee
Anti-Ragging Cell	Planning Forum
Attendance & Discipline	Prospectus
CAS Co-ordination Committee	Remedial Teaching (for Slow Learners)
CIC (College Internal Committee)	Research Cell
College Grievance Redressal Committee	Rotaract
Commerce Association	SC/ST Welfare
Counselling Centre	Selection & Prize Distribution
Faculty Welfare & Activities Co-Ordinator	Special Cell (For Students with Special Needs)
Gymkhana, Hiking And Nature Club	Student Welfare & Career Counselling
Library Committee	Study Circle (For Competitive Exams)
Literary & Debating Society	Time Table Committee
Magazine Committee	Women's Development Cell



CAMPUS LOCATION AND ACCESS

The new campus of K.P.B. Hinduja College of Commerce is located at Sadhana House, 570 Pandurang Budhkar Marg, behind Mahindra Towers, Worli, Mumbai – 400018. The campus is well-connected through multiple modes of public and private transport, ensuring convenient accessibility from different parts of Mumbai.



Navigating to the New K.P.B. Hinduja College Worli Campus

Metro Aqua Line (Metro Line 3)

Worli Metro Station (Aqua Line)

10 min walk (approx. 10 mins)

Sadhana House

K.P.B. Hinduja College of Commerce

10 min Walk (approx. 10 mins)

BEST Bus Routes From South Mumbai

28, 83, 85, 87, 305, A-62, 86, 88

Nearby Bus Stops

- Kurne Chowk (Mahindra Towers)
- Doordarshan Bus Stop

Mahindra Towers

Western Line

Prabhadevi Station

Shared Taxi or AC Bus

AC Bus A-167

Central Line

Parel Station

Shared Taxi or AC Bus

AC Bus A-167

Find us on Google Maps

No Auto-Rickshaws Allowed

Auto-rickshaws cannot enter South Mumbai. Use four-wheeled taxis for point-to-point travel.

Private Transit Solutions

Citi Flo

Premium AC buses with multiple routes across Mumbai.

Smart Parking Solutions

Avoid street parking. Use authorized lots via BMC Raheja Artesia or the Park+ app.

K.P.B Hinduja College, Worli | Sadhana House, Pandurang Budhkar Marg, Behind Mahindra Towers, Worli, Mumbai - 400018

Designed for easy navigation

B.COM (REGULAR)



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KNOW YOUR PROGRAMME

B.COM (REGULAR)

BACHELORS OF COMMERCE

ELIGIBILITY & PASSING CRITERIA

Candidates seeking admission to B.Com and other self-financed three-year degree programmes (six semesters) must have passed Std. XII (or equivalent) from Arts, Science, or Commerce streams. For B.Sc. (IT), Mathematics in Std. XII is mandatory, with a minimum of 45% aggregate marks (40% for reserved categories). All admitted students must register with the University of Mumbai.

PASSING STANDARD (NEP 2020)

Students must secure a minimum of 40% separately in both internal and external assessments to pass, with combined marks determining the final result.

CREDIT SYSTEM

The University of Mumbai has introduced the credit system in all the Central, State & Deemed hearing centres in the country, under the Universities Five Year Plan.

PERFORMANCE GRADING SCALE

Marks range out of 100	Grade and Grade Description	Grade Points
90 TO 100	**O:** Outstanding	10
80 TO 89.99	**A+** Excellent	9
70 TO 79.99	**A:** Very Good	8
60 TO 69.99	**B+**: Good	7
55 TO 59.99	**B:** Above Average	6
50 TO 54.99	**C:** Average	5
40 TO 49.99	**P:** Pass	4
39.99 OR BELOW	**F:** Fail	0

The performance grading shall be based on the aggregate performance of the Internal Assessment Test and the Semester End Examination.

KNOW YOUR PROGRAMME

B.COM. (REGULAR) COURSE DETAILS

College examinations are compulsory for all students. No student will be granted any Scholarship, Freeship, Concession or any other similar facilities, unless among other conditions, he/she shows satisfactory performance at various examinations.

Any Student found guilty of copying or using unfair means, directly or indirectly in an examination may be denied admission to any class again besides being liable for prosecution.

FY/SY students will be promoted to SY/TY respectively after considering the passing standard prescribed as per the University guidelines received from time to time.

Scheme of Examination

1) Degree - Self Financed Programmes

Credit	Semester End Examinations	Internal Examinations
4	60 Marks	40 Marks
2	30 Marks	20 Marks

***NB: Internal Assessment includes tests, presentations, field-based assignments, projects etc.

ATKT Examination: -

There will be ATKT / Repeaters examination for those who failed and Makeup Examination for those who remained Absent on Medical ground.

Revaluation & Verification: -

Rules & procedures for providing photocopies of answer books to the examinee and process of revaluation of the answer books of the examinee who apply for revaluation will be as per university circular from time to time.

STRUCTURE OF THREE-YEAR B. COM COURSE

FYBCom					
Semester I			**Semester II**		
Category	**Course Name**	**Credits**	**Category**	**Course Name**	**Credits**
MAJOR 01	Accountancy & Financial Management - I	4	MAJOR 01	Accountancy & Financial Management - II	4
MAJOR 02	Introduction to Business - I	2	MAJOR 02	Introduction to Business - II	2
MINOR	Business Economics - I (Micro Economics for Business Decision Making -I)	2	MINOR	Business Economics - II (Micro Economics for Business Decision Making -II)	2
OPEN ELECTIVE 01	Statistical Techniques	2	OPEN ELECTIVE 01	Mathematical Techniques	2
OPEN ELECTIVE 02	Functional English - I	2	OPEN ELECTIVE 02	Functional English - II	2
OPEN ELECTIVE 03	Foundational Skills-I	2	OPEN ELECTIVE 03	Foundational Skills-II	2
OPEN ELECTIVE 04	Economics of Money & Banking - I	2	OPEN ELECTIVE 04	Economics of Money & Banking - II	2
OPEN ELECTIVE 05	Economics of Co-operation - I	2	OPEN ELECTIVE 05	Economics of Co-operation - II	2
VOCATIONAL SKILLS COURSE	Business Mathematics	2	VOCATIONAL SKILLS COURSE	Business Statistics	2
SKILL ENHANCEMENT COURSE	Environmental Studies - I	2	SKILL ENHANCEMENT COURSE	Environmental Studies - II	2
ABILITY ENHANCEMENT COURSE	Advanced English Communication Skills - I	2	ABILITY ENHANCEMENT COURSE	Advanced English Communication Skills - I	2
VALUE EDUCATION COURSE	Law and Environmental Protection - I	2	VALUE EDUCATION COURSE	Law and Environmental Protection - II	2
INDIAN KNOWLEDGE SYSTEM	Indian Economic Thoughts - I	2	INDIAN KNOWLEDGE SYSTEM		
CO-CURRICULAR COURSES			CO-CURRICULAR COURSES	Co-Curricular Course(CC)	2

***Open Elective/ Generic Elective shall be allotted on first-come, first-served basis

STRUCTURE OF THREE-YEAR B. COM COURSE

FYBCom					
Semester I			**Semester II**		
Category	**Course Name**	**Credits**	**Category**	**Course Name**	**Credits**
MAJOR 01	Accountancy & Financial Management - I	4	MAJOR 01	Accountancy & Financial Management - II	4
MAJOR 02	Introduction to Business - I	2	MAJOR 02	Introduction to Business - II	2
MINOR	Business Economics - I (Micro Economics for Business Decision Making -I)	2	MINOR	Business Economics - II (Micro Economics for Business Decision Making -II)	2
OPEN ELECTIVE 01	Statistical Techniques	2	OPEN ELECTIVE 01	Mathematical Techniques	2
OPEN ELECTIVE 02	Functional English - I	2	OPEN ELECTIVE 02	Functional English - II	2
OPEN ELECTIVE 03	Foundational Skills-I	2	OPEN ELECTIVE 03	Foundational Skills-II	2
OPEN ELECTIVE 04	Economics of Money & Banking - I	2	OPEN ELECTIVE 04	Economics of Money & Banking - II	2
OPEN ELECTIVE 05	Economics of Co-operation - I	2	OPEN ELECTIVE 05	Economics of Co-operation - II	2
VOCATIONAL SKILLS COURSE	Business Mathematics	2	VOCATIONAL SKILLS COURSE	Business Statistics	2
SKILL ENHANCEMENT COURSE	Business Mathematics	2	SKILL ENHANCEMENT COURSE	Environmental Studies - II	2
ABILITY ENHANCEMENT COURSE	Business Mathematics	2	ABILITY ENHANCEMENT COURSE	Advanced English Communication Skills - I	2
VALUE EDUCATION COURSE	Business Mathematics	2	VALUE EDUCATION COURSE	Law and Environmental Protection - II	2
INDIAN KNOWLEDGE SYSTEM	Business Mathematics	2	INDIAN KNOWLEDGE SYSTEM		
CO-CURRICULAR COURSES	Business Mathematics		CO-CURRICULAR COURSES	Co-Curricular Course(CC)	2

***Open Elective/ Generic Elective shall be allotted on first-come, first-served basis

STRUCTURE OF THREE-YEAR B. COM COURSE

The following tables provide details of the courses for the **Academic Year 2026-27**. Each semester, students are expected to earn a **total of 22 credits**, as per the guidelines of the Maharashtra State.

SYBCom					
Semester III			**Semester IV**		
Category	**Course Name**	**Credits**	**Category**	**Course Name**	**Credits**
MAJOR 01	Management Accounting - I	2	MAJOR 01	Management Accounting - II	2
MAJOR 02	Cost Accounting - I	2	MAJOR 02	Cost Accounting - II	2
MAJOR 03	Principles of Management	2	MAJOR 03	Entrepreneurship Management	2
MAJOR 04	Indian Financial System	2	MAJOR 04	Portfolio Management	2
MINOR 01	Business Economics - III (Macro Economics: Concepts and Applications)	4	MINOR 01	Business Economics - IV (Foundation of Public Finance)	4
OPEN ELECTIVE 01	Business Law I - Law of Contract	2	Open Elective 01	Business Law II - Law of Contract	2
OPEN ELECTIVE 02	Intellectual Property Rights and Law of Contract	2	Open Elective 02	Intellectual Property Rights and Law of Contract	2
VOCATIONAL SKILLS COURSE	Computer Application - I	2	VOCATIONAL SKILLS COURSE	Computer Application - II	2
ABILITY ENHANCEMENT COURSE	Hindi - I/ Marathi - I	2	ABILITY ENHANCEMENT COURSE	Hindi - II/ Marathi - II	2
CO-CURRICULAR COURSES	Yoga for Wellness- I	2	CO-CURRICULAR COURSES	Yoga for Wellness- II	2
FP	Field Project	2	CEP	Community Engagement Programme	2

***Open Elective/ Generic Elective shall be allotted on first-come, first-served basis

STRUCTURE OF THREE-YEAR B. COM COURSE

The following table provide details of the courses for the Academic Year 2026-27. Each semester, students are expected to earn a total of 22 credits, as per the guidelines of the Maharashtra State.

TYBCom					
Semester V			**Semester VI**		
Category	**Course Name**	**Credits**	**Category**	**Course Name**	**Credits**
MAJOR 01	Corporate Accounting - I	4	MAJOR 01	Corporate Accounting - II	4
MAJOR 02	Marketing Management	4	MAJOR 02	Human Resource Management	4
MAJOR 03	Advertising	2	MAJOR 03	Organizational Behaviour	2
MINOR 01	Business Economics - V (Indian Economy: Policies, Sectors & Digital Transformation)	4	MINOR 01	Business Economics - VI (International Economics: Trade, Finance and Global Integration)	4
OPEN ELECTIVE 01	Direct Tax	4	OPEN ELECTIVE 01	Indirect Tax	4
OPEN ELECTIVE 02	Fundamental and Technical Analysis	4	OPEN ELECTIVE 02	Equity and Debt Markets	4
VOCATIONAL SKILLS COURSE	Auditing - I	2	VOCATIONAL SKILLS COURSE	Auditing - II	2
On-The-Job Training (OJT)	On-The-Job Training (Internship)	2	On-The-Job Training (OJT)	On-The-Job Training (Internship)	2

Note:

As per the National Education Policy 2020, after successful completion of three years of undergraduate study, learners may opt to progress to the fourth year of the undergraduate programme, in accordance with the applicable regulatory guidelines, leading to the award of either an Honours Degree or an Honours with Research Degree, comprising two additional semesters (one academic year).

Thereafter, upon successful completion of the fourth year of undergraduate education, learners may become eligible to pursue a postgraduate degree programme, which may be completed in two semesters (one academic year), in accordance with the applicable regulatory guidelines.

PROGRAMME DETAILS

A

Programme Overview
Name, Overview of the programme
Brief Introduction

B

Programme Details
Programme Outcomes (POs)

C

Faculty Profile
Name
Qualification Experience
Specialization Brief profile

D

Research and Publications
Areas of Research
Publications
Funded Research Projects

E

Faculty & Subject Details
Subjects & Faculty Details
Syllabus

F

Best Practices & Future Plans
Unique initiatives of your Programme
Innovative teaching or research practices
Academic expansion
Research goals

A. PROGRAMME OVERVIEW

B.Com. (Regular) Course Details



The three-year full-time B.Com (Regular) programme, affiliated with the University of Mumbai, provides students with a comprehensive understanding of commerce, business, and finance. Structured across six semesters, the programme combines strong academic foundations with practical insights, equipping students with the knowledge and skills required to excel in diverse fields such as accounting, banking, taxation, finance, entrepreneurship, and business management.

The Bachelor of Commerce (B.Com.) programme provides students with a strong foundation in commerce, accounting, finance, economics, taxation, business law, management, banking, and entrepreneurship. The curriculum is designed to integrate theoretical knowledge with practical application through interactive classroom teaching, case studies, project-based learning, industry interactions, expert lectures by professionals and alumni, workshops, seminars, internships, and experiential learning activities. The programme equips students with the analytical, managerial, and professional skills required to excel in higher education, competitive examinations, entrepreneurship, and diverse careers in the corporate and business sectors.

Students actively participate in independent assignments, group activities, and classroom presentations, creating a practice-oriented learning environment.

B. PROGRAMME DETAILS

B.COM

BACHELOR OF COMMERCE (REGULAR)

Programme Outcomes (POs): B.Com. (Regular)

PO1: Develop a strong foundation in commerce, accounting, finance, economics, taxation, business law, and management, enabling students to understand and apply core business concepts effectively.

PO2: Acquire analytical, quantitative, and problem-solving skills to interpret financial and business data, evaluate economic situations, and support informed decision-making.

PO3: Demonstrate effective communication, interpersonal, and leadership skills, enabling professional interaction, teamwork, and ethical conduct in diverse organizational settings.

PO4: Apply theoretical knowledge and practical competencies in accounting, banking, finance, taxation, entrepreneurship, and business management to address real-world business challenges.

PO5: Develop research aptitude and digital competency by utilizing modern business tools, information technology, and research methodologies for business analysis and innovation.

PO6: Exhibit professional competence, entrepreneurial mindset, social responsibility, and ethical values through experiential learning, internships, projects, community engagement, and lifelong learning, preparing students for higher education, competitive examinations, entrepreneurship, and successful careers in the corporate sector.



C. FACULTY PROFILE



Name
Dr. Navin M Punjabi

Designation:
Principal, Professor & HoD

Qualification:
M.Com., LL.B., PGDBA, Ph.D., UGC-NET(JRF)

Specialization
Wealth Management, Corporate Governance, and Strategic Management

Experience:
25+ years

Email:
principal@hindujacollege.com

Dr. Navin M. Punjabi is a distinguished academician, researcher, and administrator, currently serving as the Principal, known for his inspiring vision of "Igniting Minds, Awakening Hearts." With extensive experience in commerce education, he has held key leadership roles including Vice-Principal and Director of Placements. A globally engaged educator, he has delivered lectures at premier international institutions including NYU Stern, Columbia Business School, and the University of California, Berkeley

He holds a Ph.D. in Management from Prin. L. N. Welingkar Institute of Management Development and Research (We School) University, an M.Com.from S.I.W.S. College of Commerce, and LL.B.from Ambedkar Law College, University of Mumbai and PGDBA. from S.I.E.S. College of Management Studies and L.L.M. (Business Law) from Kishinchand Chellaram Law College, University of Mumbai

Recognized for his academic excellence, he is a research guide, award-winning educator, and active contributor to industry bodies, bridging academia and practice through his work in financial literacy, investor education, and corporate governance.

C. FACULTY PROFILE



Name
Dr. Khyati Kunal Shah

Designation:
Assistant Professor

Qualification:
Ph.D., M. Phil., M. Com., UGC-NET

Specialization
Commerce and Management

Experience:
19 Years

Email:
khyati.vora@hindujacollege.com

Dr. Khyati Kunal Shah is a faculty member in the Department of Commerce at K. P. B. Hinduja College of Commerce. She has 19 years of teaching experience at the undergraduate level and 10 years at the postgraduate level, demonstrating a strong commitment to academic excellence and student development.

She holds a Ph.D. in Commerce (Business Policy and Administration). Three research scholars have been awarded the Doctor of Philosophy (Ph.D.) degree under her guidance. She also holds an M.Phil. and an M.Com. in Commerce. In addition, she has earned an MBA degree from Yashwantrao Chavan Maharashtra Open University (YCMOU).

She plays an active role in co-curricular and extracurricular activities of the institution and has served as Convener and Member for several committees in the college, including Career Counselling, Attendance, Discipline, Research Cell and the Alumni Association. Dr. Shah is actively involved in guiding and mentoring students in their academic and research pursuits, encouraging critical thinking and intellectual development.

C. FACULTY PROFILE



Name
Dr. Gayatri Agarwal

Designation:
Assistant Professor

Qualification:
M.Com., M.Phil., Ph.D., NET., SET, NISM Research Analyst and Investment Advisor

Specialization
Commerce

Experience:
20 years of Teaching Experience

Email:
gayatri.agarwal@hindujacollege.com

Dr. Gayatri Agarwal is a faculty member in the Department of Commerce at K. P. B. Hinduja College of Commerce, Mumbai. With over two decades of rich teaching experience at the undergraduate level, she has consistently contributed to academic excellence through her expertise and commitment to student development.

Dr. Agarwal is also actively engaged in academic mentoring and research guidance, nurturing students' intellectual growth and encouraging analytical thinking. She is a recognized Ph.D. Guide under the University of Mumbai, with four research scholars currently registered under her supervision, reflecting her strong involvement in research and scholarly development.

In addition to her teaching and research responsibilities, she plays a significant role in academic initiatives as the Teacher Coordinator and Mentor for Aavishkar, a prestigious Research Convention that promotes innovation and research aptitude among students.
Her dedication to teaching, research, and academic leadership makes her a respected and inspiring figure in the field of commerce education.

C. FACULTY PROFILE



Name
Dr. Reeta B. Jain

Designation:
Assistant Professor

Qualification:
BMS, BCA, DITM, M.Com., M.Phil., Ph.D., NET

Specialization
Commerce and Management

Experience:
11 years of Teaching Experience

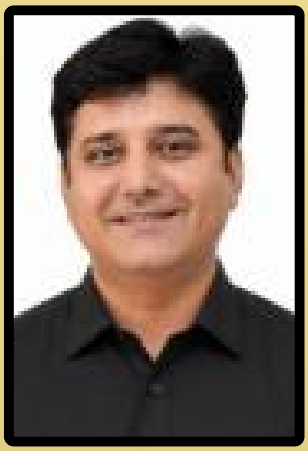
Email:
reeta.jain@hindujacollege.com

Dr. Reeta Jain is an Assistant Professor in the Department of Commerce at K. P. B. Hinduja College of Commerce (Autonomous). Previously, she served as BMS Coordinator at Narsee Monjee College of Commerce & Economics (Autonomous). She brings over a decade of undergraduate and two years of postgraduate teaching experience, with significant involvement in guiding student research at both levels.

With a strong academic grounding in commerce and management, Dr. Jain contributes actively to curriculum design, mentoring, and academic initiatives. She adopts a student-centric, application-oriented approach, effectively integrating theory with practice to foster innovative thinking, problem-solving abilities, and adaptive learning skills.

Dr. Jain has authored and co-authored around 11 research papers in reputed national and international journals and has co-authored two text books. She has also served as a Joint Coordinator for UGC HRDC Refresher Courses (2024) and contributed to various institutional committees, including Placement, Student Welfare, Cultural, and Counselling cells, reflecting her dedication to academic excellence and institutional growth.

C. FACULTY PROFILE



Name
Dr. Chandrasekhar Deore

Designation:
Professor & HoD

Qualification:
M.Com., M.A., C.A., LLB (Result Awaited), RA (NISM), Ph.D., SET

Specialization
Accountancy and Related Subjects

Experience:
24 years

Email:
chandrashekhar.deore@hindujacollege.com

He is a distinguished academician and administrator with 24 years of experience in higher education. He currently serves as a Professor and the Head of The Department of Accountancy, and a Research Guide for the PhD scholars in the subject of Accountancy (Commerce) at K.P.B. Hinduja College of Commerce, Mumbai. A highly qualified professional, Dr. Deore holds a PhD, CA, M.Com, M.A., and SET, with expertise in Accountancy and related financial subjects.

As a Research Guide, he has mentored numerous scholars, with 3 PhD and 3 M.Phil degrees awarded under his guidance. He is presently guiding 8 PhD Scholars. His scholarly contributions include over 40 research papers and more than 10 authored books. He is also a certified Research Analyst by the NISM.

He has demonstrated exceptional leadership during his tenure as the the IQAC Coordinator, leading the institution to a NAAC A+ grade (3.59 CGPA) which ultimately has played a major role in the college getting the autonomous status. He has played a key role as the College Development Committee. He is serving as the Head of the Department of Accountancy since 2016 till date. He chairs the Board of Studies in Accountancy of our college and also holds memberships in several prestigious autonomous colleges as the Vice Chancellor's Nominee

C. FACULTY PROFILE



Name
Dr. Nishesh Vilekar

Designation:
Professor

Qualification:
M.Com., F.C.A., A.I.C.W.A.(CMA), M.Phil., Ph.D., SET

Specialization
Accountancy and Related Subjects

Experience:
26 years

Email:
nishesh.vilekar@hindujacollege.com

He is a faculty member in the Department of Accountancy at K. P. B. Hinduja College of Commerce, Mumbai. With a strong academic foundation and expertise in core areas of discipline, he brings valuable teaching and academic experience to the institution.

Dr (CA) Nishesh Vilekar is actively involved in teaching, curriculum development, mentoring, and various academic initiatives, and contributes to research and professional engagement in the field. He has participated in seminars, workshops, and conferences, reflecting a commitment to continuous learning and academic growth.

Adopting a student-centric and application-oriented approach, he integrates theoretical concepts with practical perspectives to enhance critical thinking, analytical abilities, and overall academic development among students.

C. FACULTY PROFILE



Name
Dr. Milind Bhuva

Designation:
Associate Professor

Qualification:
M.Com., M.Phil., PGDBA, Ph.D., NET

Specialization
Accountancy and Related Subjects

Experience:
20 years

Email:
milind.bhuva@hindujacollege.com

He is a distinguished academician and researcher with over two decades of experience in the higher education sector. He currently serves as a Full-Time Lecturer and holds the critical administrative role of Controller of Examination.

His academic credentials include a Ph.D. in Business Policy and Administration from the University of Mumbai, an M.Phil. in Commerce & Management, and several postgraduate diplomas in management and finance. He is also UGC-NET qualified.

As an accomplished researcher, he has authored over 23 research papers in UGC Care List and peer-reviewed journals, earning eight Best Research Paper Awards and the Best Researcher Award (2018-19) at his current institution. Beyond research, he is a prolific author of academic textbooks on Cost and Financial Accounting.

C. FACULTY PROFILE



Name
Dr. Kuldeep Sharma

Designation:
Assistant Professor

Qualification:
M.Com., M.Phil., M.B.A., LL.B., Ph.D., NET

Specialization
Accountancy and Related Subjects

Experience:
17 years

Email:
kuldeep.sharma@hindujacollege.com

He has been serving as Assistant Professor in the Accountancy Department at K.P.B. Hinduja College of Commerce, Mumbai, since June 2009. He holds multiple qualifications including B.Com, M.Com, M.Phil., NET, Ph.D., MBA, and LLB, reflecting a strong multidisciplinary academic background.

He has presented 125 research papers and published 73 papers at international, national, and state levels. He has also authored five books, completed six minor research projects, undertaken consultancy work, and secured two patents. His scholarly excellence is further highlighted by 12 Best Paper Awards and frequent invitations as a resource person on 134 occasions.

He has also held several prestigious positions, including Secretary of the Indian Commerce Association, Treasurer of Maharashtra Commerce Association, Member of the Board of Studies in Banking and Finance at the University of Mumbai, and Coordinator of the Research Cell at Hinduja College since 2015

C. FACULTY PROFILE



Name
Dr. Ambili Madhu Thampi

Designation:
Associate Professor

Qualification:
M.A., M. Phil, Ph.D, NET (Twice)

Specialization
Public Finance, Developmental Economics, Monetary Economics

Experience:
16 years

Email:
ambili.thampi@hindujacollege.com

Dr. Ambili Madhu Thampi is currently an Associate Professor and Head of the Department of Economics at K. P. B. Hinduja College of Commerce, Mumbai. She is a recognized Ph.D. Guide from the University of Mumbai.

She holds a Ph.D. in Economics from Kerala University, M.Phil from Center of Development Studies, affiliated to JNU, an M.A. in Analytical Economics from Kerala University, and a B.A. in Economics from Kerala University.

Her research interests lie in Development Economics, with a focus on Gender and Education, Sustainable Development, and Digital and Monetary Economics. She has authored over 30 research papers published in reputed journals and conference proceedings. She has actively contributed to academia through participation in national and international conferences reflecting a strong commitment to academic research, mentorship, and continuous professional development. Adopting a student-centric and application-oriented approach, she integrates theoretical concepts with practical perspectives to enhance critical thinking, analytical abilities, and overall academic development among students.

C. FACULTY PROFILE



Name
Dr. Susan Alex

Designation:
Associate Professor

Qualification:
M.A. (University Rank Holder), M. B. A., Ph.D, SET (Eco), NET (Eco), NET (Mgmt.)

Specialization
Public Finance, Developmental Economics, Monetary Economics

Experience:
17 years (Teaching), 04 years (Industry)

Email:
susan.alex@hindujacollege.com

Dr. Susan Alex has over two decades of both academic and corporate experience and is currently an Associate Professor with the Department of Economics and currently serves as the IQAC Coordinator at K. P. B. Hinduja College of Commerce, Mumbai. She an academician, and researcher with expertise in Health Economics, Public Finance and Sustainable Development. She is a recognized Ph.D. Guide in Business Economics at the University of Mumbai.

She holds a Ph.D. in Health Economics from S.N.D.T. Women's University, Mumbai, an M.B.A. from Mahatma Gandhi University, and an M.A. in Economics from Mahatma Gandhi University, where she secured University Rank. Her academic qualifications reflect her interdisciplinary expertise at the intersection of Economics, Management, and Health Economics.

Her research interests include sustainable business practices, public policy, climate finance, and economic development. She has authored and presented over 40 research papers in national and international forums and journals, contributed to NEP 2020-aligned curriculum development, and actively engages in faculty development and research mentoring. In recognition of her dedication to academics and research, she has been the recipient of the Best Teacher Award in 2015 and the Best Researcher Award in 2018 and 2026.

C. FACULTY PROFILE



Name
Mr. Durgesh Kumar Dubey

Designation:
Assistant Professor

Qualification:
M.A. (Economics – Distinction), MBA (HR), B.Ed., UGC-NET

Specialization
Macro Economics, International Economics, Industrial Economics

Experience:
16 years

Email:
durgesh.dubey@hindujacollege.com

Mr. Durgesh Kumar Dubey is an Assistant Professor of Economics and NSS Programme Officer at K.P.B. Hinduja College of Commerce, Mumbai. He has 16 years of teaching experience at the undergraduate level, 12 years of postgraduate teaching experience, three years of corporate experience, and 12 years of experience in social service. He has served as a resource person in various workshops and seminars and delivered guest lectures at several colleges. He has received the Swapnil Lalwani Sevavratti Teacher Puraskar from MCTA and Best Teacher Award from Hinduja College. He has also served as member of syllabus framing committees of B.Com. and M.Com. in Business Economics, Boards of Studies - Business Economics, University of Mumbai.

He holds a Master's degree in Economics (with distinction), has qualified UGC-NET, and also possesses an MBA in HR and a B.Ed., reflecting a strong multidisciplinary background. He is currently pursuing his Ph. D. in Economics from University of Mumbai.

His research contributions include publications in areas such as international economics, financial inclusion, digital economy, and sustainable development. Published more than 20 research paper in various National/International/UGC Care Listed and Peer Reviewed Research Journals and in Conference Proceedings. He has authored 7 Textbooks in Economics for Under Graduate Courses. He has Completed 2 Minor Research Project. He is also an Editor of Revelation Peer Reviewed Journal and HULAHUL TIMES (Weekly News Paper with ISSN Number) and Have contributed more than 300 News Article and more than 100 stories to HULAHUL TIMES. His research work has Google Scholar Citation – 36, and H index – 3.

C. FACULTY PROFILE



Name
Dr. Jayashree Patil-Dake

Designation:
Assistant Professor

Qualification:
Ph.D, M.A., NET, SET, MBA.

Specialization
Monetary Economics, International Economics

Experience:
27 years

Email:
jayashree.patildake@hindujacollege.com

Dr. Jayashree Patil Dake is currently an Sr Assistant Professor in the Department of Economics at K.P.B. Hinduja College of Commerce, Mumbai. She is a recognized Ph.D. Guide in Business Economics at the University of Mumbai. She an academician, and researcher with expertise in Money, Banking, Interantional Business, General Management and Women Studies, Amazon region and Sustainable Development. Dr. Jayashree Patil-Dake is an international member of the GEITEC/UNIR/CNPq, Brazil, in India.

She holds a Master's degree in Economics in Monetary and International Trade from Economics Department of Mumbai University also known as Bombay School of Economics with first attempt NET and SET in Economics. She is awardee of the prestigious 'ICSSR Teacher Doctoral Research Fellowship with Full Pay Protection' at Institute of Public Enterprise, Hyderabad 2011-2013. She is also an recipiant of National Merit Scholoarship (1993-96) and the wellknown 'Usha Laxman Kuwalekar-Best Girl Student award of Ramnarain Ruia College, Matunga in 1996.

She specializes in the areas of Foreign Direct Investment in Indian Banks. She has published 3 books, 5 SCOPUS publications and more than 50 research papers in reputed national and international journals and conference proceedings. She has presented research papers at Dubai, Singapore, Izmir (Turkey), Prague (Czech Republic) etc. She is awardee of the Best Teacher Award by Star Education and Ministry of Sports and Culture, Govt of Maharashtra and the Best Researcher Award of KPB Hinduja College in 2024. She has been part of talk shows, Movie Screening of Indian Express and TV Show like KBC-Marathi.

C. FACULTY PROFILE



Name
Dr. Chandrakala Himanshu Joshi

Designation:
Professor & HoD (Environmental Studies)

Qualification:
Ph.D., M.A., SET

Specialization
Geography

Experience:
31+ years

Email:
chandrakala.joshi@hindujacollege.com

Prof. (Dr.) Chandrakala Himanshu Joshi is currently a Professor and Head of the Department of Environmental Studies of the College and she is associated with the Department since 1995.

She has completed her Doctoral degree and Post-Graduation in Geography from the University of Mumbai.

She is actively involved in teaching, curriculum development, mentoring, administration and various academic initiatives, and contributes to research and professional engagement in the field. She has participated in seminars, workshops, and conferences, reflecting a commitment to continuous learning and academic growth.

C. FACULTY PROFILE



Name
Dr. Sarita Mahadik

Designation:
HoD & Associate Professor

Qualification:
LLM, SET, Ph.D

Specialization:
Corporate Law

Experience:
22+ years

Email:
sarita.mahadik@hindujacollege.com

Dr. Sarita Mahadik is an Associate Professor and Head of the Department of Business Law at KPB Hinduja College, Mumbai. She brings over 20 years of teaching experience at the undergraduate level and 4 years at the postgraduate level at the Department of Law, University of Mumbai

She has completed her Doctoral degree from Departrment of Law, University of Mumbai and Post-Graduation from Departrment of Law, University of Pune

She is actively involved in teaching, curriculum development, mentoring, administration and various academic initiatives, and contributes to research and professional engagement in the field. She has participated in seminars, workshops, and conferences, reflecting a commitment to continuous learning and academic growth.

C. FACULTY PROFILE



Name
Mr. Sanjay N Ghodke

Designation:
HoD & Associate Professor

Qualification:
M.Sc., SET, NET, PGDEM

Specialization:
Mathematics

Experience:
33 years

Email:
sanjay.ghodke@hindujacollege.com

Mr. Sanjay Ghodke is serving as the Head of Department and Associate Professor, with a specialization in Mathematics. He has qualified both SET and NET examinations in Mathematics with an extensive academic experience of 33 years, he has made significant contributions to teaching and research in the field of Mathematics.

He has completed his Post-Graduation in Mathematics from Pune University. He has done PGDEM from SNDT Womens' University.

Over the course of his career, he has presented and published research papers at both national and international levels, reflecting his active involvement in academic and scholarly activities.

C. FACULTY PROFILE



Name
Dr. Kailas Kagade

Designation:
Assistant Professor

Qualification:
M. Sc., Ph.D. (Statistics)

Specialization:
Operation Research, Design of Experiment, Descriptive Statistics

Experience:
14 years

Email:
kailas.kagade@hindujacollege.com

Dr. Kailas Kagade, holding 16 years of rich experience in the field of Statistics, is currently working as Assistant professor in K.P.B. Hinduja College of Commerce, Mumbai of the University of Mumbai (UoM).

He has completed his Post-Graduation and doctorate from Dr. Babasaheb Ambedkar Marathwada University, Chatrapati Sambhajinagar.

His Research statistics covers PEER Reviewed publications (14), Patents (1 granted+ 1 Filed/ Published), 10 Books Published.

C. FACULTY PROFILE



Name
Ms. Mithu Nagendra Biswas

Designation:
HoD & Associate Professor

Qualification:
M.A., SET (English)

Specialization:
English Literature

Experience:
23+ years

Email:
mithu.biswas@hindujacollege.com

Ms. Mithu Nagendra Biswas is an Associate Professor and Head of the Department of English at K.P.B Hinduja College of Commerce, Mumbai.

She has completed her Post Graduation in English from the University of Mumbai. She is also a recognized Post Graduate Teacher for the M.A. course in English at the University of Mumbai.

In her long span of teaching career, she has published research papers in reputed journals and conference proceedings with a focus on interdisciplinary approaches and contemporary developments in the field. In addition to her several publications, she has been involved in research projects funded by the University of Mumbai towards Minor/ Major Research Projects contributing significantly to knowledge creation in her core fields.

C. FACULTY PROFILE



Name
Mr. Manoj Patil

Designation:
Assistant Professor

Qualification:
M.Com. M.Phil. PGDFM, GDC&A, CA (finalist), CS (finalist), UGC-NET, MSET

Specialization:
Accountancy, Taxation and related subjects

Experience:
17 years

Email:
manoj.patil@hindujacollege.com

Mr. Manoj Patil is a dedicated academician currently serving as an Assistant Professor at K.P.B. Hinduja College of Commerce, Mumbai, since 2013.

He possesses a strong academic and professional background, holding qualifications such as M.Com. M.Phil. PGDFM, and GDC&A, and has successfully qualified UGC-NET and M-SET. He is also a CA Finalist and CS Finalist, reflecting his commitment to continuous professional advancement.

His areas of specialization include Accountancy, Taxation, and allied subjects. With over a decade of teaching experience, Mr. Patil has consistently contributed to academic excellence and the holistic development of students. In recognition of his dedication and effectiveness in teaching, he was conferred the Best Teacher Award (Aided Section) in 2016. He has published and presented a total of 11 research papers at national and international conferences, demonstrating his active engagement in research.

C. FACULTY PROFILE



Name
Mr. Vijay Botalji

Designation:
Assistant Professor

Qualification:
M.Com, M.Phil. NET, GDC&A

Specialization:
Accountancy & related subjects

Experience:
20 years

Email:
vijay.botalji@hindujacollege.com

Mr.Vijay Botalji is a faculty member in the Department of Accountancy at K. P. B. Hinduja College of Commerce, Mumbai. With a strong academic foundation and expertise in core areas of the discipline, he brings valuable teaching and academic experience to the institution.

He possesses a strong academic and professional background, holding qualifications such as M.Com. M.Phil. NET and GDC&A, and has successfully qualified UGC-NET.

He has participated in seminars, workshops, and conferences, reflecting a commitment to continuous learning and academic growth.

C. FACULTY PROFILE



Name
Ms. Nabila Chougle

Designation:
Assistant Professor

Qualification:
M.Com., NET, Ph.D. (Pursuing)

Specialization:
Accounting

Experience:
5 years

Email:
nabila.chougle@hindujacollege.com

Ms. Nabila Anwar Ali Chougle is an Assistant Professor in the Department of Business Law at K. P. B. Hinduja College of Commerce, Mumbai, with five years of teaching experience at the undergraduate level.

She has qualified NET, and is currently pursuing her Ph.D. in Commerce from University of Mumbai.

Her areas of interest include Business Law, Accounting, Human Resource Management, and Marketing.

C. FACULTY PROFILE



Name
Dr. Jenish Sukheswala

Designation:
Assistant Professor

Qualification:
M.Com., Ph.D., NET-JRF, SET

Specialization:
Commerce

Experience:
2 years

Email:
jenish.sukheswala@hindujacollege.com

Dr. Jenish Bezad Sukheswala is a faculty member in the Department of Commerce at K. P. B. Hinduja College of Commerce, Mumbai. With a strong academic background in Commerce and specialization in Trade, Transport and Industry, she is currently working as an Assistant Professor.

She has qualified NET and SET, and has also been awarded JRF and SRF. Having completed her Ph.D. in Commerce from University of Mumbai.

She has also written 8 research papers, reflecting her sincere commitment to academic excellence, research, and continuous professional growth.

C. FACULTY PROFILE



Name
Mr. Ravi Tripathi

Designation:
Assistant Professor

Qualification:
M. Sc. (Applied Mathematics)

Specialization:
Mathematics & Computer

Experience:
2 years

Email:
ravi.tripathi@hindujacollege.com

He has been working as an Assistant Professor in the Department of Mathematics, Statistics & Computer since 2024, after clearing the Maharashtra PET in Mathematics the same year.

He has presented and published research papers on India's space sector at national and all-India commerce conferences.

His technical experience includes developing a machine learning-based predictive model for crowd density and movement analysis. Earlier, he was selected for a prestigious IIT Guwahati internship in 2019. His research interests focus on applied mathematics, mathematical modelling, machine learning, and the role of space technology in national development and sustainability.

C. FACULTY PROFILE



Name
Mr. Deepak Shinde

Designation:
Assistant Professor

Qualification:
M. Com

Specialization:
Accountancy

Experience:
02 years

Email:
deepak.shinde@hindujacollege.com

He is a dedicated faculty member in the Department of Accountancy at K. P. B. Hinduja College of Commerce, Mumbai. He possesses a strong academic background and sound knowledge of his subject, which he effectively imparts to his students.

He is actively involved in teaching, curriculum planning, student mentoring, and various academic activities within the institution.

He emphasizes the application of theoretical concepts in real-world contexts, helping students develop critical thinking, analytical skills, and a deeper understanding of the subject. His approach supports the overall academic growth and confidence of his students.

D. RESEARCH AND PUBLICATIONS



1. Dr. Ambili Madhu Thampi specializes in the areas of Developmental Economics, Monetary Economics. She has published more than 30 research papers in reputed journals and conference proceedings. She has been involved in funded research projects and has participated in research collaborations, conferences, judged research conventions like Aavishkar at zonal levels and guiding Ph.D scholars reflecting an active engagement with academic research and professional development. Her Research interests are in the area of development economics including gender and education, Sustainable development, Digital and monetary economics.

2. Dr. Susan Alex specializes in the areas of Economics, with a focus on digital economy, development studies, and sustainability. She has published more than 40 research papers in reputed journals and conference proceedings. She has actively participated in research seminars and conferences, served as a member of Research Advisory Committees (RAC), judged research conventions at MET, and guided Ph.D. scholars, reflecting her strong engagement with academic research and professional development. Her research interests include digital transformation and its economic implications, sustainable development, financial inclusion, and emerging trends in the evolving global economy.



Research Publications

3. Mr. Durgesh Kumar Dubey specializes in the areas of Business Economics, International Economics, Financial Inclusion, Development Economics, and Emerging Economic Trends. He has published more than 20 research papers in reputed journals and conference proceedings, more than 300 business news articles and 7 textbooks in economics. His research contributions are reflected through 70 citations with h-index of 3 and awards of best research paper. He has been involved in 2 funded research projects and has actively participated in academic collaborations, conferences, and research engagements, demonstrating a consistent commitment to research, innovation, and professional development.

4. Dr. Jayashree Patil-Dake specializes in the areas of Foreign Direct Investment in Indian Banks. She has published 3 books, 5 SCOPUS publications and more than 50 research papers in reputed journals and conference proceedings. She has been involved in 6 funded research projects and has participated in 12 research collaborations, reflecting an active engagement with academic research and professional development. She is international research collaborator in India for the GEITEC, Rondonia State University, Rondonia, Brazil and the recognized PhD Guide of Economics of Mumbai University.

E. FACULTY & SUBJECT DETAILS

B.COM

BACHELOR OF COMMERCE (REGULAR)

FYBCom				
Semester I				
Category	**Course Name**	**Credits**	**Marks**	**Subject Teacher**
MAJOR 01	Accountancy & Financial Management - I	4	100	Dr. Kuldeep Sharma Mr. Vijay Botalji
MAJOR 02	Introduction to Business - I	2	50	Prof. Dr. Navin Punjabi Dr. Jenish Sukeshwala Mr. Deepak Shinde
MINOR	Business Economics - I (Micro Economics for Business Decision Making -I)	2	50	Dr. Ambili Madhu Thampi Dr. Jenish Sukeshwala
OPEN ELECTIVE 01	Statistical Techniques	2	50	Dr. Kailas Kagade
OPEN ELECTIVE 02	Functional English - I	2	50	Ms. Rugweda Bhatkar
OPEN ELECTIVE 03	Foundational Skills-I	2	50	Ms. Nabila Chougle
OPEN ELECTIVE 04	Economics of Money & Banking - I	2	50	Dr. Jayashree Patil-Dake
OPEN ELECTIVE 05	Economics of Co-operation - I	2	50	Dr. Jayashree Patil-Dake
VOCATIONAL SKILLS COURSE	Business Mathematics	2	50	Mr. Sanjay Ghodke Dr. Kailas Kagade Mr. Ravi Tripathi
SKILL ENHANCEMENT COURSE	Environmental Studies - I	2	50	Dr. Chandrakala Joshi Ms. Nabila Chougle
ABILITY ENHANCEMENT COURSE	Advanced English Communication Skills - I	2	50	Ms. Mithu Biswas
VALUE EDUCATION COURSE	Law and Environmental Protection - I	2	50	Dr. Sarita Mahadik Ms. Nabila Chougle
INDIAN KNOWLEDGE SYSTEM	Indian Economic Thoughts - I	2	50	Dr. Bharat JOshi

E. FACULTY & SUBJECT DETAILS

B.COM
BACHELOR OF COMMERCE (REGULAR)

FYBCom				
Semester II				
Category	**Course Name**	**Credits**	**Marks**	**Subject Teacher**
MAJOR 01	Accountancy & Financial Management - II	4	100	Dr. Kuldeep Sharma Mr. Vijay Botalji
MAJOR 02	Introduction to Business - II	2	50	Prof. Dr. Navin Punjabi Dr. Jenish Sukeshwala Mr. Deepak Shinde
MINOR	Business Economics - II (Micro Economics for Business Decision Making -II)	2	50	Dr. Ambili Madhu Thampi Dr. Jenish Sukeshwala
OPEN ELECTIVE 01	Mathematical Techniques	2	50	Dr. Kailas Kagade
OPEN ELECTIVE 02	Functional English - II	2	50	Ms. Rugweda Bhatkar
OPEN ELECTIVE 03	Foundational Skills-II	2	50	Ms. Nabila Chougle
OPEN ELECTIVE 04	Economics of Money & Banking - II	2	50	Dr. Jayashree Patil-Dake
OPEN ELECTIVE 05	Economics of Co-operation - II	2	50	Dr. Jayashree Patil-Dake
VOCATIONAL SKILLS COURSE	Business Statistics	2	50	Mr. Sanjay Ghodke Dr. Kailas Kagade Mr. Ravi Tripathi
SKILL ENHANCEMENT COURSE	Environmental Studies - II	2	50	Dr. Chandrakala Joshi Ms. Nabila Chougle
ABILITY ENHANCEMENT COURSE	Advanced English Communication Skills - II	2	50	Ms. Mithu Biswas
VALUE EDUCATION COURSE	Law and Environmental Protection - II	2	50	Dr. Sarita Mahadik Ms. Nabila Chougle
Co-Curricular Courses	Co-Curricular Course(CC)	2	50	

E. FACULTY & SUBJECT DETAILS

B.COM
BACHELOR OF COMMERCE (REGULAR)

SYBCom				
Semester III				
Category	**Course Name**	**Credits**	**Marks**	**Subject Teacher**
MAJOR 01	Management Accounting - I	2	50	Dr. Chandrasekhar Deore
MAJOR 02	Cost Accounting - I	2	50	Dr. Milind Bhuva
MAJOR 03	Principles of Management	2	50	Prof. Dr. Navin Punjabi Dr. Reeta Jain
MAJOR 04	Indian Financial System	2	50	Dr. Gayatri Agarwal
MINOR 01	Business Economics - III (Macro Economics: Concepts and Applications)	4	10	Dr. Susan Alex Mr. Durgesh Kumar Dubey
OPEN ELECTIVE 01	Business Law I - Law of Contract	2	50	Dr. Sarita Mahadik
OPEN ELECTIVE 02	Intellectual Property Rights and Law of Contract	2	50	Dr. Sarita Mahadik
VOCATIONAL SKILLS COURSE	Computer Application - I	2	50	Mr. Sanjay Ghodke Dr. Kailas Kagade Mr. Ravi Tripathi
Ability Enhancement Course	Hindi - I/ Marathi - I	2	50	Ms. Jyoti Bharati
Co-Curricular Courses	Yoga for Wellness- I	2	50	Dr. Sarita Mahadik
FP	Field Project	2	50	

E. FACULTY & SUBJECT DETAILS

B.COM
BACHELOR OF COMMERCE (REGULAR)

SYBCom				
Semester IV				
Category	**Course Name**	**Credits**	**Marks**	**Subject Teacher**
MAJOR 01	Management Accounting - II	2	50	Dr. Chandrasekhar Deore
MAJOR 02	Cost Accounting - II	2	50	Dr. Milind Bhuva
MAJOR 03	Principles of Management	2	50	Prof. Dr. Navin Punjabi Dr. Reeta Jain
MAJOR 04	Indian Financial System	2	50	Dr. Gayatri Agarwal
MINOR 01	Business Economics - IV (Foundation of Public Finance)	4	10	Dr. Susan Alex Mr. Durgesh Kumar Dubey
OPEN ELECTIVE 01	Business Law II - Law of Contract	2	50	Dr. Sarita Mahadik
OPEN ELECTIVE 02	Intellectual Property Rights and Law of Contract	2	50	Dr. Sarita Mahadik
VOCATIONAL SKILLS COURSE	Computer Application - II	2	50	Mr. Sanjay Ghodke Dr. Kailas Kagade Mr. Ravi Tripathi
Ability Enhancement Course	Hindi - II/ Marathi - II	2	50	Ms. Jyoti Bharati
Co-Curricular Courses	Yoga for Wellness- II	2	50	Dr. Sarita Mahadik
CEP	Community Engagement Programme	2	50	

E. FACULTY & SUBJECT DETAILS

B.COM
BACHELOR OF COMMERCE (REGULAR)

TYBCom				
Semester V				
Category	**Course Name**	**Credits**	**Marks**	**Subject Teacher**
MAJOR 01	Corporate Accounting - I	4	100	Dr. Nishesh Vilekar Dr. Milind Bhuva Dr. Kuldeep Sharma Mr. Deepak Shinde
MAJOR 02	Marketing Management	4	100	Dr. Khyati Vora Shah Dr. Reeta Jain Mr. Deepak Shinde
MAJOR 03	Advertising	2	50	Prof. Dr. Navin Punjabi Dr. Khyati Vora Shah
MINOR 01	Business Economics - V (Indian Economy: Policies, Sectors & Digital Transformation)	4	100	Dr. Ambili Madhu Thampi Dr. Susan Alex Mr. Durgesh Kumar Dubey Dr. Jayashree Patil-Dake
OPEN ELECTIVE 01	Direct Tax	4	100	Mr. Manoj Patil
OPEN ELECTIVE 02	Fundamental and Technical Analysis	4	50	Dr. Gayatri Agarwal Mr. Ritik Jain
VOCATIONAL SKILLS COURSE	Auditing - I	2	50	Dr. Nishesh Vilekar
On-The-Job Training (OJT)	On-The-Job Training (Internship)	2	50	

E. FACULTY & SUBJECT DETAILS

B.COM
BACHELOR OF COMMERCE (REGULAR)

TYBCom				
Semester VI				
Category	**Course Name**	**Credits**	**Marks**	**Subject Teacher**
MAJOR 01	Corporate Accounting - II	4	100	Dr. Nishesh Vilekar Dr. Milind Bhuva Dr. Kuldeep Sharma Mr. Deepak Shinde
MAJOR 02	Human Resource Management	4	100	Dr. Khyati Vora Shah Dr. Reeta Jain Mr. Deepak Shinde
MAJOR 03	Organizational Behaviour	2	50	Prof. Dr. Navin Punjabi Dr. Khyati Vora Shah
MINOR 01	Business Economics - VI (International Economics: Trade, Finance and Global Integration)	4	100	Dr. Ambili Madhu Thampi Dr. Susan Alex Mr. Durgesh Kumar Dubey Dr. Jayashree Patil-Dake
OPEN ELECTIVE 01	Indirect Tax	4	100	Mr. Manoj Patil
OPEN ELECTIVE 02	Equity and Debt Markets	4	50	Dr. Gayatri Agarwal Mr. Ritik Jain
VOCATIONAL SKILLS COURSE	Auditing - II	2	50	Dr. Nishesh Vilekar
On-The-Job Training (OJT)	On-The-Job Training (Internship)	2	50	



Syllabus

Smt. P. D. Hinduja Trust's
K. P. B. Hinduja College of Commerce, Mumbai
(Autonomous)

Re-accredited 'A+' Grade by NAAC



Affiliated to
The University of Mumbai

Syllabus for B.Com.
(Regular)
Under NEP 2020

Programme Code: HCUBCOM



Syllabus

Smt. P. D. Hinduja Trust's
K. P. B. Hinduja College of Commerce, Mumbai
(Autonomous)

Re-accredited 'A+' Grade by NAAC



Affiliated to
The University of Mumbai

Syllabus for B.Com.
(Regular)
Under NEP 2020
Semester I & II under NEP 2020

Programme Code: HCUBCOM

Choice Based Credit System (CBCS) with effect from
Academic Year 2023–2024
Programme Outline 2025-2026

SEMESTER - I

PROGRAM(s): F.Y.B.Com (Regular)	SEMESTER: I
Course/Subject: Accountancy & Financial Management - I	Course Code: BCOM/FY/MAJ/1/01

Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Evaluation (Project and Viva Voce)
4 lectures/1 hour each	NA	NA	4	40 marks	60 marks

Learning Objectives:

1. To familiarize learners with the history of print media, its role in the freedom movement and transformation in post-independent India.
2. To explore the origin and growth of radio and television in India, with emphasis on public service, education, and entertainment.
3. To analyze the historical development of Indian cinema.
4. To familiarize students with prominent media personalities who have shaped journalism, cinema, and broadcast sector in India.

Course Outcomes:

After completion of the course, learners would be able to:

- **CO1:** Develop contextual understanding of various mass media in India.
- **CO2:** Evaluate the development of radio and television in India as tools for education, social change, and entertainment.
- **CO3:** Critically analyze the evolution of Indian cinema from the silent era to the digital age.

DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures
1	**Unit I:**	**Accounting Standards Issued by ICAI and Inventory Valuation:**	**15**
		IND AS, I.R.F.S, GAAP Concepts ● Accounting Standards: Concepts, Benefits, Procedures for issue of Accounting Standards Various AS: AS-1: Disclosure of Accounting Policies: Purpose, Areas of policies, Disclosure of change in policies, Illustrations AS-2: Valuations of Inventories (Stock): Meaning, Definitions, Applicability, Measurement of Inventory, Disclosure in Final Account, Explanation with Illustrations. AS-9: Revenue Recognition: Meaning and Scope, Transactions excluded, Sale of goods, Rendering services, Effects of uncertainties, Disclosure, Illustrations. Inventory Valuation: Meaning of Inventories, Cost for Inventory Valuation. Inventory system: Periodic Inventory System and Perpetual Inventory system Valuation: Meaning and Importance Methods of Stock Valuation as per AS-2: First In First Out (F.I.F.O) and Weighted Average Method Computation of Valuation of Inventory as on balance sheet date: If inventory is taken on a date after the balance sheet or before balance sheet	
2	**Unit II:**	**Final Accounts:**	**15**
		● Expenditure: Capital, Revenue ● Receipts: Capital, Revenue, ● Adjustment and Closing entries ● Final accounts of Manufacturing concerns (Proprietary firm)	

DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures
3	Unit III:	**Amalgamation of Partnership Firms::**	15
		● Realisation Method only ● Calculation of Purchase Consideration ● Journal/ Ledger Accounts of Old Firms. ● Preparing Balance Sheet of New Firm ● Adjustment of Goodwill in the New Firm ● Realignment of Capitals in the new firm by Current ● Accounts/ Cash or a combination thereof Excluding Common transaction between the Amalgamation Firms	
4	Unit IV:	**Accounting for Hire Purchase:**	15
		●Meaning, Calculation of Interest, Accounting for Hire Purchase transactions by Asset Purchase Method based on Full Cash Price, Journal Entries, Ledger Accounts and Disclosure in Balance Sheet for Hirer and Vendor (Excluding Default, Repossession and Calculation of Cash price)	



SEMESTER - II

PROGRAM(s): F.Y.B.Com (Regular)	SEMESTER: II
Course/Subject: Accountancy & Financial Management - II	Course Code: BCOM/FY/MAJ/2/01

Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Evaluation (Project and Viva Voce)
4 lectures/1 hour each	NA	NA	4	40 marks	60 marks

Learning Objectives:

1. To familiarize learners with the history of print media, its role in the freedom movement and transformation in post-independent India.
2. To explore the origin and growth of radio and television in India, with emphasis on public service, education, and entertainment.
3. To analyze the historical development of Indian cinema.
4. To familiarize students with prominent media personalities who have shaped journalism, cinema, and broadcast sector in India.

Course Outcomes:

After completion of the course, learners would be able to:

- **CO1:** Develop contextual understanding of various mass media in India.
- **CO2:** Evaluate the development of radio and television in India as tools for education, social change, and entertainment.
- **CO3:** Critically analyze the evolution of Indian cinema from the silent era to the digital age.

SEMESTER - I

PROGRAM(s): F.Y.B.Com (Regular)		SEMESTER: I			
Course/Subject: Introduction to Business - I		Course Code: BCOM/FY/MAJ/1/02			
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures /1 hour each	NA	NA	2	20 marks	30 marks

Learning Objectives:
The course aims to:

1. Familiarize learners with the fundamentals of business, its objectives, functions, scope, significance, and evolving nature.
2. Develop an understanding of business strategies and their relevance in responding to different organisational situations.
3. Build an awareness of the business environment and the various internal and external factors that influence business decisions.
4. Introduce learners to the global business context, with emphasis on FDI, FII, and their significance for business growth and competitiveness.

Course Outcomes:
Upon successful completion of this course, learners will be able to:
CO1: Explain the concepts, functions, scope, significance, objectives, and strategies of business, including traditional and modern perspectives of business.
CO2: Analyze business objectives and strategic approaches such as survival, growth, restructuring, and turnaround strategies for different business situations.
CO3: Apply the concepts of the business environment to analyze internal and external environmental factors and use SWOT analysis to assess business situations.
CO4: Evaluate the impact of the global business environment, Foreign Direct Investment (FDI), and Foreign Institutional Investors (FIIs) on business growth and competitiveness.

DETAILED SYLLABUS

Modules	Units	Module Title	Credits/ Lectures
1	**Unit I:**	**Introduction to Business**	**15**
	1.1	1.1. Introduction: Concept, Functions, Scope and Significance of business, Traditional and Modern Concept of business.	
	1.2	1.2. Objectives of Business: Steps in setting business objectives, classification of business objectives	
	1.3	1.3. Strategies in Business: Survival Strategies, Growth Strategies, Restructuring Strategies and Turnaround Strategies	
2	**Unit II:**	**Business Environment**	**15**
	2.1	2.1. Introduction to Business Environment: Concept, Characteristics and Significance, Steps in Analysing Business Environment, Concept and importance of SWOT Analysis	
	2.2	2.2. Components of Business Environment: Internal and External Environment (Micro and Macro Components)	
	2.3	2.3. Global Business Environment – Concept, Characteristics, Importance and Challenges of Global Business Environment, Concept of FDI and Determinants of FDI, Concept of FII and Role of FIIs in Capital Markets	

Recommended References:

Text Books

1. Cherunilam, Francis (2024). Business Environment. 32nd Edition. Himalaya Publishing House, Mumbai.
2. Aswathappa, K. (2019). Essentials of Business Environment: Text, Cases and Exercises. 15th Edition. Himalaya Publishing House.
3. Fernando, A. C. (Latest Edition). Business Environment. Pearson Education India.
4. Gupta, C. B. (2022). Business Environment. Sultan Chand & Sons.

Reference Books

1. Daniels, John D., Radebaugh, Lee H., & Sullivan, Daniel P. (2022). International Business: Environments and Operations. 18th Global Edition. Pearson.
2. Hill, Charles W. L., & Hult, G. Tomas M. (2023). International Business: Competing in the Global Marketplace. 14th Edition. McGraw Hill.
3. Paul, Justin (2021). International Business. 2nd Edition. McGraw Hill Education.
4. Czinkota, Michael R., Ronkainen, Ilkka A., & Moffett, Michael H. (2022). International Business. 11th Edition. Cengage Learning.
5. Kotler, Philip, Keller, Kevin Lane, Chernev, Alexander, & Sheth, Jagdish N. (2022). Marketing Management. 16th Global Edition. Pearson.

Suggested Web Resources

1. Department for Promotion of Industry and Internal Trade (DPIIT): https://dpiit.gov.in
2. Ministry of Commerce and Industry, Government of India: https://www.commerce.gov.in
3. World Trade Organization (WTO): https://www.wto.org

SEMESTER - II

PROGRAM(s): F.Y.B.Com (Regular)			SEMESTER: II		
Course/Subject: Introduction to Business - II			Course Code: BCOM/FY/MAJ/2/02		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures /1 hour each	NA	NA	2	20 marks	30 marks

Learning Objectives:

The course aims to:

1. Understand the nature, characteristics, scope, and significance of the service and retail sectors, with reference to the Indian business environment.
2. Analyze the changing service and retail landscape, including service strategies, retail formats, store planning, and emerging business practices.
3. Apply the concepts of e-Business and e-Commerce to understand their applications, business models, opportunities, and challenges in the Indian context.
4. Evaluate the impact of digitalization in the banking sector, particularly digital payment methods, internet banking, and mobile banking, on business and financial transactions.

Course Outcomes (COs)

Upon successful completion of this course, learners will be able to:

CO1: Explain the concepts, characteristics, classification, scope, and significance of the service sector and retailing, including organized and unorganized retailing in the Indian context.

CO2: Analyze service strategies, retail formats, store planning, design, layout, and survival strategies for unorganized retailers in a dynamic business environment.

CO3:Apply the principles of e-Business and e-Commerce to identify suitable business models and differentiate their applications in real-world business scenarios

CO4: Evaluate the role of digitalization in the banking sector by assessing digital payment systems, internet banking, and mobile banking in facilitating efficient business and financial transactions.

DETAILED SYLLABUS

Modules	Units	Module Title	Credits/ Lectures
1	Unit I:	Introduction to Business II	15
	I	Concept of Services and Retail Sector	
	1.1	Introduction: Meaning, Characteristics, Scope and Classification of Services – Importance of service sector in the Indian Service Strategies: Service development cycle, Managing demand and capacity, opportunities and challenges in service sectors	
	1.2	Introduction: Concept of organized and unorganized retailing , Trends in retailing, growth of organized retailing in India, Survival strategies for unorganized Retailers Retail Format: Store format, Non – Store format, Store Planning, design and layout	
2	Unit II:	Digitalization in Business and Banking Sector	15
	2.1	e-Business: Meaning, Features, Functions, Scope, Importance and Limitations, Challenges and Opportunities of e-Business in India e-Commerce: Concept, Types (B2B, B2C, C2B, C2C), Distinguish between e-Business and e-Commerce	
	2.2	Digitalization of Banking Sector: Digital Payment Methods (UPI, Mobile Wallet)- - Operations, Benefits and Limitations, Internet Banking and Mobile Banking – Features, Benefits and Limitations	

Reference Books:

Text Books

1. Bhatia, K. T. (2022). Retail Management. 5th Edition. Himalaya Publishing House.
2. Gupta, C. B. (2022). Service Marketing. 2nd Edition. Sultan Chand & Sons.
3. Chaturvedi, D. D., & Mittal, S. L. (2022). Business Environment: Text and Cases. Latest Edition. Brijwasi Book Distributors & Publishers.
4. Jaiswal, B., & Singh, R. (2023). Digital Business and e-Commerce. 1st Edition. Himalaya Publishing House.

Reference Books

1. Kotler, Philip, Keller, Kevin Lane, Chernev, Alexander, & Sheth, Jagdish N. (2022). Marketing Management. 16th Global Edition. Pearson.
2. Laudon, Kenneth C., & Traver, Carol Guercio. (2024). E-Commerce: Business, Technology, Society. 19th Edition. Pearson.
3. Turban, Efraim, Pollard, Carol, & Wood, Gregory. (2021). Information Technology for Management: Driving Digital Transformation. 12th Edition. Wiley.
4. Tannan, M. L. (2023). Banking Law and Practice in India. Latest Edition. India Law House.
5. Indian Institute of Banking & Finance (IIBF). (2024). Principles and Practices of Banking. Latest Edition. Macmillan Education.
6. Khurana, Simmi. (2023). Retail Management. Latest Edition. Vikas Publishing House.

SEMESTER - I

PROGRAM(s): F.Y.B.Com (Regular)	SEMESTER: I
Course/Subject: Business Economics - I (Micro Economics for Business Decision Making -I)	Course Code: BCOM/FY/MIN/1/01

Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures /1 hour each	NA	NA	2	20 marks	30 marks

Learning Objectives:

1. To introduce students to the foundational concepts and significance of business economics in decision-making processes.
2. To analyse the concept of demand, its types, and the factors influencing demand elasticity, enabling students to understand consumer behaviour.
3. To equip students with knowledge of demand forecasting methods and their relevance in business planning and decision-making.
4. To explore the concepts of supply, production decisions, and cost in relation to output levels and long-term business planning.
5. To provide insights into cost analysis, long-run average cost, the learning curve to support informed business decisions..

Course Outcomes:

Upon successful completion of the course, students will be able to:

- **CO1:** Demonstrate an understanding of the relationship between business and economics, emphasizing choice, scarcity, and efficiency in decision-making.
- **CO2:** Analyse and explain the concept of demand, the law of demand, and various types of demand elasticity.
- **CO3:** Apply demand forecasting techniques to assess future market conditions and devise business strategies.
- **CO4:** Assess the implications of production decisions, supply concepts, and the law of supply on business operations and resource allocation.
- **CO5:** Evaluate cost structures, cost-output relationships, and long-run average costs to optimize production in business.

DETAILED SYLLABUS

Modules	Units	Module Title	Credits/ Lectures
1	Unit I:	**Introduction to Business Economics and Demand Concepts**	15
		• Business Economics and Demand Analysis: Meaning, Scope and Importance of Business Economics; Concept of Demand, Law of Demand,Demand Function– Movement and Shift in Demand.	
		• Elasticity of Demand and Demand Forecasting: Meaning, Significance, Types and Measurement of Elasticity of Demand (Price, Income, Cross and Promotional), Demand Forecasting-Meaning, Significance, Types and Steps; Methods of Demand Forecasting, Case Study	
2	Unit II:	**Supply, Production Decisions and Cost Concepts**	15
		• Supply and Production Analysis: Supply Concepts, Law of Supply, Supply Function; Production Function and its Types, Isoquants and Producer's Equilibrium; Law of Variable Proportions, Law of Returns to Scale.	
		• Cost Analysis: Meaning and Types of Cost, Cost-Output Relationship in the Short Run (TFC, TVC, TC, AFC, AVC, AC and MC) and long run-LAC and Learning Curve, Case Study.	

Reference Books:

- Ahuja, H. L. (2019). Modern Microeconomics (5th ed.). New Delhi: S. Chand Publishing.
- Dwivedi, D. N. (2021). Managerial Economics: Theory and Applications (5th ed.). New Delhi: Vikas Publishing House.
- Mankiw, N. G. (2002). Principles of Economics. Thomson South-Western.
- Gupta, G. S. (2018). Managerial Economics (4th ed.). New Delhi: McGraw Hill Education.
- Hirshleifer, J., & Glazer, A. (2003). Managerial Economics. Thomson South-Western.
- Koutsoyiannis, A. (2017). Theory of Econometrics (2nd ed.). New Delhi: S. Chand Publishing.
- Mehta, P. L. (2000). Managerial Economics: Analysis, Problems, and Cases. New Delhi: S. Chand & Sons.
- Pal, Sumitra (2004). Managerial Economics: Cases and Concepts. New Delhi: Macmillan.
- Salvatore, D. (2001). Managerial Economics in a Global Economy. Thomson South-Western.
- Frank, R. H., & Bernanke, B. S. Principles of Economics (3rd ed.). Tata McGraw-Hill.
- Samuelson, P. A., & Nordhaus, W. D. (2002). Economics. Tata McGraw-Hill.

SEMESTER - I

PROGRAM(s): F.Y.B.Com (Regular)			SEMESTER: II		
Course/Subject: Business Economics - II (Micro Economics for Business Decision Making -II)			Course Code: BCOM/FY/MIN/2/01		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures /1 hour each	NA	NA	2	20 marks	30 marks

Learning Objectives:

1. Identify and compare the distinctive features of perfect competition and monopoly markets.
2. Analyse the short-run and long-run equilibrium conditions of firms under both perfect competition and monopoly.
3. Evaluate the pricing and output decisions of firms operating in monopolistic competition, considering the role of selling costs and advertising.
4. Assess the challenges and inefficiencies associated with monopolistic competition, such as excess capacity.
5. Describe the unique characteristics of oligopoly markets, including price rigidity, the kinked demand curve, and price leadership models, to understand their pricing behaviour.

Course Outcomes:

Upon successful completion of the course, students will be able to:

CO1: To familiarize students with the characteristics and equilibrium conditions of perfect competition and monopoly markets.

CO2: To analyse the pricing and output decisions of firms operating in perfect competition and monopoly markets.

CO3: To understand the features and equilibrium of firms in monopolistic competition, including challenges such as excess capacity and the role of advertising.

CO4: To explore the unique characteristics of oligopoly markets and their pricing behaviour, including price rigidity and the kinked demand curve.

CO5: To examine price leadership models as an important aspect of pricing decisions in oligopolistic markets.

DETAILED SYLLABUS

Modules	Units	Module Title	Credits/ Lectures
1	Unit I:	**Market Structure: Perfect Competition and Monopoly**	15
		• Profit Maximization and Perfect Competitive market: Profit Maximization as an Objective of a Firm: TR–TC and MR–MC Approaches; Perfect Competition—Features of Perfect Competition, Short and Long run Equilibrium, Shut Down Point.	
		• Monopoly Market: Features of Monopoly Market, Sources of Monopoly Power, Degrees of Price Discrimination, Short-run and Long-run Equilibrium of a Firm under Monopoly, Case Study.	
2	Unit II:	**Pricing and Output Decisions under Imperfect Competition**	15
		• Monopolistic Competition: Features of Monopolistic Competition, Selling Costs, Equilibrium of a Firm under Monopolistic Competition, Excess Capacity and Inefficiency, Debate over the Role of Advertising..	
		• Oligopoly Market: Features of oligopoly- Price Rigidity and Kinked Demand Curve, Price Leadership Models, Case Studies.	

Reference Books:

- Ahuja, H. L. (2019). Modern Microeconomics (5th ed.). New Delhi: S. Chand Publishing.
- Dwivedi, D. N. (2021). Managerial Economics: Theory and Applications (5th ed.). New Delhi: Vikas Publishing House.
- Mankiw, N. G. (2002). Principles of Economics. Thomson South-Western.
- Gupta, G. S. (2018). Managerial Economics (4th ed.). New Delhi: McGraw Hill Education.
- Hirshleifer, J., & Glazer, A. (2003). Managerial Economics. Thomson South-Western.
- Koutsoyiannis, A. (2017). Theory of Econometrics (2nd ed.). New Delhi: S. Chand Publishing.
- Mehta, P. L. (2000). Managerial Economics: Analysis, Problems, and Cases. New Delhi: S. Chand & Sons.
- Pal, Sumitra (2004). Managerial Economics: Cases and Concepts. New Delhi: Macmillan.
- Salvatore, D. (2001). Managerial Economics in a Global Economy. Thomson South-Western.
- Frank, R. H., & Bernanke, B. S. Principles of Economics (3rd ed.). Tata McGraw-Hill.
- Samuelson, P. A., & Nordhaus, W. D. (2002). Economics. Tata McGraw-Hill.

SEMESTER - I

PROGRAM(s): F.Y.B.Com (Regular)			SEMESTER: I		
Course/Subject: Statistical Techniques			Course Code: BCOM/FY/OE/1/01		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures /1 hour each	NA	NA	2	20 marks	30 marks

Learning Objectives:

- To strengthen students with quantitative and analytical skills required in commerce, finance, and business management.
- To provide practical knowledge of Mathematics and Statistics for applications in accounting, economics, taxation, and business decision-making.
- To develop students' competency in computer applications, digital tools, and software used in modern commerce and corporate sectors.
- To promote understanding of data analysis, interpretation, and statistical reasoning for business research and market analysis.
- To encourage students to use technology-driven solutions for solving real-world business and financial problems.
- To enhance employability by building strong foundations in Excel, statistical tools, programming basics, and business computing.
- To prepare students for professional growth in fields like banking, insurance, auditing, finance, analytics, and IT-enabled services.
- To inculcate professional ethics and confidence in students to face industry requirements and competitive examinations.

Course Outcomes:

CO1: Understanding the concepts of Index Numbers and Time Series (Remember and understand)
CO2:To estimate future values in Time Series (Apply, Analyze and Evaluate)
CO3:Construction of Index number (Create)
CO4: Learners will have greater insight into decision-making processes and use that insight to make more effective decisions.
CO5: They will be better equipped to understand and influence the decision-making processes.
CO6: Enable them to improve their logical reasoning ability and interpretation of various business results.

DETAILED SYLLABUS

Modules	Units	Module Title	Credits/ Lectures
1	Unit I:	Index and Time Series	15
		A. Index Number: Concept and usage of Index numbers, Types of Index numbers, Aggregate and Relative Index Numbers, Lasperye's, Paasche's, Dorbisch-Bowley's, Marshall-Edgeworth and Fisher's ideal index numbers, Test of Consistency: Time Reversal Test and Factor Reversal Test. Chain Base Index Nos. Shifting of Base year. Cost of Living Index Numbers, Concept of Real Income, Concept of Wholesale Price Index Number. (Examples on missing values should not be taken)	
		B. Time Series: Concepts and components of a time series. Representation of trend by Freehand Curve Method, Estimation of Trend using Moving Average Method and Least Squares Method (Linear Trend only). Estimation of Seasonal Component using Simple Arithmetic Mean for Additive Model only (For Trend free data only). Concept of Forecasting using Least Squares Method.	
2	Unit II:	Decision Theory	15
		Decision making situation, Decision maker, Courses of Action, States of Nature, Pay-off and Pay-off matrix; Decision making under uncertainty, Maximin, Maximax, Minimax regret and Laplace criteria; simple examples to find optimum decision. Formulation of Payoff Matrix. Decision making under Risk, Expected Monetary Value (EMV); Decision Tree; Simple Examples based on EMV. Expected Opportunity Loss (EOL), simple examples based on EOL	

Reference Books:

- Operations Research, Gupta Anju
- Operations Research, Sharma S D
- Operations Research; Problems and Solutions, Sharma J.K.
- Operations Research Theory, Methods and Applications,
- Operations Research, Natarajan A. M. Sharma S. D.
- Operations Research; Theory and Practice, Mittal Prakash Chandra
- Advanced Operations Research, Bhunia A K
- Operations Research, Bronson Richard

SEMESTER - II

PROGRAM(s): F.Y.B.Com (Regular)			SEMESTER: II		
Course/Subject: Mathematical Techniques			Course Code: BCOM/FY/OE/2/01		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures /1 hour each	NA	NA	2	20 marks	30 marks

LearningObjectives:
The main objective of this course is to introduce Mathematical Techniques to undergraduate students of commerce, so that they can use them in the field of commerce and industry to solve the real-life problems.

Course Outcomes:
CO1: Ability to formulate Linear Programming Problems in real life business situation.
CO2: Ability to solve Linear Programming Problems (Apply, Analyze and Evaluate) The main goal in the classic transportation problem (TP) is to decide how to satisfy the demand at destinations using the available supply at the origins that leads to the minimization of the total cost. It develops the student's capacity for observation and discrimination.
CO3: Learner will be aware of the concept of order, concentration, coordination, and independence in business.
CO4: Learner will be able to optimize the allocation of resources (workers, machines) to task, minimizing total cost or time using Hungarian method.

DETAILED SYLLABUS

Modules	Units	Module Title	Credits/ Lectures
1	Unit I:	**Linear Programming Problems**	15
		Sketching of graphs of (i) linear equation Ax + By + C = 0 (ii) linear inequalities in two variables. Introduction of Linear Programming Problem Components of LPP. Applications of LPP. Mathematical Formulation of Linear Programming Problems (Decision Variables, Objective Function, Constraints, Non-Negativity Constraints) up to 3 variables. Maximization and Minimization type of problems. Solution of Linear Programming Problems using graphical method up to two variables.	
2	Unit II:	**Transportation and Assignment Problems**	15
		Transportation problem: Introduction of Transportation Problem and its mathematical formulation, Matrix form of the transportation problem. Determination of the initial basic feasible solution using i. North-West Corner Rule ii. Least cost method iii. Vogel's approximation method Assignment Problem: Introduction to Assignment Problem and its mathematical formulation, Matrix form of the Assignment problem. Solving Assignment problem by using Hungarian method.	

Reference Books:

- Quantitative Techniques in Management, N.D. Vohra
- Linear and Nonlinear Programming, David G. Luenberger and Yinyu Ye
- Introduction to Operations Research, Frederick S. Hillier and Gerald J. Lieberman
- Operations Research Quantitative Techniques for Management, Kapoor V.K.
- Statistics for Management Levin, Richard and David S. Rubin Prentice Hall of India.

SEMESTER - I

PROGRAM(s): F.Y.B.Com (Regular)	SEMESTER: I
Course/Subject: Functional English - I	Course Code: BCOM/FY/OE/1/02

Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 Lectures /1 hour each	NA	NA	2	20 Marks	30 Marks

Learning Objectives:

1. To enhance the language proficiency of learners
2. To familiarize the students with major digital formats of communication and train them to communicate effectively in an online environment.
3. To enhance the effectiveness of communication of students across various contexts.
4. To develop emotional intelligence, conflict resolution strategies, efficient time management techniques and foundational leadership skills for personal and professional growth in students.

Course Outcomes:

- **CO1:** This course will enhance the language proficiency and communication skills of learners and help them to overcome common errors of grammar, spelling, sentence structure, etc.
- **CO2:** Students will be well equipped to communicate adeptly in the digital realm.
- **CO3:** Through the application of principles of effective communication, the efficacy of students will be enhanced.
- **CO4:** The soft skills of students will be honed.

DETAILED SYLLABUS

Modules	Units	Module Title	Credits/ Lectures
1	Unit I:	**Language Skills** Remedial Grammar: Article; Preposition; Conjunction; Pronoun; Active Voice and Passive Voice; Spell Check; Punctuation; Rewrite the Sentences after Making Suitable Corrections.	10
2	Unit II:	**Communication Skills and Strategies** Technology -Enabled Communication: Internet; Blogs; E-Mail; Website; social media; Facebook; X Corp. (Twitter); WhatsApp; SMS, MMS. Principles of Effective Email Writing: Steps to Send an E-Mail Message; Principles for Drafting an Effective E-Mail Message. Paragraph Writing & Interpretation of Technical Data: Essentials of a Well-written Paragraph; Practical Paragraph Writing; Presenting Technical Data in a Paragraph. Summarization: What is a Summary; Guidelines for Summarization; Practical Summarization.	10
3	Unit III:	**Soft Skills** Emotional Quotient (EQ): Self-awareness about one's emotions and capabilities; Emotional self-control; Self-motivation; Empathy. Conflict Management: Accommodating; Avoiding; Collaborating; Competing; Compromising. Crisis Management: Types of Crisis; Effective Crisis Management Time Management: Ps of Time Management. Leadership: Leadership Styles; Types of Leaders.	10

Reference Books:

1. Kapoor, Sushil. Effective English Communication: The Best Textbook for Grammar and Communication. McGraw-Hill Education, 2015.
2. Chaturvedi, Ruchi. Digital Business Communication: Strategies for Getting Your Message Heard. Sage Publications India, 2019.
3. D'Silva, Sudakshina. Business Emails Made Easy. Penguin Random House India, 2017.
4. Ury, William. Getting Past No: Negotiating in Difficult Situations. Bantam Books, 1993.
5. Maxwell, John C. The 21 Irrefutable Laws of Leadership: Follow Them and People Will Follow You. HarperCollins Leadership, 2007.

SEMESTER - II

PROGRAM(s): F.Y.B.Com (Regular)			SEMESTER: II		
Course/Subject: Functional English - II			Course Code: BCOM/FY/OE/2/02		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 Lectures /1 hour each	NA	NA	2	20 Marks	30 Marks

Learning Objectives:

1. Enhance the letter writing skills of students.
2. Orient learners to develop metacognitive skills.
3. Train students to apply effective listening techniques for improved comprehension.
4. Guide learners to master Public Speaking skills, Small Talk strategies and Elevator Pitches.
5. Instruct students on how to prepare and deliver effective Presentations.

Course Outcomes:

- **CO1:** The letter writing skills of students will be improved.
- **CO2:** The metacognitive abilities of learners will enhance their overall learning and problem-solving skills.
- **CO3:** With better listening skills, the comprehension, interpretation and retention of students will improve.
- **CO4:** Mastery in Public Speaking, Small Talk and Elevator Pitches will bring in better growth and career opportunities for learners.
- **CO5:** Students will become adept in preparing and delivering effective Presentations across various contexts.

DETAILED SYLLABUS

Modules	Units	Module Title	Credits/ Lectures
1	Unit I:	Writing Competencies Business Reports: What is a Business Report; It's Need, Functions, Types, Partsand Layouts; Common Methodsof Collecting Information fora Business Report; Drafting Investigative and Feasibility Reports. Business Proposals: What is a Business Proposal; Contents and Layout of a Business Proposal; Drafting a Business Proposal. Consumer Grievance Letters: Basic Consumer Rights; Important Consumer Protection Laws; Procedure for Lodging a Consumer Complaint; Drafting a Consumer Grievance Letter. Letters under RTI: Salient Features of the RTI Act; Procedure to make an inquiry under the RTI Act; Drafting an RTI Application	15
2	Unit II:	Advanced Communication Skills Note Taking: What is Note Taking; Common Note Taking Methods - Outline, Cornell, Boxing, Charting, Mapping, Sentence, Q/E/C, and Flow Chart. Listening Skills: Listening & Hearing Distinguished; Importance and Advantages of Listening; Rules for Effective Listening; Barriers to Listening; Types of Listening. Public Speaking Skills: What is Public Speaking; Essentials of Effective Public Speaking; Practical Public Speaking. Small Talk & Elevator Pitches: What Is 'Small Talk'; Role of Small Talk in Communication; Preparing for 'Small Talk' in Business; What is an 'Elevator Pitch'; Creating and delivering 'Elevator Pitches'. Presentation Skills: Stages in the Preparation of an Effective Presentation; Presentation Techniques; Timing a Presentation; How to Prepare an Effective Power Point Presentation.	15

Reference Books:

1. Rosenwasser, David, and Jill Stephen. Writing Analytically. Cengage Learning, 2014.
2. Bartram, Angela. Successful Promotional Leaflet Design. AVA Publishing, 2008.
3. Kawalek, Peter, et al. "Elevator Pitch in Organizational and Career Contexts." International Journal of Organizational Analysis, vol. 13, no. 2, 2005, pp. 135-148.
4. Johnson, David. "Mastering Public Speaking Techniques." Communication Excellence, Communication Experts, 2 Sept. 2021, www.communicationexcellence.com / public speaking -techniques.
5. Smith, Jane. "Effective Strategies for Time Management." Time Management Tips, Time Management Experts, 15 June 2022, www.timemanagementtips.com /effective -strategies .

SEMESTER - I

PROGRAM(s): F.Y.B.Com (Regular)			SEMESTER: I		
Course/Subject: Foundational Skills-I			Course Code: BCOM/FY/OE/1/03		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures /1 hour each	NA	NA	2	20 marks	30 marks

Learning Objectives:

Upon successful completion of the course, students will be able to:

1. Describe the evolution of scientific thought and its impact across different historical epochs.
2. Define the fundamental principles that distinguish scientific knowledge from other forms of understanding.
3. Critically assess the societal impact of scientific advancements in dispelling myths and fostering a scientific mindset.
4. Evaluate the ethical implications of technological advancements in various fields such as laser technology, satellite technology, biotechnology, genetic engineering, nanotechnology, and information and communication technology.

Course Outcomes:

CO1: Trace the historical development of science from ancient cultures to modern times.

CO2: Explain the principles and characteristics that define science as empirical, practical, and theoretical knowledge.

CO3: Evaluate the role of science in dispelling myths, superstitions, and fostering scientific temper among citizens.

CO4: Analyze the interrelation between science and technology, examining their roles in everyday life and societal development.

DETAILED SYLLABUS

Modules	Units	Module Title	Credits/ Lectures
1	Unit I:	**Science and Technology I**	15
		Development of Science: the ancient cultures, the Classical era, the Middle Ages, the Renaissance, the Age of Reason and Enlightenment. Nature of science- its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge.	
		Science and Superstition: the role of science in exploding myths, blind beliefs and prejudices; Science and scientific temper- scientific temper as a fundamental duty of the Indian citizen. Science in everyday life- technology, its meaning and role in development; Interrelation and distinction between science and technology.	
2	Unit II:	**Science and Technology II**	15
		Laser Technology: features, applications and its significant, issues of control, access and misuse of Laser technology. Satellite Technology: features, applications and its significant, issues of control, access and misuse of satellite technology. Information and Communication Technology: features, applications and its significant, issues of control, access and misuse of satellite technology.	
		Biotechnology and Genetic engineering: features, applications and its significant, issues of control, access and misuse of biotechnology and genetic engineering technology. Nanotechnology: features, applications and its significant, issues of control, access and misuse of satellite technology. Information and Communication Technology: features, applications and its significant, issues of control, access and misuse of information and communication technology.	

Reference Books:

1. Asthana, D. K., and Asthana, Meera, Environmental Problems and Solutions, S. Chand, New Delhi, 2012.
2. Bajpai, Asha, Child Rights in India, Oxford University Press, New Delhi, 2010.
3. Bhatnagar Mamta and Bhatnagar Nitin, Effective Communication and Soft Skills, Pearson India, New Delhi, 2011.
4. G Subba Rao, Writing Skills for Civil Services Examination, Access Publishing, New Delhi, 2014
5. Kaushal, Rachana, Women and Human Rights in India, Kaveri Books, New Delhi, 2000.

SEMESTER -II

PROGRAM(s): F.Y.B.Com (Regular)	SEMESTER: II
Course/Subject: Foundational Skills-II	Course Code: BCOM/FY/OE/2/03

Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures /1 hour each	NA	NA	2	20 marks	30 marks

Learning Objectives:

1. Identify and analyze the factors contributing to stress and conflict at individual and societal levels.
2. Evaluate the impact of values, ethics, and stereotypes on personal development and societal harmony.
3. Apply coping mechanisms and conflict-resolution strategies to manage stress and promote peace in diverse social contexts.
4. Demonstrate knowledge of competitive examinations, including their patterns, eligibility criteria, and develop essential soft skills such as time management, goal-setting, and effective communication.

Course Outcomes:

CO1: Examine the causes of stress and conflict in individuals and society, emphasizing the role of socialization agents and values.

CO2: Analyze the significance of ethics, prejudices, and stereotypes in shaping individual development and causing societal conflicts.

CO3: Explore methods and theories for managing stress and resolving conflicts in contemporary society.

CO4: Introduce students to various competitive examinations, their patterns, eligibility criteria, and the essential soft skills required for success.

DETAILED SYLLABUS

Modules	Units	Module Title	Credits/ Lectures
1	Unit I:	**Understanding Stress and Conflict:**	15
		Causes of stress and conflict in individuals and society: Agents of socialization and the role played by them in developing the individual; Significance of values, ethics and prejudices in developing the individual; Stereotyping and prejudice as significant factors in causing conflicts in society. Aggression and violence as the public expression of conflict;	
		Managing Stress and Conflict in Contemporary Society: Types of conflicts and use of coping mechanisms for managing individual stress; Maslow's theory of self-actualization; Different methods of responding to conflicts in society; Conflict-resolution and efforts towards building peace and harmony in society	
2	Unit II:	**Introduction to Competitive Examinations:**	15
		Basic information on Competitive Examinations- the pattern and eligibility criteria: i. Examinations conducted for entry into professional courses - Graduate Record Examinations (GRE), Graduate Management Admission Test GMAT), Common Admission Test (CAT) and Scholastic Aptitude Test (SAT). ii. Examinations conducted for entry into jobs by Union Public Service Commission, Staff Selection Commission (SSC), State Public Service Commissions, Banking and Insurance sectors, and the National and State Eligibility Tests (NET / SET) for entry into teaching profession.	
		Soft skills required for competitive examinations: i. Information on areas tested: Quantitative Ability, Data Interpretation, Verbal Ability and Logical Reasoning, Creativity and Lateral Thinking ii. Motivation: Concept, Theories and Types of Motivation iii. Goal-Setting: Types of Goals, SMART Goals, Stephen Covey's concept of human endowment iv. Time Management: Effective Strategies for Time Management v. Writing Skills: Paragraph Writing, Report Writing, Filing an application under the RTI Act, Consumer Grievance Letter.	

Reference Books:

1. Asthana, D. K., and Asthana, Meera, Environmental Problems and Solutions, S. Chand, New Delhi, 2012.
2. Bajpai, Asha, Child Rights in India, Oxford University Press, New Delhi, 2010.
3. Bhatnagar Mamta and Bhatnagar Nitin, Effective Communication and Soft Skills, Pearson India, New Delhi, 2011.
4. G Subba Rao, Writing Skills for Civil Services Examination, Access Publishing, New Delhi, 2014
5. Kaushal, Rachana, Women and Human Rights in India, Kaveri Books, New Delhi, 2000.
6. Mohapatra, Gaur Krishna Das, Environmental Ecology, Vikas, Noida, 2008.

SEMESTER - I

PROGRAM(s): F.Y.B.Com (Regular)	SEMESTER: I
Course/Subject: Economics of Money & Banking - I	Course Code: BCOM/FY/OE/1/04

Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures /1 hour each	NA	NA	2	20 marks	30 marks

Learning Objectives:

1. Define the functions and characteristics of money.
2. Explain the evolution of money from barter to fiat money.
3. Describe the structure and organization of the Indian banking system.
4. Evaluate the effectiveness and shortcomings of the Indian banking system.

Course Outcomes:

Upon successful completion of the course, students will be able to:

CO1: Understand the fundamental concepts and functions of money in an economy.
CO2: Analyze the evolution of money from barter systems to modern fiat currencies.
CO3: Explore the structure and functioning of the Indian banking system.
CO4: Evaluate the impact of banking sector reforms on the Indian economy.

DETAILED SYLLABUS

Modules	Units	Module Title	Credits/ Lectures
1	Unit I:	**Unit 1: Introduction to Money** Concept, Evolution, and Types of Money Overview of Money, Functions of Money, Characteristics of Money; Evolution of Money- Barter System, Commodity Money, Fiat Money, Types of Money- Currency, Demand Deposits, Other Forms of Money. Money Supply and Its Measurement Money Supply, Components of the Money Supply, Measurement of Money Supply.	15
2	Unit II:	**Unit 2: Indian Banking System** Structure of Banking in India Development of Banking since Independence; Structure of Banking System in India, Significance of Reserve Bank of India; Banking Sector Reforms and Recent changes in Banking Sector Types ofBanks and Contemporary IssuesinBanking Commercial Banks- Classification, Functions, Organization, Structure and Credit Creation, Progress of Commercial Banks; Co-operative Banks, Digital Banks and Neo Banks; Challenges faced by Indian Banking System.	15

Reference Books:

1. Ahuja, H. L. (2014). Modern economic theory. S. Chand and Company Ltd.
2. Bhatia, H. L. (2008). Public finance. Sage Publications.
3. Bhole, L. M., & Mahakud, J. (2009). Financial institutions and markets. Tata McGraw Hill.
4. Gupta, S. B. (1988). Monetary economics. S. Chand Limited.
5. Hajela, P. N. (2009). Money and banking theory with Indian banking. Ane Books Pvt. Ltd.
6. Jadhav, N. (2006). Monetary policy, financial stability and central banking in India. Macmillan.
7. Jhingan, M. L. (2014). Money, banking, and international trade. Vrinda Publishers.

SEMESTER - II

PROGRAM(s): F.Y.B.Com (Regular)			SEMESTER: II		
Course/Subject: Economics of Money & Banking - II			Course Code: BCOM/FY/OE/2/04		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures /1 hour each	NA	NA	2	20 marks	30 marks

Learning Objectives:

Upon successful completion of the course, students will be able to:

Describe the establishment and organizational structure of the Reserve Bank of India.

Explain the objectives and functions of the RBI, including its methods of credit control.

Identify the objectives and instruments of monetary policy.

Evaluate the role of monetary policy in managing economic conditions like depression and inflation.

Course Outcomes:

Upon successful completion of the course, students will be able to:

CO1: To understand the role and functions of the Reserve Bank of India (RBI).

CO2: To analyze the traditional and non-traditional functions of the RBI.

CO3: To examine the objectives, targets and instruments of monetary policy.

CO4: To evaluate the role of monetary policy in developing countries and its challenges.

DETAILED SYLLABUS

Modules	Units	Module Title	Credits/ Lectures
1	Unit I:	**Unit 1: Central Banking in India** Structure, Objectives and Functions of the Reserve Bank of India Reserve Bank of India: Establishment of RBI; Organizational Structure of RBI; Objectives of RBI; Traditional and Non-traditional Functions of RBI. Credit Control Methods and Role of the RBI Methods of Credit Control, Role of Central Bank in Developing Economy, Autonomy of Central Bank, Regulatory Framework, Banking Supervision.	15
2	Unit II:	**Unit 2: Monetary Policy in India** Framework and Instruments of Monetary Policy Monetary Policy: Objectives, Targets, Indicators and Instruments of Monetary Policy; Role of Monetary Policy in Developing Countries; Role of Monetary Policy in Foreign Exchange Management Monetary Policy in Practice and Challenges Monetary Policy during Depression; Monetary Policy during Inflation; Current Monetary Policy of the Reserve Bank of India, Challenges in Implementing Monetary Policy.	15

Reference Books:

1. Ahuja, H. L. (2014). Modern economic theory. S. Chand and Company Ltd.
2. Bhatia, H. L. (2008). Public finance. Sage Publications.
3. Bhole, L. M., & Mahakud, J. (2009). Financial institutions and markets. Tata McGraw Hill.
4. Gupta, S. B. (1988). Monetary economics. S. Chand Limited.
5. Hajela, P. N. (2009). Money and banking theory with Indian banking. Ane Books Pvt. Ltd.
6. Jadhav, N. (2006). Monetary policy, financial stability and central banking in India. Macmillan.
7. Jhingan, M. L. (2014). Money, banking, and international trade. Vrinda Publishers.

SEMESTER - I

PROGRAM(s): F.Y.B.Com (Regular)	SEMESTER: I
Course/Subject: Economics of Co-operation - I	Course Code: BCOM/FY/OE/1/05

Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures /1 hour each	NA	NA	2	20 marks	30 marks

Learning Objectives:

Upon successful completion of the course, students will be able to:

1. Define the concept of co-operation, its principles, and its relevance in the context of economic development.
2. Identify and explain the characteristics and benefits of various types of co-operative organizations in India.
3. Analyze the role of co-operation in the success of AMUL, Lijjat Papad, and Bhagini Nivedita Co-operative Bank as case studies.
4. Evaluate the impact of self-help groups on women's empowerment and financial inclusion in India.
5. Understand the functioning and significance of co-operative credit institutions such as primary agricultural credit societies, co-operative banks, land development banks, urban co-operative banks, and regional rural banks in the Indian economy.

Course Outcomes:

Upon successful completion of the course, students will be able to:Course Objectives:

CO1: To acquaint students with the history, principles, and significance of co-operation in India.

CO2: To analyze the various types of co-operative organizations and their roles in economic development.

CO3: To examine the functioning and impact of self-help groups as cooperative credit institutions, with a particular focus on women empowerment.

CO4: To understand the functioning and significance of different cooperative credit institutions,such as primary agricultural credit societies, co-operative banks, land development banks,and regional rural banks.

CO5: To analyze real-life case studies, including AMUL, Lijjat Papad and Bhagini Nivedita Co-operative Bank, to highlight successful applications of co-operative principles in India.

DETAILED SYLLABUS

Modules	Units	Module Title	Credits/ Lectures
1	Unit I:	**A. History and Introduction to Co-operation** Origin, Meaning and Definition of Co-operation-Principles of Cooperation-Salient Features and Benefits of Cooperation-Role of Cooperation in Economic Development -Development of Cooperative Movement in India. **B. Types of Cooperative Organizations** Significance, Problems and Remedial Measures of Processing Co-operatives, Agricultural Marketing Societies, Consumer Cooperative Societies, Housing Co-operative Societies, Industrial Cooperative and Dairy Cooperatives: Case study of AMUL.	15
2	Unit II:	**Self-help Groups and Cooperative Credit Institutions** Women Empowerment- Self Help Groups - Case study of Lijjat Papad, Bhagini Nivedita Co Operative Bank (Pune)- Primary Agricultural Credit Society- Central Co-operative Bank, State Cooperative Banks- Land Development Banks- Urban Co-operative Banks- Regional Rural Banks.	15

Reference Books:

1. Cooperation- Romeo Mascharhans, Vipul Prakashan, Pune
2. Bedi, R. D. (1997). Theory, history, and practice of co-operation. Loyal Book Depot.
3. Bhatia, B. S., & Verma, H. L. (Eds.). (1994). Co-operatives and human resource development
4. (Vols. 1–5). Deep & Deep Publications.
5. Bhatnagar, K. P., Nigam, H. J., & Sahai, J. P. (1960). Co-operation in India. Kishore
6. Publishing House.
7. Dalal, Y., & Subnis. (1975). Co-operation in Maharashtra. Maharashtra State Co-operative
8. Union.
9. Gadgil, D. R. (1975). Writings on the co-operative movement in India. Gokhale Institute of
10. Politics and Economics.
11. Goel, S. L., & Goel, B. B. (1979). Co-operative administration. Sterling Publishers.

SEMESTER - II

PROGRAM(s): F.Y.B.Com (Regular)			SEMESTER: II		
Course/Subject: Economics of Co-operation - II			Course Code: BCOM/FY/OE/2/05		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures /1 hour each	NA	NA	2	20 marks	30 marks

Learning Objectives:

1. Demonstrate a comprehensive understanding of the registration formalities and administrative functions of co-operative societies.
2. Identify and explain the different types of membership in co-operative societies, along with the corresponding rights and duties of members.
3. Evaluate the importance of supervision in co-operative management, including the regulatory framework and the roles of secretaries and registrars.
4. Analyze the roles of the Central and State Governments, RBI, NABARD, and SBI in supporting and regulating co-operatives in India, along with recent initiatives by the Central Government in the co-operative sector.

Course Outcomes:

Upon successful completion of the course, students will be able to:Course Objectives:

CO1: To acquaint students with the history, principles, and significance of co-operation in India.

CO2: To analyze the various types of co-operative organizations and their roles in economic development.

CO3: To examine the functioning and impact of self-help groups as cooperative credit institutions, with a particular focus on women empowerment.

CO4: To understand the functioning and significance of different cooperative credit institutions,such as primary agricultural credit societies, co-operative banks, land development banks,and regional rural banks.

CO5: To analyze real-life case studies, including AMUL, Lijjat Papad and Bhagini Nivedita Co-operative Bank, to highlight successful applications of co-operative principles in India.

DETAILED SYLLABUS

Modules	Units	Module Title	Credits/ Lectures
1	Unit I:	**Cooperation Management** Registration Formalities and Functioning of Cooperatives Administrative Functions of Co-operative Departments- Procedure of formation, Registration, and Cancellation of Co-operatives; Membership and Types of membership of Cooperative Societies; Rights and Duties of Members. Supervision and Professional Management Supervision- Need for the Supervision, Bye Laws and Model Bye Laws, The Maharashtra Cooperative Societies Act 1960; Professionalization of Cooperative Management- Role of Secretary- Role of Registrar.	15
2	Unit II:	**Cooperation in India** Institutional Framework Role of Central Government, State Government, RBI, NABARD and SBI; Recent developments and Initiatives by the Central Government in the co-operative sector, National Policy on Cooperation. Management and Contemporary Issues Need and importance of Human Resource Development (HRD); Workers' Participation in Management and its Types; Leadership in Co-operatives; Challenges faced by Co-operatives in the 21st Century; Measures to Strengthen Co-operatives.	15

Reference Books:

1. Cooperation- Romeo Mascharhans, Vipul Prakashan, Pune
2. Bedi, R. D. (1997). Theory, history, and practice of co-operation. Loyal Book Depot.
3. Bhatia, B. S., & Verma, H. L. (Eds.). (1994). Co-operatives and human resource development
4. (Vols. 1–5). Deep & Deep Publications.
5. Bhatnagar, K. P., Nigam, H. J., & Sahai, J. P. (1960). Co-operation in India. Kishore
6. Publishing House.
7. Dalal, Y., & Subnis. (1975). Co-operation in Maharashtra. Maharashtra State Co-operative
8. Union.
9. Gadgil, D. R. (1975). Writings on the co-operative movement in India. Gokhale Institute of
10. Politics and Economics.
11. Goel, S. L., & Goel, B. B. (1979). Co-operative administration. Sterling Publishers.

SEMESTER - I

PROGRAM(s): F.Y.B.Com (Regular)			SEMESTER: I		
Course/Subject: Business Mathematics			Course Code: BCOM/FY/VSC/1/01		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
1 lecture /1 hour	NA	1 Tutorial / 1 hour per batch	2	20 marks	30 marks

Learning Objectives:

- The main objective of this course is to introduce Business Mathematics to undergraduate students of commerce, so that they can use them in the field of commerce and industry to solve the real-life problems. They should be able to take informed and logical investment decisions.

Course Outcomes:

CO1: Understand nature and scope of business Mathematics with its importance in solving business problems. Understanding the concepts of Shares and Mutual Funds, to calculate number of shares, brokerage and dividend in Shares, NAV, change in NAV, number of units, exit and entry loads, averaging of price under SIP in Mutual funds (Apply and Analyze)

CO2: Boost quantitative thinking and develop numerical abilities. Understanding of how compounding impacts future value. Enable to calculate present value, future value and EMI at different rate and period, (Apply, Analyze and Evaluate). They will be able to take informed and logical investment decisions.

DETAILED SYLLABUS

Modules	Units	Module Title	Credits/ Lectures
1	Unit I:	SHARES AND MUTUAL FUNDS	15
	A	Shares: Concept of share, face value, market value, dividend, equity shares, preferential shares, bonus shares. Simple examples on calculation of face value, market value, rate of dividend and rate of return.	
	B	Mutual Funds: Mutual Funds Simple problems on calculation of Net income after considering entry load, dividend, change in Net Asset Value (N.A.V.) and exit load. Averaging of price under the Systematic Investment Plan (S.I.P.)	
2	Unit II:	INTEREST AND ANNUITY	15
	A	Interest: Simple and Compound Interest Interest compounded once a year, more than once a year, continuous, nominal and effective rate of interest	
	B	Annuity: Annuity Immediate and its Present value, Future value. Types of loans. Equated Monthly Instalments (EMI) using reducing balance method and amortization of loans. Perpetuity and its present value. Simple problems involving up to 4 time periods.	

Reference Books:

1. Business Mathematics, D.C. Sancheti, V.K. Kapoor, Sultan Chand
2. Financial Mathematics, Jothi A. Lenin
3. Financial Mathematics, Shahi Prarthana
4. Business Mathematics, Sancheti D.C.
5. Business Mathematics with Applications, Arora S.R.
6. Business Mathematics And Statistics Text Book For C.A. Icwa And C.S.Verma A . P.
7. Business Mathematics: Theory & Applications, Sharma J K
8. Introductory Business Mathematics, Rajput R K
9. Essence of Business Mathematics, Rajput R K
10. Business Mathematics, Arora S.R.
11. Elementary Business Mathematics, Vaidya M L
12. Mathematical Models in Operations Research, Sharma J.K.

SEMESTER - II

PROGRAM(s): F.Y.B.Com (Regular)	SEMESTER: II
Course/Subject: Business Statistics	Course Code: BCOM/FY/VSC/2/01

Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
1 lecture /1 hour	NA	1 Tutorial / 1 hour per batch	2	20 marks	30 marks

Learning Objectives:

The main objective of this course is to introduce Business Statistics to undergraduate students of commerce, so that they can use them in the field of commerce and industry to solve the real-life problems. They should be able to make use statical tool to do market research and should be empowered to draw inferences based on statistical analysis.

Course Outcomes:

CO1: Understand nature and scope of business Statistics with its importance in decision making in business. Understanding the concepts of Averages and Dispersion, to calculate different types of averages & dispersion for the given data. Most importantly will be able to draw inferences based on statistical values.

CO2: Students will develop logic and quantitative thinking. Understanding the concepts of Correlation, Regression, Calculation of correlation coefficient, regression coefficient (Apply and Analyze). Will know construction of regression line and to estimate values using regression lines, identifying type of correlation (Apply, Analyze and Evaluate) and extent of correlation. They will be able to make use of basic statastical tool to do market research and draw inferences based on statistical analysis.

DETAILED SYLLABUS

Modules	Units	Module Title	Credits/ Lectures
1	**Unit I:**	**Measures of Central Tendencies and Measures of Dispersion**	**15**
	A	Measures of Central Tendencies: Definition of Average, Types of Averages: Arithmetic Mean, Median, and Mode for group as well as ungroup data. Quartiles, Deciles and Percentiles. Using Ogive locate median and Quartiles. Using Histogram locate mode. Combined and Weighted mean.	
	B	Measures of Dispersion: Concept and idea of dispersion. Various measures Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance, Combined Variance.	
2	**Unit II:**	**Bivariate Correlation and Bivariate Linear Regression**	**15**
	A	Bivariate Correlation: Meaning, Types of Correlation, Determination of Correlation: Scatter diagram, Karl Pearson's method of Correlation Coefficient (excluding Bivariate Frequency Distribution Table) and Spearman's Rank Correlation Coefficient	
	B	Bivariate Linear Regression: Meaning, Concept of Regression equations, Slope of the Regression Line and its interpretation. Regression Coefficients (excluding Bivariate Frequency Distribution Table), Relationship between Coefficient of Correlation and Regression Coefficients, Finding the equations of Regression lines by method of Least Squares.	

Reference Books:

1. Business Statistics; A Decision-Making Approach, Groebner David F.
2. Business Statistics, King
3. Business Statistics, Silver Mick
4. Business Statistics, Bhardwaj R.S.
5. Modern Business Statistics with Microsoft Office Excel, Williams Anderson
6. Complete Business Statistics, Aczel Amisr D.

SEMESTER - I

PROGRAM(s): F.Y.B.Com (Regular)	SEMESTER: I
Course/Subject: Environmental Studies - I	Course Code: BCOM/FY/SEC/1/01

Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures /1 hour each	NA	NA	2	20 marks	30 marks

Learning Objectives:

1. Creating awareness of environmental issues pertaining to current state of Earth by highlighting functional links between environment, economy and society.
2. To expose students to the environmental, ethical, cross-cultural and historical context of issues at global, national and local level.
3. To familiarize the commerce students with relevant techniques and tools that are in use to assess various environmental issues.

Course Outcomes:

CO1: Preparing students for careers as leaders in comprehending and addressing complex environmental issues from a problem oriented and interdisciplinary perspective.

CO2: Students will understand their roles and identities as citizens, consumers and environmentally conscious humans in an interconnected world.

DETAILED SYLLABUS

Modules	Units	Module Title	Credits/ Lectures
1	Unit I:	**ENVIRONMENT AND ECOSYSTEM**	13
		• Environment: Meaning, Definition, Scope and Components • Ecosystem: Concept, Definition, Characteristics, Components and Types • Functioning and Structure of Ecosystem; Food Chain, Food Web and Ecological Pyramids • Linkage between Indian Knowledge System (IKS) and Environment • Importance and Scope of Environmental Studies	
2	Unit II:	**NATURAL RESOURCES AND SUSTAINABLE DEVELOPMENT**	13
		• Resources: Meaning, Definition, Classification and Types • Factors Influencing Resource Utilization • Resource Conservation: Meaning and Methods • Conventional and Non-Conventional Resources • Problems Associated with and Management of WATER, FOREST and ENERGY resources • Resource Utilization and Sustainable Development	
3	Unit III:	**World Map Filling**	4
		• Naming and Marking Environmentally Significant Features in the World Outline Map	

SEMESTER - II

PROGRAM(s): F.Y.B.Com (Regular)			SEMESTER: II		
Course/Subject: Environmental Studies - II			Course Code: BCOM/FY/SEC/2/01		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures /1 hour each	NA	NA	2	20 marks	30 marks

Learning Objectives:

1. Creating awareness of environmental issues pertaining to current state of Earth by highlighting functional links between environment, economy and society.
2. To expose students to the environmental, ethical, cross-cultural and historical context of issues at global, national and local level.
3. To familiarize the commerce students with relevant techniques and tools that are in use to assess various environmental issues.

Course Outcomes:

- **CO1:** Preparing students for careers as leaders in comprehending and addressing complex environmental issues from a problem oriented and interdisciplinary perspective.
- **CO2:** Students will understand their roles and identities as citizens, consumers and environmentally conscious humans in an interconnected world.

DETAILED SYLLABUS

Modules	Units	Module Title	Credits/ Lectures
1	Unit I:	Agriculture and Industrial Development Environmental problems associated with Agriculture: loss of productivity, land degradation, desertification Uneven food production- hunger, malnutrition and food security Sustainable agricultural practices Environmental problems associated with industries: pollution, global warming, ozone layer depletion & acid rain Sustainable industrial practices Green business and Green consumerism Corporate Social Responsibility towards environment	13
2	Unit II:	Environmental Movements and Management Environmental movements in India: Save Narmada movement, Chipko movement, Silent Valley movement, Save Western Ghats movement Concept and Scope of Geographical Indication (GI)Tags in shaping regional identity of India Environmental Management: Concept, need and relevance Concept of ISO14000 and ISO 16000 Environmental Impact Assessment, Ecological footprint Concept of Sustainable Development Goals in Environmental Management	13
3	Unit III:	**Mumbai Map Filling**	4
		• Map filling of Environmentally Significant Features in the Outline Map of Greater Mumbai	

SEMESTER - I

PROGRAM(s): F.Y.B.Com (Regular)			SEMESTER: I		
Course/Subject: Advanced English Communication Skills - I			Course Code: BCOM/FY/AEC/1/01		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
1 Lecture of 1 Hour	NA	1 Tutorial of 1 Hour per Batch	2	20 Marks	30 Marks

Learning Objectives:

1. To clarify the concept and fundamentals of communication.
2. To acquaint students with communication skills and sub skills.
3. To create an awareness about communication barriers and cross-cultural communication.
4. To understand the objectives and channels of communication.
5. To hone the letter writing skills of students.

Course Outcomes:

CO1: Students will comprehend the basic elements of communication.
CO2: Their understanding of communication skills and methods will be enhanced.
CO3: Learners will be able to overcome communication barriers and respect and accept cultural differences and norms.
CO4: They will be able to select context-appropriate channels for communication.
CO5: Learners will be able to craft well-structured letters with appropriate language and content.

DETAILED SYLLABUS

Modules	Units	Module Title	Credits/ Lectures
1	Unit I:	**Fundamentals of Communication** The Concept of Communication: Etymology, Definitions, Factors & Process of Communication; Distinction between a Message and a Communication: Communication and Perception and Impact of Technology on Communication. Channels of Communication: External Communication - Outward, Inward, Diagonal; Internal Communication - Vertical, Horizontal, Diagonal, Consensus; Grapevine Communication. Objectives of Communication: Information, Advice & Counselling, Order & Instruction, Persuasion, Motivation, Education & Training, Warning and Raising Morale. Methods of Communication: Verbal Communication - Oral & Written; Non- Verbal Communication - Facial Expressions, Gestures, Posture, Behaviour, Signs & Symbols, Maps, Charts & Graphs, Posters & Banners, Colours & Shapes, Dress, Accessories & Grooming, Space & Proxemics, Silence, Touch; Paralanguage Barriers to Communication: Physical, Language, Socio-Cultural/Cross- Cultural, Psychological & Technological Barriers and how to overcome them.	15
2	Unit II:	**TUTORIALS** Letter Writing Skills Principles of Effective Communication: 'You' Attitude; Business Jargon; 'C's of Communication; Handling Negatives Positively; Pointing out Errors without Causing Offence; Techniques of Emphasis and de-Emphasis. Parts of a Business Letter: Compulsory and Optional Parts Layouts of a Business Letter: Features of Full Block & Modified Block layouts Personnel Correspondence: Theory and Drafting of Letters of Application; Résumé; Statement of Purpose; AI Prompt Engineering; Letters of Recommendation, Appointment, Job Acceptance, Appreciation & Resignation.	15

Reference Books:

1. Littlejohn, Stephen W., and Karen A. Foss. Theories of Human Communication. 11th ed., Waveland Press, 2020.
2. Arnett, Ronald C., et al. Human Communication: The Basic Course. 15th ed., Pearson, 2020.
3. Singh, Sadhana. Business Communication in India. Oxford University Press, 2016.
4. Dey, Soma and Ankita Rathore. Professional Business Writing in English: A Comprehensive Guide for Indian Professionals. SAGE Publications India, 2019.
5. Rai, Sudhir Kumar. Business Communication: A Handbook for Indian Business Communication. Prentice-Hall of India, 2018.
6. Vanzara, Rakesh Prompt Engineering: Master the Art of Asking AI. Notion Press, 2025.
7. Miller, Michael. AI Prompt Engineering Absolute Beginners Guide. Pearson Education, Limited,2025.

SEMESTER - II

PROGRAM(s): F.Y.B.Com (Regular)			SEMESTER: II		
Course/Subject: Advanced English Communication Skills - II			Course Code: BCOM/FY/AEC/2/01		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
1 Lecture of 1 Hour	NA	1 Tutorial of 1 Hour per Batch	2	20 Marks	30 Marks

Learning Objectives:

1. To prepare students to appear for Business Interviews and understand the nuances of effective Group Discussions.
2. To plan and participate effectively in Group Communication activities.
3. To understand the importance of Public Relations and learn to draft Press Releases.
4. To orient students with basic Business Etiquette.
5. To inculcate in learners a professional and ethical attitude towards work.

Course Outcomes:

CO1: Students will be well equipped and prepared to appear for Business Interviews and participate in Group Discussions.

CO2: They will develop the ability to skillfully plan and participate in Group Communication activities.

CO3: Learners will understand the significance of Public Relations and be able to draft impactful Press Releases.

CO4: Knowledge of basic Business Etiquette will help them to face a professional environment with confidence.

CO5: A sense of professionalism and an ethical conduct will be nurtured among learners.

DETAILED SYLLABUS

Modules	Units	Module Title	Credits/ Lectures
1	Unit I:	**Inter-personal Communication Skills** Interviews: Types of Business Interviews – Employment, Appraisal, Grievance, Exit; Interview Techniques. Group Discussion: Features, Requisites, Conduct, Limitations; Qualities Required in a Participant for Success in a Group Discussion. Meetings: What is a Meeting; Types of Meetings; Need, Importance, Preparation, Conduct and Types of Formal Meetings; Group Dynamics; The Role of a Chairperson and Participants in a Meeting; Notices, Agendas & Resolutions. Committees & Conferences: Types, Importance, Advantages and Disadvantages of Committees; Characteristics of a Conference; Disadvantages of Committees; Characteristics of a Conference; Organizing a Conference; Importance, Advantages and Disadvantages of Conferences; Modern Methods – Teleconference, Video conference, Webinar; Distinguishing between a Committee and a Conference. Public Relations: Definitions; Functions of a PR Department/Officer/Agency; Internal and External Public Relations; Drafting a Press Release. Business Etiquette: Meaning of Etiquette; Types of Etiquette - Office, Business Meeting, Mobile Phone, Internet, Business Card, Business Meals and Handshake	20
2	Unit II:	**TUTORIALS** Advanced Writing Skills Trade Letters: An Overview; Drafting Letters of Inquiry, Complaints & Adjustment and their replies. Sales Letters: Functions; Guidelines; AIDA Formula; Common Sales Appeals; Drafting Sales Letters for products and services. Promotional Leaflets and Fliers: Distinguishing between a Leaflet and a Flier; Designing promotional Leaflets and Fliers.	10

Reference Books:

1. Raghunathan, M. Winning the Interview Game: Everything You Need to Know to Land the Job. Collins Business, 2013.
2. Bhatia, Vandana. Effective Group Communication: How to become a skilled communicator. Sage Publications India, 2010.
3. Cutlip, Scott M., Allen H. Center, and Glen M. Broom. Effective Public Relations. Pearson, 2019.
4. Pachter, Barbara. The Essentials of Business Etiquette: How to Greet, Eat, and Tweet Your Way to Success. McGraw-Hill Education, 2013.
5. Deshpande, Satheesh, and Nithin V. Kumar. Business Ethics in India. Springer, 2019.

SEMESTER - I

PROGRAM(s): F.Y.B.Com (Regular)	SEMESTER: I				
Course/Subject: Law and Environmental Protection - I	Course Code:BCOM/FY/VEC/1/01				
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures /1 hour each	NA	NA	2	20 marks	30 marks

Learning Objectives:

1. To understand the basic features, structure, fundamental duties and constitutional provisions of the Constitution of India.
2. To develop an understanding of the meaning, nature, sources and types of law, including Public Interest Litigation and the role of Artificial Intelligence in the legal system.
3. To create awareness about environmental issues and climate change in India and understand the constitutional and legal framework for environmental protection.
4. To develop legal awareness, environmental responsibility and ethical values through the study of important legislation and relevant case laws.

Course Outcomes:

By the end of the course, learners will be able to:

CO1: Explain the basic structure, features, fundamental duties and important provisions of the Constitution of India.

CO2: Identify and apply basic concepts of law, its sources and types, including Public Interest Litigation and emerging applications of Artificial Intelligence in the legal system.

CO3: Analyse major environmental issues and climate change in India with reference to constitutional provisions and environmental legislation.

CO4: Apply legal and environmental concepts to relevant case laws and contemporary issues, developing responsible and ethical citizenship.

DETAILED SYLLABUS

Modules	Units	Module Title	Credits/ Lectures
1	Unit I:	**Indian Constitution and law**	15
		• Preamble to the Constitution • Structure of the Constitution and Basic Features of the Constitution • Fundamental Duties • Definition and meaning of law, Nature and Sources of law, Types of law • Public Interest Litigation • Role of Artificial Intelligence in Modern Legal System	
2	Unit II:	**Environmental Protection in India**	15
		• Introduction • Environmental Issues in India • Climate Change in India • Constitutional provisions for the protection of environment • Important Legislation relating to Environmental Protection • Relevant Case Laws	

Reference Books:

1. Basu, D. D. Introduction to the Constitution of India. LexisNexis, 2022.
2. Shukla, V. N. Constitution of India. Eastern Book Company, 2023.
3. Pandey, J. N. Constitutional Law of India. Central Law Agency, 2022.
4. Leelakrishnan, P. Environmental Law in India. LexisNexis, 2022.
5. Shastri, S. C. Environmental Law. Eastern Book Company, 2020.
6. Bharucha, Erach. Textbook of Environmental Studies for Undergraduate Courses. Universities Press, 2013.
7. Kuchhal, M. C., and Vivek Kuchhal. Business Law. Vikas Publishing House, 2019.
8. Gulshan, S. S., and G. K. Kapoor. Business Law. Excel Books, 2018.

SEMESTER - II

PROGRAM(s): F.Y.B.Com (Regular)			SEMESTER: II		
Course/Subject: Law and Environmental Protection - II			Course Code:BCOM/FY/VEC/2/01		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures /1 hour each	NA	NA	2	20 marks	30 marks

Learning Objectives:

1. Explain the concept, evolution and importance of Human Rights and relate them to Fundamental Rights and the Universal Declaration of Human Rights.
2. Describe the key provisions of the Right to Information Act, 2005 and understand its role in promoting transparency and accountability.
3. Identify major Human Rights violations affecting vulnerable groups and examine relevant legal provisions, remedies and case laws.
4. Analyse environmental disasters, their effects on human life and the Disaster Management Cycle, while recognising the Human Rights issues involved in disaster situations.

Course Outcomes:

The course aims to:

CO1: To develop an understanding of the concept, evolution and significance of Human Rights and their protection under national and international frameworks.

CO2: To familiarize learners with Fundamental Rights, the Universal Declaration of Human Rights and the Right to Information Act, 2005.

CO3: To create awareness about Human Rights violations affecting vulnerable and marginalized groups and the mechanisms available for redressal.

CO4: To develop an understanding of disasters, their impact on human life, disaster management mechanisms and the relationship between disasters, environmental concerns and Human Rights

DETAILED SYLLABUS

Modules	Units	Module Title	Credits/ Lectures
1	**Unit I:**	**Indian Constitution and law**	**15**
		A. Concept of Human Rights B. Evolution of Human Rights C. The Universal Declaration of Human Rights D. Fundamental Rights in the Constitution E. Key Provisions and features of Right to Information Act, 2005 F. Human Rights Violations and Redressal: i. Scheduled Castes ii. Scheduled Tribes iii. Women iv. Children v. People with Disabilities, Minorities and the Elderly population vi. Relevant case laws of Human Rights Violation and Redressal	
2	**Unit II:**	**Environmental Protection in India**	**15**
		A.Definition, concept and types of Disaster B.Effects of Disasters on human life C.Disaster Management Cycle D.Human Rights issues in addressing Disasters E.Relevant case studies of environmental disasters	

Reference Books:

1. Basu, D. D. Introduction to the Constitution of India. LexisNexis, 2022.
2. Rao, M. P. Law Relating to Human Rights. Eastern Book Company, 2018.
3. Sinha, P. C. Human Rights: Concept and Issues. Regal Publications, 2018.
4. United Nations. Universal Declaration of Human Rights. United Nations Publications.
5. Jaiswal, S. Human Rights and Social Justice. APH Publishing Corporation, 2019.
6. Kapur, S. Human Rights: A Humanitarian Perspective. Narosa Publishing House, 2014.
7. Sharma, V. K. Disaster Management. Pentagon Press, 2014.
8. Coppola, Damon P. Introduction to International Disaster Management. Butterworth-Heinemann, 2020.

SEMESTER - I

PROGRAM(s): F.Y.B.Com (Regular)		SEMESTER: I			
Course/Subject: Indian Economic Thoughts - I		Course Code:BCOM/FY/IKS/1/01			
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures /1 hour each	NA	NA	2	20 marks	30 marks

Learning Objectives:

1. To introduce students to the Indian Knowledge System and various strands of IKS thoughts that originated in ancient India.
2. To analyse the economic ideas of prominent thinkers and philosophers, including Kautilya, Thiruvalluvar, Dadabhai Naoroji, Gopal Krishna Gokhale, and Mahadev Govind Ranade.
3. To explore the economic philosophies of Mahatma Gandhi and Dr. B. R. Ambedkar and their impact on Indian economic thinking.
4. To understand the relevance and long-term implications of economic ideas from different historical periods.
5. To foster critical thinking and analytical skills in evaluating the contributions of Indian economic thinkers to the development of economic thought.

Course Outcomes:

CO1: Identify and analyse the key elements of ancient Indian Knowledge System found in texts such as the Vedas, Buddhist economics, and Mahavira's teachings.

CO2: Assess the ideas of Kautilya, Thiruvalluvar, Dadabhai Naoroji, Gopal Krishna Gokhale, and Mahadev Govind Ranade, and understand their significance in the context of their times.

CO3: Evaluate the philosophies of Mahatma Gandhi and Dr. B. R. Ambedkar, including their concepts of self-sufficiency, the village economy, trusteeship, and the rupee debate.

CO4: Examine the evolution of Indian economic thought over time and its impact on shaping economic policies and perspectives.

CO5: Engage in critical analysis and articulate informed perspectives on the contributions of Indian economic thinkers to broader economic discourse.

DETAILED SYLLABUS

Modules	Units	Module Title	Credits/ Lectures
1	Unit I:	**Introduction to IKS and Ancient Indian Economic Thoughts**	15
		• Indian Knowledge System: Meaning, Scope and Features, Why IKS? Overview of Ancient Indian Thoughts; Vedas: Purushartha and Utilization of Wealth; Buddhist philosophy on: Consumption, Saving, and Investment; Philosophy of Mahavira: Non-violence and Non absolutism. • Kautilya's Economic Thought- The Concept of State, Kautilya's Integrated Approach and the Ideal Economy, Kautilya's Theory of Taxation and Welfare Economics; Thiruvalluvar's Thought: Poverty, Agriculture, Public Finance and Welfare State; Case Studies.	
2	Unit II:	**Pre-Independence Economic Thoughts**	15
		• The Ideas of Dadabhai Naoroji: Drain Theory, Criticism and Long run Relevance; Gopal Krishna Gokhale: The Economics of Education, The Rupee-Ratio Debate; Mahadev Govind Ranade: Economic Ideas, Agrarian Policy and Role of Government. • The Swadeshi Movement and Nationalism- Contributions of Mahatma Gandhi: Concepts of Self-sufficiency, Village Economy and Trusteeship- Dr. Ambedkar's Contribution to the Rupee Debate; Case Studies.	

Reference Books:

1. Basu, K. (2011). Beyond the Invisible Hand: Groundwork for a New Economics. Princeton University Press.
2. Bhagwati, J. (2007). India in Transition: Freeing the Economy. Oxford University Press.
3. Chakraborty, S., & Goyal, A. (2018). Indian Economic Thought: Ancient to Modern. New Delhi: Sage Publications.
4. Dasgupta, A. (1993). A History of Indian Economic Thought. Routledge, London.
5. Gandhi, M. K. (1997). Hind Swaraj and Other Writings. Cambridge University Press.
6. Jain, H. (2019). The Ancient Indian Economic Thought and the Concept of Welfare State. Available at SSRN: https://ssrn.com/abstract=3762752
7. Krishna, D. (2012). Economic Ideas of Dr. B. R. Ambedkar. Oxford University Press.
8. Kumar, N. (2016). Economic Ideas and Thinkers of India. Mumbai: Rupa Publications.
9. Mukherjee, B. N. (2017). Economic Thought in Ancient India: A Study of Ancient Economic Literature. New Delhi: Routledge.
10. Rangarajan, L. N. (2018). Economic Ideas of the Indian Renaissance. Bengaluru: Centre for Economic and Social Studies.
11. Roy, T. (2020). The Economic History of India (1857–2010) (4th ed.). Oxford University Press.
12. Sen, A. (2005). The Argumentative Indian: Writings on Indian History, Culture, and Identity. Farrar, Straus and Giroux



Syllabus

Smt. P. D. Hinduja Trust's
K. P. B. Hinduja College of Commerce, Mumbai
(Autonomous)

Re-accredited 'A+' Grade by NAAC



Affiliated to
The University of Mumbai

Syllabus for B.Com.
(Regular)
Under NEP 2020
Semester III & IV under NEP 2020

Programme Code: HCUBCOM

Choice Based Credit System (CBCS) with effect from
Academic Year 2023–2024
Programme Outline 2025-2026

SEMESTER - III

PROGRAM(s): S.Y.B.Com (Regular)			SEMESTER: III		
Course/Subject: Management Accounting I			Course Code: BCOM/SY/MAJ/3/01		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures 60 mins each	NA	NA	2 Credits	20 marks	30 marks

Learning Objectives:

1 To enable the learners to understand the meaning, nature, scope & functions of Management Accounting.
2. To help the learners know how to analyze and interpret the Financial Statements.
3. To enable the learners to calculate and interpret various financial ratios.

Course Outcomes:

After completion of the course, learners would be able to:

CO1: The learners would be able to understand the meaning, nature, scope & functions of Management Accounting.

CO2: The learners would be able to perform the analysis of financial statements with tools of financial analysis such as Trend Analysis, Comparative Analysis and Common Size Analysis.

CO3: The learners would be able to calculate and interpret the financial ratios

DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures
1	Unit I:	**Introduction to Management Accounting**	15
		● Meaning, Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting	
2	Unit II:	**Analysis and Interpretation of Financial Statements**	15
		● Study of the Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis. ● Relationship between items in Balance Sheet and Revenue statement. ● Tools of analysis of Financial Statements (i) Trend analysis (ii) Comparative Statement (iii) Common Size Statement Note : Problems based on Trend analysis ,Comparative Statements and Common sized statements	
3	Unit III:	**Ratio Analysis and Interpretation:**	15
		● (Based on Vertical Form of Financial statements suitable for analysis) Meaning, advantages and Limitations of Ratio Analysis Classification of Ratios, Detailed study of the following Ratios: A. Balance Sheet Ratios B. Revenue Statement Ratio: C. Combined Ratio	

Reference books:

1. Management Accounting, Khan M. Y., Tata McGraw Hill.
2. Introduction to Management Accounting, Horngren Charle, Prentice Hall.
3. Basics of Cost and Management Accounting, Saxena V. K., Sultan Chand & Sons.
4. Cost and Management Accounting, Kishore Ravi M., Taxmann Publication.
5. Management Accounting, Gupta S. P., Sahitya Bhawan
6. Problems and Solutions in Management Accounting and Financial Management, Maheshwari S. N., Sultan Chand & Sons.
7. Management Accounting, Chakrabarty Hrishikesh, Oxford University Press.
8. Management Accounting, Ghosh T. P., Excel Books.

SEMESTER - IV

PROGRAM(s): S.Y.B.Com (Regular)			SEMESTER: III		
Course/Subject: Management Accounting II			Course Code: BCOM/SY/MAJ/4/01		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures 60 mins each	NA	NA	2 Credits	20 marks	30 marks

Learning Objectives:

1. To enable the learners to understand the concept of working capital and calculate estimated/projected working capital requirement.
2. To enable the learners to understand the concept and techniques of Capital Budgeting.

Course Outcomes:

After completion of the course, learners would be able to:

CO1: The learners would be able to understand the concept of working capital and calculate estimated/projected working capital requirement.

CO2: The learners would be able to understand the concept and techniques of Capital budgeting

DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures
1	**Unit I:**	**Working Capital Management**	**15**
		A. Meaning, Types of Working Capital, Factors affecting Working Capital Requirement, Advantages of adequate Working Capital, Problems due to inadequate Working Capital. B. Operating Cycle -Meaning and types of Operating Cycle, Calculation of duration of Operating Cycle. C. Estimation / Projection of Working Capital Requirement in case of Trading and manufacturing organization	
2	**Unit II:**	**Capital Budgeting**	**15**
		A. Meaning, Types of Working Capital, Factors affecting Working Capital Requirement, Advantages of adequate Working Capital, Problems due to inadequate Working Capital. B. Operating Cycle -Meaning and types of Operating Cycle, Calculation of duration of Operating Cycle. C. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization 2 Capital Budgeting	

Reference books :

1. Management Accounting, Khan M. Y., Tata McGraw Hill.
2. Introduction to Management Accounting, Horngren Charle, Prentice Hall.
3. Basics of Cost and Management Accounting, Saxena V. K., Sultan Chand & Sons.
4. Cost and Management Accounting, Kishore Ravi M., Taxmann Publication.
5. Management Accounting, Gupta S. P., Sahitya Bhawan
6. Problems and Solutions in Management Accounting and Financial Management, Maheshwari S. N., Sultan Chand & Sons.
7. Management Accounting, Chakrabarty Hrishikes, Oxford University Press.
8. Management Accounting, Ghosh T. P., Excel Books.
9. Cases in Management Accounting and Financial Management, Bhasin M. L.

SEMESTER - III

PROGRAM(s): S.Y.B.Com (Regular)			SEMESTER: III		
Course/Subject: Cost Accounting - I			Course Code: BCOM/SY/MAJ/3/02		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures 60 mins each	NA	NA	2 Credits	20 marks	30 marks

Learning Objectives:

1. To explain the purpose and scope of cost accounting. To explain the concepts such as cost centres and cost unit, classification of cost, preparation of cost sheet and reconciliation of costing and financial profit/loss.
2. To explain the purpose of standard costing. To explain the concepts such as standard and actual cost and variances.
3. To explain the purpose of marginal costing. To explain the concepts such as profit volume ratio, breakeven point, desired sales and profit

Course Outcomes:

After completion of the course, learners would be able to:

CO1: Classify the cost based on various categories, prepare cost sheet and estimate profit and sales, reconcile the profits between financial and cost account

CO2: Calculate Material and Labour variances.

CO3: To understand the concept of Marginal Costing.

DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures
1	Unit I:	Cost Classification and Cost Sheet	15
		● Classification of Cost, determinants of Total Cost, preparation of cost sheet total cost and unit cost. ● Reconciliation of Profit as per Financial and Cost Records	
2	Unit II:	Standard Costing and Marginal Costing	15
		● Standard Costing: Meaning, significance and application of standard costing. Variance analysis of material and labour ● Marginal Costing: Meaning, Advantages, Limitation and Application of Marginal Costing, Profit volume ratio, breakeven point and desired profit / sales.	

Reference books:

1. Basics of Cost and Management Accounting, Saxena V. K., Sultan Chand & Sons.
2. Cost and Management Accounting, Kishore Ravi M., Taxmann Publication.
3. Cost and Management Accounting Text and Cases, Kishore Ravi M., Taxmann publication.
4. Cost Accounting – A Managerial Emphasis, Horngren, Pearson Publication.
5. Cost Accounting – Text and Problems, Shukla M. C., S. Chand Publication.
6. Cost Accounting, Prof. Agarwal M. L., Sahitya Bhawan Publications

SEMESTER - IV

PROGRAM(s): S.Y.B.Com (Regular)			SEMESTER: IV		
Course/Subject: Cost Accounting - II			Course Code: BCOM/SY/MAJ/4/02		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures 60 mins each	NA	NA	2 Credits	20 marks	30 marks

Learning Objectives:

1. To explain the purpose and application of contract costing and its accounting entries. To explain the terms used and concepts such as notional profit, recognition of expected profit or loss, escalation clause and work in progress.
2. To explain the purpose and application of process costing. To explain the terms used and concepts such as normal, abnormal loss, abnormal gain, by product and joint product, equivalent units and valuation of work in progress.

Course Outcomes:

After completion of the course, learners would be able to:

CO1: Ascertain the cost of a contract, Progress payment, retention money, Value of work certified, Cost of work not certified

CO2: Compute equivalent completed production units and treatment of Inter-process profits.

DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures
1	**Unit I:**	**Contract Costing**	**15**
		Progress payments, Retention money, Contract Accounts, Accounting for material, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries, calculation of admissible claim under Escalation clause.	
2	**Unit II:**	**Process Costing**	**15**
		Process loss, Abnormal gains and losses, Joint products and by products. Equivalent units and valuation of work in progress, Inter-process profit and inventory valuation under First In First Out and Weighted Average Cost.	

Reference books:

1. Basics of Cost and Management Accounting, Saxena V. K., Sultan Chand & Sons.
2. Cost and Management Accounting, Kishore Ravi M., Taxmann Publication.
3. Cost and Management Accounting Text and Cases, Kishore Ravi M., Taxmann publication.
4. Cost Accounting – A Managerial Emphasis, Horngren, Pearson Publication.
5. Cost Accounting – Text and Problems, Shukla M. C., S. Chand Publication.
6. Cost Accounting, Prof. Agarwal M. L., Sahitya Bhawan Publications

SEMESTER - III

PROGRAM(s): S.Y.B.Com (Regular)		SEMESTER: III			
Course/Subject: Principles of Management		Course Code: BCOM/SY/MAJ/3/03			
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures 60 mins each	NA	NA	2 Credits	20 marks	30 marks

Course Objectives

The course aims to enable learners to:

1. Understand the fundamental principles and functions of management, the evolution of management thought, and the role and skills of managers at different levels.
2. Analyze the significance of planning and decision-making in managerial processes, including Management by Objectives (MBO) and decision-making techniques.
3. Apply the principles of organizing to understand organizational structures, departmentation, span of control, and centralization and decentralization.
4. Evaluate the role of directing, leadership, coordination, and controlling in facilitating effective managerial performance and achievement of organizational goals.

Course Outcomes:

Upon successful completion of this course, learners will be able to:

CO1: Describe the fundamental concepts, significance, roles, skills, levels, and functions of management and interpret the contributions of various management thinkers in the evolution of management theories.

CO2: Analyze the principles of management, planning process, Management by Objectives (MBO), and decision-making techniques to understand their application in managerial situations.

CO3: Apply the concepts of organizing, organizational structures, departmentation, and span of control, centralization, and decentralization to design effective organizational frameworks.

CO4: Evaluate the effectiveness of directing, leadership styles, coordination mechanisms, and controlling techniques in achieving organizational goals and improving managerial performance.

DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures
1	Unit I:	Introduction to Management and Planning	15
		1.1. Management: Concept (Meaning & Features), Significance, Role & Skills, Levels of Management, 1.2. Functions of Management -POSDCORB, Evolution of Management Thoughts: F. W. Taylor's - Scientific Management, Henri Fayol's - Principles of Management, Elton Mayo's Hawthorne experiments - Human Relations Approach, Peter Drucker's - Dimensions of Management 1.3. Planning: Meaning, Importance, Elements, Process, Limitations and MBO Decision Making: Meaning, Importance, Process, Techniques of Decision Making	
2	Unit II:	Organising, Directing and Controlling	15
		2.1. Organising: Meaning, Advantages and Limitations, Organisation Structure – (Formal & Informal, Line & Staff and Matrix) 2.2. Departmentation: Meaning, Bases and Significance, Span of Control: Meaning, Factors affecting span of Control, Centralization vs Decentralization; Directing: Meaning and Process 2.3. Leadership: Meaning, Styles and Qualities of Good Leader, Co-ordination: Meaning and Importance, controlling: Meaning, Process, Essentials and Techniques	

Recommended References

Text Books

1. Koontz, Harold, Weihrich, Heinz, & Cannice, Mark V. (2022). Essentials of Management: An International, Innovation, and Leadership Perspective. 11th Edition. McGraw Hill Education.
2. Robbins, Stephen P., Coulter, Mary, & DeCenzo, David A. (2023). Fundamentals of Management. 11th Edition. Pearson Education.
3. L. M. Prasad (2023). Principles and Practice of Management. 11th Edition. Sultan Chand & Sons.
4. Gupta, C. B. (2022). Principles of Management. 12th Edition. Sultan Chand & Sons.

Reference Books

1. Ramasamy, T. (2022). Principles of Management. Latest Edition. Himalaya Publishing House.
2. Stoner, James A. F., Freeman, R. Edward, & Gilbert, Daniel R. (2021). Management. 7th Edition. Pearson Education.
3. Tripathi, P. C., & Reddy, P. N. (2021). Principles of Management. 6th Edition. McGraw Hill Education.
4. Daft, Richard L. (2022). Management. 14th Edition. Cengage Learning.
5. George, Claude S., & Jones, Gareth R. (2021). Essentials of Contemporary Management. 9th Edition. McGraw Hill.

SEMESTER - III

PROGRAM(s): S.Y.B.Com (Regular)		SEMESTER: III			
Course/Subject: Indian Financial System		Course Code: BCOM/SY/MAJ/3/04			
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures 60 mins each	NA	NA	2 Credits	20 marks	30 marks

Course Objectives

1. Understand the structure and key components of the Indian Financial System, including financial markets, financial services, dematerialisation, depositories, and the regulatory role of SEBI.
2. Analyze the functioning and emerging issues of the financial services sector, including credit rating mechanisms and investor protection measures.
3. Apply the concepts of mutual funds and Systematic Investment Plans (SIPs) to appreciate their relevance to different investment needs and financial goals.
4. Evaluate the role of commodity markets and equity derivatives, including forwards, futures, and options, in investment and financial risk management.

Course Outcomes:

Upon successful completion of this course, learners will be able to:

CO1: Explain the structure and components of the Indian Financial System, including financial markets, financial services, dematerialisation, depositories, and the role of SEBI in regulating financial markets.

CO2: Analyze the functions, constituents, growth, and challenges of the financial services sector and assess the role of credit rating agencies and SEBI in promoting investor protection.

CO3: Apply the concepts of mutual funds and systematic investment plans (SIPs) to identify suitable investment alternatives based on different investor needs and financial objectives.

CO4: Evaluate the significance of commodity markets and equity derivative instruments, including forwards, futures, and options, in managing financial risk and investment decisions.

DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures
1	**Unit I:**	**An Overview of Indian Financial System**	**15**
		1.1. Indian Financial Market: Structure, Primary Market – IPO Procedure, Secondary Market Dematerialization: Process, Role of Depositories: NSDL and CDSL 1.2. Financial Services: Concept, Objectives/ Functions, Characteristics, Financial Service Market, Financial Service Market Constituents, Growth of Financial Services in India, Problems in Financial Service Sector, Credit Rating Agencies 1.3. SEBI: Functions of SEBI, Investor's protection measures of SEBI	
2	**Unit II:**	**Recent Trends in Finance**	**15**
		2.1. Mutual Funds – Advantages and Limitations, Types, Factors responsible for growth of mutual funds – Systematic Investment Plan. 2.2. Commodity Market: Categories 2.3. Equity Derivatives Market: Types, Participants, Types of Derivative Instruments, Introduction to Forwards and Futures, Introduction to Options	

Recommended References

Text Books

1. Bhole, L. M., & Mahakud, Jitendra (2023). Financial Institutions and Markets: Structure, Growth and Innovations. 7th Edition. McGraw Hill Education.
2. Khan, M. Y. (2023). Indian Financial System. 12th Edition. McGraw Hill Education.
3. Gordon, E., & Natarajan, K. (2022). Financial Markets and Services. 11th Edition. Himalaya Publishing House.
4. Machiraju, H. R. (2022). Indian Financial System. 5th Edition. Vikas Publishing House.

Reference Books

1. Pathak, Bharati V. (2022). The Indian Financial System: Markets, Institutions and Services. 6th Edition. Pearson India.
2. Fabozzi, Frank J., Modigliani, Franco, & Jones, Frank J. (2021). Foundations of Financial Markets and Institutions. 6th Edition. Pearson.
3. Hull, John C. (2022). Options, Futures, and Other Derivatives. 11th Edition. Pearson.
4. Avadhani, V. A. (2023). Investment and Securities Markets in India. Latest Edition. Himalaya Publishing House.
5. Varshney, P. N., & Mittal, D. K. (2022). Indian Financial System. Latest Edition. Sultan Chand & Sons.

SEMESTER - IV

PROGRAM(s): S.Y.B.Com (Regular)		SEMESTER: IV			
Course/Subject: Entrepreneurship Management		Course Code: BCOM/SY/MAJ/4/03			
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures 60 mins each	NA	NA	2 Credits	20 marks	30 marks

Course Objectives

1. Understand the fundamental concepts, significance, and development of entrepreneurship, along with major entrepreneurial theories and approaches.
2. Analyze the characteristics, functions, skills, and diverse forms of entrepreneurship, including women entrepreneurship, social entrepreneurship, and intrapreneurship.
3. Apply creativity and innovation principles to generate entrepreneurial ideas and understand their transformation into viable products or business opportunities.
4. Develop an understanding of business planning and project management by preparing business plans and project reports for entrepreneurial ventures.

Course Outcomes

Upon successful completion of this course, learners will be able to:

CO1: Explain the concept, nature, importance, development, and promotion of entrepreneurship in India and interpret various entrepreneurial theories and approaches.

CO2: Analyze the characteristics, functions, skills, types, and principles of entrepreneurs, including the role of women entrepreneurs, social entrepreneurs, and intrapreneurs in economic development.

CO3: Apply the concepts of creativity, innovation, idea generation, and product development to identify entrepreneurial opportunities and develop innovative business solutions.

CO4: Develop and evaluate business plans and project reports by applying principles of business planning and project management for entrepreneurial ventures.

DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures
1	**Unit I:**	**Introduction to Entrepreneurship Management**	**15**
		1.1. Meaning, Nature and Importance of Entrepreneurship, Development and Promotion of Entrepreneurship in India. 1.2 Elements of Entrepreneur, Principles of Entrepreneur, Function of Entrepreneur, Types of Entrepreneur, Entrepreneur Skills; Theories of Entrepreneur: Schumpeter, Need for Achievement Theory by McClelland, Risk Bearing Theory of Knight, Hagen's Theory of Entrepreneurship, Economic Theory of Entrepreneurship 1.3. Women Entrepreneur: Problems faced by Women Entrepreneur, Development of Women Entrepreneur; Social Entrepreneur: Concept and Importance; Intrapreneur : Concept and Characteristics of Intrapreneur	
2	**Unit II:**	**Entrepreneur Development and Business Project Planning**	**15**
		2.1. Concept of Creativity and Innovation in Entrepreneurship: Role of Creativity in Entrepreneurship, Concept of Innovation, Sources of Innovation, Process of Innovation, Idea generation and Product Development 2.2. Business Planning and Project Management: Meaning, Importance of Business Plan, Preparation of Business Plan, Elements of Business Plan 2.3. Project Management: Concept of Project Planning, Stages in Project Planning, Content of Project Report	

Recommended References

Text Books

1. Hisrich, Robert D., Peters, Michael P., & Shepherd, Dean A. (2023). Entrepreneurship. 12th Edition. McGraw Hill Education.
2. Desai, Vasant. (2023). Dynamics of Entrepreneurial Development and Management. 8th Edition. Himalaya Publishing House.
3. Gupta, C. B., & Srinivasan, N. P. (2022). Entrepreneurship Development. Latest Edition. Sultan Chand & Sons.
4. Khanka, S. S. (2022). Entrepreneurship Development. Latest Edition. S. Chand Publishing.

Reference Books

1. Drucker, Peter F. (2021). Innovation and Entrepreneurship: Practice and Principles. Revised Edition. Harper Business.
2. Kuratko, Donald F. (2023). Entrepreneurship: Theory, Process, Practice. 12th Edition. Cengage Learning.
3. Scarborough, Norman M., & Cornwall, Jeffrey R. (2021). Essentials of Entrepreneurship and Small Business Management. 10th Edition. Pearson.
4. Barringer, Bruce R., & Ireland, R. Duane. (2022). Entrepreneurship: Successfully Launching New Ventures. 7th Edition. Pearson.
5. Ries, Eric. (2021). The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses. Currency Publishers.

SEMESTER - IV

PROGRAM(s): S.Y.B.Com (Regular)		SEMESTER: IV			
Course/Subject: Portfolio Management		Course Code: BCOM/SY/MAJ/4/04			
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures 60 mins each	NA	NA	2 Credits	20 marks	30 marks

Course Objectives

1. Understand the fundamental concepts, objectives, processes, and approaches of investment and portfolio management, including different investor profiles and pooled investment avenues.
2. Analyze the principles of portfolio construction, investment constraints, asset allocation, and traditional and modern approaches to portfolio management.
3. Apply quantitative techniques to assess portfolio risk and return using measures such as expected return, variance, covariance, and standard deviation.
4. Evaluate portfolio performance and risk-adjusted returns using Beta, CAPM, Efficient Frontier, Sharpe Ratio, Treynor Ratio, and Jensen's Ratio.

Course Outcomes:

Upon successful completion of this course, learners will be able to:

CO1: Explain the concepts, objectives, characteristics, and processes of investment and portfolio management, along with different types of investors and pooled investment avenues.

CO2: Analyze portfolio construction principles, investment constraints, asset allocation approaches, and traditional and modern portfolio theories for effective investment decision-making.

CO3: Apply quantitative techniques to calculate and interpret portfolio risk and return measures, including mean, variance, covariance, standard deviation, and expected returns.

CO4: Evaluate portfolio performance and risk-adjusted returns by applying concepts such as Beta, CAPM, Security Market Line (SML), Efficient Frontier, Sharpe Ratio, Treynor Ratio, and Jensen's Ratio.

DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures
1	**Unit I:**	**Portfolio Management: An Overview**	**15**
		1.1. Introduction to Investment, Objectives and Characteristics of Investment, Concept of Portfolio Management, Objectives of Portfolio management, Portfolio approach to investing, Portfolio management process, Types of Investors, Forms of Pooled Investments. 1.2. Portfolio Construction, Principles of Portfolio Construction, Investment Constraints, Assets Allocation, Traditional Portfolio Theory, Modern Portfolio Theory.	
2	**Unit II:**	**Portfolio Risk and Return**	**15**
		2.1 Historical Risk and Return, Risk Aversion, Portfolio Standard Deviation, Calculation of Expected Return and Risk, Calculation of mean, variance and covariance, standard deviation, The Efficient Frontier. 2.2 Systematic and Nonsystematic Risk, Beta, Capital Allocation Line, Capital Market Line, Calculate and interpret Beta, Capital Asset Pricing Model (CAPM), Security Market Line (SML), Calculate and interpret Sharpe Ratio, Treynor Ratio and Jensen Ratio.	

Recommended References

Text Books

1. Kevin, S. (2023). Portfolio Management. 6th Edition. PHI Learning Private Limited.
2. Bhalla, V. K. (2022). Investment Management: Security Analysis and Portfolio Management. 20th Edition. S. Chand Publishing.
3. Avadhani, V. A. (2022). Investment and Securities Markets in India. 12th Edition. Himalaya Publishing House.
4. Chandra, Prasanna. (2023). Investment Analysis and Portfolio Management. 6th Edition. McGraw Hill Education.

Reference Books

1. Reilly, Frank K., & Brown, Keith C. (2023). Investment Analysis and Portfolio Management. 13th Edition. Cengage Learning.
2. Elton, Edwin J., Gruber, Martin J., Brown, Stephen J., & Goetzmann, William N. (2021). Modern Portfolio Theory and Investment Analysis. 10th Edition. Wiley.
3. Bodie, Zvi, Kane, Alex, & Marcus, Alan J. (2024). Investments. 13th Edition. McGraw Hill.
4. Fischer, Donald E., & Jordan, Ronald J. (2022). Security Analysis and Portfolio Management. 7th Edition. Pearson Education.
5. Sharpe, William F., Alexander, Gordon J., & Bailey, Jeffrey V. (2021). Investments. 7th Edition. Prentice Hall.

SEMESTER - III

PROGRAM(s): S.Y.B.Com (Regular)			SEMESTER: III		
Course/Subject: Business Economics - III (Macro Economics: Concepts and Applications)			Course Code: BCOM/SY/MIN/3/01		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
4 lectures 60 mins each	NA	NA	4 Credits	40 marks	60 marks

Learning Objectives:

1. Describe and apply macroeconomic concepts such as circular flow, national income accounting, and trade cycles.
2. Explain the principles of classical and Keynesian economics and their relevance to economic analysis.
3. Analyze monetary policy tools and their effects on the economy.
4. Evaluate different types of inflation, the Phillips curve, and stagflation's causes and consequences.

Course Outcomes:

After completion of the course, learners would be able to:

CO1: Understand macroeconomic fundamentals, theories, and models.

CO2: Analyze monetary aspects including money supply, demand for money, and monetary policy.

CO3: Study inflation, trade cycles, and stagflation along with their causes and policy measures.

CO4: Explore classical and Keynesian economics principles and their implications on economic scenarios.

DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures
1	Unit I:	OVERVIEW OF MACROECONOMICS	15
		• Introduction to Macroeconomics: Meaning, Scope and Importance. Circular Flow of Aggregate Income and Expenditure and its Importance- Closed and Open Economy Models. • Measurement of National Product: Meaning and Importance of National Income Accounting-Conventional and Green GNP and NNP Concepts - National Income and Economic Welfare. • Trade Cycles: Features and Phases, Classical Macroeconomics: Say's law of Markets - Features, Implications and Criticism.	
2	Unit II:	BASIC CONCEPTS OF KEYNESIAN ECONOMICS	15
		• The Principle of Effective Demand: Aggregate Demand and Aggregate Supply. • Consumption Function: Properties, Assumptions and Implications, Investment Function and Marginal Efficiency of Capital. • Investment Multiplier Effect on Income and Output: Assumptions, Working, Leakages, Criticism and Importance; Paradox of Thrift, Relevance of Keynesian Theory Tools to the Developing Countrie	
3	Unit III:	SUPPLY OF MONEY AND DEMAND FOR MONEY	15
		• Money Supply: Standard System of Note Issues, RBIs Components of Measuring Money Supply (M1, M2, M3, M4 and NM1, NM2, NM3), Determinants of Money Supply; Factors influencing Velocity of Circulation of Money. • Demand for Money: Fisher's Equation of Exchange; Cambridge Cash Balance Approach; Keynesian Approaches to Demand for Money, Friedman's Restatement of Demand for Money. • Monetary Policy- Objectives and Instruments (General and Selective Credit Controls)	
4	Unit IV:	INFLATION AND STAGFLATION	15
		• Inflation: Types of Inflation, Demand-Pull Inflation and Cost-Push Inflation; Causes of Inflation, Effects of Inflation, Nature of Inflation in a Developing Economy - Policy Measures to Control Inflation, Inflation Targeting. • Inflation and unemployment: Philips Curve (Short Run and Long Run). • Stagflation: Meaning, Causes and Consequences, Supply Side Economics as a Solution to Control Stagflation	

SEMESTER - IV

PROGRAM(s): S.Y.B.Com (Regular)			SEMESTER: IV		
Course/Subject: Business Economics - IV (Foundation of Public Finance)			Course Code: BCOM/SY/MIN/4/01		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
4 lectures 60 mins each	NA	NA	4 Credits	40 marks	60 marks

Learning Objectives:

1. Describe and explain the major fiscal functions of public finance.
2. Differentiate between various types of taxes and analyze their economic impacts.
3. Evaluate theories of public expenditure and understand causes for its growth.
4. Analyze the objectives, instruments, and limitations of fiscal policy, along with intergovernmental fiscal relations.

Course Outcomes:

After completion of the course, learners would be able to:

CO1: Understand the principles and functions of public finance, including allocation, distribution, and stabilization functions.

CO2: Analyze taxation systems, types of taxes, tax base, rates, and the economic effects of taxation.

CO3: Examine theories of public expenditure, causes for expenditure growth, and the significance of

CO4: public spending.

CO5: Discuss fiscal policy objectives, instruments, limitations, and intergovernmental fiscal relations.

DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures
1	Unit I:	THE ROLE OF GOVERNMENT IN AN ECONOMY	15
		• Public Finance: Meaning and Scope of Public finance. Major fiscal functions: allocation function, distribution function & stabilization function. • Principles of Sound and Functional Finance. • Principle of Maximum Social Advantage: Dalton and Musgrave Views - the Principle in Practice, Limitations. • Market Failure: Causes, Effects and Role of Governments	
2	Unit II:	PUBLIC REVENUE	15
		• Sources of Public Revenue: Tax and non-tax revenues • Objectives of taxation - Canons of taxation - Types of taxes: direct and indirect - Tax Base and Rates of taxation: proportional, progressive and regressive taxation • Shifting of tax burden: Impact and incidence of taxation - Processes- factors influencing incidence of taxation • Economic Effects of taxation: on Income and Wealth, Consumption, Savings, Investments and Production. Redistributive and Anti – Inflationary nature of taxation and their implications.	
3	Unit III:	PUBLIC EXPENDITURE AND PUBLIC DEBT	15
		• Public Expenditure: Classification of Public Expenditure, Canons of Public Expenditure, Theories of Public Expenditure: Wagner's Hypothesis and Wiseman Peacock Hypothesis. Economic effects of public spending - on production, consumption, distribution, employment and stabilization. • Causes for Public Expenditure Growth in India. Significance of Public Expenditure: Low Income Support and Social Insurance Programmes in India. • Public Debt: Classification - Burden of Debt Finance: Internal and External- Public Debt and Fiscal Solvency	
4	Unit IV:	FISCAL POLICY AND MANAGEMENT	15
		• Fiscal Policy: Meaning, Objectives, constituents/instruments and Limitations. • Contra cyclical Fiscal Policy and Discretionary Fiscal Policy • Budget- Meaning objectives and types - Structure of Union budget - Deficit concepts • FRBM Act-2003 • Intergovernmental Fiscal Relations: fiscal federalism and fiscal decentralization - central- state financial relations	

SEMESTER - III

PROGRAM(s): S.Y.B.Com (Regular)			SEMESTER: III		
Course/Subject: Business Law 1 - Law of Contract			Course Code: BCOM/SY/OE/3/01		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures 60 mins each	NA	NA	2 Credits	20 marks	30 marks

Learning Objectives:

1. To give students deeper understanding about importance of Business Law and to enable the learner to understand and analyze about the framework of Indian Business Laws.
2. To help the learner to understand how to apply the legal principles to practical business situations.
3. To educate learner about important provisions of Laws relating to business so that they can apply basic legal knowledge to business transactions.
4. To describe how to foresee and avoid legal difficulties in the business world and remedies available in case any legal issue arises.

Course Outcomes:

After completion of the course, learners would be able to:

CO1: Get basic knowledge of the provisions of the Indian Contract Act,1872 in relation to general principles of contract and Acquire conceptual clarity about Special Contracts of Indemnity, Guarantee, Bailment, Pledge and Agency

CO2: Understand the laws related to the Sales of Goods Act, 1930 including performance of contract of sale.

CO3: Be familiarized with the provisions of the Consumer Protection Act, 2019

DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures
1	**Unit I:**	· Concept of Law, Sources of Law and meaning of Business Law · Contract – Definition of Contract and Agreement, Essentials of formation of Valid Contract, Understanding Employment agreement and MOU, · Offer and Acceptance of offer · Capacity to Contract (Sec. 11, 12) -Minor, Unsound Mind, Disqualified Persons. · Consideration Sec. 2(d), 25 – Concept (Quid pro quo), Importance of consideration, Definition, Concept of 'No Consideration, No Contract' · Classification of Contracts and Void Contracts · Free Consent (Sec. 13 – 22) - Coercion, Undue Influence, Misrepresentation Fraud, Mistake. · Modes of Discharge of Contract and remedies for breach of contract · Negotiable Instruments – Concept (S13), Characteristics, Types of Negotiable Instruments (Sec. 4,5,6) . Dishonor of Cheque (S. 138)	**15**
2	**Unit II:**	· Law of Indemnity & Guarantee (Sec. 124, 126)– Definitions, Essentials elements of Indemnity and Guarantee, Distinction between indemnity and Guarantee. · Law of Bailment and Pledge - Definitions, Essentials, Kinds of Bailment and pledge, Rights and Duties of Bailor and Bailee, Rights of Pawnor & Pawnee · Law of Agency (Ss. 182-185) – Concept, Types of agents, Modes of creation of Agency, Modes of termination of Agency · Contract of Sale under The Sale of Goods Act, 1930- Definitions, Essentials elements of contract of sale, Distinction between Sale and Agreement to sell (Types of Goods · Conditions & Warranties- Concept Distinction between Conditions and Warranties, Implied Conditions & Warranties, Concept of Doctrine of Caveat Emptor –Exceptions. · Unpaid Seller (Ss. 45)- Concept, Rights of an unpaid seller.	**15**

Reference books

1. Law of Contract: Avatar Singh, EasternBook Company.
2. Merchantile Law: by M.C.Kucchal.
3. Business Law : N.D.Kapoor
4. The Law of Contract:An Outline by Dr. NilimaChandiramani, Avinash Publications.
5. Law of Sale of Goodsand Partnership: A Concise Study by Dr. Nilima Chandiramani, Shroff Publishers.
6. The Sale of Goods Act: P. Ramanatha Aiyar,University Book Agency.
7. The Negotiable Instruments Act: Bhashyam&Adiga, Bharat Law House.
8. The Negotiable Instruments Act: AvatarSingh, Eastern Book Company

SEMESTER - IV

PROGRAM(s): S.Y.B.Com (Regular)			SEMESTER: IV		
Course/Subject: Business Law II - Corporate Laws			Course Code: BCOM/SY/OE/4/01		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures 60 mins each	NA	NA	2 Credits	20 marks	30 marks

Learning Objectives:

1. To give students deeper understanding about importance of Business Law and to enable the learner to understand and analyze about the framework of Indian Business Laws.
2. To help the learner to understand how to apply the legal principles to practical business situations.
3. To educate learner about important provisions of Laws relating to business so that they can apply basic legal knowledge to business transactions.
4. To describe how to foresee and avoid legal difficulties in the business world and remedies available in case any legal issue arises.

Course Outcomes:

After completion of the course, learners would be able to:

CO1: Get basic knowledge of the provisions of the Indian Contract Act,1872 in relation to general principles of contract and Acquire conceptual clarity about Special Contracts of Indemnity, Guarantee, Bailment, Pledge and Agency

CO2: Understand the laws related to the Sales of Goods Act, 1930 including performance of contract of sale.

CO3: Be familiarized with the provisions of the Consumer Protection Act, 2019

DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures
1	Unit I:	· Company – Definition, Features, Advantages of incorporation, Lifting of Corporate Veil. · Incorporation of Company- Role of Promoters, Duties and liabilities of the Promoter, procedure for registration of company · Classification of Companies- Distinction between Private Company and Public Company · Memorandum of Association & Article of Association- Contents, Doctrine of Ultra Vires, Doctrine of constructive notice, Doctrine of Indoor Management. · Member of a Company – Definition of Member, Who can become member, Modes of acquiring membership, Termination of membership, Right & Liabilities of Members. · Director – Definition, Qualifications& Disqualification, Modes of appointment of director, Director Identification Number (DIN), Legal Position of Directors, powers and duties of the directors.	15
2	Unit II:	· **Indian Partnership Act, 1932 -** Partnership – Concept, Essentials, Partnership Deed, Types of Partnership, Rights and Duties of Partners, Distinguish between Partnership & Hindu Undivided Family (HUF) and co-ownership, registration of firm Meaning of Dissolution, Modes of Dissolution, Consequences of Dissolution. · **Limited Liability Partnership (LLP) 2008** – Concept, Characteristics, Advantages & Disadvantages, Procedure for Incorporation. Mutual rights & duties of partners, Winding up of LLP, Distinction between LLP and Partnership. · **Consumer Protection Act, 2019**- Definition of Consumer, complaint, complainant, goods, services, Unfair Trade Practice, Rights of Consumers, Consumer Dispute Redressal Agencies.	15

Reference books

1. Law of Contract: Avatar Singh, EasternBook Company.
2. Merchantile Law: by M.C.Kucchal.
3. Business Law : N.D.Kapoor
4. The Law of Contract:An Outline by Dr. NilimaChandiramani, Avinash Publications.
5. Law of Sale of Goodsand Partnership: A Concise Study by Dr. Nilima Chandiramani, Shroff Publishers.
6. The Sale of Goods Act: P. Ramanatha Aiyar,University Book Agency.
7. The Negotiable Instruments Act: Bhashyam&Adiga, Bharat Law House.
8. The Negotiable Instruments Act: AvatarSingh, Eastern Book Company

SEMESTER - III

PROGRAM(s): S.Y.B.Com (Regular)	SEMESTER: III
Course/Subject: Intellectual Property Rights and Law of Contract	Course Code: BCOM/SY/OE/3/02

Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures 60 mins each	NA	NA	2 Credits	20 marks	30 marks

Learning Objectives:

1. Gain basic knowledge of the provisions of the Negotiable Instruments Act, 1881, types of Negotiable Instruments and the laws related to bouncing of cheques.
2. Gain insight into the provisions of the Companies Act, 2013 in relation to types of companies, Memorandum of Association, Articles of Association.
3. Understand the varied forms of Intellectual Property and procedures with regard to registration of Patent, Design, Copyright and Trademark and get acquainted with the remedies available for violation of Intellectual Property Rights.
4. Learner will be able to evaluate and Comprehend Indian Partnership Act and Limited Liability Partnership.

Course Outcomes:

After completion of the course, learners would be able to:

CO1: To educate learner about important provisions of Laws relating to business so that they can apply basic legal knowledge to business transactions.

CO2: To describe how to foresee and avoid legal difficulties in the business world and remedies available in case any legal issue arises.

CO3: To make the student aware about importance, essentials elements to constitute contract. to enable them to communicate effectively using standard business and legal terminology.

CO4: To sensitize students about issue related to IPRs and to explain them how to protect themselves from issues related infringement of copyright patent and trademark

DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures
1	Unit I:	·Intellectual Property Right (IPR) – Concept, Nature, Introduction & background of IPR in India. ·The Patent Act, 1970– Concepts of Invention and discovery, Concept of Patents, Patentable and Non- patentable invention, procedure to obtain patent, Term of Patent. Infringement of Patent Rights & Remedies. ·Copyrights Act, 1957- Concept of Copyright, Concept of author and authorised acts, Ownership of Copy right, Duration or term of Copy right. Original work and fair use, Rights of Copyright holder, Infringement of Copyrights &Remedies. Trademark Act, 1999 –Concept,Functions of Trade Mark, types, trademarks that cannot be registered, Registration of Trade Marks and rightsof the proprietor of Trade Marks. Procedure for registration of Trade Marks., Infringement of Trademarks &Remedies	15
2	Unit II:	·Concept of Law, Sources of Law and meaning of Commercial Laws ·Contract – Definition of Contract and Agreement, Understanding Employment agreement and MOU, Essentials of formation of Valid Contract ·Void Agreements ·Classification of Contracts including special contract ·Modes of Discharge of Contract ·Negotiable Instruments – Concept (S13), Characteristics, Types of Negotiable Instruments. Contract of Sale under The Sale of Goods Act, 1930- Definitions, Essentials elements of contract of sale, Types of Goods, Concept of Conditions & Warranties, Concept of Doctrine of Caveat Emptor, Rights of an unpaid seller	15

Reference books:

1.Laws Relating to Intellectual Property, Universal Law Publishing Co. Dr. B.L.Wadhera
2.Consumer Protection Law and Practiceby Dr.V.K.Agarwal, BharatLaw House.
3.Competition Law by Avatar Singh, Eastern Book Company
4.Competition Law in India by T. Ramappa,Oxford University Press.
5.Intellectual Property Rightsby Narayan.
6.Laws Relating to Intellectual Property, Universal Law Publishing Co. Dr. B.L.Wadhera

SEMESTER - IV

PROGRAM(s): S.Y.B.Com (Regular)	SEMESTER: IV
Course/Subject: Consumer Protection Laws and Information Technology Act, 2000	Course Code: BCOM/SY/OE/4/02

Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures 60 mins each	NA	NA	2 Credits	20 marks	30 marks

Learning Objectives:

1. Gain basic knowledge of the provisions of the Negotiable Instruments Act, 1881, types of Negotiable Instruments and the laws related to bouncing of cheques.
2. Gain insight into the provisions of the Companies Act, 2013 in relation to types of companies, Memorandum of Association, Articles of Association.
3. Understand the varied forms of Intellectual Property and procedures with regard to registration of Patent, Design, Copyright and Trademark and get acquainted with the remedies available for violation of Intellectual Property Rights.
4. Learner will be able to evaluate and Comprehend Indian Partnership Act and Limited Liability Partnership.

Course Outcomes:

After completion of the course, learners would be able to:

CO1: To educate learner about important provisions of Laws relating to business so that they can apply basic legal knowledge to business transactions.

CO2: To describe how to foresee and avoid legal difficulties in the business world and remedies available in case any legal issue arises.

CO3: To make the student aware about importance, essentials elements to constitute contract. to enable them to communicate effectively using standard business and legal terminology.

CO4: To sensitize students about issue related to IPRs and to explain them how to protect themselves from issues related infringement of copyright patent and trademark

DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures
1	**Unit I:**	• Consumer Protection Act – Objects, Salient Features of the Act, Definition of Consumer, Consumer Dispute, Complaint, Complainant, Defect, Deficiency, Consumer Dispute, Unfair Trade Practices, Goods and Services, Restrictive Trade Practice, Product Liability. E- contracts ·Central Consumer Protection Authority.- composition, powers and functions • Consumer Protection Councils & Redressal Agencies – District, State & National.- Procedure for filling complaint under CPA And Case Laws • Competition Act 2002 – Salient Features, Objectives & Advantages. Abuse of Dominant Position, Competition Commission of India, Anti-Competition Agreements	**15**
2	**Unit II:**	·A brief overview of Information Technology Act, 2000- Objectives and Features of Act ·Concept of Electronic Signature and Digital Signature ·Electronic Commerce- E-Commerce- Legal Aspects of E-commerce, Digital Signatures - Technical and Legal Issues ·Online Credit Card Payment, Online Publishing Employment Contracts ·Various authorities under IT Act and their powers. ·Penalties & Offences Cyber crimes, meaning, definition, nature of cyber crimes- Cyber Crimes, Malicious Code, Web Hacking, Email Hacking, Cyber Stalking, Cyber Terrorism, Pornography, Cyber Bullying.	**15**

Reference books:

1.Laws Relating to Intellectual Property, Universal Law Publishing Co. Dr. B.L.Wadhera

2.Consumer Protection Law and Practiceby Dr.V.K.Agarwal, BharatLaw House.

3.Competition Law by Avatar Singh, Eastern Book Company

4.Competition Law in India by T. Ramappa,Oxford University Press.

5.Intellectual Property Rightsby Narayan.

6.Laws Relating to Intellectual Property, Universal Law Publishing Co. Dr. B.L.Wadhera

SEMESTER - III

PROGRAM(s): S.Y.B.Com (Regular)		SEMESTER: III			
Course/Subject: Computer Application - I		Course Code: BCOM/SY/VSC/3/01			
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
1 lecture 60 mins each	1 practical of 1 hour per batch	NA	2 Credits	20 marks	30 marks

Learning Objectives:

- The main objective of this course is to introduce MS-Excel to undergraduate students of commerce, so that they can use it in the field of commerce and industry to solve the real-life problems. They should be able to make use of excel in field of accounts and commerce.

Course Outcomes:

CO1: Students will demonstrate a foundational understanding of Excel's interface, including the Ribbon, cells, columns, and rows.

CO2: Students will be able to enter data into Excel worksheets efficiently and accurately. Students will apply formatting techniques such as cell borders, font styles, colors, and alignment to enhance the readability and aesthetics of their spreadsheets.

CO3: Students will develop proficiency in using basic arithmetic operators and functions (e.g., SUM, AVERAGE, MAX, MIN) to perform calculations and analysis on data. Students will learn to write and edit formulas to manipulate data within Excel. They will learn to use various financial functions efficiently.

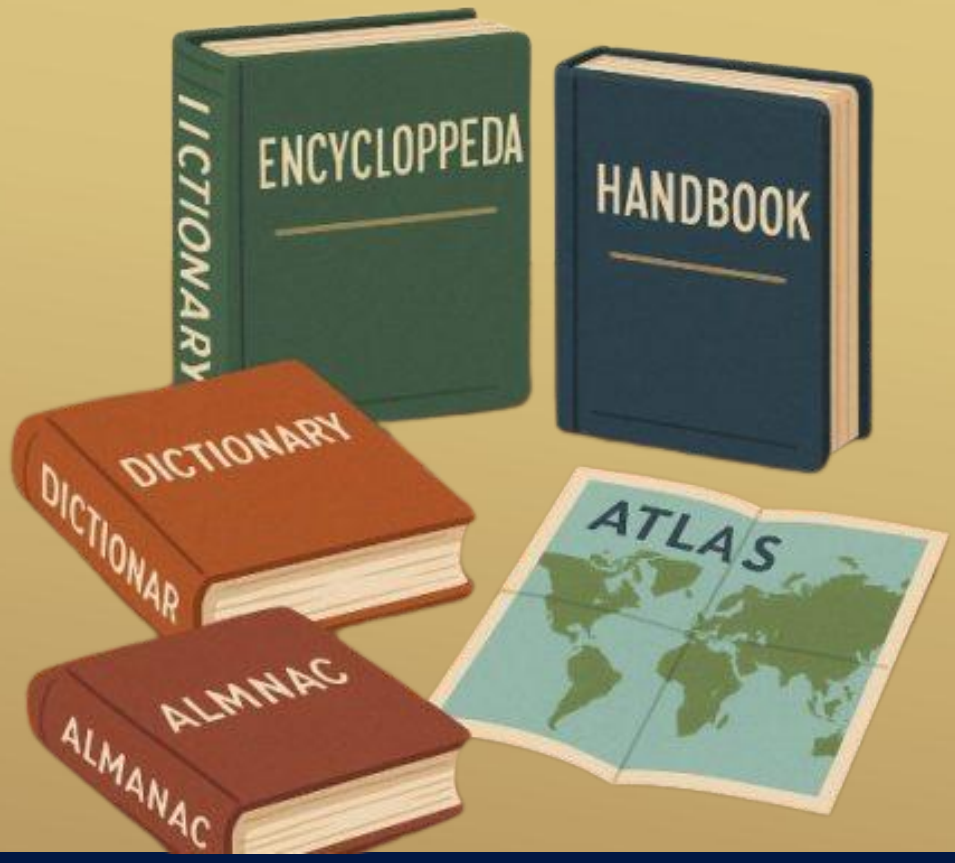
CO4: They will learn skills like sorting the large data based on any field as per requirement. Students will understand the concept and purpose of pivot tables in Excel for summarizing, analyzing, and presenting data.

DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures+ Practicals
1	Unit I:	**Creating and Navigating worksheets and adding information to worksheets**	3L + 3P
		Types of data, entering different types of data such as texts, numbers, dates, functions.Quick way to add data Auto complete, Autocorrect, Auto fill, Auto fit. Undo and Redo. Moving data, contiguous and non-contiguous selections, Selecting with keyboard. Cut-Copy, Paste. Adding and moving columns or rows. Inserting columns and rows. Find and replace values. Spell check. Formatting cells, Numbers, Date, Times, Font, Colors, Borders, Fills	
2	Unit II:	**Multiple Spreadsheets**	3L + 3P
		Adding, removing, hiding and renaming worksheets. Add headers/Footers to a Workbook. Page breaks, preview. Creating formulas, inserting functions, cell references, Absolute, Relative (within a worksheet, other worksheets and other workbooks).	
3	Unit III:	**Functions**	4L + 4P
		Financial functions: FV, PV, PMT, PPMT, IPMT, NPER, RATE Mathematical and statistical functions. ROUND, ROUNDDOWN, ROUNDUP, CEILING, FLOOR, INT, MAX, MIN, MOD, SQRT, ABS, SUM, COUNT, AVERAGE, MEDIAN, MODE, STDEVA, VARA. Logical Functions. OR , AND, NOT	
4	Unit IV:	**Data Analysis**	5L + 5P
		Sorting, Subtotal. Pivot Tables- Building Pivot Tables, Pivot Table regions, Rearranging Pivot Table.	

Reference books:

- Excel 2010 For Dummies Quick Reference – John Walkenbach
- Microsoft Excel 2010 Comprehensive - Sheily G.B.
- Modern Business Statistics with Microsoft Office Excel - Williams Anderson
- Excel 2013 The Missing Manual - Macdonald Mathew
- Microsoft Excel 2010 Data Analysis and Business Modeling - Winston Wayne
- Excel 2016 Formulas and Functions - Mcfedries Paul
- Head First Excel - Milton Michael
- Advance Excel 2016 In Depth – Jelen Bill
- Excel 2019 All in One - Lalwani Lokesh
- Business Statistics; Using Excel - Davis Glyn
- Statistics For Managers; Using Microsoft Excel - Levin David M.
- Writing Excel Macros with VBA - Roman Steven
- Understanding and Analyzing Balance Sheets Using Excel Worksheet - Bodhanwala Ruzbeh J
- Statistics for Managers; Using Microsoft Excel (Ug 575) - Krehbiel Timothy C.



SEMESTER: IV

PROGRAM(s): S.Y.B.Com (Regular)		SEMESTER: IV			
Course/Subject: Computer Application - II		Course Code: BCOM/SY/VSC/4/01			
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
1 lecture 60 mins each	1 practical of 1 hour per batch	NA	2 Credits	20 marks	30 marks

Learning Objectives:

The main objective of this course is to enable students to use advance techniques in MS-Excel, so that they can use them in the field of commerce and industry to solve the real-life problems. They should be able to make use excel in field of accounts and commerce. They are empowered to use various tools in MS-Excel like sorting and filtering data, various functions, what-if-analysis, goal seek and graphs for data analysis.

Course Outcomes:

CO1: Students will explore advanced functions such as LOOKUP, VLOOKUP and HLOOKUP, to perform more complex data analysis tasks. They learn to do complex calculation with multiple conditions using IF and nested IF. They will master the skill of use of excel to solve real life problems like Pay-slip, income tax and Marksheet preparation.

CO2: Students will create charts and graphs to visually represent data trends and patterns. Students will learn techniques for filtering data to extract meaningful insights.

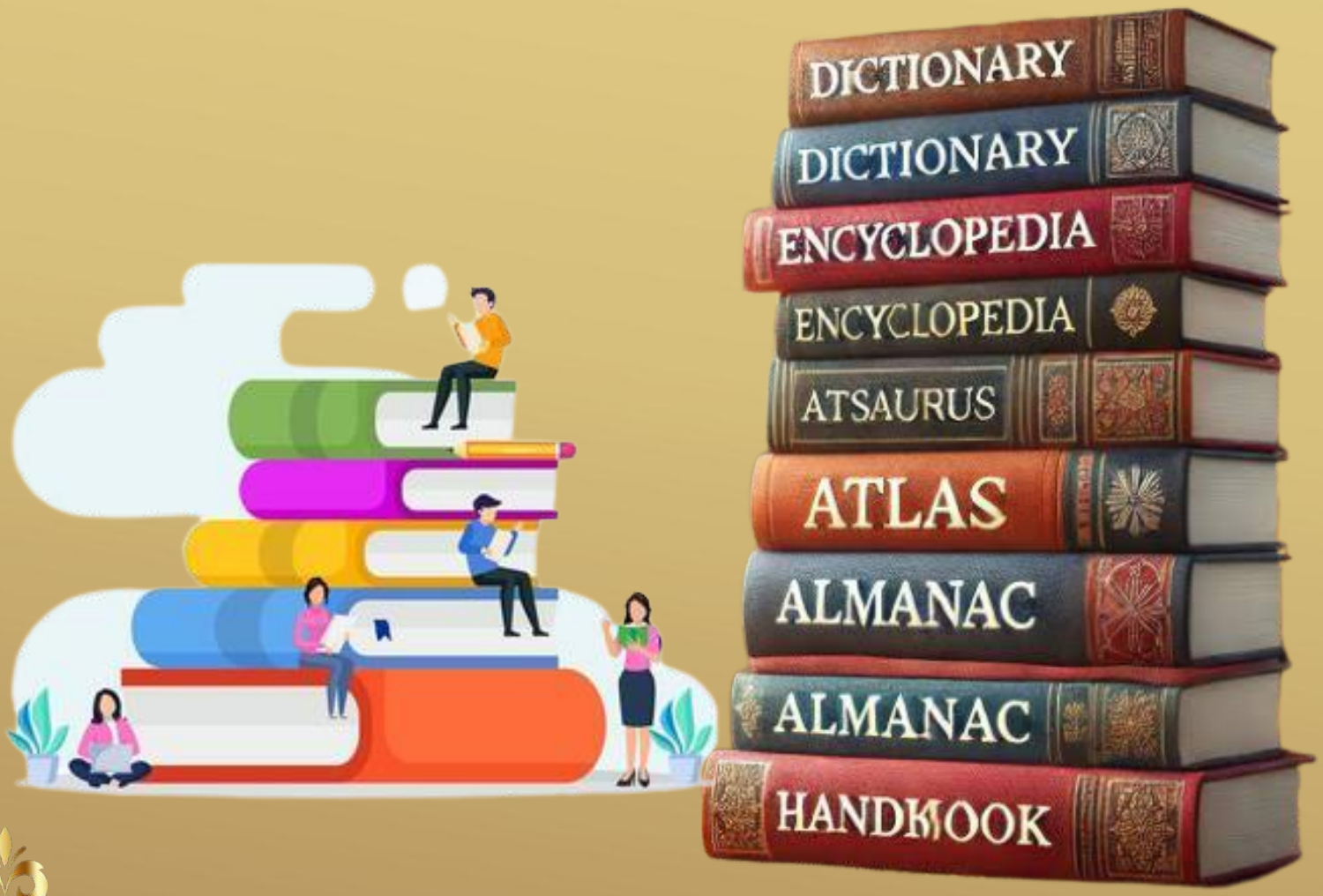
CO3: By the end of the course, students should have acquired a comprehensive set of Excel skills enabling them to efficiently manage and analyze data, create insightful visualizations.

DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures+ Practicals
1	Unit I:	**Multiple Spreadsheets**	4L + 4P
		Creating and using templates, using predefined templates, Adding protection option. Creating and Linking Multiple Spreadsheets. Using formulas and logical operators. Creating and using named ranges. Creating Formulas that use reference to cells in different worksheets.	
2	Unit II:	**Functions**	6L + 6P
		Database Functions LOOKUP, VLOOKUP, HLOOKUP Conditional Logic functions IF, Nested IF, COUNTIF, SUMIF, AVERAGEIF String functions LEFT, RIGHT, MID, LEN, UPPER, LOWER, PROPER, TRIM, FIXED Date functions TODAY, NOW, DATE, TIME, DAY, MONTH, YEAR, WEEKDAY, DAYS360 Statistical Functions COUNTA, COUNTBLANK, CORREL, LARGE, SMALL	
3	Unit III:	**Data Analysis**	5L + 5P
		Filter with customized condition. What- if-analysis, Goal Seek The Graphical representation of data Column, Line, Pie and Bar charts.	

Reference books:

- Excel 2010 For Dummies Quick Reference – John Walkenbach
- Microsoft Excel 2010 Comprehensive - Sheily G.B.
- Modern Business Statistics with Microsoft Office Excel - Williams Anderson
- Excel 2013 The Missing Manual - Macdonald Mathew
- Microsoft Excel 2010 Data Analysis and Business Modeling - Winston Wayne
- Excel 2016 Formulas and Functions - Mcfedries Paul
- Head First Excel - Milton Michael
- Advance Excel 2016 In Depth – Jelen Bill
- Excel 2019 All in One - Lalwani Lokesh
- Business Statistics; Using Excel - Davis Glyn
- Statistics For Managers; Using Microsoft Excel - Levin David M.
- Writing Excel Macros with VBA - Roman Steven
- Understanding and Analyzing Balance Sheets Using Excel Worksheet - Bodhanwala Ruzbeh J
- Statistics for Managers; Using Microsoft Excel (Ug 575) - Krehbiel Timothy C.



SEMESTER - III

PROGRAM(s): S.Y.B.Com (Regular)			SEMESTER: III		
Course/Subject: Modern Indian Language - I: HINDI			Course Code: BCOM/SY/AEC/3/01		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures 60 mins each	NA	NA	2 Credits	20 marks	30 marks

Learning Objectives:

1. To introduce students to the history and development of Hindi literature with special reference to the Bhakti period.
2. To develop students' understanding and appreciation of various genres of Hindi literature.
3. To enhance students' literary sensibility, critical thinking, language skills and understanding of social, cultural and human values.

Course Outcomes:

After completion of the course, learners would be able to:

CO1: Explain the major features, development and significance of Hindi literature with special reference to the Bhakti period.

CO2: Understand, analyse and interpret selected Hindi literary works across different genres.

CO3: Develop literary appreciation, critical thinking and effective communication skills through the study of Hindi literature.

DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures
1	Unit I:	**हिंदी साहित्य इतिहास भक्तिकाल**	15
		हिंदी साहित्य का इतिहास – भक्तिकाल • भक्तिकाल का परिचय एवं प्रमुख विशेषताएँ • भक्तिकाल की प्रमुख धाराएँ – निर्गुण एवं सगुण भक्ति	
2	Unit II:	**गबन: प्रेमचंद (उपन्यास)**	15
		प्रेमचंद : जीवन एवं साहित्यिक परिचय • 'गबन' उपन्यास की कथावस्तु • प्रमुख पात्र एवं चरित्र-चित्रण • सामाजिक एवं आर्थिक समस्याएँ • उपन्यास की भाषा-शैली एवं उद्देश्य	
3	Unit III:	**कहानी: मैं हार गई। मेरी इक्यावन कविताएँ: अटल बिहारी वाजपेयी**	15
		कहानी की कथावस्तु एवं पात्र परिचय : कवि परिचय एवं काव्य-विशेषताएँ • चयनित कविताओं का भावार्थ एवं आशय : कहानी की भाषाशैली	
4	Unit IV:	**अंधायुग : धर्मवीर भारती (नाटक)**	15
		धर्मवीर भारती : जीवन एवं साहित्यिक परिचय • 'अंधायुग' नाटक की कथावस्तु • प्रमुख पात्र एवं चरित्र-चित्रण • युद्ध, नैतिकता एवं मानवीय मूल्यों का चित्रण • नाटक की भाषा-शैली एवं रंगमंचीय विशेषताएँ	

Reference books:

- हिंदी साहित्य का इतिहास – आचार्य रामचंद्र शुक्ल
- हिंदी साहित्य का इतिहास – डॉ. नगेंद्र

Additional Resources

Audio-Visual lectures, e-books and online literary resources

SEMESTER - IV

PROGRAM(s): S.Y.B.Com (Regular)			SEMESTER: IV		
Course/Subject: Modern Indian Language - II: HINDI			Course Code: BCOM/SY/AEC/4/01		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures 60 mins each	NA	NA	2 Credits	20 marks	30 marks

Learning Objectives:

1. To introduce students to the history and development of Hindi literature with special reference to the Bhakti period.
2. To develop students' understanding and appreciation of various genres of Hindi literature.
3. To enhance students' literary sensibility, critical thinking, language skills and understanding of social, cultural and human values.

Course Outcomes:

After completion of the course, learners would be able to:

CO1: Explain the major features, development and significance of Hindi literature with special reference to the Bhakti period.

CO2: Understand, analyse and interpret selected Hindi literary works across different genres.

CO3: Develop literary appreciation, critical thinking and effective communication skills through the study of Hindi literature.

DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures
1	Unit I:	**उपन्यास**	६
		म ुझे पहचानों - संजीव	
2	Unit II:	**संस्मरि**	६
		पथ के साथी – महादेवी िमाष (४)	
3	Unit III:	**गजल**	
		कवि ग ुलजार (१०)	५
		दष् ुयंत क ुमार (१०)	५
4	Unit IV:	**प्राचीन काव्य**	३
		रहीम के दोहे (११)	
5	Unit V:	**व्यिहार हहंदी**	३
		पत्रलेखन, प्रतितिदन	
6	Unit VI:	**व्याकरि**	२
		काल, अलंकार	

SEMESTER - III

PROGRAM(s): S.Y.B.Com (Regular)	SEMESTER: III				
Course/Subject: Modern Indian Language - I: MARATHI	Course Code: BCOM/SY/AEC/3/02				
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures 60 mins each	NA	NA	2 Credits	20 marks	30 marks

Learning Objectives:

1. To introduce students to the history and development ofMarathi literature with special reference to the Bhakti period.
2. To develop students' understanding and appreciation of various genres of Marathi literature.
3. To enhance students' literary sensibility, critical thinking, language skills and understanding of social, cultural and human values.

Course Outcomes:

After completion of the course, learners would be able to:

CO1: Explain the major features, development and significance of Marathi literature with special reference to the Bhakti period.

CO2: Understand, analyse and interpret selected Hindi literary works across different genres.

CO3: Develop literary appreciation, critical thinking and effective communication skills through the study of Marathi literature.

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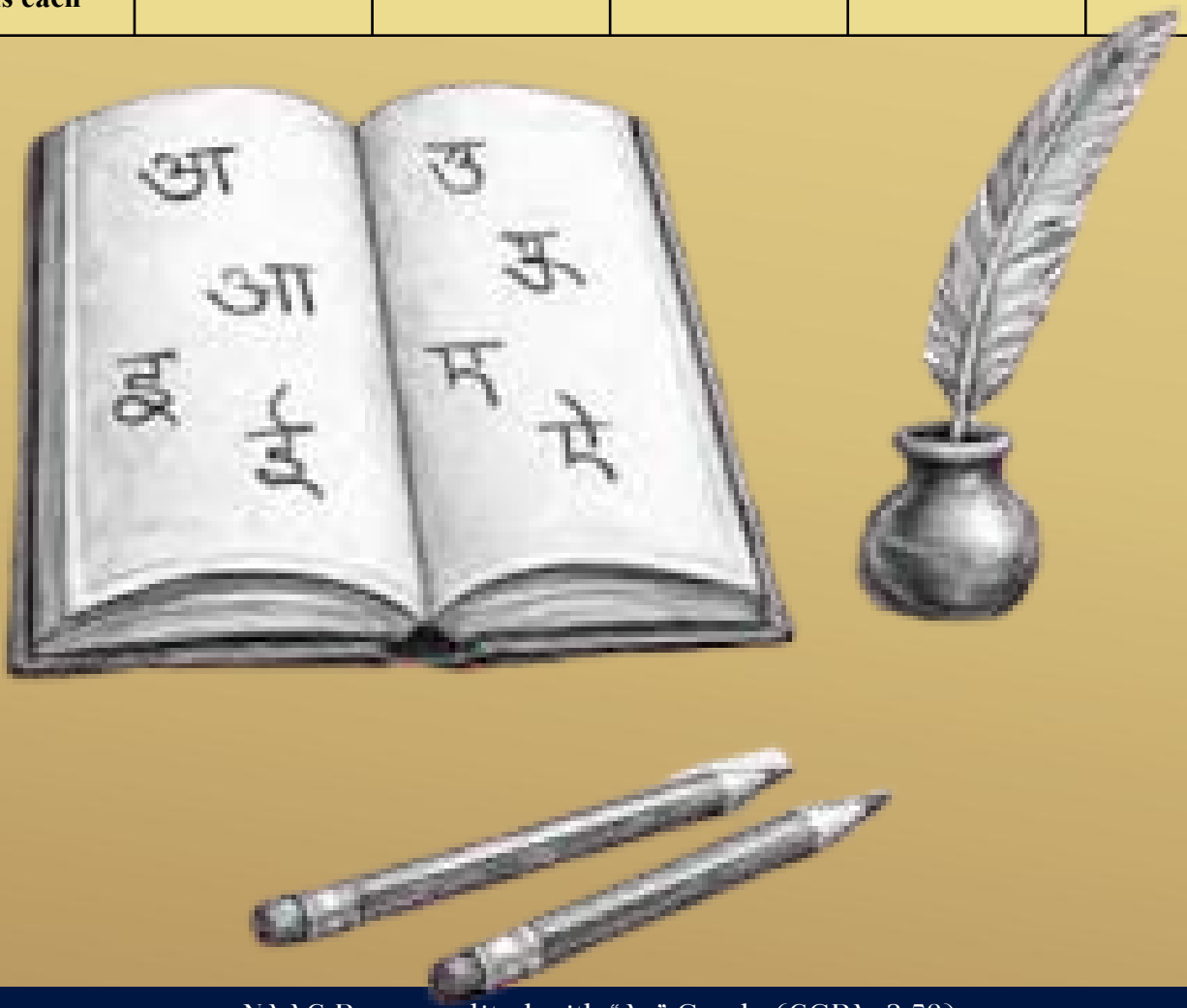
DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures
1	Unit I:	**वाङ्मयाचा इद्धतहास**	८
		प्राचीन इद्धतहास : सुरुवात ते१६००	
2	Unit II:	**कथासांग्रह**	७
		द्धतसरा डुळा : द्धकरि येले	
3	Unit III:	**लद्धलत लेखसांग्रह**	४
		सांस्कृती: काल आद्धि आज – प्रा. मधुकर जाधव	
4	Unit IV:	**काव्य (छांद, मुक्तछांद) (हायकू)**	७ + ४
		१. सीसीद्धिव्हींच्या गदषछायेत – गीतेश गजानन द्धशांदे २. मोरपीस आद्धि द्धपांपळपान – दगुेश सोनार	

SEMESTER - IV

PROGRAM(s): S.Y.B.Com (Regular)		SEMESTER: IV			
Course/Subject: Modern Indian Language - II: MARATHI		Course Code: BCOM/SY/AEC/4/02			
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures 60 mins each	NA	NA	2 Credits	20 marks	30 marks



DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures
1	Unit I:	**व्यद्विद्धचि** **प्रवासविषन**	६ ६
		व्यिी आद्वि वल्ली–पु.ल.देशपाांडे(१०) मुांबईचेविषन – गोद्ववांद माडगाांवकर (१५)	
2	Unit II:	**कद्धवता**	५
		प्रवासीपक्षी - कुसुमाग्रज	
3	Unit III:	**नाटक**	६
		अधाांतर– जयांत पवार	
4	Unit IV:	**व्यावहाररक मराठी** **व्याकरि**	८
		पिलेखन अहवाल लेखन काळ अलांकार	२ १ २ २

SEMESTER - III

PROGRAM(s): S.Y.B.Com (Regular)		SEMESTER: III			
Course/Subject: Yoga for Wellness- I		Course Code: BCOM/SY/CC/3/04			
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
15 lectures 60 mins each	10 lectures	NA	2 Credits		50 marks

Learning Objectives:

1. Understand the fundamental concepts, principles and objectives of Yoga, Ashtanga Yoga, Yogic discipline and Yogic diet, and their relevance to holistic well-being.
2. Develop practical skills in preparatory movements, Surya Namaskar, basic Pranayama and selected Asanas, following appropriate techniques and safety precautions.
3. Apply Yoga practices in daily life to promote physical fitness, flexibility, balance, concentration, mental well-being and a healthy lifestyle.
4. Cultivate regularity, self-discipline and self-awareness through consistent Yoga practice and healthy lifestyle choices.

Course Outcomes:

After completion of the course, learners would be able to:

CO1: Explain the fundamental concepts of Yoga, Ashtanga Yoga, Yogic discipline and Yogic diet and their role in holistic well-being.

CO2: Demonstrate basic Yoga practices including preparatory movements, Surya Namaskar, Pranayama and selected Asanas with appropriate technique and safety precautions.

CO3: Apply Yoga practices and principles in daily life to develop physical, mental and emotional well-being, self-discipline and a healthy lifestyle.

DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures
1	Unit I:	1. Understanding Yoga Meaning, concept and definition of Yoga, Aim and objectives of Yoga, Yoga as a way of life, Importance of Yoga in modern life, Yoga and holistic well-being, Relationship between body, mind and well-being 2. The Science of Yoga and Ashtanga Yoga Yoga as a discipline, Importance of regular Yoga practice, Yoga for physical and mental well-being , Role of Yoga in developing balance and harmony, Introduction to Ashtanga Yoga , Eight limbs of Yoga, Significance of the eight limbs in yogic discipline 3. Preparation for Yoga Practice Need for preparation before Yoga practice, Suitable time and place, Appropriate clothing and environment, Regularity and discipline, General precautions and safety measures, Do's and don'ts before and after Yoga practice 4. Diet from the Yogic Perspective Concept of Yogic diet, Food and lifestyle, Importance of appropriate food habits, Relationship between food, body and mind, Classification of Food, Principles of Healthy Eating, Basic Nutrition.	15
2	Unit II:	1. Preparatory Movements 2. Sun Salutation 3. Pranayam Basics 4. Aasanas a. Supine Position - Dwi Pada Uttana Padasana, Viparita Iarani, Pawanmuktasana,Naukasana b. Prone Position -Saral Hasta Bhujangasana, Vakra Hasta Bhujangasana, Ardha Shalabhasana, Purna Shalabhasana, Dhanurasana, Makarasana c. Sitting Position- Padmasana, Parvatasana,Akarna Dhanurasana – Type I,Akarna Dhanurasana – Type II,Vakrasana – Type I, Ardha Matsyendrasana d. Standing Position – Tadasana, Vrikshasana,Trikonasana, Virasana	15

SEMESTER - IV

PROGRAM(s): S.Y.B.Com (Regular)			SEMESTER: IV		
Course/Subject: Yoga for Wellness- II			Course Code: BCOM/SY/CC/4/02		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
15 lectures 60 mins each	10 lectures	NA	2 Credits		50 marks

Learning Objectives:

1. Understand the basic concepts of Yoga, physical fitness, posture, mental health, lifestyle disorders and healthy living.
2. Develop knowledge of the role of Yoga in physical fitness, posture correction, mental well-being, women's health and prevention of lifestyle disorders.
3. Learn and practice preparatory movements, Sun Salutation, Pranayama, selected Asanas and relaxation techniques with proper breathing and alignment.
4. Develop awareness of yogic detoxification and the importance of regular Yoga practice for a healthy and balanced lifestyle.

Course Outcomes:

After completion of the course, learners would be able to:

CO1: Explain the basic concepts of Yoga and its role in physical fitness, posture correction, mental health, lifestyle disorders and women's health.

CO2: Demonstrate selected preparatory movements, Sun Salutation, Pranayama, Asanas and relaxation practices with proper breathing and alignment.

CO3: Apply appropriate yogic practices to promote physical and mental well-being and develop a healthy, balanced and disciplined lifestyle.

DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures
1	Unit I:	1.Foundations of Yoga and Physical Fitness- Meaning and origin of Yoga; components of Yoga—Asana, Pranayama and Meditation; physical fitness and its components; role of Yoga in strength, flexibility, cardiovascular and respiratory fitness; basic asanas such as Tadasana, Trikonasana, Virabhadrasana, Bhujangasana, Setu Bandhasana and Shavasana 2.Yoga for Posture and Mental Health- Causes and consequences of poor posture; posture correction through Tadasana, Bhujangasana, Setu Bandhasana, Adho Mukha Svanasana and Marjariasana; breathing and mindfulness; Yoga for stress, anxiety and emotional well-being; Balasana, Viparita Karani, Savasana, Vrikshasana and Sukhasana; Nadi Shodhana and Bhramari. 3.Yoga for Lifestyle Disorders and Women's Health- Meaning and causes of lifestyle disorders; Yoga for diabetes, hypertension, heart disease, obesity, PCOS/PCOD, thyroid disorders, insomnia and digestive problems; Yoga during different stages of women's life including adolescence, reproductive years, pregnancy, postpartum, menopause and senior years 4.Yogic Detoxification and Healthy Lifestyle- Meaning and importance of yogic detoxification; natural detoxification systems of the body; Shatkarma/Shuddhi Kriyas; introduction to Neti, Dhauti, Laghu Shankh Prakshalana, Nauli, Kapalabhati and Trataka; detox through Asana and Pranayama; sattvic diet and healthy lifestyle practices	15
2	Unit II:	1. Preparatory Movements - (Revision and progressive practice with proper breathing coordination) 2. Sun Salutation - Emphasis on breath coordination, posture alignment and controlled movement 3. Breathing Exercises / Pranayama - Anulom Vilom Pranayama, Nadi Shodhana Pranayama, Bhramari Pranayama, Ujjayi Pranayama, Sheetali Pranayama, Sheetkari Pranayama 4. Asanas a. Supine Position, Uttana Padasana, Setu Bandhasana, Sarvangasana, Matsyasana b. Prone Position- Bhujangasana,Ardha Shalabhasana , Shalabhasana,Dhanurasana, Ustrasana, Makarasana c. Sitting Position – Vajrasana, Supta Vajrasana, Paschimottanasana, Gomukhasana, Ardha Matsyendrasana d. Standing Position- Garudasana,Parivrtta Trikonasana, Ardha Chandrasana, Padhastasan e. Relaxation Practices- Shavasan, Makarasana	15



Syllabus

Smt. P. D. Hinduja Trust's
K. P. B. Hinduja College of Commerce, Mumbai
(Autonomous)

Re-accredited 'A+' Grade by NAAC



Affiliated to
The University of Mumbai

Syllabus for B.Com.
(Regular)
Under NEP 2020
Semester V & VI under NEP 2020

Programme Code: HCUBCOM

Choice Based Credit System (CBCS) with effect from
Academic Year 2023–2024
Programme Outline 2025-2026

SEMESTER - V

PROGRAM(s): T.Y.B.Com (Regular)		SEMESTER: V			
Course/Subject: Corporate Accounting - I		Course Code: BCOM/TY/MAJ/5/01			
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
4 lectures 60 mins each	NA	NA	4 Credits	40 marks	60 marks

Learning Objectives:

1. To explain the concept, benefit and procedure of issue of shares and debentures and their accounting treatment.
2. To illustrate the concept of fully paid bonus shares and partly paid equity shares and their impact on financial statements with respect to earning per share.
3. To demonstrate the usefulness of underwriting and merchant banking through accounting of underwriting of shares and debentures.
4. To elaborate the understanding of the provisions of company's act pertaining to redemption of preference shares, and buyback of equity shares and their accounting treatment
5. To understand the process of revival of loss-making companies through internal reconstruction and their accounting process.
6. To clarify the various terms and concepts used in preparation of financial statements of companies along with provisions of companies and applicable schedules and disclosures.
7. To expound the presentation, disclosures and different accounting policies for the purpose of preparing income statement and balance sheet.
8. To interpret the tax treatment and effect of dividend and their accounting.
9. To describe regarding preparation of financial statement of companies along with notes to accounts and Ind-AS

Course Outcomes:

After completion of the course, learners would be able to:

CO1: Analyse and prepare financial statement of companies

CO2:Demonstrate knowledge of corporate accounting standards, regulatory framework and compliance requirements. Handle share capital and debenture accounting hassle free

CO3: Understand the corporate social reporting accounting Useful for disclosure and presentation of financial statement under financialreporting framework

DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures
1	Unit I:	**Accounting for Shares and Debentures**	15
		i..Issue of shares, Forfeiture of shares and Re-issue of Forfeited shares. ii. Right issue, Bonus issue, Sweat Equity shares iii. Issue of shares for consideration other than cash iv. Underwriting of securities	
2	Unit II:	**Redemption of Preference Shares, Buyback of Equity Shares and Redemption of Debentures**	15
		i. Redemption of preference shares as per provisions of the companies act 2013.Problems relating to Preparation of Journals and Balance Sheet ii. Buyback of Equity shares as per provisions of the companies act 2013.Problems relating to Preparation of Journals and Balance Sheet	
3	Unit III:	**Internal reconstruction**	15
		i. Meaning and Types of internal reconstruction ii. Difference between internal and external reconstruction iii. Legal provisions under the companies act. iv. Accounting for internal reconstruction v. Capital Reduction Account vi. Preparation of reconstructed Balance sheet	
4	Unit IV:	**Final accounts of joint stock companies**	15
		i. Preparation of company's balance sheet as per part 1 of schedule III of the companies act 2013 ii. Preparation of statement of Profit and Loss Account as per part 2 of schedule III of the companies act 2013 iii. Notes to accounts and disclosure requirement as per accounting standard and relevant financial reporting framework.	

SEMESTER - VI

PROGRAM(s): T.Y.B.Com (Regular)			SEMESTER: VI		
Course/Subject: Corporate Accounting - II			Course Code: BCOM/TY/MAJ/6/01		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
4 lectures 60 mins each	NA	NA	4 Credits	40 marks	60 marks

Learning Objectives:

1. Understanding amalgamation of companies and its legal provisions along with accounting standard 14
2. Demonstrate the liquidation process of companies and various account statements required as per company law.
3. Elaborate the Cash flow statement which is a part of mandatory financial statement as per INDAS7
4. Justify the role of various IND-AS for preparation and presentation of financial statement under financial reporting framework.

Course Outcomes:

After completion of the course, learners would be able to:

CO1: Analyse the financial impact on companies after amalgamation

CO2: Understand the legal procedures and regulatory framework governing amalgamation and liquidation of companies.

CO3: Develop the ability to analyse a company's cash flow statement and assess its liquidity and financial health

CO4: Cash flow analysis and IND-AS use for evaluating business performance.

CO5: Evaluating the impact of IND-AS on business decisions and corporate governance.

DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures
1	Unit I:	**Amalgamation of companies (Excluding intercompany holdings) as per Accounting standard-14**	15
		i. Meaning of Amalgamation, Absorption and External Reconstruction and methods of accounting for amalgamations ii. Meaning of purchase consideration and methods of purchase consideration iii. Concept of transferee company and transferor company iv. Journal entries and ledger accounts to close the books oftransferor company v. Journal entries in the books of transferee (purchasing)company to incorporate the assets and liabilities of the transferor (selling) company and also giving effect to other adjustments-intercompany debts, intercompany bills, intercompany loans and stock reserve. vi. Preparation of Balance sheet of transferee company afteramalgamation.	
2	Unit II:	**Liquidation of companies**	15
		i . Meaning of Liquidation, winding up and its types ii. Preparation of statement of affairs as per the format prescribed by the companies act. iii. Preparation of Liquidator's Final Statement of Accounts iv. Preparation of Statement Showing Liabilities of Past	
3	Unit III:	**Cash Flow Statement as per IND-AS 7**	15
		i. Meaning of Cash flow as per IND-AS 7 ii. Various elements of Cash and Cash equivalents iii. Operating, investing and financing activities iv. Direct and Indirect Method of preparing Cash flow Statements v. Preparation of Full-fledged Cash Flow Statement under indirect method only	
4	Unit IV:	**Introduction to IND-AS and basic understanding regarding preparation of financial statements as per IND-AS**	15
		i. Difference between AS and IND-AS ii. Applicability of IND-AS iii. IND-AS16 Property, Plant and Equipment iv. IND-AS 113 Fair Value Measurement	

SEMESTER - V

PROGRAM(s): T.Y.B.Com (Regular)	SEMESTER: V
Course/Subject: Auditing - I	Course Code: BCOM/TY/VSC/5/01

Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures 60 mins each	NA	NA	2 Credits	20 marks	30 marks

Learning Objectives:

1. To introduce the concept of auditing and to enable the learners to examine and discuss its various aspects.
2. To enable the learners to plan the audit and understand the procedures and documentation related to audit.

Course Outcomes:

After completion of the course, learners would be able to:

CO1: The learners will be able to understand the basic objective of Auditing, the concepts of errors and frauds, principles of audit and different types of audits.

CO2: The learners will be able to plan the audit and understand the procedures and documentation related to audit.

DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures
1	Unit I:	**Introduction to Auditing**	15
		A. Basics – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing, Investigation and Auditing, Principles of Audit, Materiality, True and Fair view B. Errors & Frauds – Definitions, Reasons and Circumstances, Types of Error, Types frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud. C. Types of Audit – Meaning, Advantages and Disadvantages of Balance Sheet Audit,Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory	
2	Unit II:	**Audit Planning, Procedures and Documentation**	15
		A. Audit Planning – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach. B. Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Instructions before commencing work. C. Audit Working Papers – Meaning, importance, Factors determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditor's Lien on Working Papers, Auditor's Lien on Client's Books.	

SEMESTER - VI

PROGRAM(s): T.Y.B.Com (Regular)			SEMESTER: VI		
Course/Subject: Auditing - II			Course Code: BCOM/TY/VSC/6/01		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures 60 mins each	NA	NA	2 Credits	20 marks	30 marks

Learning Objectives:

1. To enable the learners to understand the concepts of Audit Sampling, internal check, internal control and internal audit.
2. To enable the learners to vouch for incomes and expenses.
3. To enable the learners to understand the concept and the steps involved in verification of assets and liabilities.
4. To enable learners to understand about the basic concepts related to Company Audit

Course Outcomes:

After completion of the course, learners would be able to:

CO1: The learners would be able to understand and describe the concept of Audit Sampling, internal check, internal control and internal audit and understand its importance in audit.

CO2: The learners would be able to understand the audit technique of vouching and would be able to discuss the process and the documents involved in vouching of different incomes and expenses.

CO3: The learners would explain the audit technique of verification and would be able to discuss the process of verification of various assets and liabilities.

CO4: The learners will be able to understand about the basic concepts related to Company Audit

DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures
1	Unit I:	**Audit Sampling, Internal Control and Internal Audit**	15
		A. Audit Sampling – Audit Sampling, meaning, purpose, advantages, disadvantages, precautions. factors in determining sample size – Sampling Risk, Tolerable Error and expected error, methods of selecting Sample Items Evaluation of Sample Results auditors Liability in conducting audit based on Sample. B. Internal Control – Meaning and purpose, advantages, auditor's duties, review of internal control, Inherent Limitations of Internal control, internal control samples for sales and debtors, purchases and creditors, wages and salaries. Internal Checks Vs Internal Control.C. Internal Audit: Meaning, basic principles of establishing Internal audit, objectives, evaluation of internal Audit by statutory auditor, usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audit. D. Auditing Techniques: Vouching & Verification meaning and Process.	
2	Unit II:	**Company Audit**	15
		A. Statutory Auditor: Statutory Auditor's meaning, eligibility, qualifications, disqualifications, appointment, resignation, rotation, remuneration, removal, rights and duties, liability of the statutory auditor. B. Audit Report: Reporting requirements under CARO 2020, report vs certificate, contents of the reports and modification of the reports. C. Audit Committee: Constitution, importance and role of Audit Committee	

SEMESTER - V

PROGRAM(s): T.Y.B.Com (Regular)	SEMESTER: V
Course/Subject: Direct Tax	Course Code: BCOM/TY/OE/5/01

Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
4 lectures 60 mins each	NA	NA	4 Credits	40 marks	60 marks

Learning Objectives:

1. To Introducefundamental Concept of Taxation, Basic Terms and Scope of Total Income.
2. To familiarize students with the relevant tax laws and regulation as well as various heads of income of Individual
3. To Develop the abilityto calculate taxableincome and Tax liabilities for Individual

Course Outcomes:

After completion of the course, learners would be able to:

CO1: Understand Concept and determined the residential Status of person, Classification of allowances, Perquisites and calculate the taxable salaries, House property Income, taxable business income, Short term & long-term Capital gain and income from other Sources

CO2: Discussed the various benefits / deduction under Chapter VI-A of the income tax Act1961.

CO3: Computation of net totalIncome & Tax Liabilities of an Individual in Current Assessment year & practically Income tax filling returns of an individuals

DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures
Unit I:	**1.1**	**BASIC TERMS:** Assessee, Assessment, Assessment Year,Annualvalue, Business, Capital Assets Income, Person, Previous Year, Transfer	**4**
	1.2	**Scope of Total Income (S: 5):** Residential Status (S: 6) for Individual Assessee	**4**
	1.3	**Heads of Income (S: 14; 14A):** (i) Salary (S: 15 to 17) (ii) Income from House Properties (S: 22 to 27) (iii) Profit and Gain from Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40Aand 43B) (iv) Capital Gain (S: 45, 48, 49, 50, 54,54 EC) (v) Income from Other Sources (S: 56 to S: 59) Exclusions from Total Income (S: 10) Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources	**24**
	1.4	**Deduction from Total Income:** Under sections: 80C, 80CCC, 80D, 80DD, 80E,80 TTA, 80 U	**4**
	1.5	**Computation of Total Income for Individual**	**9**
	1.6	**Tax Calculation – Old regime v/s New regime**	**9**
	1.7	**Filling of ITR – Introduction**	**6**

SEMESTER - VI

PROGRAM(s): T.Y.B.Com (Regular)			SEMESTER: VI		
Course/Subject: Indirect Tax			Course Code: BCOM/TY/OE/6/01		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
4 lectures 60 mins each	NA	NA	4 Credits	40 marks	60 marks

Learning Objectives:

1. To Understand the development and different sub-structures under GST.
2. To Introduce fundamental Concept of Goods and services tax and its scope.
3. To explains the basics of Filling of GST Returns

Course Outcomes:

After completion of the course, learners would be able to:

CO1: Understand the basics of taxation and taxation structure, and different sub-structures under GST.

CO2: Understand the fundamental Concept of Goods and services tax and its scope

CO3: Understand the relevant tax laws and regulation regarding GST registrations, Place of Supply, Value of Supply, Time of Supply and Various Exemptions under relevant notifications with practical examples

DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures
		Introduction and Basic Concepts	10
		Registration under GST	10
		Time, Place and Value of Supply	10
		Input Tax Credit	10
		Levy and Collection of GST	10
		Filling of GST Returns	10



SEMESTER - V

PROGRAM(s): T.Y.B.Com (Regular)	SEMESTER: V
Course/Subject: Business Economics - V (Indian Economy: Policies, Sectors & Digital Transformation)	Course Code: BCOM/TY/MIN/5/01

Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
4 lectures 60 mins each	NA	NA	4 Credits	40 marks	60 marks

Learning Objectives:

1. Analyze recent economic policies and their effects on India's development trajectory.
2. Evaluate sector-specific challenges and reforms, especially in agriculture, MSMEs, and services.
3. Understand the dynamics of India's financial system and the growing role of digital finance.
4. Assess the role of digital transformation in reshaping the Indian economy and identify related opportunities and challenges.
5. Apply economic reasoning to contemporary issues using case studies, data, and policy documents.

Course Outcomes:

After completion of the course, learners would be able to:

CO1: To understand major economic policy shifts and their implications on various sectors of the Indian economy in the post-2010 period.

CO2: To examine structural transformations in agriculture, industry, and services with a focus on inclusivity and innovation.

CO3: To explore the rise of India's digital economy and its impact on governance, finance, and business.

CO4: To encourage critical thinking and application of economic concepts to current issues and policy frameworks.

DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures
1	**Unit I:**	Economic Policy and Structural Reforms Post-2010 (15 Hours) • Transformational Policy Shifts: From Planning Commission to NITI Aayog: Objectives and Functions, Aatmanirbhar Bharat Abhiyan, GST Implementation and Economic Impact. • Sectoral Policy Reforms and Social Infrastructure: National Education Policy 2020 and Ayushman Bharat, Swachh Bharat and Jal Jeevan Missions. • Investment Environment and Sustainability Goals: FDI Policy Reforms and Role of MNCs in Post-2014 India, India's Performance in SDGs, Make in India, Invest India, and Ease of Doing Business Rankings.	**15**
2	**Unit II:**	• Agricultural Policies and Support Measures: Role and Importance of Agricultural Sector in Indian Economy, Sources of Agricultural Finance (Institutional and Non institutional), Government Support Measures: PM-KISAN, Soil Health Cards, and Crop Insurance (PMFBY), Minimum Support Prices (MSP). • Technology and Market Reforms in Agriculture: Digital Platforms in Agri-Marketing: e-NAM, Farmer Producer Organizations (FPOs), Agri-Tech Startups and Smart Farming (AI, IoT, Drones), Organic and Sustainable Farming Practices. • Rural Development and Inclusive Growth: MGNREGA, SHGs, Infrastructure Development: Roads, Electrification, and Irrigation, Role of Agricultural Export in Inclusive Growth. Case Studies: Rural Entrepreneurship, SHG-led Enterprises	**15**
3	**Unit III:**	• Industrial Reforms and MSME Development: Role of Startups and Entrepreneurship Post-2016, Disinvestment and Privatization of PSUs, Support to MSMEs: Udyam Registration, Mudra Loans, and Credit Guarantees • Services Sector Growth and Emerging Trends: Tourism, Healthcare and the Gig Economy, Role of IT, BPO, and India's Global Competitiveness in Services. Case Studies: Growth of Medical Tourism and Gig Economy • Banking and Capital Market Reforms: Banking Consolidation and Digital Banking Evolution, Capital Market Developments: SEBI Reforms, IPOs, and Investor Protection, Financial Inclusion: Jan Dhan Yojana, DBT, and Atal Pension Yojana.	**15**
4	**Unit IV:**	• Digital India and Infrastructure: Key Pillars of the Digital India Mission, BharatNet, Common Service Centres (CSCs), and Mobile Penetration, Role of Aadhaar in Digital Governance • Digital Finance and FinTech Revolution: UPI, NPCI, Digital Wallets, and Neo-Banks, Impact of FinTech Startups on Credit and Payments, Case Study: India's Global Leadership in Digital Transactions • Challenges and Opportunities in the Digital Era: Digital Literacy and Bridging the Digital Divide, Cybersecurity and Data Protection Concerns, Future Trends: AI, Blockchain, and ONDC (Open Network for Digital Commerce)	**15**

Reference books:

1. Dutt & Sundaram – Indian Economy, S. Chand Publications – Latest editions with coverage of post-2010 reforms.
2. Mishra & Puri – Indian Economy, Himalaya Publishing House
3. Uma Kapila – Indian Economy: Performance and Policies, Academic Foundation
4. Jean Dreze and Amartya Sen – An Uncertain Glory: India and Its Contradictions ➢ Ramesh Singh – Indian Economy, McGraw Hill2.

SEMESTER - VI

PROGRAM(s): T.Y.B.Com (Regular)	SEMESTER: VI
Course/Subject: Business Economics - VI (International Economics: Trade, Finance and Global Integration)	Course Code: BCOM/TY/MIN/6/01

Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
4 lectures 60 mins each	NA	NA	4 Credits	40 marks	60 marks

Learning Objectives:

1. Evaluate classical and modern trade theories in the context of global trade patterns.
2. Assess India's trade policy and economic integration strategies in the post-2010 period.
3. Interpret trends in India's BoP and understand causes and remedies for imbalances.
4. Explain exchange rate mechanisms and the functioning of forex markets with real-life applications.
5. Apply economic reasoning to international trade and finance using case studies and data analysis.

Course Outcomes:

After completion of the course, learners would be able to:

CO1: To understand the theoretical foundations of international trade and their relevance in a globalized world.

CO2: To analyze India's trade policies, global trade integration, and participation in regional and multilateral institutions.

CO3: To interpret the structure and significance of the balance of payments and its policy implications.

CO4: To explore the role of foreign exchange markets, exchange rate systems, and RBI's role in managing India's external sector.

DETAILED SYLLABUS

Modules	Unit	Module Title	Credits/ Lectures
1	**Unit I:**	• International Trade: Its Role and Importance, Advantages and Disadvantages, • Theories of International Trade: Ricardo's Theory of Comparative Costs and Heckscher- Ohlin Theory. • Terms of Trade - Types and Limitations. Gains from International trade- Kinds (Static and Dynamic), Determinants of Gains from Trade.	**15**
2	**Unit II:**	• Commercial Trade Policy: Free Trade Policy- Advantages and Disadvantages, Protectionist Policy - Advantages and Disadvantages, Debate on Free Tade Vs Protectionism. • Tariff and Non-Tariff Barriers: Tariff Barriers - Meaning, Types and Effects, Non-tariff Barries - Meaning, Types and Effects. • International Economic Integration: Meaning and Types of Economic Integration, Function and Objectives – BRICS, EU and G20; Case Studies on International Economic Integration.	**15**
3	**Unit III:**	• Balance of Payment: Meaning and Definition, Structure of Balance of Payment, Balances in the Balance of Payment, Significance of Balance of Payment, • Disequilibrium in the Balance of Payment: Types of Disequilibrium in the Balance of Payment, Causes of Disequilibrium, Measures to Correct Disequilibrium in Balance of Payment. • India's' Balance of Payment: Trends in India's Balance of Payment after global crisis 2008, Reasons behind Changes in India's Balance of Payment, Measures and Suggestions to Improve India's Balance of Payment; Case Studies on BOP.	**15**
4	**Unit IV:**	• Foreign Exchange Market: Meaning and Functions of the Foreign Exchange Market, Instruments of External Payment, Dealers or Participants in Foreign Exchange Market, Spot and Forward Exchange Markets, Arbitrage, Hedging and Speculation. • Exchange Rate System: Determination of Equilibrium Rate of Exchange, Purchasing Power Parity Theory, Types of Foreign Exchange System- Fixed Exchange Rate System, Flexible Exchange Rate System and Managed Flexible Exchange Rate System • RBI and Foreign Exchange Market: Role of RBI in Forex Market, RBI's intervention in Exchange Rate Management; Currency Volatility and its causes, Recent Trends in INR vs USD; Case Studies on Foreign Exchange Market.	**15**

Reference books

1. Dutt, R., & Sundaram, K. P. M. (2022). Indian economy (Latest ed.). S. Chand Publishing.
2. Kapila, U. (2021). Indian economy: Performance and policies (18th ed.). Academic Foundation.
3. Krugman, P. R., Obstfeld, M., & Melitz, M. J. (2022). International economics: Theory and policy (11th ed.). Pearson Education.
4. Salvatore, D. (2020). International economics (12th ed.). Wiley India.
5. Singh, R. (2023). Indian economy (15th ed.). McGraw Hill Education.
6. Dreze, J., & Sen, A. (2013). An uncertain glory: India and its contradictions. Penguin Books.
7. Ministry of Finance. (2023). Economic survey of India 2022–23. Government of India. https://www.indiabudget.gov.in/economicsurvey/
8. Reserve Bank of India. (2023). Annual report 2022–23. https://www.rbi.org.in
9. NITI Aayog. (2022). Strategy for new India @ 75. https://www.niti.gov.in
10. Ministry of Commerce & Industry. (2022). Foreign trade policy 2015–2020 (Extended to 2023). https://commerce.gov.in
11. RBI. (2023). Handbook of Statistics on Indian economy.
12. Ministry of Electronics & IT. (2023). Digital India programme overview. https://digitalindia.gov.in
13. National Payments Corporation of India (NPCI). (2023). UPI statistics and reports. https://www.npci.org.in
14. WTO. (2023). World trade statistical review 2023. World Trade Organization. https://www.wto.org
15. UNCTAD. (2023). Trade and development report 2023. United Nations Conference on Trade and Development. https://unctad.org

SEMESTER - V

PROGRAM(s): T.Y.B.Com (Regular)	SEMESTER: V				
Course/Subject: Marketing Management	Course Code: BCOM/TY/MAJ/5/02				
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
4 lectures 60 mins each	NA	NA	4 Credits	40 Marks	60 marks

Course Objectives

The course aims to enable learners to:

1. Understand the fundamental concepts, functions, processes, and dimensions of marketing, including marketing research, consumer behaviour, segmentation, targeting, and positioning.
2. Analyze market conditions, consumer behaviour, and marketing information to support effective marketing decisions and identify market opportunities.
3. Apply marketing principles in developing and managing the marketing mix, including product, pricing, distribution, promotion, and integrated marketing communication strategies.
4. Evaluate contemporary marketing practices and strategies, including competitive, rural, digital, and AI-enabled marketing, while recognizing the importance of ethical marketing practices.

Course Outcomes:

Upon successful completion of this course, learners will be able to:

CO1:Explain the evolution and role of marketing and interpret the relevance of marketing research, consumer behaviour, segmentation, targeting, and positioning in different market contexts.

CO2:Analyze consumer and market information to identify factors influencing marketing decisions and formulate appropriate responses to changing market conditions.

CO3:Apply marketing concepts and tools to develop appropriate strategies relating to product, pricing, distribution, promotion, and integrated marketing communication.

CO4: Evaluate contemporary marketing approaches, including competitive, rural, digital, and AI-enabled marketing, and assess their implications for ethical and effective marketing practice.

DETAILED SYLLABUS

Modules	Unit	Marketing Module Title	Credits/ Lectures
1	Unit I:	**Unit 1: Introduction to Marketing - 15 Hours**	15
		• Marketing - Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing • Marketing Research - Concept, Features, Process • Marketing Information System- Concept, Components, Importance • Consumer Behaviour- Concept, Factors influencing Consumer Buying Behaviour and Industrial Buying Behvaiour • Segmentation- Concept, Benefits, Bases of market segmentation • Market Targeting- Concept, Five patterns of Target market Selection	
2	Unit II:	**Unit 2: Marketing Decisions - 15 Hours**	15
		• Marketing Mix- Concept • Product: Product Development Stages, Product Life Cycle- Concept, Managing stages of PLC • Branding- Concept, Components, Packaging- Concept, Essentials of a good package Product Positioning- Concept, Strategies of Product Positioning • Pricing: Objectives, Factors influencing Pricing: Pricing Strategies	
3	Unit III:	**Unit 3: Marketing Decisions - 15 Hours**	15
		• Physical Distribution: Factors influencing Physical Distribution, Marketing Channels • Supply Chain Management-Concept, Components of SCM • Promotion- Importance, Elements of Promotion mix / IMC, Importance of IMC • Sales Management- Components, Emerging trends in selling, Personal Selling: Process of personal selling, Skill Sets required for Effective Selling	
4	Unit IV:	**Unit 4: Key Marketing Dimensions - 15 Hours**	15
		• Marketing Ethics: Concept, Unethical Practices in Marketing, Ethical Practices in marketing • Competitive Strategies: Market Leader, Market Challenger, Market Follower and Market Nicher Marketing • Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing • Digital Marketing-Concept, Significance, Key drivers • AI in Marketing: Concept, Role of AI in Marketing, Benefits of Using AI in Marketing	

Reference books:

1. Marketing Management – Philip Kotler & Kevin Lane Keller Publisher: Pearson Education
2. Principles of Marketing – Philip Kotler & Gary Armstrong Publisher: Pearson Education
3. Marketing: An Introduction – Gary Armstrong & Philip Kotler Publisher: Pearson Education
4. Marketing Strategy: A Decision-Focused Approach – Orville Walker & John Mullins Publisher: McGraw-Hill Education
5. Consumer Behavior – Leon G. Schiffman & Joseph Wisenblit Publisher: Pearson Education
6. Contemporary Marketing – Louis E. Boone & David L. Kurtz Publisher: Cengage Learning
7. Digital Marketing – Dave Chaffey & Fiona Ellis-Chadwick Publisher: Pearson Education

SEMESTER - V

PROGRAM(s): T.Y.B.Com (Regular)		SEMESTER: V			
Course/Subject: Advertising		Course Code: BCOM/TY/MAJ/5/03			
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures 60 mins each	NA	NA	2 Credits	20 marks	30 marks

Course Objectives

1. Understand the fundamental concepts, evolution, classification, and role of advertising within the marketing communication process.
2. Analyze the roles of advertising participants, agencies, and different media in developing effective advertising communication.
3. Apply principles of advertising campaign planning, communication models, media planning, and budgeting to develop suitable advertising strategies.
4. Evaluate advertising creativity, execution styles, and campaign effectiveness using appropriate testing and evaluation methods.

Course Outcomes

Upon successful completion of this course, learners will be able to:

CO1: Explain the role and evolution of advertising and interpret its relationship with integrated marketing communication and broader marketing objectives.

CO2: Analyze the roles of advertising agencies, media, and other participants to determine their suitability for different advertising requirements.

CO3: Develop an advertising campaign by applying communication models, media planning principles, budgeting approaches, and creative execution techniques.

CO4: Evaluate advertising campaigns using appropriate effectiveness-testing methods and assess the contribution of creativity and media choices to campaign performance.

DETAILED SYLLABUS

Modules	Unit	Advertising Module Title	Credits/ Lectures
1	Unit I:	**Unit I: Basic Fundamentals of Advertising - 15 Hours**	15
		1.1. Introduction of Advertising: Meaning and Features of Advertising, Advertising and IMC History of Advertising, Benefits of Advertising, Classification of Advertising 1.2. Participants in Advertising: Active Participants in Advertising, Ad Agency: Types of Ad Agency, Services Provided by Agency and Creative Pitch Media in Advertising: Types of Media, Benefits and Limitations of each Media	
2	Unit II:	**Unit 2: Advertising Campaign and Evaluation - 15 Hours**	15
		2.1. Advertising Campaign: Planning Advertising Campaign, Communication in Advertising: Process and Objectives, Advertising Models: AIDA Model and DAGMAR Model, Media Planning: Objectives, Process, Factors, Advertising Budget: Types and Factors 2.2. Execution and Evaluation of Advertising Campaign: Elements of Creativity in Advertising Creativity process in Advertising Importance of Creativity in Advertising Execution Style of Advertising Evaluation Methods Testing Advertisement Effectiveness	

Reference books:

- Advertising and Promotion: An Integrated Marketing Communications Perspective By George E. Belch & Michael A. Belch Publisher: McGraw-Hill Education
- Advertising & IMC: Principles and Practice By Sandra Moriarty, Nancy Mitchell & William Wells Publisher: Pearson Education
- Contemporary Advertising By William Arens, Michael Weigold & Christian Arens Publisher: McGraw-Hill Education
- Advertising: Principles and Practice By William Wells, John Burnett & Sandra Moriarty Publisher: Pearson Education
- Advertising and Integrated Brand Promotion By Thomas C. O'Guinn, Chris T. Allen & Richard J. Semenik Publisher: Cengage Learning
- Advertising Management By Rajeev Batra, John G. Myers & David A. Aaker Publisher: Pearson Education

SEMESTER - V

PROGRAM(s): T.Y.B.Com (Regular)		SEMESTER: V			
Course/Subject: Fundamental and Technical Analysis		Course Code: BCOM/TY/OE/5/02			
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
4 lectures 60 mins each	NA	NA	4 Credits	40 marks	60 marks

Course Learning Objectives:

1. Understand the fundamental and technical approaches used for evaluating securities and interpreting equity market behaviour.
2. Analyze economic, industry, company, and financial information to assess business performance and security value.
3. Apply financial analysis, valuation techniques, charting methods, and technical indicators to interpret investment-related information.
4. Evaluate market trends and the relevance of different analytical approaches in supporting informed equity investment decisions.

Course Outcomes:

Upon successful completion of this course, learners will be able to:

CO1: Explain the role of economic, industry, and company analysis in fundamental analysis and interpret factors influencing the value and performance of securities.

CO2: Apply financial statement analysis, financial ratios, DuPont analysis, and valuation methodologies to assess the financial performance and intrinsic value of a company.

CO3: Apply technical analysis tools, including charts, chart patterns, trends, support and resistance, moving averages, RSI, and MACD, to identify market trends and potential price reversals.

CO4: Evaluate the relevance of Dow Theory, Elliott Wave Theory, and fundamental and technical approaches in interpreting market behaviour and supporting equity investment decisions.

DETAILED SYLLABUS

Modules	Unit	Fundamental and Technical Analysis Module Title	Credits/ Lectures
1	Unit I:	**Module 1: Introduction to Fundamental Analysis**	15
		1.1. Meaning of Fundamental Analysis 1.2. Economic Analysis: Basic Principles of Micro economics and Macro economics, Role of economic analysis in fundamental analysis, Secular, Cyclical and Seasonal Trends 1.3. Industry Analysis: Role of Industry Analysis in Fundamental Analysis, Secular Trends, Value Migration, Business Life Cycle, Industry Landscaping: Michael Porter's Five Force Model, PESTLE Analysis 1.4. Company Analysis: Role of Company Analysis in Fundamental Analysis, Competitive Advantages/ Points of Differentiation over the Competitors, SWOT Analysis	
2	Unit II:	**Module 2: Financial Statement Analysis**	15
		2.1. Meaning of Financial Statement Analysis, Steps, Objective and Types of Analysis. 2.2. Financial Statement Analysis using Ratios, Ratio Analysis: Meaning, classification, Advantages and Limitations. 2.3. Types of Ratios: Profitability Ratios, Solvency Ratios, Return Ratios, Leverage Ratios, Liquidity Ratios, Efficiency Ratios 2.4. Dupont Analysis 2.5. Valuation Methodologies: Free Cash Flow to Firm and Free Cash Flow to Equity, Price to Earning (PE) Ratio, Price to Book Value (PB) Ratio, EV/ EBITDA, Price to Sales Ratio	
3	Unit III:	**Module 3: Introduction to Technical Analysis**	15
		3.1. Technical Analysis, Basic Assumptions of Technical Analysis, Advantages and Disadvantages of Technical Analysis 3.2. Trends and Trend Reversals 3.3. Types of Charts and Chart Patterns Support and Resistance, Reversal Patterns, Continuous Patterns	
4	Unit IV:	**Module 4: Indicators and Oscillators and Major Theories in Technical Analysis**	15
		4.1. Types of Indicators 4.2. Moving Averages 4.3. Simple Versus Exponential 4.4. Relatives Strength Index (RSI) 4.5. Moving Average Convergence and Divergence (MACD) 4.6. Dow Theory: Introduction, Principles and Significance of Dow Theory 4.7. Elliott Theory: Fundamental Concept, Elliott Wave Rules and Guidelines 4.8. Fundamental v/s Technical Analysis	

Reference books:

1. SEBI., (2023) Research Analyst, National Institute of Securities Markets
2. Rustagi. R. P., (2022) Investment Analysis and Portfolio Management, Sultan Chand & Sons
3. Bandgar, P.K. and Shaikh, P.K., (2020) Security Analysis and Portfolio Management, Vipul Prakashan
4. Bhalla, V K., (2008) Investment Management: Security Analysis and Portfolio Management, S. Chand.
5. Rambhia K., (2018) Technical Analysis, Vipul Prakashan

SEMESTER - VI

PROGRAM(s): T.Y.B.Com (Regular)		SEMESTER: VI			
Course/Subject: Human Resource Management		Course Code: BCOM/TY/MAJ/6/02			
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
4 lectures 60 mins each	NA	NA	4 Credits	40 marks	60 marks

Learning Objectives:

1. Understand the principles, functions, and significance of Human Resource Management, including strategic HRM, human resource planning, recruitment, selection, and induction.
2. Apply HR development practices related to training, performance appraisal, career development, promotion, succession planning, counselling, and employee relations.
3. Analyze approaches to employee grievance handling, morale, welfare, compensation, and rewards to understand their role in effective workforce management.
4. Evaluate and develop appropriate HR strategies in response to emerging practices and challenges, including talent management, competency mapping, HR technology, remote and hybrid work, workforce diversity, the gig economy, and Industry 4.0.

Course Outcomes:

After completion of the course, learners would be able to:

CO1: Understand the concepts, functions, and significance of Human Resource Management, and differentiate between traditional and strategic HRM.

CO2: Apply human resource planning, recruitment, selection, and training methods to solve organizational case scenarios.

CO3: Analyze the relevance of performance appraisal systems, grievance procedures, and compensation structures in effectively managing the workforce.

CO4: Evaluate contemporary HR practices such as talent management, employee empowerment, and hybrid/remote work models to assess their effectiveness and challenges.

CO5: Design and propose HR strategies integrating career development, succession planning, and HR technology to address workforce diversity and global challenges.

DETAILED SYLLABUS

Modules	Unit	Human Resource Management Module Title	Credits/ Lectures
1	Unit I:	1. Introduction to Human Resource Management	15
		1.1. HRM - Meaning, Features, Functions, Importance, Features of Strategic HRM, Traditional v/s Strategic Human Resource Management 1.2. Human Resource Planning - Meaning, Steps in Human Resource Planning; Job Analysis- Meaning, Components; Job Design- Meaning, Techniques, Steps in Job Design 1.3. Recruitment and Selection – Recruitment - Meaning, Sources of Recruitment, Factor Influencing Recruitment; Selection – Meaning, Process, Techniques of e-selection, Induction/Orientation – Methods and Benefits	
2	Unit II:	2. Human Resource Development	15
		2.1. Human Resource Development- Meaning, Scope of HRD; Training and Development- Meaning, Importance, Process of identifying training and development needs, Methods of Training & Development, Methods of Evaluating training effectiveness 2.2. Performance Appraisal- Meaning, Process, Methods, Benefits, Problems, Errors in Performance Appraisal, Potential Appraisal-Concept, Importance 2.3. Career Planning and Development- Meaning, Importance, Techniques; Promotion- Factors and Process; Succession Planning- Concept, Need; Counseling- Concept, Importance, Techniques.	
3	Unit III:	3 Human and Industrial Relations and Compensation Management	15
		3.1. Human and Industrial Relations- Human Relations - Meaning, Features, Significance, Industrial Relations – Meaning, Importance, Measures for Maintaining IR 3.2. Employee Grievance and Morale - Causes, Procedure for Grievance Redressal; Employees Morale- Concept, Factors affecting Morale, Employee Welfare Measures and its Benefits 3.3. Compensation Management- Meaning, Importance, Components, Methods, Recent trends in Compensation; Rewards – Types and Benefits, Factors Influencing Compensation	
4	Unit IV:	4. Trends in Human Resource Management	15
		4.1. Recent Practices in HRM: Talent Management- Need and Strategies; Competency Mapping- Need and Process; Employee Empowerment- Maning, Methods, Benefits. 4.2. Technology in HR: Human resource Information System (HRIS) – Functions and Objectives; HR Analytics – Meaning, Function, Benefits; Remote/Hybrid Work – Benefits and Limitations. 4.3. Challenges in Human Resource Management: International HRM – Concept and Challenges; Global Workforce Diversity – Types, Benefits and Challenges; Gig Economy in HRM – Concept, Drivers, Challenges; Role of HR in Industry 4.0	

Reference books:

1. Human Resource Management: Text and Cases by K. Aswathappa, Sadhna Dash, McGraw Hill 10th Edition, Published: May 2, 2023
2.Human Resource Management By Gary Dessler, Biju Varrkey, Pearson 17th Edition, Published: 22 June 2023
3. Human Resource Management by P. R. N. Sinha, S. P. Shekhar and Indu Bala, Cengage 2nd Edition, 2023
4.Armstrong's Handbook of Human Resource Management Practice by **Michael Armstrong**, Stephen Taylor, Kogan Page, 15th Edition, 3 January 2020

SEMESTER - VI

PROGRAM(s): T.Y.B.Com (Regular)		SEMESTER: VI			
Course/Subject: Organisational Behaviour		Course Code: BCOM/TY/MAJ/6/03			
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures 60 mins each	NA	NA	2 Credits	20 marks	30 marks

Learning Objectives:

1. Understand the foundations of Organisational Behaviour and the influence of individual characteristics such as personality, perception, values, and attitudes on workplace behaviour.
2. Apply concepts of group dynamics, team building, and motivation to understand employee behaviour and foster effective group and team performance.
3. Analyze organisational culture and change by examining their influence on employee behaviour, organisational effectiveness, and responses to changing business environments.
4. Evaluate different leadership approaches and motivational theories to understand their suitability for managing people and achieving organisational goals.

Course Outcomes:

After completion of the course, learners would be able to:

CO1: Understand & explain the meaning, features, goals, and models of organisational behaviour and describe how individual behaviour, personality, perception, values, and attitudes influence organisational outcomes.

CO2: Apply concepts of group dynamics, team building, and motivation theories to analyse workplace scenarios and improve organisational effectiveness.

CO3: Analyse the role of organisational culture and change by identifying forces of change, resistance factors, and their impact on employee behaviour and performance.

CO4: Evaluate different leadership styles and motivational approaches to determine their suitability for achieving organisational goals in varied contexts.

CO5: Design strategies for managing organisational change, building high-performance teams, and fostering effective leadership practices in contemporary business environments.

DETAILED SYLLABUS

Modules	Unit	Organisational Behaviour Module Title	Credits/ Lectures
1	**Unit I:**	**Introduction to Organisational Behaviour**	**15**
		1.1. Organisational Behaviour: Meaning, Features, Evolution of OB, Goals, Importance, Models 1.2.Individual Behaviour: Factors Influencing Individual Behaviour, Importance of managing Individual Behaviour in the Organisation; Concept of Personality, Determinants of Personality, Personality Traits; Concept of Perception, values and attitude and its impact on Orgnaisational Behvaiour 1.3.Group Dynamics and Behaviour: Types of Group, Stages of Group Development, Group Decision Making – Advantages and Problems; Team Building – Importance, Elements in Building High Performance Team, Difference between Group and Team	
2	**Unit II:**	**Organisational Culture, Motivation, Leadership**	**15**
		2.1. Organisational Culture: Meaning, Features, Types, Importance, Learning Organisation Culture: Meaning and Characteristics; Organisational Change: Meaning, Forces of Change, Resistance to Change, Change Management, Recent Trends in Organisation Culture 2.2. Motivation: Concept, Importance, Motivation Factors, Theories: Maslow's Hierarchy of Needs, Herzberg's Two-Factor Theory, McClelland's Theory of Needs (Achievement, Power, Affiliation), Alderfer's ERG Theory, Vroom's Expectancy Theory, Equity Theory (Adams) and Goal-Setting Theory (Locke and Latham) 2.3. Leadership - Meaning, Nature and Importance of Leadership, Traits of an Effective Leader, Leadership Styles, Leadership Theories: Great Man Theory, Trait Theory, Contingency Theory, Situational Theory, Transactional Theory and Transformational Theory	

Reference books:

1. Organizational Behavior By Stephen P. Robbins, Timothy A. Judge and Neharika Vohra, Pearson Education 18e published on 31 May 2022
2. Organizational Behavior: Managing People and Organizations by Ricky W. Griffin, Jean M. Phillips, Cengage 14th Edition, Copyright 2024
3. Organizational Behavior by by Steven L. McShane, Mary Ann Von Glinow, **Himanshu Rai** , McGraw Hill, July 2022 9th Edition
4. Organizational Behavior, (An Indian Adaptation) by Mary Uhl-Bien (Author), John R. Schermerhorn Jr. (Author), Richard N. Osborn (Author), Sanket Sunand Dash, Wiley 13ed, June 2021

SEMESTER - VI

PROGRAM(s): T.Y.B.Com (Regular)			SEMESTER: VI		
Course/Subject: Equity and Debt Market			Course Code: BCOM/TY/MAJ/6/02		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
4 lectures 60 mins each	NA	NA	4 Credits	40 marks	60 marks

Learning Objectives:

1. Understand the structure, functioning, instruments, participants, trading mechanisms, and regulatory framework of equity, equity derivatives, and debt markets.
2. Apply concepts and techniques related to equity futures and options, debt instruments, and bond valuation through numerical and practical exercises.
3. Analyze the use of derivatives and debt instruments in hedging, portfolio management, investment strategies, and management of market and interest rate risks.
4. Evaluate equity and debt market information, including market indices, yield curves, credit ratings, and regulatory developments, to assess investment opportunities and risk-return considerations.

Course Outcomes:

Upon successful completion of the course, students will be able to:

CO1: Understand the concepts, structure, instruments, participants, trading mechanisms, and regulatory framework of the equity, equity derivatives, and debt markets.

CO2: Apply the principles of equity derivatives and debt market instruments to solve numerical problems relating to futures pricing, mark-to-market (MTM) margins, option payoffs, bond valuation, yield measures, duration, modified duration, and convexity.

CO3: Analyze the application of equity derivatives and debt instruments for portfolio hedging, risk management, investment strategies, and interest rate risk management.

CO4: Evaluate market trends, investment opportunities, and risk-return characteristics by interpreting market information, yield curves, credit ratings, and data from NSE, BSE, RBI, SEBI, and other financial market sources.

DETAILED SYLLABUS

Modules	Unit	Equity and Debt Market Module Title	Credits/ Lectures
1	Unit I:	**Unit 1: Introduction to Equity and Equity Derivatives Market - 15 Hours**	15
		1.1. Primary Market: Public Issue – IPOs, FPOs, Rights Issues, Process of IPO: Book Building, Pricing, Allotment, Role of Merchant Bankers, Registrars, Underwriters, Prospectus and Red Herring Prospectus. 1.2. Secondary Market: Stock Exchanges – NSE, BSE, Trading and Settlement Mechanism, Trading System, Types of Orders – Market, Limit, Stop-loss, Intraday, Delivery, Types of Stock Market Indices 1.3. Introduction to Derivatives: Meaning, Features and Importance of derivatives, Evolution and Growth of Derivative Markets in India, Types of Derivatives – Forward, Futures, Options, Swaps, Role of Equity Derivatives in Risk Management and Hedging, Participants in Derivatives Market – Hedgers, Speculators, Arbitrageurs. Practical Problems – Distinction Between Cash and Derivative Market, Simple Hedging Illustration Using Futures and Options.	
2	Unit II:	**Unit II: Equity Futures, Options and Settlement Mechanism - 15 Hours**	15
		2.1. Equity Futures: Concept and features of Equity Futures, Contract specifications – lot size, expiry, margin system, Futures pricing – Cost of Carry Model, Fair value of futures, Mark-to-Market (MTM) and Settlement Process, Uses of futures – Hedging, Arbitrage, Speculation. Practical problems – Futures price calculation using cost of carry, MTM margin calculations, Hedging portfolio using index futures. 2.2. Equity Options: Meaning and features of Options – Call and Put, Moneyness of options – ITM, ATM, OTM, Option Terminology – Strike price, premium, intrinsic value, time value, Option Greeks, Payoff structure of call and put options – buyer and seller perspective, Option Trading Strategies – Option Spreads, Protective Put, Covered Call, Straddle, Strangle, Butterfly Spread, Option Valuation Models – Binomial Model, Black-Scholes Model (conceptual only). Practical Problems – Intrinsic and Time Value Calculation, Payoff Diagrams, Option Strategies numerical illustrations 2.3. Clearing and Settlement Mechanism: Clearing Corporation – Margins and Risk Management System, Settlement Process – Daily MTM And Final Settlement. Practical Problems – Margin Requirement Illustrations, Settlement Calculations for Futures and Options Contracts	
3	Unit III:	**Unit III: Introduction to Debt Market - 15 Hours**	15
		3.1. Basics of Debt Market: Meaning and features of debt instruments, role and importance of debt markets in financial system, participants in debt market, types of debt securities. 3.2. Government Securities Market: Structure of government securities market in India, treasury bills, dated securities, state development loans, role of RBI in government securities market, yield curve analysis. Practical Problems: Calculation of yield on T-bills, yield to maturity (YTM) of government securities 3.3. Corporate Debt Market: Types of corporate bonds, credit rating of debt instruments and role of rating agencies (CRISIL, ICRA, CARE), issuance process of corporate bonds – private placement and public issue, role of SEBI in regulating corporate debt market, listing and trading of corporate bonds Practical Problems: Calculation of coupon payments, yield to call (YTC) and yield to put (YTP).	

DETAILED SYLLABUS

Modules	Unit	Equity and Debt Market Module Title	Credits/ Lectures
4	**Unit IV:**	**Valuation of Bonds and Debt Instruments - 15 Hours**	**15**
		4.1. Fundamentals of Bond and Bond Valuation: Meaning, Features, Types of Bonds, Concept of time value of money in bond valuation, Bond Pricing Formula, Relationship Between Bond Price and Yield, Factors affecting Bond Prices. Practical Problems – Calculation of Bond Price Using Present Value Formula, Price-Yield Relationship Illustrations Yield Measures: Meaning And Importance of Bond Yields, Types of Yield Measures – Current Yield, Yield to Maturity (YTM), Yield Spread, Interpreting 4.2. Yield Spread in Bond Market Analysis. Practical Problems – Calculation of Current Yield, Calculation Of YTM, Yield Spread Calculation with Examples 4.3. Duration, Modified Duration and Convexity: Concept of duration as a measure of interest rate sensitivity, calculation of Macaulay duration and modified duration, concept of convexity and its role in bond price volatility. Practical Problems – Calculation of Duration and Modified Duration, Impact of Duration on price changes with interest rate movements, convexity adjustments with numerical examples	

Reference books:

1. Gupta, S. L. – Financial Derivatives: Theory, Concepts and Problems, PHI Learning.
2. Bhalla, V. K. – Investment Management: Security Analysis and Portfolio Management, S. Chand.
3. Tripathi, V. – Security Analysis and Portfolio Management, Taxmann.
4. SEBI – Study Material on Derivatives Market (Equity Derivatives), SEBI/NISM Publications.
5. NSE Academy – Derivatives Market Module, NSE India.
6. NISM (National Institute of Securities Markets) – Equity Derivatives Module
7. NISM (National Institute of Securities Markets) – Debt Market Module

F. BEST PRACTICES & FUTURE PLANS

Best Practices

Experiential learning through industry visits, field studies, internships, live projects, financial market activities, and interaction with industry professionals.
Integrating sustainability and ethical practices into classroom activities and projects, with emphasis on responsible business, environmental consciousness, social responsibility, and professional ethics

Providing students with opportunities to apply classroom concepts through case studies, business simulations, projects, presentations, surveys, and real-world assignments.

Encouraging participation through commerce forums, departmental clubs, exhibitions, competitions, seminars, quizzes, business games, and management-oriented events.
Promoting industry–academia interaction through guest lectures, expert sessions, workshops, alumni interactions, career talks, and professional orientation programmes

Maintaining an active digital and social media presence managed by students under faculty supervision to promote departmental activities and practical learning.

Offering peer learning opportunities where students share academic knowledge, digital skills, presentation techniques, financial literacy, and project-based learning with their peers.
Integrating technology-enabled learning through digital platforms, e-resources, data analysis tools, educational applications, and responsible use of AI in academic activities

Future Plans

Expansion of experiential learning opportunities through business simulations, field-based projects, financial market activities, case competitions, and entrepreneurial ventures.

Introduction of short-term certificate courses in areas such as:

- Financial Markets & Investment Management
- Data Analytics for Business
- Digital Marketing & E-Commerce
- Entrepreneurship & Start-up Management

Strengthening **Industry–Academia Collaboration** through internships, live projects, industry visits, expert interactions, and structured engagement with corporate professionals.
Establishment of a dedicated **Career and Placement Support Cell** for B.Com. students to facilitate internships, campus placements, resume building, interview preparation, and career counselling.

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