



# **TOLANI COLLEGE OF COMMERCE**

**(Autonomous)**

**Recognised Linguistic (Sindhi) Minority Institution**

**(Affiliated to University of Mumbai)**

**Re-Accredited (3<sup>rd</sup> Cycle) by N.A.A.C. with 'A' Grade**

**150-151, Sher-E-Punjab Society,**

**Guru Gobind Singh Road,**

**Andheri (East) Mumbai-400 093**

**Syllabus and Question Paper Pattern of  
Second Year of Bachelor of Commerce Programme  
(Academic Year 2022-2023)**



## Semester III

Serial no	Course Code	Course Name	Credits
<b>Elective Courses (EC)</b>			
<b>Discipline Specific Elective (DSE) Courses</b>			
1	TCC.UCOMIII01	Accountancy and Financial Management - III	03
2	TCC.UCOMIII07	Financial Accounting and Auditing V- Introduction to Management Accounting	03
<b>Discipline Related Elective (DRE) Courses</b>			
3	TCC.UCOMIII02	Commerce – III	03
4	TCC.UCOMIII03	Business Economics - III	03
<b>Core Course (CC)</b>			
5	TCC.UCOMIII04	Business Law – I	03
<b>Skill Enhancement Courses (SEC)</b>			
6	TCC.UCOMIII05	Advertising – I / Travel & Tourism Management - I / Company Secretarial Practice – I	03
7	TCC.UCOMIII06	Foundation Course - III	02
<b>TOTAL</b>			<b>20</b>

## Semester IV

Serial no	Course Code	Course Name	Credits
<b>Elective Courses (EC)</b>			
<b>Discipline Specific Elective (DSE) Courses</b>			
1	TCC.UCOMIV01	Accountancy and Financial Management - IV	03
2	TCC.UCOMIV07	Financial Accounting and Auditing VI	03
<b>Discipline Related Elective (DRE) Courses</b>			
3	TCC.UCOMIV02	Commerce – IV	03
4	TCC.UCOMIV03	Business Economics - IV	03
<b>Core Course (CC)</b>			
5	TCC.UCOMIV04	Business Law – II	03
<b>Skill Enhancement Courses (SEC)</b>			
6	TCC.UCOMIV05	Advertising - II / Travel & Tourism Management Paper II / Company Secretarial Practice II	03
7	TCC.UCOMIV06	Foundation Course - IV	02
<b>TOTAL</b>			<b>20</b>



**Programme: Bachelor of Commerce**

**Semester: III**

**Discipline Specific Elective (DSE):**

**Accountancy & Financial Management- III**

**Course Code: TCC.UCOMIII01**



<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – III</b>	
<b>Course Name: Accountancy &amp; Financial Management- III</b>		<b>Course Code: TCC.UCOMIII01</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>4</b>	
<b>Credits</b>		<b>3</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Partnership Final Accounts based on Adjustments of Admission or Retirement / Death of a Partner during the year</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>• Simple final accounts questions to demonstrate the effect on Final Accounts when a partner is admitted during the year or when a partner retires / dies during the year.</li> <li>• Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / sales/other given basis.</li> <li>• Ascertainment of gross profit prior to and after admission/retirement / death when stock on the date of admission/retirement is given and apportionment of other expenses based on time / sales / other given basis. (Excluding questions where admission / retirement / death takes place in the same year.)</li> </ul>	
<b>2</b>	<b>Piecemeal Distribution of Cash</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>• Excess Capital Method only</li> <li>• Asset taken over by a partner</li> <li>• Treatment of past profits or past losses in the Balance Sheet</li> <li>• Contingent Liabilities / Realization Expenses / amount kept aside for expenses and adjustment of actual</li> <li>• Treatment of secured liabilities</li> <li>• Treatment of preferential liabilities like government dues / labour dues etc. (Excluding : Insolvency of Partner and Maximum Loss Method)</li> </ul>	
<b>3</b>	<b>Amalgamation of Firms</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>• Realization method only</li> <li>• Calculation of Purchase Consideration</li> </ul>	



	<ul style="list-style-type: none"> <li>• Journal / Ledger Accounts of old firms</li> <li>• Preparing Balance Sheet of new firm</li> <li>• Adjustment of goodwill in the new firm</li> <li>• Realignment of capitals in the new firm by current accounts / cash or a combination thereof (Excluding common transactions between the amalgamating firms)</li> </ul>	
<b>4</b>	<b>Conversion / Sale of a Partnership Firm into a Ltd. Company</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>• Realisation method only</li> <li>• Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms</li> <li>• Preparing Balance Sheet of new company</li> </ul>	

### Reference Books:

- Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R. L. Gupta and M. Radhaswamy, S. Chand and Company (P)Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata McGraw Hill & Co. Ltd., Mumbai
- Financial Accounting by Leslie Chadwick, Prentice Hall of India Adin Bakley (P) Ltd.
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
- Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Sehgal Ashok, Mayur Paper Back
- Compendium of Statement & Standard of Accounting, ICAI.
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai
- Financial Accounting by Williams, Tata McGraw Hill & Co. Ltd., Mumbai
- Company Accounting Standards by Srinivasan Anand, Taxman.
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
- Introduction to Financial Accounting by Horngren, Pearson Publications.
- Financial Accounting by M. Mukherjee.M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi



## Evaluation Pattern

### I. Continuous Evaluation (CE): 40 marks (Minimum passing marks 16)

Sr. No	Exam Component	Total Marks
1.	Assignment/Case Studies	15 Marks
2.	Presentation/Book Review/ Assignment/ Viva Voce or Report Writing/ Quiz after participation in a Webinar/ Workshop/ Seminar	15 Marks
3.	Objective Questions (MCQs)	10 Marks
<b>Total</b>		40 Marks

**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**

### II. Semester End Examination (SEE): 60 marks. (Minimum passing marks 16)

#### Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	A (Practical Question)  <b>OR</b>  B (Practical Question)	15 Marks
Q-2	A (Practical Question)  <b>OR</b>  B (Practical Question)	15 Marks
Q-3	A (Practical Question)  <b>OR</b>  B (Practical Question)	15 Marks
Q-4	A (Theory Question) B (Theory Question)  <b>OR</b> Short Notes (Any 3 out of 4)	07 Marks 08 Marks  15 Marks



**Programme: Bachelor of Commerce**

**Semester: III**

**Discipline Related Elective (DRE):**

**Commerce – III**

**Course Code: TCC.UCOMIII02**



<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – III</b>	
<b>Course Name: Commerce - III</b>		<b>Course Code : TCC.UCOMIII02</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>3</b>	
<b>Credits</b>		<b>3</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Introduction to Management</b>	<b>11</b>
	<ul style="list-style-type: none"> <li>• Management: Concept, Nature, Functions, Managerial Skills &amp; Competencies</li> <li>• Evolution of Management Thoughts :</li> <li>• Classical Approach: Scientific Management – F. W. Taylor’s Contribution Classical Organisation Theory, Henri Fayol’s Principles Neo Classical Approach: Human Relations Approach – Elton Mayo’s Hawthorne experiments</li> <li>• Modern Management Approach – Peter Drucker’s Dimensions of Management, Indian Management Thoughts: Origin &amp; Significance of Indian Ethos to Management.</li> </ul>	
<b>2</b>	<b>Planning and Decision Making</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• Planning: Steps, Importance, Components, Coordination – Importance</li> <li>• M.B.O.: Process, Advantages, Management By Exception - Advantages; Management Information System- Concept, Components</li> <li>• Decision Making: Techniques, Essentials of a Sound Decision Making, Impact of Technology on Decision Making.</li> </ul>	
<b>3</b>	<b>Organising</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>• Organising: Steps, Organisation Structures – Features of Line &amp; Staff Organisation, Matrix Organisation , Virtual Organisation,</li> <li>• Formal v/s Informal Organisation.</li> <li>• Departmentation: Meaning, Bases, Span of Management - Factors Influencing Span of Management, Tall and Flat Organisation.</li> <li>• Delegation of Authority: Process, Barriers to Delegation, Principles of Effective Delegation. Decentralisation: Factors Influencing Decentralisation, Centralization v/s Decentralisation.</li> </ul>	



<b>4</b>	<b>Directing and Controlling</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>• Motivation: Concept, Importance, Influencing factors. Importance of Communication, Barriers to effective Communication</li> <li>• Leadership: Concept, Functions, Styles, Qualities of a good leader.</li> <li>• Controlling: Concept, Steps, Essentials of good control system, Techniques of Controlling -PERT, CPM, Budgetary Control, and Management Audit.</li> </ul>	

**Reference Books:**

- Management Today Principles& Practice- Gene Burton, Manab Thakur, Tata McGraw-Hill Publishing Co. Ltd.
- Management – James A. F. Stoner, Prentice Hall, Inc .U.S.A.
- Management: Global Prospective –Heinz Wehrich & Harold Koontz, Tata McGraw- Hill, Publishing Co. Ltd.
- Essential of Database Management Systems –Alexis Leon, Mathews Leon Vijay Nicole, Imprints Pvt Ltd.
- Management –Task, Resp, Practices – Peta Druche “willian Heinemann LTD.

**Evaluation Pattern**

**Continuous Evaluation (Internal Assessment)**

The Continuous evaluation will have components as follows:

<b>Component</b>	<b>Details</b>	<b>Total marks</b>
I	Assignment / Case Study / Current Affairs Diary / Field Study / Business Plan / Project	<b>20</b>
II	Presentation of Component I	<b>10</b>
III	One Periodical Test	<b>10</b>
	<b>Total</b>	<b>40</b>

**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**



**Semester End Examination  
Question Paper Pattern**

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

<b>Question No</b>	<b>Particulars</b>	<b>Marks</b>
Q-1	Attempt any 2 of the following: (From Module I) a. b. c.	12 Marks
Q-2	Attempt any 2 of the following: (From Module II) a. b. c.	12 Marks
Q-3	Attempt any 2 of the following: (From Module III) a. b. c.	12 Marks
Q-4	Attempt any 2 of the following: (From Module IV) a. b. c.	12 Marks
Q-5	Attempt the following: (Entire Syllabus) Approach Based Question (6 marks) Short Notes (any 2 out of 3) (6 marks)	12 Marks



**Programme: Bachelor of Commerce**

**Semester: III**

**Discipline Related Elective (DRE):**

**Business Economics - III**

**Course Code: TCC.UCOMIII03**



<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – III</b>	
<b>Course Name: Business Economics - III</b>		<b>Course Code : TCC.UCOMIII03</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>3</b>	
<b>Credits</b>		<b>3</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Introduction</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• Macroeconomics: Meaning, Scope and Importance.</li> <li>• Circular flow of aggregate income and expenditure and its Importance- closed and open economy models</li> <li>• The Measurement of National Product: Meaning and Importance of National Income, Accounting- conventional and Green GNP and NNP concepts -National Income and Economic Welfare.</li> <li>• Trade Cycles: Features and Phases</li> <li>• Classical Macroeconomics: Say's law of Markets - Features, Implications and Criticism.</li> </ul>	
<b>2</b>	<b>Basic Concepts of Keynesian Economics</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• The Principle of Effective Demand: Aggregate Demand and Aggregate Supply</li> <li>• Consumption Function: Properties, Assumptions and Implications Investment function and Marginal Efficiency of capital Investment Multiplier effect on Income and Output: Assumptions, Working, Leakages, Criticism, and Importance - paradox of thrift. Relevance of Keynesian theory tools to the developing countries Liquidity Preference Theory of Interest</li> </ul>	
<b>3</b>	<b>Post Keynesian Developments In Macro Economics</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• The IS-LM model of integration of commodity and money markets Inflation and unemployment : Philips curve</li> <li>• Stagflation : meaning, causes, and consequences</li> <li>• Supply side economics: Basic propositions and critical appraisal</li> </ul>	
<b>4</b>	<b>Money, Prices And Inflation</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>• Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money</li> </ul>	



	<ul style="list-style-type: none"> <li>• Demand for Money : Classical and Keynesian approaches and Keynes' liquidity preference theory of interest - Friedman's restatement of Demand for money</li> <li>• Money and prices : Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach</li> <li>• Inflation: Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy - policy measures to curb inflation- monetary policy and inflation targeting.</li> </ul>	
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**Reference Books:**

- Ackley.G (1976), Macro Economic Theory and Policy, Macmillan Publishing Co. New York
- Ahuja. H.L., Modern Economics — S.Chand Company Ltd. New Delhi.
- Blanchard Olivier (2000), Macro Economics, Englewood Elitt, Prentice Hall
- Bouman John, Principles of Macro Economics
- Dornbush , Rudiger, Fisher Stanley and Startz, Richards Macroeconomics, Nineth edition 2004 Tata-Mac Graw Hill, New Delhi.
- Dwivedi, D.N. (2001), Macro Economics: Theory and Policy, Tata-Mac Graw Hill, New Delhi.
- Friedman Hilton (1953) Essays in Positive Economics, University of Chicago Press, London.
- Gregory .N. Mankiw, Macroeconomics, Fifth Edition (2002) New York:Worth Publishers
- Jhingan, M.L., Principles of Economics — Vrinda Publications (P) Ltd. 10) Shapiro, E (1996), Macro-Economic Analysis, Galgotia Publication, New Delhi. 11) Vaish .M.C. (2010) Macro Economic Theory 14th edition, Vikas Publishing House (P) Ltd.

**Evaluation Pattern**

**Continuous Evaluation (Internal Assessment)**

The Continuous evaluation will have components as follows:

Sr. No.:	Sub-components	Marks
1.	Written assignment of 1000 words involving analysis of events related to the course taken from a newspaper, magazine, journal etc.	15
2.	Book review. The book selected must be approved by the teacher. A report of 1000 words must be submitted.	15
3.	MCQ Based Test	10
4.	Total	40

**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**



**Semester End Examination  
Question Paper Pattern**

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question Number	Nature of Questions	Maximum Marks	From
1)			
	a)	Define the following concepts (Attempt any 7 out of 10):	7 marks
	b)	State with reasons whether the following statements are true or false (Attempt any 4 out of 6)	8 marks
2)		<b>Attempt any 1 question out of the following 3:</b>	15 marks
	a)	Full length question	
	b)	Three Notes (5 Marks Each)	
	c)	Application/Numerical Question	
3)		<b>Attempt any 1 question out of the following 3:</b>	15 marks
	a)	Full length question	
	b)	Three Notes (5 Marks Each)	
	c)	Application/Numerical Question	
4)		<b>Attempt any 1 question out of the following 3:</b>	15 marks
	a)	Full length question	
	b)	Three Notes (5 Marks Each)	
	c)	Application/Numerical Question	



**Programme: Bachelor of Commerce**

**Semester: III**

**Core Course (CC)**

**Business Law – I**

**Course Code: TCC.UCOMIII04**



<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – III</b>	
<b>Course Name: Business Law - I</b>		<b>Course Code : TCC.UCOMIII04</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>3</b>	
<b>Credits</b>		<b>3</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Indian Contract Act-1872 Part-I:</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>Contract: Definition of Contract and Agreement, Essentials of Valid Contract, Classification of Contracts.</li> <li>Offer and Acceptance: Rules of valid offer and acceptance, Counter offer, standing or open offer, distinguish between offer and invitation to offer. Concept of Communication and Revocation of offer and acceptance.(Sec3, 5)</li> <li>Capacity to Contract (S.10-12): Minor, Unsound Mind, Disqualified Persons.</li> <li>Consideration (S.2 &amp;25): Concept and Importance of consideration, Legal rules of Consideration, Exceptions to the Rule, ‘No Consideration, No Contracts’ (S.25), Unlawful Consideration (S.23)</li> </ul>	
<b>2</b>	<b>Indian Contract Act-1872 Part-II:</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>Consent (Ss13, 14-18, 39, 53, 55, 66): Agreements in which consent is not free – Coercion, Undue Influence, Misrepresentation, Fraud and Mistake.</li> <li>Void agreements(S. 24-30): Concept, Void Agreements under Indian Contract Act</li> <li>Contingent Contract (S31), Quasi Contract (Ss. 68-72), Contract of E-Contract &amp; Legal Issues in formation and discharge of E-Contract: Concept of Performance of Contract (S.37)</li> <li>Modes of Discharge of Contract, Remedies on breach of Contract (S. 73- 75)</li> </ul>	
<b>3</b>	<b>Special Contracts:</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>Law of Indemnity &amp; Guarantee (Ss. 124-125, Ss. 126-129, Ss.132-147): Concept, Essentials elements of Indemnity and Guarantee, Contract of Indemnity v/s Guarantee, Modes of Discharge of Surety.</li> <li>Law of Bailment (Ss. 148, 152-154, 162, 172, 178, 178A, 179): Concept, essentials of Bailment, Kinds of Bailment, Rights and Duties of Bailor and Bailee.</li> </ul>	

	<ul style="list-style-type: none"> <li>• Law of Pledge: Concept. Essentials of valid pledge, Lien- Concept, Difference between Pledge and Len, Rights of Pawnor &amp; Pawnee (Ss.173, 174, 177)</li> <li>• Law of Agency (Ss. 182-185, 201-209): Concept, Modes of creation of Agency, modes of termination of Agency, rights &amp; duties of Principal and Agent.</li> </ul>	
<b>4</b>	<b>The Sale of Goods Act, 1930:</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>• Contract of Sale (S.2): Concept, essentials elements of contract of Sale, Distinction between Sale and Agreement to Sell (S.4), Distinction between Sale and Hire Purchase Agreement, Types of Goods, Effects of destruction of Goods (Ss6-8).</li> <li>• Conditions &amp; Warranties (Ss.11-25 &amp; 62, 63): Concept, Distinguish between Conditions and Warranties, Implied Conditions &amp; Warranties, Concept of Doctrine of Caveat Emptor-Exceptions.</li> <li>• Property: Concept, Rules of transfer of property (Ss.18-26).</li> <li>• Unpaid Seller (Ss. 45-54,55 &amp; 56): Concept, Rights of an unpaid seller, remedies for Breach of Contract of Sale (Ss. 55-61), Auction Sale- Concept , Legal Provisions. (S.64).</li> </ul>	
<b>5</b>	<b>The Negotiable Instruments(Amended) Act 2015:</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>• Negotiable Instruments: Concept (S.13) , Characteristics, Classification of Negotiable Instruments (Ss.11,12, 17-20,42,43,104,134, 135), Maturity of Instruments.</li> <li>• Promissory Note and Bill of Exchange (Ss. 4, 5, 108-116): Concept, essentials of Promissory Note, Bill of Exchange (Ss . 4, 5), Kinds of Promissory note and Bill of exchange, Cheque (S.6): Concept, Types of Crossing of Cheque, Distinguish between Bill of Exchange &amp; Cheque, Dishonour of Cheque- Concept &amp; Penalties(Ss.138, 139-142)</li> <li>• Miscellaneous Provisions ( S. 8-10, 22, 99-102, 118-122, 134-137): Parties to Negotiable Instruments Holder, Holder in due Course, Rights &amp; Privileges of Holder in due Course, Payment in due course, Noting &amp; Protest (Ss.99-104A)</li> </ul>	

**Reference Books:**

- Indian Contract Act , Sale of Goods Act and Partnership Act – Desai T R – S C – Sarkar and sons
- The Negotiable Instruments Act – Khergamwala J S – N M Tripathy

**Basic Reference/Text Book:**

<b>Name Of The Author (S)</b>	<b>Title</b>	<b>Publisher/Edition/Year Of Publication</b>
Manohar.R.Wadwani	Business Law	Sheth Publishers Pvt Ltd 42nd Edition June 2014 & 43rd Edition.



K.R. Bulchandani	Business Law-I	Himalaya Publishing House
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### Additional References:

Name Of The Author (S)	Title	Publisher/Edition/Year Of Publication
N.D.Kapoor	Business Law	Sultanchand& Sons, First Edition ,2003
S.S.Gulshan	Merchantile Law	Excel Bools 2nd Edition, 2006
Justice K. Ramamurthy	Sale Of Goods Act	Pollock & Mulla, Butter Works 6th Edition

### Links to Be Referred

- <https://indiacode.nic.in/acts/4.%20Indian%20Contract%20Act,%201872.pdf>
- <comtax.up.nic.in/Miscellaneous%20Act/the-indian-contract-act-1872.pdf>
- <https://www.slideshare.net/harshutech/indian-contract-act-14117127>
- <https://www.slideshare.net/shomaa05/indian-contract-act-1872-29946876>
- <https://www.scribd.com/document/102004398/Questions-on-Indemnity-and- Guarantee>
- <comtax.up.nic.in/Miscellaneous%20Act/the-sale-of-goods-act-1930.pdf>
- <https://www.slideshare.net/anilababurajan/sales-of-goods-act-12702884>
- <https://www.slideshare.net/GyanPrakash2/negotiable-instruments-act-1881- 14696589>
- <https://www.scribd.com/doc/.../Negotiable-Instruments-Act-1881-Ppt- Download>

### Evaluation Pattern

#### Continuous Evaluation (Internal Assessment)

Question No	Particular	Marks
Q-1	Project /Report Work ( 2 Projects of 15 Marks each)	30 Marks

The Continuous evaluation will consist of one class test of 10 marks.

Maximum Marks: 10

All Questions are Compulsory Carrying 1 Marks each.

Question No	Particular	Marks
Q-2	10 Objective Questions (Multiple Choice Questions)	10 Marks

**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**



### Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 12 Marks each.

<b>Question No</b>	<b>Particular</b>	<b>Marks</b>
Q-1	Attempt any 2 of the following: (From Module I) a. b. c.	12 Marks
Q-2	Attempt any 2 of the following: (From Module II) a. b. c.	12 Marks
Q-3	Attempt any 2 of the following: (From Module III) a. b. c.	12 Marks
Q-4	Attempt any 2 of the following: (From Module IV) a. b. c.	12 Marks
Q-5	Attempt any 2 of the following: (From Module V) a. b. c.	12 Marks



**Programme: Bachelor of Commerce**

**Semester: III**

**Skill Enhancement Courses (SEC):**

**Advertising – I**

**Course Code: TCC.UCOMIII05**



<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – III</b>	
<b>Course Name: Advertising I</b>		<b>Course Code: TCC.UCOMIII05</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>3</b>	
<b>Credits</b>		<b>3</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Introduction to Advertising</b>	<b>12</b>
	<p><b>Integrated Marketing Communications (IMC):</b> Concept, Features, Elements, Role of advertising in IMC</p> <p><b>Advertising:</b> Concept, Features, Evolution of Advertising, Active Participants, Benefits of Advertising to Business firms and Consumers.</p> <p><b>Classification of Advertising:</b> Geographic, Media, Target audience and Functions.</p>	
<b>2</b>	<b>Advertising Agency</b>	<b>11</b>
	<p><b>Ad Agency:</b> Features, Structure and services offered, Types of advertising agencies , Agency selection criteria</p> <p><b>Agency and Client:</b> Maintaining Agency–Client relationship, Reasons and ways of avoiding Client Turnover, Creative Pitch, Agency compensation</p> <p><b>Careers in advertising:</b> Skills required for a career in advertising, Various Career Options, Freelancing Career Options - Graphics, Animation, Modeling, and Dubbing.</p>	
<b>3</b>	<b>Economic and Social Aspects of Advertising</b>	<b>11</b>
	<p><b>Economic Aspects:</b> Effect of advertising on consumer demand, monopoly and competition, Price.</p> <p><b>Social aspects:</b> Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture.</p> <p><b>Pro Bono/Social advertising:</b> Pro Bono Advertising, Social Advertising by Indian Government through Directorate of Advertising and Visual Publicity (DAVP), Self-Regulatory body- Role of ASCI (Advertising Standard Council of India)</p>	
<b>4</b>	<b>Brand Building and Special Purpose Advertising</b>	<b>11</b>
	<p><b>Brand Building:</b> The Communication Process, AIDA Model, Role of advertising in developing Brand Image and Brand Equity, and managing Brand Crises.</p> <p><b>Special purpose advertising:</b> Rural advertising, Political advertising, Advocacy advertising, Corporate Image advertising,</p>	



	<p>Green Advertising – Features of all the above special purpose advertising.</p> <p><b>Trends in Advertising:</b> Media, Ad spends, Ad Agencies, Execution of advertisements</p>	
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**Reference Books:**

- Advertising Management - Batra Rajeev, Myers John G., and Aaker David A., 5<sup>th</sup> ed., Prentice Hall India, New Delhi, 2004
- Advertising Management – Jaishree Jethwaney and Shruti Jain, 2nd Ed. Oxford University Press, 2012
- Advertising and Promotion, An Integrated Marketing Communications Perspective Belch G. and Belch M., 6th ed., Tata McGraw-Hill Publishing Company Limited, New Delhi, India, 2003
- Advertising and Sales Promotions Kazmi S. H. H. and Batra Satish K., 2nd ed., Excel Books, New Delhi, India, 2004
- Advertising Principles Bergh B. G. V. and Katz H., NTC Business Books, Lincolnwood, Illinois, USA, 1999
- Advertising, Principles and Practice Wells William, Moriarty Sandra & Burnett John, 7th ed. Pearson Education Inc., 2006 Kleppners
- Advertising Procedure W. Ronald Lane, J. Thomas Russell, Karen Whitehill King 16th Ed., Pearson Education India, 2008 Integrated
- Advertising, Promotion and Marketing Communications Clow Kenneth E. and Baack Donald, Pearson Education Inc., 2002 Strategic Brand Management Keller Kevin L., 2nd ed., Pearson Education Inc., 2007

**Supplements of Newspapers:**

Economic Times – Brand Equity – every Wednesday

Financial Express – Brandwagon – every Tuesday

**Useful sites:**

[www.afaqs.com](http://www.afaqs.com)

[www.ascionline.org](http://www.ascionline.org)

[www.campaignindia.in](http://www.campaignindia.in)

[www.exchange4media.com](http://www.exchange4media.com)

[www.tamindia.com](http://www.tamindia.com)



## Evaluation Pattern

### Continuous Evaluation (Internal Assessment)

The Continuous evaluation will have components as follows:

Component	Details	Total marks
I	Assignment / Case Study / Biz Chronicle / Field Study / Business Plan / Project	<b>15</b>
II	Presentation of Component I	<b>15</b>
III	One Periodical Test	<b>10</b>
	<b>Total</b>	<b>40</b>

**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**

### Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particulars	Marks
Q-1	Attempt any 2 of the following: (From Module I) a. b. c.	12 Marks
Q-2	Attempt any 2 of the following: (From Module II) a. b. c.	12 Marks
Q-3	Attempt any 2 of the following: (From Module III) a. b. c.	12 Marks
Q-4	Attempt any 2 of the following: (From Module IV) a. b. c.	12 Marks
Q-5	Attempt the following: (Entire Syllabus) Approach Based Question (6 marks) Short Notes (any 2 out of 3) (6 marks)	12 Marks



**Programme: Bachelor of Commerce**

**Semester: III**

**Skill Enhancement Courses (SEC):**

**Travel & Tourism Management - I**

**Course Code: TCC.UCOMIII05**



<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – III</b>	
<b>Course Name: Travel &amp; Tourism Management- I</b>		<b>Course Code: TCC.UCOMIII05</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>3</b>	
<b>Credits</b>		<b>3</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Introduction to Tourism</b>	<b>05</b>
	<ul style="list-style-type: none"> <li>• Concepts, Types and Significance of Tourism</li> <li>• Scope and Motives of Tourism, Risk in Tourism</li> <li>• Tourism development in India- Evolution, Social &amp; Electronic Media and its impact on tourism,</li> <li>• Growth of tourism in India</li> </ul>	
<b>2</b>	<b>Factors Influencing Tourism</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• Need, Importance and Role of Infrastructure for tourism</li> <li>• Facilities- Accommodation, Safety, Logistic</li> <li>• Services required for tourism- Ancillary and Supplement services</li> </ul>	
<b>3</b>	<b>Infrastructure for Tourism</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• Need, Importance and Role of Infrastructure for tourism</li> <li>• Facilities- Accommodation, Safety, Logistic</li> <li>• Services required for tourism- Ancillary and Supplement services</li> </ul>	
<b>4</b>	<b>Impact of Tourism</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• Environmental and Socio-Cultural Impacts</li> <li>• Economic and Other Impacts</li> <li>• Sustainable Tourism- Concept, Need &amp; Importance, Current Scenario</li> </ul>	

#### **Reference Books:**

- Bhatia A. K. (1986) Tourism Development- Principles and Practices, Sterling Publishers Pvt. Ltd., New Delhi.
- Batra K. L. (1990) – Problems and prospects of Tourism. Printwell Publisher, Jaipur
- Chopra Sunita (1991)- Tourism Development of India, Ashish Publishing House, New Delhi



- Matheson, Alistair and Wall Geoffery (1983) –Tourism- Economic, Physical and social Impact, Orient Longman, London.

### Websites

- <http://tourism.gov.in/market-research-and-statistics>
- <https://doi.org/10.18111/9789284421152>
- <https://www.unwto.org/world-tourism-barometer-n18-january-2020>
- [https://www.researchgate.net/publication/340171808\\_Factors\\_Affecting\\_Tourism\\_Industry\\_and\\_Its\\_Impacts\\_on\\_Global\\_Economy\\_of\\_the\\_World](https://www.researchgate.net/publication/340171808_Factors_Affecting_Tourism_Industry_and_Its_Impacts_on_Global_Economy_of_the_World)
- <https://www.india.gov.in/spotlight/encouraging-inbound-tourism-tourist-visa-arrival-tvoa-scheme>
- <https://www.indiastat.com/tourism-data/29/domestic-tourists/29340/stats.as>
- [tourism.gov.in](http://tourism.gov.in) › India Tourism Statistics at a Glance 2019
- [tourism.gov.in](http://tourism.gov.in) › market-research-and-statistics
- <https://www.unwto.org/sustainable-development>
- [http://www.nainitaltourism.com/ecotourism\\_in\\_uttarakhand.html](http://www.nainitaltourism.com/ecotourism_in_uttarakhand.html)
- [https://www.researchgate.net/publication/315852834\\_Issues\\_and\\_Challenges\\_of\\_Sustainable\\_Tourism\\_in\\_Nainital\\_Uttarakhand](https://www.researchgate.net/publication/315852834_Issues_and_Challenges_of_Sustainable_Tourism_in_Nainital_Uttarakhand)
- [https://www.researchgate.net/publication/329182679\\_Sustainable\\_Tourism\\_Development\\_in\\_India\\_with\\_Special\\_Reference\\_to\\_Nainital-Uttarakhand](https://www.researchgate.net/publication/329182679_Sustainable_Tourism_Development_in_India_with_Special_Reference_to_Nainital-Uttarakhand)

### Evaluation Pattern

#### **Continuous Evaluation (Internal Assessment)**

The Continuous evaluation will consist of one class test of 10 marks and two assignment/s or project/s or presentations/s or article review/s of 15 marks each.

<b>Examination</b>	<b>Total Marks</b>
<b>CE1</b>	15
<b>CE2</b>	15
<b>CE3</b>	10
<b>SEE</b>	60

**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**



## Semester End Examination

### Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 12 Marks each.

Question No	Particular	Marks
Q-1	A. Fill in the blanks: (From All Modules)	06 Marks
	B. State the following statements are True or False: (From All Modules)	06 Marks
Q-2	Attempt any ONE of the following: (From Module I) A. B.	12 Marks
Q-3	Attempt any ONE of the following: (From Module II) A. B.	12 Marks
Q-4	Attempt any ONE of the following: (From Module III) A. B.	12 Marks
Q-5	Attempt any ONE of the following: (From Module IV) A. B.	12 Marks



**Programme: Bachelor of Commerce**

**Semester: III**

**Skill Enhancement Courses (SEC):**

**Company Secretarial Practice – I**

**Course Code: TCC.UCOMIII05**



<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – III</b>	
<b>Course Name: Company Secretarial Practice – I</b>		<b>Course Code: TCC.UCOMIII05</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>3</b>	
<b>Credits</b>		<b>3</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Introduction to the Company</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>• Introduction to Company: Feature, Types- As per Company's Act 2013.</li> <li>• Company Secretary: Qualities, Qualifications, Appointment Procedure, Resignation &amp; Removal.</li> <li>• Role of Company Secretary: Rights, Responsibilities, Liabilities of Company Secretary, Career Options of Company Secretary.</li> </ul>	
<b>2</b>	<b>Company Secretary Service</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>• Advisory Services: Role of Company Secretary as an advisor to Chairman, Secretary as an liaison officer between the (a) Company and Stock Exchange (b) Company and Depository participants (c) Company and Registrar of Companies (ROC).</li> <li>• Representation Services of Company Secretary at different Forums: Company Law Board, Consumer Forum, SEBI, Arbitration &amp; Conciliation Services, Cyber Law compliance, Secretarial Standards by ICSI, Secretarial Standards- 1 - 10.</li> <li>• Secretarial Audit: Procedure and Stages, Need and Importance, Scope.</li> </ul>	
<b>3</b>	<b>Company Documentation and Formation</b>	<b>11</b>
	<ul style="list-style-type: none"> <li>• Memorandum of Association (MOA): Clauses, Alteration of MOA, Ultra Vires.</li> <li>• Articles of Association (AOA): Contents, Prospectus-Statement in lieu of Prospectus-Contents, Misleading Prospectus.</li> <li>• Company Formation: Stages, Secretarial Duties at each stage in public company and private company.</li> <li>• Conversion and Reconversion of Private and Public Company: Secretarial procedure.</li> </ul>	

<b>4</b>	<b>Secretarial Correspondence</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• Correspondence: With SEBI, Company Law Board and penalties thereon, Role of Technology in Secretarial Correspondence.</li> <li>• Specimens: <ul style="list-style-type: none"> <li>• Letter to Shareholders- Rights Issue, Bonus Issue</li> <li>• Letter to ROC – Alteration of MOA/AOA</li> <li>• Letter to Stock Exchange- Listing of Shares</li> <li>• Letter to Government- Reconversion / Conversion</li> <li>• Letter to Bank – Overdraft Facility</li> </ul> </li> </ul>	

**Reference Books:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Guide to Memorandum, Articles and Incorporation of Companies	M.C. Bhandari, R.D. Makheeja	Wadhwa & Company
Company Rules & Forms	Bhargava & Bhargava	Taxmann
Company Law Practice Manual	Adesh Ojha & Other	The Tax Publishers
Guide to Company Law Procedure	M.C. Bhandari	Wadhwa & Company
Guide to the Companies Act	A. Ramaiya	Wadhwa & Company

**Journals:**

- Chartered Secretary- ICSI, New Delhi.
- Student Company Secretary- ICSI, New Delhi
- Corporate Law Adviser- Corporate Law Advisers, New Delhi.
- Company Law Journal- L. M. Sharma, ICSI, New Delhi.



## Evaluation Pattern

### Continuous Evaluation (Internal Assessment)

Question No	Particular	Marks
Q-1	Project /Report Work ( 2 Projects of 15 Marks each)	30 Marks

The Continuous evaluation will consist of one class test of 10 marks.

### Question Paper Pattern

Maximum Marks: 10

All Questions are Compulsory Carrying 1 Marks each.

Question No	Particular	Marks
Q-2	10 Objective Questions (Multiple Choice Questions)	10 Marks

**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**

### Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 12 Marks each.

Question No	Particular	Marks
Q-1	Attempt any 2 of the following: (From Module I) a. b. c.	12 Marks
Q-2	Attempt any 2 of the following: (From Module II) a. b. c.	12 Marks
Q-3	Attempt any 2 of the following: (From Module III) a. b. c.	12 Marks
Q-4	Attempt any 2 of the following: (From Module IV) a. b. c.	12 Marks
Q-5	Attempt any 2 of the following: (Entire Syllabus) a. b. c. d.	12 Marks



**Programme: Bachelor of Commerce**

**Semester: III**

**Skill Enhancement Courses (SEC):**

**Foundation Course - III**

**Course Code: TCC.UCOMIII06**



<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – III</b>	
<b>Course Name: Foundation Course- III</b>		<b>Course Code: TCC.UCOMIII06</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>3</b>	
<b>Credits</b>		<b>2</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Human Rights Violations and Redressal</b>	<b>12</b>
	<p>A. Scheduled Castes- Constitutional and legal rights, Forms of violations, Redressal mechanisms.</p> <p>B. Scheduled tribes- Constitutional and legal rights, Forms of violations, Redressal mechanisms.</p> <p>C. Women- Constitutional and legal rights, Forms of violations, Redressal mechanisms.</p> <p>D. Children- Constitutional and legal rights, Forms of violations, Redressal mechanisms.</p> <p>E. People with Disabilities, Minorities, and the Elderly population- Constitutional and legal rights, Forms of violations, Redressal mechanisms.</p>	
<b>2</b>	<b>Dealing With Environmental Concerns</b>	<b>11</b>
	<p>A. Concept of Disaster and general effects of Disasters on human life-physical, psychological, economic and social effects.</p> <p>B. Some locally relevant case studies of environmental disasters.</p> <p>C. Dealing with Disasters - Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness.</p> <p>D. Human Rights issues in addressing disasters- issues related to compensation, equitable and fair distribution of relief and humanitarian approach to resettlement and rehabilitation.</p>	
<b>3</b>	<b>Science and Technology – I</b>	<b>11</b>
	<p>A. Development of Science- the ancient cultures, the Classical era, the Middle Ages, the Renaissance, the Age of Reason and Enlightenment.</p> <p>B. Nature of science- its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge.</p> <p>C. Science and Superstition- the role of science in exploding myths, blind beliefs and prejudices; Science and scientific temper- scientific temper as a fundamental duty of the Indian citizen.</p>	



	D. Science in everyday life- technology, its meaning and role in development; Interrelation and distinction between science and technology.	
<b>4</b>	<b>Soft Skills for Effective Interpersonal Communication</b>	<b>11</b>
	<p>Part A</p> <p>I) Effective Listening - Importance and Features.</p> <p>II) Verbal and Non-Verbal Communication; Public-Speaking and Presentation Skills.</p> <p>III) Barriers to Effective Communication; Importance of Self-Awareness and Body Language.</p> <p>Part B</p> <p>I) Formal and Informal Communication - Purpose and Types.</p> <p>II) Writing Formal Applications, Statement of Purpose (SOP) and Resume.</p> <p>III) Preparing for Group Discussions, Interviews and Presentations.</p> <p>Part C</p> <p>I) Leadership Skills and Self-Improvement - Characteristics of Effective Leadership.</p> <p>II) Styles of Leadership and Team-Building.</p>	

#### Reference Books:

- Asthana, D. K., and Asthana, Meera, Environmental Problems and Solutions, S. Chand, New Delhi, 2012.
- Bajpai, Asha, Child Rights in India, Oxford University Press, New Delhi, 2010.
- Bhatnagar Mamta and Bhatnagar Nitin, Effective Communication and Soft Skills, Pearson India, New Delhi, 2011.
- Kaushal, Rachana, Women and Human Rights in India, Kaveri Books, New Delhi, 2000.
- Motilal, Shashi, and Nanda, Bijoy Lakshmi, Human Rights: Gender and Environment, Allied Publishers, New Delhi, 2007.
- Murthy, D. B. N., Disaster Management: Text and Case Studies, Deep and Deep Publications, New Delhi, 2013.
- Parsuraman, S., and Unnikrishnan, ed., India Disasters Report II, Oxford, New Delhi, 2013
- Reza, B. K., Disaster Management, Global Publications, New Delhi, 2010.
- Sathe, Satyaranjan P., Judicial Activism in India, Oxford University Press, New Delhi, 2003.
- Singh, Ashok Kumar, Science and Technology for Civil Service Examination, Tata McGraw Hill, New Delhi, 2012.
- Thorpe, Edgar, General Studies Paper I Volume V, Pearson, New Delhi, 2017.



## **Evaluation Pattern**

### **Continuous Evaluation (Internal Assessment)**

The Continuous evaluation will consist of one class test of 10 marks and a Fieldwork-based project work and assignment or project or presentations or article review of 15 marks each.

**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**

### **Semester End Examination**

#### **Question Paper Pattern**

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 12 Marks each.

<b>Question No</b>	<b>Particular</b>	<b>Marks</b>
Q-1	A. Fill in the blanks: (From All Modules) B. State the following statements are True or False: (From All Modules)	06 Marks 06 Marks
Q-2	Attempt any ONE of the following: (From Module I) A. B.	12 Marks
Q-3	Attempt any ONE of the following: (From Module II) A. B.	12 Marks
Q-4	Attempt any ONE of the following: (From Module III) A. B.	12 Marks
Q-5	Attempt any ONE of the following: (From Module IV) A. B.	12 Marks



**Programme: Bachelor of Commerce**

**Semester: III**

**Discipline Specific Elective (DSE) Course:**

**Financial Accounting and Auditing V-**

**Introduction to Management Accounting**

**Course Code : TCC.UCOMIII07**



<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – III</b>	
<b>Course Name: Financial Accounting and Auditing V- Introduction to Management Accounting</b>		<b>Course Code: TCC.UCOMIII07</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>3</b>	
<b>Credits</b>		<b>3</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Introduction To Management Accounting</b>	<b>10</b>
	<p><b>A.</b> Introduction to Management Accounting – Meaning, Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting.</p> <p><b>B.</b> Analysis and Interpretation of Financial Statements</p> <p>i. Study of Balance Sheet and Income statement / Revenue statements in vertical form suitable for analysis</p> <p>ii. Relationship between items in Balance Sheet and Revenue statement</p> <p>iii. Tools of analysis of Financial Statements (i) Trend analysis (ii) Comparative Statement (iii) Common Size Statement</p> <p><b>Note :</b> (i) Problems based on Trend Analysis (ii) Short problems on Comparative and Common sized Statements</p>	
<b>2</b>	<b>Ratio Analysis And Interpretation</b>	<b>15</b>
	<p>(Based on Vertical Form of Financial Statements) – Meaning, classification, advantages and Limitations)</p> <p><b>A. Balance Sheet Ratios :</b></p> <p>i. Current Ratio</p> <p>ii. Liquid Ratio</p> <p>iii. Stock Working Capital Ratio</p> <p>iv. Proprietary Ratio</p> <p>v. Debt Equity Ratio</p> <p>vi. Capital Gearing Ratio</p> <p><b>B. Revenue Statement Ratio:</b></p> <p>i. Gross Profit Ratio</p> <p>ii. Expenses Ratio</p> <p>iii. Operating Ratio</p> <p>iv. Net Profit Ratio</p> <p>v. Net Operating Profit Ratio</p> <p>vi. Stock Turnover Ratio</p> <p><b>C. Combined Ratio :</b></p> <p>i. Return on capital employed (Including Long Term Borrowings)</p>	



	ii. Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii. Return on Equity Capital iv. Dividend Payout Ratio v. Debt Service Ratio vi. Debtors Turnover vii. Creditors Turnover (Practical Question on Ratio Analysis)	
<b>3</b>	<b>Working Capital Management: (Practical Questions)</b>	<b>10</b>
	A. Concept, Nature of Working Capital , Planning of Working Capital B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization C. Operating Cycle	
<b>4</b>	<b>Capital Budgeting</b>	<b>10</b>
	A. Introduction: B. The classification of capital budgeting projects C. Capital budgeting process Capital budgeting techniques – <ul style="list-style-type: none"> <li>• Payback Period</li> <li>• Accounting Rate of Return</li> <li>• Net Present Value</li> <li>• The Profitability Index</li> <li>• Discounted Payback (Excluding calculation of cash flow)</li> </ul>	

**Reference Text :**

- Cost and Management Accounting - Colinn Dury 7th Edition
- Cost and Management Accounting- Dbarshi Bhattacharyya pearson Publications 2013 edition
- Management Accounting - M.Y.Khan
- Management Accounting - I.M.pandey
- Journal of Business Ethics – Vijaya Murthy and Jim Rooney



## Evaluation Pattern

### Continuous Evaluation (Internal Assessment)

Sr. No.:	Exam Component	Total Marks
1.	Assignment/Case Studies	15 Marks
2.	<ul style="list-style-type: none"> <li>• Presentation/Book Review/ Assignment/ Viva Voce or</li> <li>• Report Writing/ Quiz after participation in a Webinar/ Workshop/ Seminar</li> </ul>	15 Marks
3.	Objective Questions (MCQs)	10 Marks
<b>Total</b>		<b>40 Marks</b>

**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**

## Semester End Examination

### Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	A. (Practical Question) OR B. (Practical Question)	15 Marks
Q-2	A. (Practical Question) OR B. (Practical Question)	15 Marks
Q-3	A. (Practical Question) OR B. (Practical Question)	15 Marks
Q-4	A. (Theory Question) B. (Theory Question) OR Short Notes (Any 3 out of 4)	8 Marks 7 Marks  15 Marks

**Note:** Practical question of 15 Marks may be divided into two sub- question of 7 and 8 Marks each.



**Programme: Bachelor of Commerce**

**Semester: IV**

**Discipline Specific Elective (DSE) Course:  
Accountancy and Financial Management – IV**

**Course Code: TCC.UCOMIV01**

<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – IV</b>	
<b>Course Name: Accountancy and Financial Management – IV</b>		<b>Course Code: TCC.UCOMIV01</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>4</b>	
<b>Credits</b>		<b>3</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Introduction to Company Accounts</b>	<b>15</b>
	<p>Introduction of basic terms: Types of companies, nature and formation of companies, Shares, Debentures, Share Capital, Reserves and Surplus, types of assets and liabilities, dividend, format of Balance Sheet (Only theory)</p> <p>Issue of Shares: Different modes, IPO, Private Placements, Preferential Rights, ESO, SWEAT and ESCROW account, Issue of shares at par, premium and discount, Under subscription and Over subscription of shares, forfeiture and reissue of forfeited shares, issue of shares for consideration other than cash. (Only theory)</p> <p>Issue of Debentures: Types of debentures, Issue of debentures at par, premium and discount, Issue of debentures with consideration of Redemption, Issue of debentures for cash receivable in instalments or at a time, Issue of debentures for consideration other than cash. (Only theory)</p>	
<b>2</b>	<b>Redemption of Preference Shares</b>	<b>15</b>
	<p>Provision of the Companies Act for Redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules.</p> <p>Methods of Redemption of fully paid-up Preference Shares as per Companies Act, 2013: Proceeds of a fresh issue of shares, Capitalisation of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption (Question on entries and/or Balance Sheet)</p>	
<b>3</b>	<b>Redemption of Debentures</b>	<b>15</b>
	<p>Introduction: Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including the Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; terms of issue of debentures</p>	



	Methods of redemption of debentures: By payment in lump sum and by payment in instalments (excluding purchase in open market), Conversion (Question on entries, ledgers and/or Balance Sheet and /or redemption of preference shares)	
<b>4</b>	<b>Ascertainment and Treatment of Profit Prior to Incorporation</b>	<b>15</b>
	Principles for ascertainment Preparation of separate combined, columnar Profit and Loss A/c including different basis of allocation of expenses and income	

**Reference Books:**

- Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R. L. Gupta and M. Radhaswamy, S. Chand and Company (P)Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata McGraw Hill & Co. Ltd., Mumbai
- Financial Accounting by Leslie Chadwick, Prentice Hall of India Adin Bakley (P) Ltd.
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
- Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Sehgal Ashok, Mayur Paper Back
- Compendium of Statement & Standard of Accounting, ICAI.
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai
- Financial Accounting by Williams, Tata McGraw Hill & Co. Ltd., Mumbai
- Company Accounting Standards by Srinivasan Anand, Taxman.
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
- Introduction to Financial Accounting by Horngren, Pearson Publications.
- Financial Accounting by M. Mukherjee.M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi



## Evaluation Pattern

### Continuous Evaluation (Internal Assessment)

Sr. No.:	Exam Component	Total Marks
1.	Assignment/Case Studies	15 Marks
2.	<ul style="list-style-type: none"> <li>• Presentation/Book Review/ Assignment/ Viva Voce or</li> <li>• Report Writing/ Quiz after participation in a Webinar/ Workshop/ Seminar</li> </ul>	15 Marks
3.	Objective Questions (MCQs)	10 Marks
<b>Total</b>		<b>40 Marks</b>

**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**

### Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	A (Practical Question) <div style="text-align: center;"><b>OR</b></div> B (Practical Question)	15 Marks
Q-2	A (Practical Question) <div style="text-align: center;"><b>OR</b></div> B (Practical Question)	15 Marks
Q-3	A (Practical Question) <div style="text-align: center;"><b>OR</b></div> B (Practical Question)	15 Marks
Q-4	A (Theory Question) B (Theory Question) <div style="text-align: center;"><b>OR</b></div> Short notes (Any 3 out of 4)	07 Marks 08 Marks  15 Marks



**Programme: Bachelor of Commerce**

**Semester: IV**

**Discipline Related Elective (DRE) Course:**

**Commerce – IV**

**Course Code: TCC.UCOMIV02**



<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – IV</b>	
<b>Course Name: Commerce – IV</b>		<b>Course Code: TCC.UCOMIV02</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>3</b>	
<b>Credits</b>		<b>3</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Production and Inventory Management</b>	<b>11</b>
	<p><b>Production Management:</b> Objectives, Scope Production Planning &amp; Control : Steps, Importance</p> <p><b>Production Systems:</b> Concept, Types - Continuous and Intermittent. Productivity: Concept, Factors Influencing Productivity, Measures for improving Productivity.</p> <p><b>Inventory Management-</b> Objectives, Inventory Control- Techniques. Scientific Inventory Control System - Importance</p>	
<b>2</b>	<b>Quality Management</b>	<b>10</b>
	<p><b>Introduction to Quality:</b> Dimensions of Quality, Cost of Quality: Types – Internal Failure Cost, External Failure Cost, Appraisal Cost, Prevention Cost, Quality Circle: Features.</p> <p><b>Quality Management Tools:</b> TQM – Importance, Six Sigma – Process, ISO 9000 – Certification Procedure, Kaizen – Process</p> <p><b>Service Quality Management:</b> Importance, SERVQUAL Model, Measures to improve service quality.</p>	
<b>3</b>	<b>Indian Financial System</b>	<b>12</b>
	<p><b>Indian Financial Market:</b> Structure, Primary Market – IPO Procedure Dematerialisation: Process, Role of Depositories : NSDL and CDSL</p> <p><b>SEBI:</b> Functions of SEBI, Investors protection measures of SEBI. Stock Exchange – Functions, Speculators.</p> <p><b>Credit Rating:</b> Advantages, Credit Rating Agencies in India - CRISIL, CARE, and ICRA.</p>	
<b>4</b>	<b>Recent Trends in Finance</b>	<b>12</b>
	<p><b>Mutual Funds:</b> Advantages and Limitations, Types, Factors responsible for growth of mutual funds – Systematic Investment Plan.</p> <p><b>Commodity Market:</b> Categories, Derivatives Market: Types, Participants, Types of Derivative Instruments.</p> <p><b>Start-up Ventures:</b> Concept, Sources of Funding : Micro Finance – Importance, Role of Self Help Groups.</p>	

#### Reference Books:

- Production and Operations Management –Prof L. C. Jhamb, Event Publishing House.
- Production Planning & Control- Prof L. C. Jhamb, Event Publishing House



- Production & Operation Management (Text & Cases) - K. Ashwathappa & G. Sudeshana Reddy, Himalaya Publication.
- Launching New Ventures : An Entrepreneurial Approach - Kathleen R.Allen, Cengage Learning
- Essentials of Inventory Management-Max Muller, Amacon Publishes
- Indian Financial System—Bharathi Pathiak, Pearson Publication
- Financial Institutions and Markets : Structure Growth & Innovations – L. M. Bhole , Jitendra
- Mahakad, Tata McGraw Hill.
- The Indian Financial System and Financial Market Operator – Vasant Desai, Himalaya Publishing
- Indian Financial System – M. Y. Khan, Tata McGraw –Hill
- Production and Operations Management –Anand kumar Sharma, Anmol Publication
- Mutual Funds in India: Emerging Issues-NaliniPravaTripathy, Excel Books New Delhi.
- Start-up Stand up: A step by step guide to Growing your Business, Nandini Vaidyanathan, Jaico Publishing House, Mumbai
- A Trades Guide to Indian Commodities Market-Vijay L. Bhambwani, Network 18 Publication Ltd.

### **Evaluation Pattern**

#### **Continuous Evaluation (Internal Assessment)**

<b>Component</b>	<b>Details</b>	<b>Total marks</b>
I	Assignment / Case Study / Biz Chronicle / Field Study / Business Plan / Project	<b>15</b>
II	Presentation of Component I	<b>15</b>
III	One Periodical Test	<b>10</b>
	<b>Total</b>	<b>40</b>

**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**



**Semester End Examination  
Question Paper Pattern**

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

<b>Question No</b>	<b>Particular</b>	<b>Marks</b>
Q-1	Attempt any 2 of the following: (From Module I) a. b. c.	12 Marks
Q-2	Attempt any 2 of the following: (From Module II) a. b. c.	12 Marks
Q-3	Attempt any 2 of the following: (From Module III) a. b. c.	12 Marks
Q-4	Attempt any 2 of the following: (From Module IV) a. b. c.	12 Marks
Q-5	Attempt the following: (Entire Syllabus) Approach Based Question (6 marks) Short Notes (any 2 out of 3) (6 marks)	12 Marks



**Programme: Bachelor of Commerce**

**Semester: IV**

**Discipline Related Elective (DRE) Course:**

**Business Economics - IV**

**Course Code: TCC.UCOMIV03**



<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – IV</b>	
<b>Course Name: Business Economics - IV</b>		<b>Course Code: TCC.UCOMIV03</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>3</b>	
<b>Credits</b>		<b>3</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>1</b>	<b>The Role Of Government In An Economy</b>	<b>10</b>
	<p>Meaning and Scope of Public finance.</p> <p>Major fiscal functions : allocation function, distribution function &amp; stabilization function</p> <p>Principle of Maximum Social Advantage: Dalton and Musgrave Views - the Principle in Practice, Limitations.</p> <p>Relation between Efficiency, Markets and Governments</p> <p>The concept of Public Goods and the role of Government</p>	
<b>2</b>	<b>Public Revenue</b>	<b>10</b>
	<p>Sources of Public Revenue : tax and non-tax revenues</p> <p>Objectives of taxation - Canons of taxation - Types of taxes : direct and indirect - Tax Base and Rates of taxation : proportional, progressive and regressive taxation</p> <p>Shifting of tax burden: Impact and incidence of taxation - Processes factors influencing incidence of taxation</p> <p>Economic Effects of taxation: on Income and Wealth, Consumption, Savings, Investments and Production.</p> <p>Redistributive and Anti – Inflationary nature of taxation and their implications</p>	
<b>3</b>	<b>Public Expenditure And Public Debt</b>	<b>10</b>
	<p>Public Expenditure: Canons - classification - economic effects of public spending – on production, consumption, distribution, employment and stabilization - Theories of Public Expenditure: Wagner’s Hypothesis and Wiseman Peacock Hypothesis - Causes for Public Expenditure Growth. Significance of Public Expenditure: Low Income Support and Social Insurance Programmes.</p> <p>Public Debt : Classification - Burden of Debt Finance : Internal and External- Public Debt and Fiscal Solvency</p>	

<b>4</b>	<b>Fiscal Policy And Management</b>	<b>15</b>
	<p>Fiscal Policy: Meaning, Objectives, constituents and Limitations. Contra cyclical Fiscal Policy and Discretionary Fiscal Policy : Principles of Sound and Functional Finance</p> <p>Budget- Meaning objectives and types - Structure of Union budget - Deficit concepts</p> <p>Intergovernmental Fiscal Relations : fiscal federalism and fiscal decentralization - central-state financial relations</p>	

**References Book:**

- Ahuja H.L. : Modern Economics, 19th edition, 2015, S.Chand &co Pvt Ltd, New Delhi
- Bhatia H.L.: Public Finance. Vikas Publishing House Pvt. Ltd.
- David N. Hyman : Public Finance A Contemporary Application of theory of policy, Krishna Offset, Delhi Hoiughton E.W.(1998) : Public Finance, Penguin, Baltimore
- Hajela T.N: Public Finance – Ane Books Pvt.Ltd
- Jha, R (1998) : Modern Public Economics, Route Ledge, London
- Musgrave, R.A and P.B. Musgrave (1976) : Public Finance in Theory and Practice, Tata McGraw Hill, Kogakusha, Tokyo
- Mithani, D.M (1998) : Modern Public Finance, Himalaya Publishing House, Mumbai
- Singh.S.K. (2014): Public finance in Theory and Practice, S.Chand &co Pvt Ltd, New Delhi

**Scheme of Evaluation Pattern**  
**Scheme of Continuous Evaluation (CE)**

Sr. No.:	Sub-components	Maximum Marks
1.	Written assignment of 1000 words involving analysis of events related to the course taken from a newspaper, magazine, journal etc.	15
2.	Book review. The book selected must be approved by the teacher. A report of 1000 words must be submitted.	15
3.	MCQ Based Test	10
4.	Total	40

**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**



**Scheme of Semester End Examination (SEE) Evaluation  
Question Paper Pattern for Semester End Examination (SEE)**

**Maximum Marks: 60**

**Minimum Marks to Pass: 24**

**Duration: 2 hours**

Note: All questions are compulsory. Each question has an internal choice.

Question Number	Nature of Questions	Maximum Marks	From
1)	a)	Define the following concepts (Attempt any 7 out of 10):	7 marks
	b)	State with reasons whether the following statements are true or false (Attempt any 4 out of 6)	8 marks
			Module I
2)	<b>Attempt any 1 question out of the following 3:</b>		15 marks
	a)	Full length question	
	b)	Three Notes (5 Marks Each)	
	c)	Application/Numerical Question	
		Module II	
3)	<b>Attempt any 1 question out of the following 3:</b>		15 marks
	a)	Full length question	
	b)	Three Notes (5 Marks Each)	
	c)	Application/Numerical Question	
		Module III	
4)	<b>Attempt any 1 question out of the following 3:</b>		15 marks
	a)	Full length question	
	b)	Three Notes (5 Marks Each)	
	c)	Application/Numerical Question	
		Module IV	



**Programme: Bachelor of Commerce**

**Semester: IV**

**Core Course:**

**Business Law - II**

**Course Code: TCC.UCOMIV04**



<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – IV</b>	
<b>Course Name: Business Law - II</b>		<b>Course Code: TCC.UCOMIV04</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>4</b>	
<b>Credits</b>		<b>3</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Indian Companies Act, 2013 Part-I:</b>	<b>12</b>
	<p>Company: Concept, features, role of Promoters (S.2 (69), S.92), Duties and liabilities of the Promoter Effects of Pre-incorporation contracts, Consequences of non-registration and Lifting of Corporate Veil.</p> <p>Classification of Companies : Distinction between Private Company and Public Company, Advantages and Disadvantages of Private Company and Public Company- Common Procedure for Incorporation of Company.</p> <p>Memorandum of Association (MOA) and Articles of Association (AOA): Concept, Clauses of MOA, AOA- Contents, Doctrine of constructive notice, Doctrine of Ultra Vires, Doctrine of Indoor Management.</p> <p>Prospectus: Concept, Kinds, Contents, Private Placement.</p>	
<b>2</b>	<b>Indian Companies Act, 2013 Part-II:</b>	<b>12</b>
	<p>Member of a Company: Concept, Who can become a member, modes of acquiring membership, Cessation of membership, Right and Liabilities of Members.</p> <p>Director: Qualifications and Disqualification, Classification, Director Identification Number (DIN), Legal Position of Directors.</p> <p>Meetings: Types, Legal Provisions of Statutory Meeting, Annual General Meeting, Extra-Ordinary Meeting, Board Meeting.</p>	
<b>3</b>	<b>Indian Partnership Act, 1932:</b>	<b>12</b>
	<p>Partnership; Concept, Essentials, True Test of Partnership, Partnership deed, Types of Partnership, Rights and Duties of Partners, Distinguish between Partnership and Hindu Undivided Family (HUF).</p> <p>Dissolution: Concept, Modes of Dissolution, Consequences of Dissolution</p> <p>Limited Liability Partnership (LLP) 2008: Concept, Characteristics, Advantages and Disadvantages, Procedure for Incorporation.</p> <p>Extent of LLP: Conversion of LLP, Mutual Rights and duties of partners, Winding up of LLP, Distinction between LLP and Partnership.</p>	

<b>4</b>	<b>Consumer Protection Act, 1986 and Competition Act, 2002:</b>	<b>12</b>
	<p>Consumer Protection Act: Concept, Objects, Reasons for enacting the Consumer Protection Act, Definition of Consumer, Consumer Dispute, Compliant, Complainant, Defect, Deficiency, Consumer Dispute, Unfair Trade Practices.</p> <p>Consumer Protection Councils and Redressal Agencies: District, State and National.</p> <p>Competition Act, 2002: Concept, Salient Features, Objectives and Advantages.</p> <p>Abuse of Dominant Position, Competition Commission of India, Anti Competition Agreements.</p>	
<b>5</b>	<b>Intellectual Property Rights:</b>	<b>12</b>
	<p>Intellectual Property Right (IPR): Concept, Nature, introduction and background of IPR in India.</p> <p>IPR relating to Patents: Concepts of Invention and Discovery, Comparison (S.2(j)), Concept of Patents, general principles applicable to working of patented inventions, Term of Patent, Infringement of Patent Rights and Remedies (Ss.104-115)</p> <p>IPR relating to Copyrights: Concept of Copyright (Ss.14, 16, 54) Concept of author and authorised acts(S.2) ownership of Copy right (3.170 Duration or term of Copy right(S.22- 270 , Original work and fair use, Rights of Copyright holder, Infringement of Copyrights and Remedies (Ss.51.52)</p> <p>IPR relating to trademarks: Concept, Functions of Trade Mark, types, trademarks that cannot be registered, registration of Trade Marks and rights of the proprietor of trade Marks, procedure for registration of Trade Marks, Infringement of trademarks and remedies.</p>	

## READING LIST

### Basic Reference/Text Book:

Name Of The Author (S)	Title	Publisher/Edition/Year Of Publication
Manohar.R.Wadwani & Dr.Sumathi Gopal	Business Law -II	Sheth Publishers Pvt Ltd, November, 2022

### Websites:

1. [www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf](http://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf).
2. [www.icsi.edu/CompaniesAct2013.aspx](http://www.icsi.edu/CompaniesAct2013.aspx).
3. [www.zotax.nic.in/files/act/The\\_Indian\\_Partnership\\_Act\\_1932.pdf](http://www.zotax.nic.in/files/act/The_Indian_Partnership_Act_1932.pdf).
4. <https://www.slideshare.net/ashutoshpratap/partnership-act>.



5. [https://en.wikipedia.org/wiki/The\\_Limited\\_Liability\\_Partnership\\_Act,\\_2008](https://en.wikipedia.org/wiki/The_Limited_Liability_Partnership_Act,_2008).
6. [ncdr.nic.in/bare\\_acts/Consumer%20Protection%20Act-1986.html](http://ncdr.nic.in/bare_acts/Consumer%20Protection%20Act-1986.html).
7. <https://www.slideshare.net/vijayrocks123/competition-act-2002-14604552>.
8. <https://www.icsi.edu/docs/webmodules/.../9.4%20Intellectual%20Property%20Rights>
9. <https://www.mca.gov.in/MinistryV2/login.html>
10. <https://ipindiaonline.gov.in/trademarkfiling/user/frmloginNew.aspx>
11. [https://www.cci.gov.in/sites/default/files/cci\\_pdf/competitionact2012.pdf](https://www.cci.gov.in/sites/default/files/cci_pdf/competitionact2012.pdf)
12. <https://prsindia.org/billtrack/the-consumer-protection-bill-2019#:~:text=The%20Consumer%20Protection%20Bill%2C%202019%20was%20introduce d%20in%20Lok%20Sabha,Paswan%20on%20July%208%2C%202019.&text=It%20will%20regulate%20matters%20related,trade%20practices%2C%20and%20misleading%20advertis ements>

### Evaluation Pattern

#### **Continuous Evaluation (Internal Assessment)**

Question No	Particular	Marks
Q-1	Project /Report Work ( 2 Projects of 15 Marks each)	30 Marks

The Continuous evaluation will consist of one class test of 10 marks.

#### **Question Paper Pattern**

Maximum Marks: 10

All Questions are Compulsory Carrying 1 Marks each.

Question No	Particular	Marks
Q-2	10 Objective Questions ( <i>Multiple Choice Questions</i> )	10 Marks

**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**



**Semester End Examination**  
**Question Paper Pattern**

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 12 Marks each.

<b>Question No</b>	<b>Particular</b>	<b>Marks</b>
Q-1	Attempt any 2 of the following: (From Module I) a. b. c.	12 Marks
Q-2	Attempt any 2 of the following: (From Module II) a. b. c.	12 Marks
Q-3	Attempt any 2 of the following: (From Module III) a. b. c.	12 Marks
Q-4	Attempt any 2 of the following: (From Module IV) a. b. c.	12 Marks
Q-5	Attempt any 2 of the following: (From Module V) a. b. c.	12 Marks



**Programme: Bachelor of Commerce**

**Semester: IV**

**Skill Enhancement Course (SEC):**

**Advertising - II**

**Course Code: TCC.UCOMIV05**



<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – IV</b>	
<b>Course Name: Advertising - II</b>		<b>Course Code: TCC.UCOMIV05</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>3</b>	
<b>Credits</b>		<b>3</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

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

#### **Reference Books:**

- Advertising Management - Batra Rajeev, Myers John G., and Aaker David A., 5<sup>th</sup> ed., Prentice Hall India, New Delhi, 2004





**Semester End Examination**  
**Question Paper Pattern**

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

<b>Question No</b>	<b>Particular</b>	<b>Marks</b>
Q-1	Attempt any 2 of the following: (From Module I) a. b. c.	12 Marks
Q-2	Attempt any 2 of the following: (From Module II) a. b. c.	12 Marks
Q-3	Attempt any 2 of the following: (From Module III) a. b. c.	12 Marks
Q-4	Attempt any 2 of the following: (From Module IV) a. b. c.	12 Marks
Q-5	Attempt the following: (Entire Syllabus) Approach Based Question (6 marks) Short Notes (any 2 out of 3) (6 marks)	12 Marks



**Programme: Bachelor of Commerce**  
**Semester: IV**  
**Skill Enhancement Course (SEC):**  
**Travel & Tourism Management Paper II**  
**Course Code: TCC.UCOMIV05**



<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – IV</b>	
<b>Course Name: Travel &amp; Tourism Management Paper II</b>		<b>Course Code: TCC.UCOMIV05</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>3</b>	
<b>Credits</b>		<b>3</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Planning &amp; Marketing of Tourism</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• Planning- Concept, Need and Importance, Process, Approaches</li> <li>• Organising- Concept, Need and Importance, Allocation of resources</li> <li>• Marketing- Concept, Elements, Segmentation, Integrated Marketing Communications (IMC)</li> </ul>	
<b>2</b>	<b>Travel Agencies</b>	<b>05</b>
	<ul style="list-style-type: none"> <li>• Essentials, Need, Importance and Functions of Travel agencies and Tour Operators</li> <li>• Procedures and Documentations- Need &amp; Importance, Steps, Challenges, Types of documents and Itinerary Making</li> <li>• Customer Relationship Management- Concept, Need and Importance, Process, SQM</li> </ul>	
<b>3</b>	<b>Tourism Organisations</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• Role of State Tourism development Corporation &amp; its regional offices, MTDC</li> <li>• Role of Tourism Organisations –IATA, PATA, WTO, ITDC.</li> <li>• Social Responsibility and Ethical Concerns of Tourism</li> </ul>	
<b>4</b>	<b>Maharashtra Tourism Policy 2016</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• Vision, Mission, Objectives and Targets of Maharashtra Tourism Policy 2016</li> <li>• Policy related to Film Tourism, Rural Tourism, Adventure Tourism</li> <li>• Public Private Partnership Model for growth in tourism sector</li> </ul>	

#### **Reference Books:**

- Bhatia A. K. (1986) Tourism Development- Principles and Practices, Sterling Publishers Pvt. Ltd., New Delhi.
- R.R. Khan (1980) - Transport Management, Transport Himalaya Publishing House, Mumbai
- Sharma K. K. (2000) Planning for Tourism, Samp and Sons, New Delhi.
- Parvatiyar, Atul & Sheth, Jagdish. (2001). Customer relationship management: Emerging practice, process, and discipline. Journal of Economic and Social Research. 3. 1-34.



- Lingbo, Kong & Kaichao, Yu. (2012). Research on the Knowledge Flow in CRM Circumstance. *Procedia Engineering*. 29. 3852-3857. 10.1016/j.proeng.2012.01.583.
- Usha Bala (1988) – *Tourism in India, Policy and Perspective*, Arushi Publishers, New delhi.
- Maharashtra Tourism Policy 2016

**Websites:**

- <https://www.passportindia.gov.in/AppOnlineProject/online/faqMainPage>
- <https://indianvisaonline.gov.in/visa/visa-category.html>
- <https://indianvisaonline.gov.in/visa/visa-provision.html>
- <https://indianvisaonline.gov.in/visa/instruction.html>
- <https://www.unwto.org/>
- <https://www.pata.org/>
- <https://www.iata.org/>
- <https://www.uftaa.org/>
- <https://itdc.co.in/>
- <https://www.maharashtratourism.gov.in/>
- <https://www.orchidhotel.com/our-ecotel-policy/community-involvement.html>
- <https://www.unwto.org/global-code-of-ethics-for-tourism>

**Evaluation Pattern**

**Continuous Evaluation (Internal Assessment)**

The Continuous evaluation will consist of one class test of 10 marks and two assignment/s or project/s or presentations/s or article review/s of 15 marks each.

<b>Examination</b>	<b>Total Marks</b>
<b>CE1</b>	15
<b>CE2</b>	15
<b>CE3</b>	10
<b>SEE</b>	60

**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**



### Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 12 Marks each.

Question No	Particular	Marks
Q-1	A. Fill in the blanks: (From All Modules)	06 Marks
	B. State the following statements are True or False: (From All Modules)	06 Marks
Q-2	Attempt any ONE of the following: (From Module I) A. B.	12 Marks
Q-3	Attempt any ONE of the following: (From Module II) A. B.	12 Marks
Q-4	Attempt any ONE of the following: (From Module III) A. B.	12 Marks
Q-5	Attempt any ONE of the following: (From Module IV) A. B.	12 Marks



**Programme: Bachelor of Commerce**

**Semester: IV**

**Skill Enhancement Course (SEC):**

**Company Secretarial Practice II**

**Course Code: TCC.UCOMIV05**



<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – IV</b>	
<b>Course Name: Company Secretarial Practice II</b>		<b>Course Code: TCC.UCOMIV05</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>3</b>	
<b>Credits</b>		<b>3</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Management of Companies</b>	<b>11</b>
	Directors: Appointment, Duties, Role, Directors Report, Director Identification Number (DIN). Types of Directors: Role of CEO, Non-Executive Directors, Independent Director. Auditor: Appointment, Duties, Rights & Powers, Audit Report.	
<b>2</b>	<b>Company Meetings</b>	<b>11</b>
	Types of Company meeting, Secretarial Duties: Before, during and after company meeting- Annual general Meeting, Extra-Ordinary General Meeting, Board Meeting Notices, agenda, Chairman, Quorums & Proxy: Concept and Statutory Provisions. Motion, Resolution, Minutes: Concept, Types. Voting, Minutes – Concept, Methods.	
<b>3</b>	<b>Dematerialisation and Online Trading</b>	<b>11</b>
	Dematerialisation: Need and importance, Secretarial Duties, Procedures, Participants. Online Trading: Content, Advantages & Disadvantages, Bombay Stock Exchange Online Trading (BOLT) , BOSS. Listing of securities: Procedure, Advantages, Secretarial Duties, Script-Types	
<b>4</b>	<b>Reports and Winding Up</b>	<b>12</b>
	Company Reports: Types, Secretarial Duties with regard to payment of Dividend, interest, charges and penalties. Winding up of a Company: Procedure & Statutory Provisions, Secretarial role in winding up. Specimens: <ul style="list-style-type: none"> <li>• Notice &amp; Agenda of Annual General Meeting,</li> <li>• Notice &amp; Agenda of Board Meeting prior to Annual General Meeting, Resolution for appointment of Company Secretary,</li> <li>• Special Resolution for alteration of Memorandum of Association,</li> </ul>	



	<ul style="list-style-type: none"> <li>• Minutes of Board Meeting prior to Annual General Meeting.</li> <li>• Minutes of Annual General Meeting.</li> </ul>	
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### Websites:

- [anisulhaq.weebly.com/company-meetings--kinds-of-meetings](http://anisulhaq.weebly.com/company-meetings--kinds-of-meetings).
- [www.businessknowhow.com/growth/business-meeting.htm](http://www.businessknowhow.com/growth/business-meeting.htm)
- [www.yourarticlelibrary.com/company/meetings/company...](http://www.yourarticlelibrary.com/company/meetings/company...)
- [www.investorwords.com/2934/management\\_company.html](http://www.investorwords.com/2934/management_company.html)
- [www.businessdictionary.com/definition/management.html](http://www.businessdictionary.com/definition/management.html)
- [en.wikipedia.org/wiki/Dematerialization](http://en.wikipedia.org/wiki/Dematerialization)
- [www.investorwords.com/6479/dematerialization.html](http://www.investorwords.com/6479/dematerialization.html)
- [www.businessdictionary.com/definition/dematerialization.html](http://www.businessdictionary.com/definition/dematerialization.html)
- [en.wikipedia.org/wiki/Annual\\_report](http://en.wikipedia.org/wiki/Annual_report)
- [www.the-report.com/reports](http://www.the-report.com/reports)

### Reading List

#### Basic Reference/Text Book

Name of the Author (S)	Title	Publisher/Edition/Year of Publication
Kale	Company Secretarial Practice	Vipul Prakashan Second Edition, November, 2021

### Evaluation Pattern

#### Continuous Evaluation (Internal Assessment)

Question No	Particular	Marks
Q-1	Project /Report Work ( 2 Projects of 15 Marks each)	30 Marks

The Continuous evaluation will consist of one class test of 10 marks.

### Question Paper Pattern

Maximum Marks: 10

All Questions are Compulsory Carrying 1 Marks each.

Question No	Particular	Marks
Q-2	10 Objective Questions (Multiple Choice Questions)	10 Marks

**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**



**Semester End Examination  
Question Paper Pattern**

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 12 Marks each.

<b>Question No</b>	<b>Particular</b>	<b>Marks</b>
Q-1	Attempt any 2 of the following: (From Module I) a. b. c.	12 Marks
Q-2	Attempt any 2 of the following: (From Module II) a. b. c.	12 Marks
Q-3	Attempt any 2 of the following: (From Module III) a. b. c.	12 Marks
Q-4	Attempt any 2 of the following: (From Module IV) a. b. c.	12 Marks
Q-5	Attempt any 2 of the following: (Entire Syllabus) a. b. c. d.	12 Marks



**Programme: Bachelor of Commerce**

**Semester: IV**

**Skill Enhancement Course (SEC):**

**Foundation Course - IV**

**Course Code: TCC.UCOMIV06**



<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – IV</b>	
<b>Course Name: Foundation Course- IV</b>		<b>Course Code: TCC.UCOMIV06</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>3</b>	
<b>Credits</b>		<b>2</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Significant, Contemporary Rights of Citizens</b>	<b>12</b>
	<p><b>A. Rights of Consumers</b>-Violations of consumer rights and important provisions of the Consumer Protection Act, 2016; Other important laws to protect consumers; Consumer courts and consumer movements.</p> <p><b>B. Right to Information</b>- Genesis and relation with transparency and accountability; important provisions of the Right to Information Act, 2005; some success stories.</p> <p><b>C. Protection of Citizens’/Public Interest</b>-Public Interest Litigation, need and procedure to file a PIL; some landmark cases.</p> <p><b>D. Citizens’ Charters, Public Service Guarantee Acts.</b></p>	
<b>2</b>	<b>Approaches to understanding Ecology</b>	<b>11</b>
	<p><b>A. Understanding approaches to ecology</b>- Anthropocentrism, Biocentrism and Eco centrim, Ecofeminism and Deep Ecology</p> <p><b>B. Environmental Principles-1:</b> the sustainability principle; the polluter pays principle; the precautionary principle.</p> <p><b>C. Environmental Principles-2:</b> the equity principle; human rights principles; the participation principle.</p>	
<b>3</b>	<b>Science and Technology –II</b>	<b>11</b>
	<p><b>Part A: Some Significant Modern Technologies, Features and Applications</b></p> <p><b>i. Laser Technology</b>- Light Amplification by Stimulated Emission of Radiation; use of laser in remote sensing, GIS/GPS mapping, medical use.</p> <p><b>ii. Satellite Technology</b>- various uses in satellite navigation systems, GPS, and imprecise climate and weather analyses.</p> <p><b>iii. Information and Communication Technology</b>- convergence of various technologies like satellite, computer and digital in the information revolution of today’s society.</p> <p><b>iv. Biotechnology and Genetic engineering</b>- applied biology and uses in medicine, pharmaceuticals and agriculture; genetically modified plant, animal and human life.</p> <p><b>v. Nanotechnology</b>- definition: the study, control and application of phenomena and materials at length scales below 100 nm; uses in medicine, military intelligence and consumer products.</p> <p><b>Part B: Issues of Control, Access and Misuse of Technology.</b></p>	



<b>4</b>	<b>Introduction to Competitive Exams</b>	<b>11</b>
	<p><b>Part A. Basic information on Competitive Examinations- the pattern, eligibility criteria and local centres:</b></p> <p>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).</p> <p>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.</p> <p><b>Part B. Soft skills required for competitive examinations-</b></p> <p>i. Information on areas tested: Quantitative Ability, Data Interpretation, Verbal Ability and Logical Reasoning, Creativity and Lateral Thinking</p> <p>ii. Motivation: Concept, Theories and Types of Motivation</p> <p>iii. Goal-Setting: Types of Goals, SMART Goals, Stephen Covey's concept of human endowment</p> <p>iv. Time Management: Effective Strategies for Time</p> <p>v. Writing Skills: Paragraph Writing, Report Writing, Filing an application under the RTI Act, Consumer Grievance Letter.</p>	

**Reference Books:**

- Asthana, D. K., and Asthana, Meera, Environmental Problems and Solutions, S.Chand, New Delhi, 2012.
- G Subba Rao, Writing Skills for Civil Services Examination, Access Publishing, New Delhi, 2014
- Kaushal, Rachana, Women and Human Rights in India, Kaveri Books, New Delhi, 2000.
- Mohapatra, Gaur Krishna Das, Environmental Ecology, Vikas, Noida, 2008.
- Motilal, Shashi, and Nanda, Bijoy Lakshmi, Human Rights: Gender and Environment, Allied Publishers, New Delhi, 2007.
- Sathe, Satyaranjan P., Judicial Activism in India, Oxford University Press, New Delhi, 2003.
- Singh, Ashok Kumar, Science and Technology for Civil Service Examination, Tata McGraw Hill, New Delhi, 2012.
- Thorpe, Edgar, General Studies Paper I Volume V, Pearson, New Delhi, 2017.

**Evaluation Pattern**

**Continuous Evaluation (Internal Assessment)**

The Continuous evaluation will consist of one class test of 10 marks and a Fieldwork-based project work and assignment or project or presentations or article review of 15 marks each.

Examination	Total Marks
<b>CE1</b>	15
<b>CE2</b>	15
<b>CE3</b>	10
<b>SEE</b>	60

**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**



**Semester End Examination**  
**Question Paper Pattern**

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 12 Marks each.

<b>Question No</b>	<b>Particular</b>	<b>Marks</b>
Q-1	A. Fill in the blanks: (From All Modules) B. State the following statements are True or False: (From All Modules)	06 Marks 06 Marks
Q-2	Attempt any ONE of the following: (From Module I) A. B.	12 Marks
Q-3	Attempt any ONE of the following: (From Module II) A. B.	12 Marks
Q-4	Attempt any ONE of the following: (From Module III) A. B.	12 Marks
Q-5	Attempt any ONE of the following: (From Module IV) A. B.	12 Marks



**Programme: Bachelor of Commerce**

**Semester: IV**

**Discipline Specific Elective (DSE) Course:**

**Financial Accounting and Auditing VI**

**Course Code: TCC.UCOMIV07**



<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – IV</b>	
<b>Course Name: Auditing</b>		<b>Course Code: TCC.UCOMIV07</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>3</b>	
<b>Credits</b>		<b>3</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Introduction to Auditing</b>	<b>10</b>
	<p>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.</p> <p>B. Errors &amp; Frauds – Definitions, Reasons and Circumstances, Types of Error, Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud.</p> <p>C. Principles of Audit, Materiality, True and Fair view</p> <p>D. Types of Audit – Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audit.</p>	
<b>2</b>	<b>Audit Planning, Procedures and Documentation</b>	<b>10</b>
	<p>A. Audit Planning – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach.</p> <p>B. Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before commencing Work, Overall Audit Approach.</p> <p>C. Audit Working Papers – Meaning, importance, Factors determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client’s Books.</p>	
<b>3</b>	<b>Auditing Techniques and Internal Audit Introduction</b>	<b>15</b>
	<p>A. Test Check – Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages, disadvantages, precautions.</p> <p>B. Audit Sampling – Audit Sampling, meaning, purpose, factors in determining sample size – Sampling Risk, Tolerable Error and expected error, methods of selecting Sample Items Evaluation of Sample Results auditors Liability in conducting audit based on Sample</p> <p>C. Internal Control – Meaning and purpose, review of internal control, advantages, auditors duties, review of internal control, Inherent Limitations of Internal control, internal control samples for sales and debtors, purchases and</p>	

	creditors, wages and salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks. D. 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	
<b>4</b>	<b>Auditing Techniques : Vouching &amp; Verification</b>	<b>05</b>
	A. Audit of Income : Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received Royalties Received B. Audit of Expenditure : Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense C. Audit of Assets Book Debts / Debtors, Stocks – Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers Quoted Investments and Unquoted Investment Trade Marks / Copyrights Patents Know-How Plant and Machinery Land and Buildings Furniture and Fixtures D. Audit of Liabilities : Outstanding Expenses, Bills Payable, Secured loans, Unsecured Loans, Contingent Liabilities	

**Reference Books:**

- Bharat Standards on Auditing- A Practitioner’s Guide – CA Kamal Garg
- Principles and Practices of Auditing – Sultan Chand & Sons
- Auditing and Corporate Governance – Taxmann’s
- Kautilya’s Arthashastra : The way of Financial Management and Economic Governance – Jaico
- Bharat’s New Era of Forensic Accounting- CA Jyot Baxi

**Evaluation Pattern**

**Continuous Evaluation (Internal Assessment)**

<b>Sr. No</b>	<b>Exam Component</b>	<b>Marks</b>
1.	Assignment/Case Studies	15 Marks
2.	<ul style="list-style-type: none"> <li>• Presentation/Book Review/ Assignment/ Viva Voce or</li> <li>• Report Writing/ Quiz after participation in a Webinar/ Workshop/ Seminar</li> </ul>	15 Marks
3.	Objective Questions (MCQs)	10 Marks
	<b>Total</b>	<b>40 Marks</b>

**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**



## Semester End Examination

### Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

<b>Question No</b>	<b>Particular</b>	<b>Marks</b>
Q-1	A. (Theory Question) B. (Theory Question) OR C. (Theory Question) D. (Theory Question)	8 Marks 7 Marks  8 Marks 7 Marks
Q-2	A. (Theory Question) B. (Theory Question) OR C. (Theory Question) D. (Theory Question)	8 Marks 7 Marks  8 Marks 7 Marks
Q-3	A. (Theory Question) B. (Theory Question) OR C. (Theory Question) D. (Theory Question)	8 Marks 7 Marks  8 Marks 7 Marks
Q-4	A. (Theory Question) B. (Theory Question) OR Short Notes (Any 3 out of 4)	8 Marks 7 Marks  15 Marks