

University of Mumbai



Revised Syllabus and Question Paper Pattern of Courses of Bachelor of Commerce Programme at Third Year Semester V and VI

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

To be implemented from Academic Year

2018-2019 Faculty of Commerce

T.Y.B.Com

(To be implemented from Academic Year- 2018-2019)

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1A	Discipline Specific Elective(DSE) Courses		1A	Discipline Specific Elective(DSE) Courses	
1 & 2	*Any one group of courses from the following list of the Groups (A/B/C/D/E/F)	04+04	1 & 2	*Any one group of courses from the following list of the Groups (A/B/C/D/E/F)	04+04
1B	Discipline Related Elective(DRE) Courses		1B	Discipline Related Elective(DRE) Courses	
3	Commerce V	03	3	Commerce VI	03
4	Business Economics V	03	4	Business Economics VI	03
2	Ability Enhancement Courses (AEC)		2	Ability Enhancement Courses (AEC)	
5 & 6	**Any two courses from the following list of the courses	03+03	5 & 6	**Any two courses from the following list of the courses	03+03
Total Credits		20	Total Credits		20

*List of groups of Discipline Specific Elective(DSE) Courses for Semester V (Any One Group)		*List of groups of Discipline Specific Elective(DSE) Courses for Semester VI (Any One Group)	
Group A: Advanced Accountancy			
1	Financial Accounting and Auditing VII - Financial Accounting	1	Financial Accounting and Auditing IX - Financial Accounting
2	Financial Accounting and Auditing VIII - Cost Accounting	2	Financial Accounting and Auditing X - Cost Accounting
Group B: Business Management			
1	Business Management Paper - I	1	Business Management Paper - III
2	Business Management Paper - II	2	Business Management Paper - IV
Group C: Banking and Finance			
1	Banking and Finance Paper - I	1	Banking and Finance Paper - III
2	Banking and Finance Paper - II	2	Banking and Finance Paper - IV
Group D: Commerce			

1	Commerce Paper - I	1	Commerce Paper - III
2	Commerce Paper - II	2	Commerce Paper - IV
Group E: Quantitative Techniques			
1	Quantitative Techniques Paper - I	1	Quantitative Techniques Paper - III
2	Quantitative Techniques Paper - II	2	Quantitative Techniques Paper - IV
Group F: Economics			
1	Economics Paper - I	1	Economics Paper - III
2	Economics Paper - II	2	Economics Paper - IV
Note: Group selected in Semester V will continue in Semester VI			

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**List of Ability Enhancement Courses (AEC) for Semester V (Any Two)		**List of Ability Enhancement Courses (AEC) for Semester VI (Any Two)	
1	Trade Unionism and Industrial Relations Paper - I	1	Trade Unionism and Industrial Relations. Paper - II
2	Computer systems & Applications Paper -I	2	Computer systems & Applications Paper - II
3	Export Marketing Paper - I	3	Export Marketing Paper - II
4	Marketing Research Paper - I	4	Marketing Research Paper - II
5	Investment Analysis and Portfolio Management Paper - I	5	Investment Analysis and Portfolio Management Paper - II
6	Transport Management Paper - I	6	Transport Management Paper - II
7	Entrepreneurship& M.S.S.I. Paper - I	7	Entrepreneurship& M.S.S.I. Paper - II
8	International Marketing Paper - I	8	International Marketing Paper - II
9	Merchant Banking Paper - I	9	Merchant Banking Paper - II
10	Direct & Indirect Taxation Paper - I	10	Direct & Indirect Taxation Paper - II
11	Labour Welfare & Practice Paper - I	11	Labour Welfare & Practice Paper - II
12	Purchasing & Store keeping Paper - I	12	Purchasing & Store keeping Paper - II
13	Insurance Paper - I	13	Insurance Paper - II
14	Banking Law & Practice Paper - I	14	Banking Law & Practice Paper - II
15	Regional Planning Paper - I	15	Regional Planning Paper - II
16	Rural Marketing Paper - I	16	Rural Marketing Paper - II

17	Elements of Operational Research Paper- I	17	Elements of Operational Research Paper - II
18	Psychology of Human Behaviour at work Paper - I	18	Psychology of Human Behaviour at work Paper - II
Note: Course selected in Semester V will continue in Semester VI			

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B.Com. Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year- 2018-2019)

Semester V

No. of Courses	Semester V	Credits
1	Elective Courses (EC)	
1A	Discipline Specific Elective(DSE) Courses	
1 & 2	*Any one group of courses from the following list of the Groups (A/B/C/D/E/F)	04+04
1B	Discipline Related Elective(DRE) Courses	
3	Commerce V	03
4	Business Economics V	03
2	Ability Enhancement Courses (AEC)	
5 & 6	**Any two courses from the following list of the courses	03+03
	Total Credits	20

*List of groups of Discipline Specific Elective(DSE) Courses for Semester V (Any One Group)	
Group A: Advanced Accountancy	
1	Financial Accounting and Auditing VII - Financial Accounting
2	Financial Accounting and Auditing VIII - Cost Accounting
Group B: Business Management	
1	Business Management Paper - I
2	Business Management Paper - II

Group C: Banking and Finance	
1	Banking and Finance Paper - I
2	Banking and Finance Paper - II
Group D: Commerce	
1	Commerce Paper - I
2	Commerce Paper - II
Group E: Quantitative Techniques	
1	Quantitative Techniques Paper - I
2	Quantitative Techniques Paper - II
Group F: Economics	
1	Economics Paper - I
2	Economics Paper - II

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**List of Ability Enhancement Courses (AEC) for Semester V (Any Two)	
1	Trade Unionism and Industrial Relations Paper - I
2	Computer systems & Applications Paper -I
3	Export Marketing Paper - I
4	Marketing Research Paper - I
5	Investment Analysis and Portfolio Management Paper - I
6	Transport Management Paper - I
7	Entrepreneurship& M.S.S.I. Paper - I
8	International Marketing Paper - I
9	Merchant Banking Paper - I
10	Direct & Indirect Taxation Paper - I
11	Labour Welfare & Practice Paper - I
12	Purchasing & Store keeping Paper - I
13	Insurance Paper - I
14	Banking Law & Practice Paper - I
15	Regional Planning Paper - I
16	Rural Marketing Paper - I

17	Elements of Operational Research Paper- I
18	Psychology of Human Behaviour at work Paper - I

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**Revised Syllabus of Courses of B.Com. Programme at Semester V
with Effect from the Academic Year 2018-2019**

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group A: Advanced Accountancy

**1. Financial Accounting and Auditing VII -
Financial Accounting
Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Preparation of Final Accounts of Companies	15
2	Internal Reconstruction	15
3	Buy Back of Shares	10
4	Investment Accounting (w.r.t. Accounting Standard- 13)	12
5	Ethical Behaviour and Implications for Accountants	08
Total		60

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Sr. No.	Modules / Units
1	Preparation of Final Accounts of Companies

	<p>Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement)</p> <p>Preparation of financial statements as per Companies Act. (excluding cash flow statement)</p> <p>AS 1 in relation to final accounts of companies (disclosure of accounting policies)</p> <p>Adjustment for –</p> <ol style="list-style-type: none"> 1. Closing Stock 2. Depreciation 3. Outstanding expenses and income 4. Prepaid expenses and Pre received income 5. Proposed Dividend and Unclaimed Dividend 6. Provision for Tax and Advance Tax 7. Bill of exchange (Endorsement, Honour, Dishonour) 8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases 9. Unrecorded Sales and Purchases 10. Good sold on sale or return basis 11. Managerial remuneration on Net Profit before tax 12. Transfer to Reserves 13. Bad debt and Provision for bad debts 14. Calls in Arrears 15. Loss by fire (Partly and fully insured goods) 16. Goods distributed as free samples. 17. Any other adjustments as per the prevailing accounting standard.
2	Internal Reconstruction
	<p>Need for reconstruction and company law provisions</p> <p>Distinction between internal and external reconstructions.</p> <p>Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same.</p>
3	Buy Back of Shares
	<p>Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions)</p> <p>Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back(Excluding Buy Back of minority shareholding)</p>

Sr. No.	Modules / Units
4	Investment Accounting (w.r.t. Accounting Standard- 13)

	<p>For shares (variable income bearing securities)</p> <p>For debentures/Preference. shares (fixed income bearing securities)</p> <p>Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage).</p> <p>Columnar format for investment account.</p>
5	Ethical Behaviour and Implications for Accountants
	<p>Introduction, Meaning of ethical behavior</p> <p>Financial Reports – What is the link between law, corporate governance, corporate social responsibility and ethics?</p> <p>What does the accounting profession mean by the ethical behavior?</p> <p>Implications of ethical values for the principles versus rule based approaches to accounting standards</p> <p>The principal based approach and ethics</p> <p>The accounting standard setting process and ethics</p> <p>The IFAC Code of Ethics for Professional Accountants</p> <p>Ethics in the accounting work environment – A research report</p> <p>Implications of unethical behavior for financial reports</p> <p>Company Codes of Ethics</p> <p>The increasing role of whistle – Blowing</p> <p>Why should student learn ethics?</p>

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Revised Syllabus of Courses of B.Com. Programme at Semester V
with Effect from the Academic Year 2018-2019

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group A: Advanced Accountancy

2. Financial Accounting and Auditing Paper-VIII:

Cost Accounting

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Cost Accounting	10
2	Material Cost	10
3	Labour Cost	10

4	Overheads	10
5	Classification of Costs and Cost Sheet	10
6	Reconciliation of cost and financial accounts	10
Total		60

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Sr. No.	Modules / Units
1	Introduction to Cost Accounting
	(a) Objectives and scope of Cost Accounting (b) Cost centres and Cost units (c) Cost classification for stock valuation, Profit measurement, Decision making and control (d) Coding systems (e) Elements of Cost (f) Cost behaviour pattern, Separating the components of semi- variable costs
2	Material Cost
	(i) Procurement procedures—Store procedures and documentation in respect of receipts and issue of stock, Stock verification (ii) Inventory control —Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC classification; Stocktaking and perpetual inventory (iii) Inventory accounting Note- Simple practical problems based on Calculation of EOQ, Raw Material Turnover ratio, Preparation of stock ledger and Valuation of Inventories, based on FIFO and Weighted average cost.
3	Labour Cost
	(i) Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and Incentives (ii) Labour turnover (iii) Utilisation of labour, Direct and indirect labour, Charging of labour cost, Identifying labour hours with work orders or batches or capital jobs (iv) Efficiency rating procedures (v) Remuneration systems and incentive schemes. Note- Simple practical problems based on Preparation of labour cost statement Remuneration and incentive systems based on Piece work plan, Haley Premium Plan, Rowan system, Gantt's Task
4	Overheads

	Functional analysis — Factory, Administration, Selling and Distribution Behavioural analysis — Fixed, Variable, Semi-variable cost Note-Simple practical problems on Departmentalization and apportionment of primary overheads, Computation of overhead rates including Machine overhead rates Basic concepts of treatment of over/under absorption of overheads- Direct Labour method and Prime Cost method
5	Classification of Costs and Cost Sheet
	Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Note- Simple practical problems on preparation of cost sheet
6	Reconciliation of cost and financial accounts
	Practical problems based on Reconciliation of cost and Financial accounts.

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**Revised Syllabus of Courses of B.Com. Programme at Semester V
with effect from the Academic Year 2018-2019**

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group B: Business Management

**1. Business Management Paper-III:
Management and Organization Development**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction	15
2	Planning	15
3	Organizing as a Managerial Function	15
4	Staffing	15

Total	60
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Sr. No.	Modules / Units
1	Introduction
	<ul style="list-style-type: none"> • Management – Definition and Characteristics • Management – as Science, art and profession – Levels of management and management skills • Development of Management Thought – Scientific Approach Administrative School, Behaviour School, Systems Approach and Contingency Approach. Evolution of Indian management thoughts and their relevance in the current era. • Functions of Management in a typical business organisation
2	Planning
	<ul style="list-style-type: none"> • Planning, forecasting, decision making and problem solving • Nature, characteristics, merits and limitations of planning. • Classification and components of plans • Essentials of a good plan and planning process • Management by objectives (MBO) – Importance and relevance
3	Organizing as a Managerial Function
	<ul style="list-style-type: none"> • Definition and Principles • Departmentalisation • Formal organisations – Functional, SBU, Matrix, Committees • Informal organisations – Relevance and Importance • Authority, responsibility, accountability and span of control • Organizational hierarchy – charts • Delegation of authority and decentralization • Emergence of virtual organisation – merits and limitations
4	Staffing
	<ul style="list-style-type: none"> • Importance of human resource in organisations • Estimation of human resource requirements • Human Asset Accounting • Job Analysis • Recruitment and selection • Training and Development • Performance Appraisal

**Revised Syllabus of Courses of B.Com. Programme at Semester V
with effect from the Academic Year 2018-2019**

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group B: Business Management

**2. Business Management Paper-V:
Financial Management**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Financial Management	11
2	Study of Financial Statements	11
3	Ratio Analysis	12
4	Sources of Finance and Cash Flow Analysis	11
Total		45

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Sr. No.	Modules / Units
1	Introduction to Financial Management
	<ul style="list-style-type: none"> • Definition, nature and functions of financial management • Objectives of financial management • Importance of financial management and limitations. • Preparation of financial Statements adhering to current statutory requirements.
2	Study of Financial Statements
	<ul style="list-style-type: none"> • Objectives of financial statement analysis and interpretation • Steps involved in the analysis of financial statements • Comparative Statements • Common Size Statements

	<ul style="list-style-type: none"> • Trend Analysis
3	Ratio Analysis
	<ul style="list-style-type: none"> • Ratio Analysis – Meaning and objectives and Classification of Ratios Traditional classification, functional classification and classification from the point of view of users • Balance Sheet Ratios- Current Ratio, Liquid Ratio, Proprietary Ratio, Stock Working Capital Ratio, Capital Gearing Ratio, Debt Equity Ratio • Revenue Statement Ratios - Gross Profit Ratio, Operating Ratio, Expense Ratios, Net Profit Ratio, Stock Turnover Ratio. • Combined Ratios - Return on Capital Employed, Return on Proprietors' Funds, Return on Equity Share Capital, Debtors' Turnover Ratio (Debtors' Velocity), Earning Per Share, Dividend Payout Ratio, Price Earning Ratio • Importance and limitations of Accounting Ratios
4	Sources of Finance and Cash Flow Analysis
	<ul style="list-style-type: none"> • Classification of sources of finance with reference to period , ownership and source of generation • Internal and external financing including choice of financial instruments • Cash Flow Statement – Meaning and Classification • Uses of Cash Flow statement • Preparation of Cash Flow Statement – Direct and Indirect

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**Revised Syllabus of Courses of B.Com. Programme at Semester V
with effect from the Academic Year 2018-2019**

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group C: Banking and Finance

1. Banking and Finance Paper - I: Central Banking

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Indian Financial System	15

2	Financial Markets in India	15
3	Commodity Market	15
4	Derivatives Market	15
Total		60

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Sr. No.	Modules / Units
1	Indian Financial System
	<p>A) Introduction, Meaning, Functions of financial system, Indian financial system from financial neutrality to financial activism and from financial volatility to financial stability, Role of Government in financial development, Overview of Phases of Indian financial system since independence (State Domination – 1947-1990, Financial sector reforms 1991 till Financial Sector Legislative Reforms Commission 2013), Monitoring framework for financial conglomerates.</p> <p>B) Structure of Indian Financial System – Banking & Non-Banking Financial Institutions, Organized and Unorganized Financial Markets, Financial Assets/Instruments, Fund based & Fee Based Financial Services.</p>
2	Financial Markets in India
	<p>A) Indian Money Market – Meaning, Features, Functions, Importance, Defects, Participants, Components of Organized and Unorganized markets and Reforms</p> <p>B) Indian Capital Market - Meaning, Features, Functions, Importance, Participants, Instruments, Reforms in Primary and Secondary Market. C) Indian Stock Market - Meaning and functions of Stock Exchange- NSE and BSE.</p> <p>D) Equity Market – Primary Market, IPO, Book Building, Role of Merchant Bankers, ASBA , Green Shoe Option, Issue of Bonus shares, Right Shares, Sweat Equity shares, ESOP.</p> <p>E) Indian Debt Market –Market Instruments, Listing, Primary and Secondary Segments</p>
3	Commodity Market
	<ul style="list-style-type: none"> • Introduction to commodities market - Meaning History & origin, Types of commodities traded, • Structure of commodities market in India, • Participants in commodities market, Trading in commodities in India(cash & derivative segment), • Commodity exchanges in India & abroad • Reasons for investing in commodities.
4	Derivatives Market

	<ul style="list-style-type: none"> • Introduction to Derivatives market- Meaning, History & origin, • Elements of a derivative contract, • Factors driving growth of derivatives market, • Types of derivatives, Types of underlying assets, Participants in derivatives market, Advantages & disadvantages of trading in derivatives market, • Current volumes of derivative trade in India, • Difference between Forwards & Futures
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**Revised Syllabus of Courses of B.Com. Programme at Semester V
with effect from the Academic Year 2018-2019**

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group C: Banking and Finance

**2. Banking and Finance Paper - II:
Financial Reporting Analysis**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Final Accounts of Banking Company	16
2	Final Accounts of Insurance Company	12
3	Preparation of Final Accounts of Companies	12
4	Cash Flow Analysis & Ethical Behavior and implications for accountants	12
5	Introduction to IFRS	08
Total		60

Sr. No.	Modules / Units
1	Final Accounts of Banking Company

	<p>Legal provision in Banking Regulation Act, 1949 relating to Accounts. Statutory reserves including Cash Reserve and Statutory Liquidity Ratio. Bill purchase and discounted, rebate of bill discounted.</p> <p>Final Accounts in prescribed form</p> <p>Non – performing assets and Income from non – performing assets.</p> <p>Classification of Advances, standard, sub – standard, doubtful and provisioning requirement.</p>
2	Final Accounts of Insurance Company
	<p>(a) Preparation and presentation of Corporate Final Accounts for Insurance Companies</p> <p>(b) Final Accounts in accordance with Insurance Legislation.</p> <p>(c) Study of Accounting Policies from Annual Reports of Listed Insurance Companies</p>
3	Preparation of Final Accounts of Companies
	<p>Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement)</p> <p>Preparation of financial statements as per Companies Act. (excluding cash flow statement)</p> <p>AS 1 in relation to final accounts of companies (disclosure of accounting policies) Adjustment for –</p> <ol style="list-style-type: none"> 1. Closing Stock 2. Depreciation 3. Outstanding expenses and income 4. Prepaid expenses and Pre received income 5. Proposed Dividend and Unclaimed Dividend 6. Provision for Tax and Advance Tax 7. Bill of exchange (Endorsement, Honour, Dishonour) 8. Capital Expenditure included in Revenue expenditure and vice versa eg purchase of furniture included in purchases 9. Unrecorded Sales and Purchases 10. Good sold on sale or return basis 11. Managerial remuneration on Net Profit before tax 12. Transfer to Reserves 13. Bad debt and Provision for bad debts 14. Calls in Arrears 15. Loss by fire (Partly and fully insured goods) 16. Goods distributed as free samples. <p>Any other adjustments as per the prevailing accounting standard.</p>

Sr. No.	Modules / Units
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4	<p>Cash Flow Analysis as per AS 3 (Indirect Method Only) Ethical Behaviour and implications for accountants</p>
	<p>Introduction, Meaning of ethical behavior Financial Reports – What is the link between law, corporate governance, corporate social responsibility and ethics? What does the accounting profession mean by the ethical behavior? Implications of ethical values for the principles versus rule based approaches to accounting standards The principal based approach and ethics The accounting standard setting process and ethics The IFAC Code of Ethics for Professional Accountants Ethics in the accounting work environment – A research report Implications of unethical behavior for financial reports Company Codes of Ethics The increasing role of whistle – Blowing Why should student learn ethics?</p>
5	<p>Introduction to IFRS</p>
	<p>IFRS 1- First time Adoption of International Financial Reporting Statements Objective, Scope, Definitions, First IFRS financial statements, Recognition and measurement, Comparative information, Explanation of transition to IFRS, Reconciliations, Interim financial reports, Designation of financial assets or financial liabilities, Use of fair value as deemed cost, Use of deemed cost, Exceptions to retrospective application of other IFRS, Exemptions for business combination, Exemptions from other IFRS and Presentation and Disclosure. IFRS2- Share Based Payment – Objective, Scope, Definitions, Recognition, Equity settled share based payment transactions, Transactions in which services are received, Treatment of vesting conditions, Expected Vesting Period, Determining the fair value of equity instruments granted, Modifications of terms and conditions, Cancellation, Cash settled share based payment transactions, Share based payment transactions in which the terms of the arrangement provide the counterparty with a choice of settlement, Share based payment transactions in which the terms of the arrangement provide the entity with a choice of settlement, Share based payment transactions among group entities (2009 Amendments) Disclosure.</p>

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group D: Commerce

1. Commerce Paper - I: Management of Service Industry

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Service Industry	15
2	Tourism and Hospitality Industry	15
3	Transport Industry	15
4	Health Care Industry	15
Total		60

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Sr. No.	Modules / Units
1	Introduction to Service Industry
	Services-Concept- characteristics –classification-significance- importance of relationship marketing in services- technology and its impact on service industry role of service industry in economic development- career opportunitie
2	Tourism and Hospitality Industry
	Tourism Industry- significance- challenges- types of Tourism products-Present scenario of travel and tourism in India- Future prospects- Government’s Tourism policy- Role /functions of Indian Tourism Development Corporation and Maharashtra Tourism Development Corporation Hospitality Industry- characteristics- classification Restaurants- classification and types of consumers in a restaurant
3	Transport Industry
	Role of transport in economic development- types of transport (road, rail, air & ocean)- merits, demerits & recent trends in each mode
4	Health Care Industry

	Features- types of health care services- major inputs of health care industry- role of Corporates & Government in health care sector- emerging trends in health care industry
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**Revised Syllabus of Courses of B.Com. Programme at Semester V
with effect from the Academic Year 2018-2019**

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group D: Commerce

**2. Commerce Paper - II:
Commercial Administration**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction and Orientation to Commercial Administration	15
2	Office Layout and Equipments	15
3	Office Communication	15
4	Information Management and Records	15
Total		60

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Sr. No.	Modules / Units
1	Introduction and Orientation to Commercial Administration
	Commercial Administration: Meaning, nature and importance of Commercial Administration in business activity- role and functions of a commercial office administrative structure of a commercial office- abilities, skills and attributes of office manager.
2	Office Layout and Equipments

	<p>Office layout- Meaning, importance and types of office layout (enclosed or cellular/modular/ virtual etc.)- factors determining office layout- ergonomics with respect to comfort, health & safety</p> <p>Office equipments- various types of office equipments-functions of office equipments- types and uses of various office stationery-Role of IT in office administration</p>
3	Office Communication
	<p>Communication: Various channels of office communication- factors affecting selection of communication channels</p> <p>communication</p> <p>flows(upward/downward/vertical/horizontal/diagonal/grapevine)- barriers to effective communication- methods for intra firm communication- role of front office in communication with external stakeholders</p>
4	Information Management and Records
	<p>Information Management: Meaning and characteristics of information management- types of records to be maintained- characteristics of effective record management system- methods of classification of records-methods and procedures for managing inactive files- duties of record management Department.</p>

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**Revised Syllabus of Courses of B.Com. Programme at Semester V
with effect from the Academic Year 2018-2019**

Elective Courses (EC)

1 B. Discipline Related Elective (DRE) Courses

**3. Commerce - V
Marketing**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Marketing	12
2	Marketing Decisions I	11
3	Marketing Decisions	11
4	Key Marketing Dimensions	11

Total	45
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Sr. No.	Modules / Units
1	Introduction to Marketing
	<ul style="list-style-type: none"> • Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing • Marketing Research - Concept, Features, Process Marketing Information System-Concept, Components Data Mining- Concept, Importance • Consumer Behaviour- Concept, ,Factors influencing Consumer Behaviour Market Segmentation- Concept, Benefits, Bases of market segmentation Customer Relationship Management- Concept , Techniques Market Targeting- Concept, Five patterns of Target market Selection
2	Marketing Decisions I
	<ul style="list-style-type: none"> • Marketing Mix- Concept, Product- Product Decision Areas Product Life Cycle- Concept, Managing stages of PLC Branding- Concept , Components Brand Equity- Concept , Factors influencing Brand Equity • Packaging- Concept , Essentials of a good package Product Positioning- Concept, Strategies of Product Positioning Service Positioning- Importance & Challenges • Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies
3	Marketing Decisions
	<ul style="list-style-type: none"> • Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional & Contemporary Channels) Supply Chain Management-Concept, Components of SCM • Promotion- Concept, Importance, Elements of Promotion mix Integrated Marketing Communication (IMC)- Concept, Scope ,Importance • Sales Management- Concept, Components, Emerging trends in selling Personal Selling- Concept , Process of personal selling, Skill Sets required for Effective Selling
4	Key Marketing Dimensions

	<ul style="list-style-type: none"> • Marketing Ethics: Concept, Unethical practices in marketing, General role of consumer organizations Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher Marketing Ethics: • Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing Digital Marketing-Concept, trends in Digital Marketing Green Marketing- concept, importance • Challenges faced by Marketing Managers in 21st Century Careers in Marketing – Skill sets required for effective marketing Factors contributing to Success of brands in India with suitable examples, Reasons for failure of brands in India with suitable examples.
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Revised Syllabus of Courses of B.Com. Programme at Semester V
with effect from the Academic Year 2018-2019

Elective Courses (EC)

1 B. Discipline Related Elective (DRE) Courses

4. Business Economics - V

Macro Economic Aspects of India

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Macro Economic overview of India	15
2	Agriculture During Post Reform Period	10
3	The Industry And Service Sector During Post Reform Period	10
4	Banking and Financial Market	10
Total		45

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Sr. No.	Modules / Units
1	Macro Economic overview of India

	<ul style="list-style-type: none"> • Overview of New Economic Policy-1991, - Role of Social Infrastructure with reference to education, health and family welfare. • Sustainable Development Goals and Policy measures: Make in India, Invest in India, and Skill Development and Training Programmes. • Foreign Investment Policy Measures in India – Foreign Investment Promotion Board, FDI- MNCs and their role.
2	Agriculture During Post Reform Period
	<ul style="list-style-type: none"> • National Agricultural Policy 2000: Objectives, Features and Implications • Agricultural pricing and agricultural finance • Agricultural Marketing Development-Agricultural Market infrastructure - Market information- Marketing training- Enabling environments-Recent developments
3	The Industry And Service Sector During Post Reform Period
	<ul style="list-style-type: none"> • Policy Measures- Competition Act 2003, Disinvestment Policy, Micro, Small and Medium Enterprises [MSME sector] since 2007. • Industrial Pollution in India: Meaning, Types, Effects and Control. • Service Sector: Recent trends, role and growth in Healthcare and Tourism Industry
4	Banking and Financial Market
	<ul style="list-style-type: none"> • Banking Sector- Recent trends, issues and challenges in Banking and Insurance Industry • Money Market – Structure, Limitations and Reforms. • Capital Market – Structure, Growth and Reforms.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

1. Trade Unionism and Industrial Relations Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Trade Unionism	12

2	Functions of Trade Unions	12
3	Leadership ideology, Recognition, Registration and administration of trade union	11
4	ILO- Objectives, Principles and Organs	10
Total		45

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Sr. No.	Modules / Units
1	Trade Unionism
	Meaning, Scope, Significance and Objectives, Structure of trade unions in India. New Role of Trade Union in the context of globalization
2	Functions of Trade Unions
	<ul style="list-style-type: none"> • Functions of trade unions with respect to: <ul style="list-style-type: none"> i) Wages ii) Labour welfare iii) Training and education iv) Social security) Awareness of social responsibility vi) Environmental awareness. • Problems of trade unions, Industrial dispute – causes of industrial disputes
3	Leadership ideology, Recognition, Registration and administration of trade union
	<ul style="list-style-type: none"> • Impact of recession and globalization on trade unions in India. • Problems of employees and need of trade unions in Information and Communication Industry.
4	ILO- Objectives, Principles and Organs
	<p>ILO- Objectives, principles and organs. Impact of ILO on Indian trade union movement.</p> <ul style="list-style-type: none"> • Workers participation in management – concept, pre-requisites, forms & levels of participation, benefit of workers Participation in Management • Women’s participation in trade union activities.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

2. Computer Systems and Applications Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Data Communication, Networking and Internet	18
2	Database and MySQL	09
3	Database and MySQL	09
4	Spread Sheet	09
Total		45

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Sr. No.	Modules / Units
1	Data Communication, Networking and Internet
	<p>a) Data Communication Component, Data representation, Distributed processing. (Concepts only)</p> <p>b) Network Basics and Infrastructure</p> <ul style="list-style-type: none"> • Definition, Types (LAN, MAN, WAN) Advantages. • Network Structures – Server Based, Client server, Peer to Peer. • Topologies – Star, Bus, Ring. • Network Media, Wired – Twisted Pair, Co-axial, Fiber Optic and Wireless – Radio and Infrared. • Network Hardware: Hubs, Bridges, Switches, Routers. • Network Protocols – TCP/IP, OSI Model. <p>c) Internet</p> <ul style="list-style-type: none"> • Definition, Types of connections, sharing internet connection, Hot Spots. • Services on net- WWW, Email-Blogs. • IP addresses, Domain names, URLs, Hyperlinks, Web Browsers • Searching Directories, Search engines, Boolean search (AND, OR, NOT), Advanced search, Meta Search Engines. • Email – POP/SMTP accounts in Email, Different parts of an Email address. Receiving and sending emails with attachments by scanning attachments for viruses. • Cyber Crime, Hacking, Sniffing, Spoofing
2	Database and MySQL

	<p>a) Introduction :To Databases, Relational and Non-relational database system MySQL as a Non-procedural Language. View of data.</p> <p>b) MySQL Basics :Statements (Schema Statements, Data statements, Transaction statements), names (table & column names), data types (Char, Varchar, Text, Mediumtext, Longtext, Smallint, Bigint, Boolean, Decimal, Float, Double, Date, Date Time, Timestamp, Year, Time), Creating Database, inserting data, Updating data, Deleting data, expressions, built-in-functions – lower, upper, reverse length, ltrim, rtrim, trim, left, right, mid, concat, now, time, date, curdate, day, month, year, dayname, monthname, abs, pow, mod, round, sqrt missing data(NULL and NOT NULL DEFAULT values) CREATE,USE, ALTER (Add, Remove, Change columns), RENAME, SHOW, DESCRIBE (CREATE TABLE, COLUMNS, STATUS and DATABASES only) and DROP (TABLE, COLUMN, DATABASES statements), PRIMARY KEY FOREIGN KEY (One and more columns) Simple Validity checking using CONSTRAINTS.</p>
3	Database and MySQL
	<p>a) MySQL Simple queries : TheSELECT statement (From, Where, Group By, Having, Order By, Distinct, Filtering Data by using conditions. Simple and complex conditions using logical, arithmetic and relational operators (=, !=, <, >, <>, AND, OR, NOT, LIKE) Aggregate Funtions – count, sum, avg, max, min.</p> <p>b) Multi-table queries:Simple joins (INNER JOIN), SQL considerations for multi table queries(table aliases, qualified column names,all column selections self joins). c) Nested Queries (Only up to two levels) :Using sub queries, sub query search conditions, sub queries & joins, nested sub queries, correlated sub queries, sub queries in the HAVING clause.</p> <p>Simple Transaction illustrating START, COMMIT, and ROLLBACK.</p>

Sr. No.	Modules / Units
4	Spread Sheet

	<p>a) Creating and Navigating worksheets and adding information to worksheets • Types of data, entering different types of data such as texts, numbers, dates, functions.</p> <ul style="list-style-type: none"> • Quick way to add data Auto complete, Autocorrect, Auto fill, Auto fit. Undo and Redo. • Moving data, contiguous and non contiguous selections, Selecting with keyboard. Cut-Copy, Paste. Adding and moving columns or rows. Inserting columns and rows. • Find and replace values. Spell check. • Formatting cells, Numbers, Date, Times, Font, Colors, Borders, <p>Fills. b) Multiple Spreadsheets</p> <ul style="list-style-type: none"> • Adding, removing, hiding and renaming worksheets. • Add headers/Footers to a Workbook. Page breaks, preview. • Creating formulas, inserting functions, cell references, Absolute, Relative (within a worksheet, other worksheets and other workbooks). <p>c) Functions</p> <ul style="list-style-type: none"> • Financial functions: FV, PV, PMT, PPMT, IPMT, NPER, RATE • Mathematical and statistical functions. ROUND, ROUNDDOWN, ROUNDUP, CEILING, FLOOR, INT, MAX, MIN, MOD, SQRT, ABS, SUM, COUNT, AVERAGE d) <p>Data Analysis</p> <ul style="list-style-type: none"> • Sorting, Subtotal. • Pivot Tables- Building Pivot Tables, Pivot Table regions, Rearranging Pivot Table.
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Note :

a) Theory 03 lectures per week.

b) Practical batch size 20-25, 01 practical = 03 theory lectures per week.

c) 10 Practical's are to be completed in each semester.

Semester V

Topic	Number of Practical's
Word processing	01
Spread sheet	03
MySQL	06

Minimum 6 practical's are to be recorded in the journal in the Semester V
[Minimum 4 on SQL, 2 on MS-Excel]

❖ **Scheme of Examination**

Type	Marks	Duration
Theory	75	2 ½ hours
Practical	20	1 hour per batch of 10
Active Participation and Class conduct	05	---

• **Practical Examination Pattern- Semester V**

Sr. No.	Topic	Marks
01	MySQL	07
02	Spread Sheet	03
03	Journal	05
04	Viva	05

- Practical examination to be conducted 2 to 3 weeks before the theory examination. Marks out of 25 to be submitted to the University before commencement of theory examination.
- Software Requirement :
MS-Excel 2010, VB 6.0
- Hardware
For a batch of 120 students minimum 10 computers with appropriate hardware and software installed on each computer. During practical hours maximum two student may share one computer.
- For in house computing facility fee of rupees 750/- be charged for each student per Semester in the existing fee structure against head of computer fee/computer practical.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

3. Export Marketing Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Export Marketing	12
2	Global Framework for Export Marketing	11
3	India's Foreign Trade Policy	11
4	Export Incentives and Assistance	11
Total		45

Sr. No.	Modules / Units
1	Introduction to Export Marketing
	<p>a) Concept and features of Export Marketing; Importance of Exports for a Nation and a Firm; Distinction between Domestic Marketing and Export Marketing b) Factors influencing Export Marketing; Risks involved in Export Marketing; Problems of India's Export Sector</p> <p>c) Major merchandise/commodities exports of India (since 2015); Services exports of India (since 2015); Region-wise India's Export Trade (since 2015)</p>
2	Global Framework for Export Marketing
	<p>a) Trade barriers; Types of Tariff Barriers and Non-Tariff barriers; Distinction between Tariff and Non-Tariff barriers</p> <p>b) Major Economic Groupings of the World; Positive and Negative Impact of Regional Economic Groupings; Agreements of World Trade Organisation (WTO)</p> <p>c) Need for Overseas Market Research; Market Selection Process, Determinants of Foreign Market Selection</p>
3	India's Foreign Trade Policy
	<p>a) Foreign Trade Policy (FTP) 2015-20 - Highlights and Implications, Export Trade facilitations and ease of doing business as per the new FTP</p> <p>b) Role of Directorate General of Foreign Trade (DGFT), Negative list of Exports, Deemed Exports</p> <p>c) Benefits to Status Holders & Towns of Excellence; Common benefits for EHTP, BTP and STP; Benefits enjoyed by (IIAs) Integrated Industrial Areas(SEZ), EOU, AEZ</p>
4	Export Incentives and Assistance
	<p>a. Financial Incentives available to Indian Exporters - Marketing Development Assistance (MDA), Market Access Initiative (MAI), Assistance to States for Infrastructure Development for Exports (ASIDE), Industrial Raw Material Assistance Centre(IRMAC),</p> <p>b. Institutional Assistance to Indian Exporters - Federation of Indian Export Organisations (FIEO), India Trade Promotion Organisation (ITPO), The Federation of Indian Chambers of Commerce and Industry (FICCI), Export Promotion Councils (EPCs) & Commodity Boards (CBs), Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP)</p> <p>c. Schemes - Export Promotion Capital Goods (EPCG) Scheme, Duty Exemption and Remission Schemes, Export Advance Authorisation Scheme; Duty Drawback (DBK); IGST Refund for Exporters</p>

Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

4. Marketing Research Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Marketing Research	12
2	Planning Research	11
3	Data Collection	11
4	Data Processing, Analysis, Reporting	11
Total		45

Sr. No.	Modules / Units
1	Introduction to Marketing Research
	a. Marketing Research- Definition, features, functions, significance of Marketing Research in marketing decision making, limitations of Marketing Research b. Steps in Marketing Research, Ethics in Marketing Research, Career options in Marketing Research, Qualities of a good Marketing Research professional c. Marketing Information System- Definition, components, essentials of a good MIS, Concept of Decision Support System- Components , importance Data Mining- concept, importance
2	Planning Research
	a. Research Design- concept, importance, types Hypothesis- concept, types, importance b. Questionnaire- concept, types of questions, steps in the preparation of questionnaire, essentials of a good questionnaire c. Sampling- concept, terms in sampling, techniques of sampling, essentials of good sampling
3	Data Collection

	<p>a. Primary data-concept, merits, demerits, methods</p> <p>b. Secondary data- concept, merits, demerits, sources</p> <p>c. Qualitative and Quantitative research- concept, features, Qualitative v/s Quantitative research</p> <p>Integrating technology in data collection, methods- (online surveys, hand held devices, text messages, social networking), importance</p>
4	Data Processing, Analysis, Reporting
	<p>a. Stages in Data processing</p> <p>Editing- meaning, objectives, types</p> <p>Coding- meaning, guidelines</p> <p>Classification- meaning, methods</p> <p>Tabulation- meaning, methods</p> <p>b. Data Analysis & Interpretation</p> <p>Data Analysis- meaning, steps, use of statistical tools (SPSS, SAS, MS EXCEL, MINITAB)</p> <p>Data Interpretation- meaning, importance, stages</p> <p>c. Report Writing- concept, types, contents, essentials, use of visual aids in research report</p>

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

**5. Investment Analysis and Portfolio
Management Paper - I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Portfolio Management – An Introduction	09
2	Portfolio Analysis and Selection	12
3	Portfolio Revision and Evaluation	12
4	Bond Valuation	12

Total	45
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Sr. No.	Modules / Units
1	Portfolio Management – An Introduction
	<p>A) Investment - Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors</p> <p>B) Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management.</p> <p>C) Investment Environment in India and factors conducive for investment in India.</p>
2	Portfolio Analysis and Selection
	<p>A) Portfolio Analysis – Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk – Return Trade off. B) Portfolio Selection – Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz Model, Measuring Security Return and Portfolio Return and Risk under Single Index Model and Multi Index Model.</p>
3	Portfolio Revision and Evaluation
	<p>A) Portfolio Revision – Meaning, Need, Constraints and Strategies. B) Portfolio Evaluation – Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance.</p>
4	Bond Valuation
	<p>A) Bond Valuation – Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration. (Practical Problems on YTM and Bond Duration.)</p>

Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

6. Transport Management Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Transportation Network	11
2	Factors Influencing transport development	11
3	Transportation Planning and Production Management	11
4	Multi Modal Transport System in India	12
Total		45

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Sr. No.	Modules / Units
1	Transportation Network
	Definition of transport, Characteristics of transport, various mode of transport network- Air, Surface and Water; public transport and its importance, Element of Transport – way, unit of carriage, motive power, Terminal
2	Factors Influencing transport development
	Factors Influencing transport development: Physical, Economic, Political and Strategic, Concept of connectivity and accessibility, Transport organisation: terminal facilities for different modes, Transport Demand: Direction, Volume and Frequency
3	Transportation Planning and Production Management
	Classification of roads, types of parking, problems due to parking, nature of traffic problem in cities, traffic and environment - Pollution under control certificate agency, cost structure of different transport modes, discriminatory pricing
4	Multi Modal Transport System in India
	Intermodal systems – road/rail/sea; sea/air; road/air; road/rail, sea/rail, sea/road – Inland Container Depot (ICD) & Container Freight Station (CFS) Terminals, Roll on/Roll-Off Service, Planning of multi modal transport system for Indian cities Metro Rails, Light Rail Transit (LRT), Sub-Urban Trains, Ring Rail and Monorails, Bus Rapid Transit Systems.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

7. Entrepreneurship and Management of Small Scale Industries Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Entrepreneurship	11
2	Entrepreneurial Development	11
3	Entrepreneurial Project Development	11
4	Specialized Focus Areas in Entrepreneurship	12
Total		45

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Sr. No.	Modules / Units
1	Introduction to Entrepreneurship

	<p>Unit-1:-</p> <ul style="list-style-type: none"> • Meaning, Features, Need and Significance, Concept of Entrepreneur and Entrepreneurship • Importance, Significance and Growth of Entrepreneurial activity • Classification and Types of Entrepreneurs • Functions of an Entrepreneur <p>Unit-2:</p> <ul style="list-style-type: none"> • Characteristics, Qualities and Competencies of a Successful Entrepreneur – Examples of Successful Indian Entrepreneurs. • Entrepreneurship as a Career - Creating Self-employment through Entrepreneurship • Scope of Entrepreneurship • Meaning, Features, Significance, Concept of Promoters - Types of Promoters <p>Unit-3:-</p> <ul style="list-style-type: none"> • Incentives and Subsidies to Entrepreneurs in India • Meaning, Features, Significance, Concept and Qualities of Intrapreneur – Meaning and • Concept of Intrapreneurship • Measures to Promote Intrapreneurship • Differentiating the Role of: Entrepreneurs and Businessman - Entrepreneurs and Managers - Entrepreneurs and Employees
2	Entrepreneurial Development
	<p>Unit-1:-</p> <ul style="list-style-type: none"> • Meaning, Significance and Concept of Entrepreneurial Development in India • Factors influencing Entrepreneurial Development – Pull and Push Factors • Barriers to Entrepreneurship • Managing the Problems faced by Entrepreneurs - Measures/Suggestions to Overcome Barriers to Entrepreneurship, Start up India-Make in India. <p>Unit-2:-</p> <ul style="list-style-type: none"> • Meaning, Concept and Inter-Linkage between: Innovation and Invention - Innovation and Entrepreneurship • Factors influencing Entrepreneurial Development and Motivation • Role of Psychological, Social and Cultural factors in Entrepreneurial Development • Theories of Entrepreneurship - Contribution of David McClelland and Joseph Schumpeter <p>Unit-3:-</p> <ul style="list-style-type: none"> • Need and Significance of Entrepreneurial Education and Training • Meaning, Concept & Areas of Entrepreneurship Development Programme (EDP) • Role of Entrepreneurial Development Programme (EDP) and Training Centers in India • Role of Entrepreneurial Development Institutes in India such as MSME-DI Mumbai, EDI Ahmedabad, MITCON, MCED, NIESBUD toward Entrepreneurial Development in India

Sr. No.	Modules / Units
3	Entrepreneurial Project Development

	<p>Unit-1:-</p> <ul style="list-style-type: none"> • Steps in Setting-up of an Entrepreneurial Venture • Idea Generation – Sources and Methods • Identification and Classification of Ideas • Meaning and Concept of Environment Scanning, SWOT Analysis and SWOT Matrix <p>Unit-2:-</p> <ul style="list-style-type: none"> • Meaning and Concept of Project Formulation • Meaning, Concept and Importance of Project Planning - Preparation of Project (Business) Plan -Points to be considered in Project Planning • Components of an ideal Business Plan: Market Plan, Financial Plan, Operational Plan, and HR Plan • Meaning and Concept of Project Report - Significance of Project Report - Contents of Project Report <p>Unit-3:-</p> <ul style="list-style-type: none"> • Meaning, Significance and Concept of Project Appraisal • Aspects and Methods of Project Appraisal: Economic Oriented Appraisal, Financial Appraisal, Market Oriented Appraisal, Technological Feasibility, Managerial Competency • Meaning, Concept, Significance and Importance of Feasibility Study • Types and Different Areas of Feasibility Study
4	Specialized Focus Areas in Entrepreneurship
	<p>Unit-1:-</p> <ul style="list-style-type: none"> • Meaning, Features, Concept, Role and Importance of Women Entrepreneurs • Problems faced by Women Entrepreneurs and Need for Promotion and Assistance • Measures/Suggestions to Overcome the Problems faced by Women Entrepreneurs • Agencies Supporting and Promoting Women Entrepreneurs- Stand up India. Unit-2:- • Meaning, Features, Concept, Role and Importance of Rural Entrepreneurs • Problems faced by Rural Entrepreneurs and Need for Promotion and Assistance • Measures/Suggestions to Overcome the Problems faced by Rural Entrepreneurs • Agencies Supporting and Promoting Rural Entrepreneurs <p>Unit-3:-</p> <ul style="list-style-type: none"> • Meaning, Features, Role and Importance, Concept of Social Entrepreneurship • Differentiating Role of Social Entrepreneurship and NGOs • Problems faced by Social Entrepreneurs and Need for Promotion and Assistance – Suggestions to Overcome the Challenges faced by Social Entrepreneurs • d. Examples of Social Entrepreneurship in India

Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

8. International Marketing Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to International Marketing	12
2	Product Decisions in International Marketing	11
3	Finance and Pricing Decisions In International Marketing	11
4	International Marketing Environment	11
Total		45

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Sr. No.	Modules / Units
1	Introduction to International Marketing a. International Marketing- Features, Importance and scope of International Marketing. Domestic Marketing & International Marketing. b. Motivating Factors for International Marketing, Problems in International Marketing, Challenges faced by Indian Exporter in International Market. c. International Marketing Research – Need & importance, Scope & complexities, International Marketing Information System- Concept, Importance and Components.
2	Product Decisions in International Marketing a. Product-Product Mix, International Product Life Cycle, New Product Development steps. b. Branding – Factors affecting International branding, Importance, Types. c. Labeling, Marking & Packaging – Essential of Good Packaging in International Marketing, Importance of Labeling, Marking & Packaging.
3	Finance and Pricing Decisions In International Marketing

	<p>a. Export Finance-, Types, Features, Procedure for obtaining export finance. b. Export Financial Institutions-Role and Functions of Commercial Banks, EXIM, SIDBI, ECGC Cover.</p> <p>c. Pricing – Factors determining pricing in International Marketing, quotations including INCO terms (Sums / Practical Problems) Pricing strategies in International Marketing.</p>
4	International Marketing Environment
	<p>a. International Marketing Environment- ,Components of International Marketing Environment (Eco, Social, Cultural, Legal & regulatory environment) b. Trade barriers – Types (Tariff and Non-Tariff Barriers), trading blocs (EU, SAARC, ASEAN).</p> <p>c. International Forums – WTO -Role/ Functions, Agreements (TRIMS, TRIPS, GATS, AOA, AOT), IMF, IBRD, BRICS- Role/ Functions.</p>

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

9. Merchant Banking Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Merchant Banking	11
2	Capital Funds	11
3	Issue Management Process	11
4	Issue Management & Due Diligence	12
Total		45

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Sr. No.	Modules / Units
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1	Merchant Banking
	<p>Merchant Banking and Financial Services: Introduction, Concept of merchant banking, Financial system in India and Development of merchant banks and regulations in India.</p> <p>Underwriting and Brokerage - Different roles played by underwriters and brokers in issue management and their responsibilities</p>
2	Capital Funds
	<p>Raising Capital from International Markets - Needs of Indian companies for raising funds from foreign markets, Usage of Euro issue, Evaluation of various types of depository receipts - American Depository Receipts, Global Depository Receipts, FCCBs and FCEBs.</p>
3	Issue Management Process
	<p>The process of issue management and merchant banker's role in it, The appointment of SEBI registered intermediaries and other intermediaries, The process of filing of offer document by the issuer with SEBI and the ROC with the help of the lead Merchant Banker, List of the documents to be submitted before opening of the issue, Copy of agreement between the Issuer and Merchant Banker, Certificate of compliance stating compliance of conditions, Due diligence certificate while registering DRHP/ Red Herring Prospectus/ prospectus with the ROC/ final post issue report, The type of In-Principle Approval from recognized stock exchanges for initial public issues as well as in the case for rights and further public offerings, the allotment, refund and payment of interest.</p>
4	Issue Management & Due Diligence
	<p>The general obligations of Intermediaries with respect to Public Issues and Rights Issue, The pricing in preferential issue, The pricing and restrictions on allotment of Qualified Institutional Placement, The pre-issue advertisement for rights issue, Utilization of funds raised through rights issue and the manner of disclosures in the offer document, The procedure for Institutional Placement Programme w.r.t Offer Document Pricing and Allocation/Allotment Restrictions, Minimum number of allottees, Restrictions on size of the offer, Period of subscription and display of demand, Transferability of eligible securities, The procedure for issue of Indian Depository Receipts (IDRs) w.r.t Eligibility Conditions for issue of IDR, Minimum Subscription Filing of Draft Prospectus, Due diligence Certificate, Payment of Fees and Issue of advertisements for IDR, Post Issue Reports, Undersubscribed Issue Finalisation of basis of allotment, The importance of due diligence, The role of external parties in the due diligence process and List of due diligence documents.</p>

Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

10. Direct and Indirect Taxes Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Basic Terms	04
2	Scope of Total Income & Residential Status	04
3	Heads of Income	24
4	Deduction from Total Income	04
5	Computation of Total Income for Individual	09
Total		45

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Sr. No.	Modules / Units
1	Basic Terms
	Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer
2	Scope of Total Income & Residential Status
	Scope of Total Income (S: 5) Residential Status (S: 6) for Individual assessee
3	Heads of Income (S: 14)

	<ul style="list-style-type: none"> • Salary (S: 15 to 17) • Income from House Properties (S: 22 to 27) • Profit and Gain From Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B. • Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital gain on transfer of residential house property only • Income from Other Sources (S: 56 to S: 59) <p>Exclusions From Total Income (S: 10) Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources</p>
4	Deduction from Total Income
	S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA
5	Computation of Total Income for Individual

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

11. Labour Welfare and Practice Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Labour welfare	15
2	Labour Legislations in India	10
3	Agencies of Labour welfare	10
4	Industrial Hygiene & Occupational Health	10
Total		45

Sr. No.	Modules / Units
1	Labour welfare
	<ul style="list-style-type: none"> • Meaning, Definition, Scope, Objective & Theories of Labour welfare. • Evolution of Labour Welfare in India. • Provisions for Labour welfare content in the Constitution of India (including Articles 41,42,43.....factories Act 1948, ESI Act 1948, Workmen's Compensation Act 1923)
2	Labour Legislations in India
	<ul style="list-style-type: none"> • Labour Welfare Facilities • National Commission on Labour and Labour Welfare • Labour Laws of the Elimination of Child Labour
3	Agencies of Labour welfare
	<ul style="list-style-type: none"> • Agencies of Labour welfare in India (Central govt. , State govt., Employers & Trade-Unions) • Labour Welfare Officer: role and functions. • Labour Administration in India
4	Industrial Hygiene & Occupational Health
	<ul style="list-style-type: none"> • Industrial hygiene & Occupational Health • Industrial accidents – causes & prevention. • Occupational diseases & Statutory Provisions, Fatigue, Frustration, Absentism

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

12. Purchasing and Store Keeping Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Material Management and Material Requirement Planning	12
2	Materials Research & 'E' Material management	11

3	Scientific Purchasing	11
4	Purchase procedure	11
Total		45

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Sr. No.	Modules / Units
1	Material Management and Material Requirement Planning
	<p>a. Material Management – Definition, Concept, Importance, Objectives, Functions, Scope, Responsibilities of material manager, Interdepartmental relationship.</p> <p>b. Materials budget – Purpose, Procedures & Factors.</p> <p>c. Material Requirement Planning – Concept, Need, Objectives and Factors affecting MRP.</p>
2	Materials Research & ‘E’ Material management
	<p>a. Material Research – Meaning, Definition, Need, Importance, Scope & Functions.</p> <p>b. ‘E’ Material Management – Concept, Application & Operation, Uses & Advantages, Classes/ Types of materials.</p> <p>c. Coding and Standardization – Nature, Methods and Advantages of Codification, Standardization – Nature & Importance.</p>
3	Scientific Purchasing
	<p>a. Purchase Department - Types of Buyers/ Consumers, Personality traits for Purchase executives/ Manager-qualities & qualification, Functions of Purchase department, Records maintain by Purchase department</p> <p>b. Scientific Purchasing - Meaning, Importance, Objectives & Principles, Purchase policies-Centralized vs decentralized purchasing.</p> <p>c. Suppliers – Sources of supplier, Selection of Suppliers – Methods, Vendor rating & Vendor development.</p>
4	Purchase procedure
	<p>a. Purchase procedure - Make or Buy or Import decision, Buyer & Seller relationship – Techniques, Ethics in Buying – Principles, Purchase methods, Documentation.</p> <p>b. National purchase Procedure – Steps/procedure, Purchase requisition, quotations – types, Invoice – Types and different Methods of payment settlement, Legal aspect of contract- Contents and Clauses.</p> <p>c. International Purchase Procedure – Need, Indent house / firm – Functions & Services offered by Indent house, Steps/Procedure of Importing, Documentations, Emerging trends in purchasing.</p>

Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

13. Insurance Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Risk Management	11
2	Insurance	11
3	Insurance Market	11
4	Insurance Regulation	12
Total		45

Sr. No.	Modules / Units
1	Risk Management
	a. Risk - Concept, different types of risks - actual and consequential losses b. Risk Management- Management of risks – Concept and Methods, loss minimization techniques c. Insurance Terminology: Common terms used in insurance - terms common to both life and non-life insurance - terms as specific to life and non-life insurance
2	Insurance

	<p>a. Insurance – Concept, Nature of insurance, evolution of insurance, Different Types of insurance –importance of insurance, Insurance contract – Concept and Terms of an insurance contract</p> <p>b. Fundamental principles of insurance contract – principle of insurable interest, principle of indemnity, principle of subrogation, principle of contribution, principle of disclosure of all relevant information, principle of utmost good faith. Relevance of proximate cause</p> <p>c. Policy documents: Importance of a policy document, Format of a policy document</p>
3	Insurance Market
	<p>a. Insurance Market- Various Constituents of Insurance Market, operations of insurance companies - operations of intermediaries – specialist insurance companies – insurance specialists</p> <p>b. Insurance customers – different customer needs -importance of understanding customers – customer mind-sets’ - customer satisfaction - customer behaviour at purchase point - customer behaviour at the time of claim.</p> <p>c. Ethics in Insurance – concept and importance of ethical behaviour</p>
4	Insurance Regulation
	<p>a. Role of regulators – IRDA – Role, functions and importance</p> <p>b. Management of risk by individuals – management of risk by insurers – fixing of premiums, how insurance takes care of unexpected eventualities. c. Reinsurance – Concept and its importance for insurers - role of insurance in Economic development and social security - contribution of insurance to the society. Double Insurance</p>

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

14. Banking Law and Practice Paper - I Central Banking

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	An Overview of Central Banking	09

2	RBI as the Central Bank of India	09
3	Supervisory Role of RBI	09
4	Central Banking in other Countries	09
5	Central Banking in the Cyber World	09
Total		45

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Sr. No.	Modules / Units
1	An Overview of Central Banking
	<p>Overview: Concept of Central Banking – Institutional Growth of Central Banking – The Changing Face of Central Banking.</p> <p>Role of Central Banks: Determination of Goals – Inflation Targeting – Exchange Rate Targeting – Money Supply Targeting – Money-Growth Targeting – Viable Alternatives to Central Bank – Central Banking in India.</p> <p>Contemporary Issues- Autonomy and Independence- credibility, accountability and transparency of a central bank</p>
2	RBI as the Central Bank of India
	<p>Policy Framework for RBI: Organizational Framework – Operational Framework – Role as a Central Banker – Promotional Role of RBI – Regulatory Role of RBI.</p> <p>RBI and Monetary Policy: Macroeconomic Policies: Objectives – What is a Monetary Policy? – Goals, Targets and Instruments – Monetary Policy in India.</p> <p>A Brief Overview of Fiscal Policy- Striking Balance between Inflation and Growth through Monetary and Fiscal Policies</p>
3	Supervisory Role of RBI
	<p>Regulation and Supervision: Need for Regulation and Supervision – Banking Regulation Act, 1949 – Banking Regulation and Supervision – Functions of the Department of Supervisory – Regulations Review Authority – Unified Regulator v/s Multiple Regulators.</p> <p>RBI – On-site Inspection and Off-site Monitoring and Surveillance: The Core Principles for Effective Supervision – On-site Examination – Off-site Surveillance – On-site Inspection and Off-site Monitoring in India – Off-site Monitoring in Different Countries – Computerized Off-site Monitoring and Surveillance (OSMOS).</p> <p>RBI and Financial System- Introduction- Functions- Characteristics of Financial System- Role of RBI in regulating Financial System and Financial Sector Reforms</p>

4	Central Bank in other Countries
	Federal Reserve System – Bank of England – The European Central Banking, Bank of Japan, Peoples Bank of China Interconnectivity of Central Banks with Other International Financial Institutions ADB- IMF- World Bank- BIS- Objectives- Role and Functions
5	Central Banking in Cyber World:
	E Banking, E money, IT induced Changes and Monetary Policy, E payments, Risks in the New IT ERA, Impact of IT, Globalization and Central Banks.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

15. Regional Planning Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Development	15
2	Factors Determining Regional Planning	10
3	Problems in India	10
4	Human and Environmental Impacts	10
Total		45

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Sr. No.	Modules / Units
1	Development

	<ul style="list-style-type: none"> • Development: Meaning – Growth versus Development • Factors promoting development of resources, infrastructure, technology, culture – diversities & disparities & need for balanced growth. • Concept and Nature of Planning, need for planning of region
2	Factors Determining Regional Planning
	<ul style="list-style-type: none"> • Factors determining regional planning Area versus regions, formal functional & problem regions – utility of these concepts in identifying regions for planning. • National versus regional planning- Regional hierarchy & Multi-level planning
3	Problems in India
	<ul style="list-style-type: none"> • Regional Problem in India- varying levels of development- causative factors • Problems characterizing development-potential, declining • Backward and ecologically sensitive regions examples-Inter related nature of regional problem.
4	Human and Environmental Impacts
	<ul style="list-style-type: none"> • Human and Environmental impacts of regional planning • Rural and Urban planning policy • Rural and Tribal Development Plans.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

16. Rural Marketing Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Rural Marketing	11
2	Rural Consumer Behaviour	12
3	Marketing Mix – Product and Price in Rural Marketing	11
4	Marketing Mix– Promotion and Distribution in Rural Marketing	11

Total	45
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Sr. No.	Modules / Units
1	Rural Marketing
	a. Rural Marketing-Concept, Nature, Scope, Significance of Rural Marketing b. Factors contributing to Growth of rural markets, e-rural marketing, growing importance of rural marketing, challenges in rural marketing c. Components and classification of Rural markets, Rural Marketing Information System
2	Rural Consumer Behaviour
	a. Rural Consumer behaviour-features, Rural Market VS Urban Market, Lifestyle of rural consumer, Classification of rural consumers, factors influencing consumer behaviour b. Rural Marketing Research- Significance, Tools of marketing research for rural marketing c. FMCG sector in Rural India-concept and classification of consumer goods
3	Marketing Mix – Product and Price in Rural Marketing
	a. Potential and size of the Rural Markets, Marketing mix for rural marketing b. Product Strategy - Product mix Decisions - Competitive product strategies for rural markets, importance of Branding, Packaging and Labelling in rural marketing c. Pricing strategy – pricing objectives, pricing policies, innovative pricing methods for rural markets
4	Marketing Mix– Promotion and Distribution in Rural Marketing
	a. Promotion strategy - appropriate media - Designing right promotion mix – promotional campaigns b. Distribution - Logistics Management - Problems encountered, Channels for rural markets, selection of appropriate channels- Factors c. New approaches and strategies to reach out rural markets

Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

17. Elements of Operational Research Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Operation Research	10
2	Replacement Theory	05
3	Linear Programming Problems (LPP)	15
4	Transportation Problem	15
Total		45

Pre-requisites: Use of Normal Distribution in finding Probabilities. Concept of present value of money. Application of derivatives to obtain minima of Cost functions

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Sr. No.	Modules / Units
1	Introduction to Operation Research and Replacement Theory
	Introduction: Meaning and scope of Operations Research, Applications in Business, Commerce and Industry, limitations of Operations Research.
2	Replacement Theory

	Replacement Theory: Replacement Models for items that deteriorate with time assuming value money i) constant ii) changes with time. Replacement of items that fail completely using individual and Group replacement.
3	Linear Programming Problems (LPP)
	Mathematical Formulation of LPP . Solution to the LPP using Graphical Method, Simplex Method and Big M method Duality in LPP. Detection of optimum solution to primal using optimum solution to the dual.
4	Transportation Problem
	Description and Formulation of Transportation Problem Initial Basic Feasible Solution by i) North West Corner Rule, ii) Least Cost Entry Method (Matrix Minima), iii) Vogel's Approximation Method. Optimum Solution by MODI Method. Existence of Alternative optimum solution. Impact of change in some cost Coefficients on optimum solution. Maximization type and Unbalanced Transportation Problems.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

18. Psychology of Human Behavior at Work Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	What is Organizational Behaviour?	11
2	Attitudes and Job Satisfaction	11
3	Motivation Concepts	12
4	Leadership	11
Total		45

Sr. No.	Modules / Units
1	What is Organizational Behaviour?
	a) The importance of interpersonal skills b) What managers do - management functions, roles, and skills c) Defining organizational behaviour; Disciplines that contribute to the OB field d) Challenges and Opportunities for OB - Responding to globalization; managing work force diversity; coping with “temporariness”; helping employees balance work–life conflicts; creating a positive work environment; improving ethical behaviour
2	Attitudes and Job Satisfaction
	a) Attitudes - Main components of attitudes; Major Job Attitudes b) Job Satisfaction - Measuring job satisfaction. What causes job satisfaction? The impact of satisfied and dissatisfied employees on the workplace
3	Motivation Concepts
	a) Defining Motivation; 4 early theories of motivation b) Contemporary theories of motivation - Goal Setting Theory, Equity Theory/ Organizational justice, Expectancy Theory
4	Leadership
	a) What is Leadership? Trait theories, Behavioural theories b) Contingency Theory – The Fiedler Model c) Charismatic Leadership and Transformational Leadership - Key characteristics of a charismatic leader; characteristics of transactional leaders; characteristics of transformational leaders d) Leading for the future: Mentoring

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Reference Books

Reference Books
Elective Courses (EC)
Discipline Specific Elective (DSE) Courses
Group A: Advanced Accountancy
1. Financial Accounting and Auditing VII- Financial Accounting

- Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.
- Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers.
- R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi
- Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers
- Financial Accounting Reporting – Barry Elliot and Jamie Elliot – Prentice Hall (14th Edition)

2. Financial Accounting and Auditing VIII- Cost Accounting

- Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall
- Management Accounting by Khan and Jain, Tata McGraw Hill
- Practical Costing by P C Tulsian, Vikas New Delhi
- Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi • Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd. • A Textbook of Cost And Management Accounting - 10th Edn by Arora M N, Vikas Publishing House Pvt. Ltd. • Cost Accounting: Principles & Practice - 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd. • Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd.
- Students Guide to Cost Accounting & Financial Management (Set of 2 Volumes) (CA-IPCC) (Group I) by Bhavesh N. Chandarana, Taxmann
- Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi
- Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
- Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta • Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai • Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi • Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi
- Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana
- Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Fundamentals of Cost Accounting by Jhamb. H. V., Ane Books Pvt. Ltd.
- Cost Accounting by Gupta Nirmal, Ane Books Pvt. Ltd.

Discipline Specific Elective (DSE) Courses

Group B: Business Management

1. Business Management Paper I

- Essentials of Management by Koontz and Wehrich / McGraw Hill
- Principles of Management by Koontz and O. Donnel/ Tata McGraw Hill, New Delhi • Principles of Management: Theory and practices by Sarangi S.K. VMP Publishers and Distributors. • Guide to Management Ideas by Tim Hindle, The Economist
- Principles of Management by Terry G.R. AITBS
- Business Organization and Principles of Management by Dutta Chowdury, Central Education

- *Principles of Management, Daver Rustoms, Crown*
- *Principles of Management, Tripathi P.C. Tata McGraw Hill, New York*
- *Management Theory and Practices by Dale, Ernest / McGraw Hill, New York.*
- *Practice of Management by Peter Drucker / Allied Publisher, New Delhi*
- *Management by Ricky W Griffin / Houghton Mifflin Company*
- *Management by Gary Dessler / Prentice Hall*
- *Management by Stephen Robbins, Mary Coulter / Prentice Hall*
- *Management by James Stoner, Edward Freeman / Prentice Hall*
- *Time Management by Roberta Roesch, Tata Mc Graw Hill*
- *Time Management by Marc MANCINI, Tata Mc Graw Hill*

2. Business Management Paper II

- *Fundamentals of Financial Management(5th edition) by Chandra Prasanna (2010). Tata McGraw Hill Education Pvt. Ltd.: New Delhi*
- *Financial Management – Analytical and Conceptual Approach (12th edition) by Kuchhal S.C. (1995).Chaitanya Publishing House: Allahabad*
- *Financial Management by Reddy R.Jayprakash (2010) APH Publishing Corporation: New Delhi • Financial Management – Theory and Practice (5 & 6th edition) by Chandra Prasanna (2003, 2004). Tata McGraw Hill Education Pvt. Ltd.: New Delhi*
- *Fundamentals of Financial Management (13th edition) by Horne, James C. Van (2012) PHI Learning Pvt. Ltd.: New Delhi*
- *Financial Management and decision making by Samuels, John (1999) International Thomson Nusiness Press : London*
- *Financial Management - problems & solutions (2nd edition) by Kishore, Ravi M. (2010) Taxmann Publication Pvt. Ltd.: New Delhi*
- *Financial Management : theory, concepts and cases(5th rev edition) by Rustagi, R.P. (2011) Taxmann Publication Pvt. Ltd.: New Delhi*
- *Financial Management : principles & problems (7th edition) by Srivastava, R.M.&VermaShubhra (2002) PragatiPrakashan: Meerut*
- *Fundamentals of Financial Management – problems and solutions (3rd edition) by Maheswari, S.N. (2006) Sultan Chand and Sons: New Delhi*

Discipline Specific Elective (DSE) Courses

Group C: Banking and Finance

1. Banking and Finance Paper- I Financial Markets

- *Khan M.Y, Financial Services, Mc Graw Hill Education.*
- *Dr.S. Gurusamy, Financial Services, Vijay Nicole Imprints.*
- *E. Gordon and K. Natarajan – Financial Markets and Services*
- *Niti Chatnani- Commodity markets McGraw Hill Publication*
- *S. Kevin, - Commodities & financial derivatives PHI Learning Pvt Ltd*

2. Banking and Finance Paper- II Financial Reporting Analysis

- *Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.*
- *Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers.*
- *R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi*
- *Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers*
- *IFRS – Dr Ram Mohan Bhave and Dr Anjali Bhave*

Reference Books

Discipline Specific Elective (DSE) Courses

Group D: Commerce

1. Commerce Paper I

• *Bhattacharjee, Service Sector Mgt; An Indian Perspective, Jaico Publishing house, 2011.* • *Christoper lovelock, service marketing –people technology, strategy, pearson education, IV Edi, 2003.* • *Valarie A. Zeithaml & Mary Jo Bitner, Services Marketing, Tata Mcgraw-Hill, 2000.* • *A. Vijaykumar, service sector in India – Recent Policy initiative, New century Publication, 2008.*

2. Commerce Paper II

• *Office Management, Pillai R S N, S. Chand Publishers, 2010*
• *Office Organisation & Management, N.Kumar & R. Mttal, Anmol Publisher, 2001*
• *Office Management, Balachandran, Tata Mc Graw Hill, 2009*

Discipline Related Elective(DRE) Courses

3. Commerce V

• *Phillip Kotler. (2005) Marketing Management, Englewood cliffs, Prentice Hall, NJ*
• *Richard M. S Wilson, Colin gilligam, Strategic Marketing Management, Viva BooksPvt. Ltd.,2003.* • *Walker –Boyd, Larreche , Marketing Strategies –Planning Implementations, TataMacgraw Hill.2004.* • *Neelamegam,S.(2007) Marketing in India : Cases and Readings, Vikas, New Delhi*
• *Kotler, P., Keller, K.L. Koshy, A. &Jha. M. (2009). Marketing Management: A South Asian Perspective. (Thirteenth Ed). Pearson Education, New Delhi.*
• *Gandhi, J.C. Marketing a Managerial Introduction TataMcGrawHill.*
• *Maheshwari, R.P., Jindal, Lokesh, (2011). Marketing Management Theory and Practice.*
• *Sherlekar, S.A. Marketing Management. Himalaya Publishing House.*
• *Saxena, Rajan. Marketing Management*
• *Ramaswamy & Kumari Nama. Marketing Management*

4. Business Economics V

• *Indian Economic Survey Reports (Annual), Ministry of Finance, Government of India*
• *Indian Economy by Misra and Puri, Himalaya Publishing House - Delhi*
• *Gaurav Dutt & Ashwini Mahajan, (2016) Indian Economy, S.Chand& company PVT LTD New Delhi* • *A.N.Agarwal – Indian Economy problems of Development and Planning New Age International Publisher* • *RuddarDatt K.P.M Sundharam – Indian Economy S. Chand E-co LTD. Delhi*
• <http://www.environmentalpollution.in/industrial-pollution/industrial-pollution-types-effects-and-control-of-industrial-pollution/299> for industrial pollution

Ability Enhancement Courses (AEC)

1. Trade Unionism and Industrial Relations Paper I

- Myers C.A. & Kannappan S. (1970), 'Industrial Relation in India', Asia publishing House, India.
- Singh, J.K. (1988), 'Labour Economics. Principles Problem and Practices', Deep andDeep Publication Pvt. Ltd. New Delhi.
- Jackson, M.P., Strikes
- Karnik V.B. (1974), 'Indian labour, Problems and prospects', Minewal Associations.
- Joshi C.K (1967), ' Unionism in Developing Economy', Asia Publication House, Bombay.
- Mamoria C.B. & Mamoria S. (1992), 'Dynamics of Industrial Relation in India', Himalaya Publishing House.
- Sahani, Dr, N.K. (2009) 'Industrial Relations' Kalyani Pub. Ludhiyana.
- Tripathi, P.C. (2009) 'Personal Management and Ind. Relations' – Sultan Chand and Jons, New Delhi.
- Memoria&Memoria- 'Ind. Relations' Himalaya Pub. House, Mumbai.
- A.M. Sharma- 'Ind. Relations' - Himalaya Pub. House, Mumbai.
- G.Ramanugan- The Honey bee to words a new culture in Ind, Relations- Sterling Pub. Pvt. Ltd.

Reference Books

2. Computer Systems and Applications Paper I

- *Data Communication and Networking* -Behrouz A Forouzan
- *Introduction to Computers* – Peter Norton, Tata McGraw Hill
- *Fundamentals of Database Systems* - Elmasri Navathe, Somayajulu, Gupta
- *Database Systems and Concepts* - Henry F. Korth, Silberschatz, Sudarshan McGraw Hill
- *DBMS - Date*
- *The complete reference SQL* - Vikram Vaswani TMH
- *The complete reference SQL* - James R. Groff & Paul N. Weinberg TMG
- *Learning SQL* - Alan Beaulieu O'REILLY.
- *Learning MySQL* - Seyed M. M. and Hugh Williams, O'REILLY.
- *SQL a complete reference* - Alexis Leon & Mathews Leon TMG

3. Export Marketing Paper I

- *Export Policy Procedures & Documentation*– M. I. Mahajan, Snow White Publications Pvt. Ltd, 26th Edition, • *International Business*, K. Aswathappa, McGraw-Hill Education (India) Pvt. Ltd., 6th Edition • *Export Import Procedures - Documentation and Logistics*, C. Rama Gopal, New Age International Publishers, 2006 / Reprint Jan 2016
- *International Trade and Export Management*, Francis Cherunilam, Himalaya Publishing House, 20th Edition, 2017
- R. K. Jain's, *Foreign Trade Policy & Handbook of Procedures [With Forms, Circulars & Public Notices]*, Centax Publication, 2017
- *EXIM Policy & Handbook of EXIM Procedure – VOL I & II*
- *International Marketing and Export Management*, Gerald Albaum, Edwin Duerr, Alexander Josiassen, Pearson Publications, 8th Edition, June 2016
- *International Marketing Strategy*, Isobel Doole and Robin Lowe, 5th Edition, Thomson Learning, 2008.
- *Global marketing*, Warren J. Keegan 9th Edition Pearson Education, Delhi,
- *New Import Export Policy - Nabhi Publications*, 2017
- P.K. Khurana, *Export Management*, Galgotia Publishing Co, New Delhi
- P.K. Vasudeva, *International Marketing-*, Excel Books, fourth edition, New Delhi
- *Paras Ram, Export documentation and procedure A-Z*
- *Export: What, Where, How?* Paras Ram, & Nikhil K. Garg, Anupam Publishers, 47th Edition, 2016-17 • *International Marketing*, Mary C. Gilly, John L. Graham, Philip R. Cateora, 14th Edition, Tata McGraw-Hill Co. Ltd., 2014
- *International Marketing Management, An Indian Perspective*, R.L. Varshney and B. Bhattacharya, Sultan Chand & Sons, 24th Edition, 2012
- *International Marketing Analysis and Strategy*, Sak Onkvisit, John J. Shaw, Prentice-Hall of India Pvt. Ltd., 5th Edition, 2008
- *International Marketing*, Subhash C. Jain, South-Western, 6th Edition, 2001
- *Export Management*, T.A.S. Balagopal, Himalaya Publishing House, Mumbai, 2014 • Michael R. Czinkota and Iikka A. Ronkainen, *International Marketing*, South-Western, 10th Edition, 2012 • *Export-Import and Logistics Management*, Charlie Hill, Random Publications, 2014 • *International Marketing Management*, M.V. Kulkarni, Everest Publishing House

4. Marketing Research Paper I

- *Marketing Research Text and Cases*, Rajendra Nargundkar, McGraw Hill, 2nd edition • *Marketing Research (Text with Cases)*, Suja Nair, Himalaya Publishing House, Maharashtra, 2014 • *Marketing Research*, John Boyce, Tata McGraw Hill Publishing Co. Ltd., Maharashtra, 2011 • *Encyclopaedia of Marketing Research Series*, S.D. Singh, Anmol Publications Pvt. Ltd., New Delhi, 2012 • *Marketing Research: A Global Outlook*, V. Kumar, Sage Publications, New Delhi, 2015 • *Marketing Research*, G. C. Beri, McGraw Hill, New Delhi, 2007
- *Fundamentals of Marketing Research*, M.K. Gawande, Chandralok Prakashan, Kanpur, 2012 • *Marketing Research: The impact of internet*, Gates, Roger et al, John Wiley & sons, Great Britain, 2002

Reference Books

5. Investment Analysis and Portfolio Management Paper I

- *Security Analysis and Portfolio Management*, Prasanna Chandra, Tata McGraw Hill
- *Financial Management*, Prasanna Chandra, Tata McGraw Hill
- *Security Analysis and Portfolio Management*, Ravi Kishor, Taxman Publishers
- *Financial Management*, Khan & Jain, Tata McGraw Hill
- *Fundamentals of Investment Management*, Hirt and Block, Tata McGraw Hill. Ed 2009.
- *Portfolio Management Handbook*, Robert A. Strong, Jaico Publishing House, Mumbai

6. Transport Management Paper I

- Phil Hughes & Ed Ferrett (2010). *International Health and Safety at Work*. Routledge Publisher.
- Mather J. C. (ed.) (1992). 'Transport and Economic Development', Chugh Publications, Allahabad.
- Modak S.K. (1980). 'Adgunik Parivahanache Arthashastra', Maharashtra Vidhyapeeth Grantha Nirmitee Mandal, Nagpur.
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- Joseph S. Szyliowicz, Luca Zamparini, Genserik L.L. Reniers & Dawna L. Rhoades (2016). *Multimodal Transport Security: Frameworks and Policy Applications in Freight and Passenger Transport*. Edward Elgar Publishing.
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- Popkes, C.A. (1986). *Traffic Control and Road Accident Prevention*. Chapman and Hall Limited.
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B.Com. Programme

Under Choice Based Credit, Grading and Semester System Course Structure

(To be implemented from Academic Year- 2018-2019)

Semester VI

No. of Courses	Semester VI	Credits
1	Elective Courses (EC)	
1A	Discipline Specific Elective(DSE) Courses	
1 & 2	*Any one group of courses from the following list of the Groups (A/B/C/D/E/F)	04+04
1B	Discipline Related Elective(DRE) Courses	
3	Commerce VI	03
4	Business Economics VI	03
2	Ability Enhancement Courses (AEC)	

5 & 6	**Any two courses from the following list of the courses	03+03
Total Credits		20

*List of groups of Discipline Specific Elective(DSE) Courses for Semester VI (Any One Group)	
Group A: Advanced Accountancy	
1	Financial Accounting and Auditing IX - Financial Accounting
2	Financial Accounting and Auditing X - Cost Accounting
Group B: Business Management	
1	Business Management Paper - III
2	Business Management Paper - IV
Group C: Banking and Finance	
1	Banking and Finance Paper - III
2	Banking and Finance Paper - IV
Group D: Commerce	
1	Commerce Paper - III
2	Commerce Paper - IV
Group E: Quantitative Techniques	
1	Quantitative Techniques Paper - III
2	Quantitative Techniques Paper - IV
Group F: Economics	
1	Economics Paper - III
2	Economics Paper - IV

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**List of Ability Enhancement Courses (AEC) for Semester VI (Any Two)	
1	Trade Unionism and Industrial Relations Paper - II
2	Computer systems & Applications Paper - II
3	Export Marketing Paper - II
4	Marketing Research Paper - II

5	Investment Analysis Portfolio Paper - II
6	Transport Management Paper - II
7	Entrepreneurship & M.S.S.I. Paper - II
8	International Marketing Paper - II
9	Merchant Banking Paper - II
10	Direct & Indirect Taxation Paper - II
11	Labour Welfare & Practice Paper - II
12	Purchasing & Store keeping Paper - II
13	Insurance Paper - II
14	Banking Law & Practice Paper - II
15	Regional Planning Paper - II
16	Rural Marketing Paper - II
17	Elements of Operational Research Paper - II
18	Psychology of Human Behaviour at work Paper - II

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Revised Syllabus of Courses of B.Com. Programme at Semester VI
with effect from the Academic Year 2018-2019

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group A: Advanced Accountancy

**1. Financial Accounting and Auditing Paper-IX:
Financial Accounting**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	AS – 14 - Amalgamation, Absorption & External Reconstruction	15
2	Accounting of Transactions of Foreign Currency	15

3	Liquidation of Companies	10
4	Underwriting of Shares & Debentures	10
5	Accounting for Limited Liability Partnership	10
Total		60

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Sr. No.	Modules / Units
1	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter company holdings)
	In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only.
2	Accounting of Transactions of Foreign Currency
	In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences
3	Liquidation of Companies
	Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems
4	Underwriting of Shares & Debentures
	Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account
5	Accounting for Limited Liability Partnership
	Statutory Provisions Conversion of partnership firm into LLP Final Accounts

