AC- 02/03/2019 Item No- 2.12





#### RayatShikshanSanstha's KARMAVEER BHAURAO PATIL COLLEGE, VASHI. NAVI MUMBAI (AUTONOMOUS COLLEGE)

Sector-15- A, Vashi, Navi Mumbai - 400 703

Syllabus for S.Y.B.Com. Advertising I & II

Program: B.Com.

Course: S.Y.B. Com. Advertising I

(Choice Based Credit, Grading and Semester System with effect from the academic year 2019-2020)

#### • Preamble of the Syllabus:

The Bachelor in Commerce (B.Com.) is 3 years integrated degree Programme divided in 6 semesters. This is choice Based Credit and Grading System programme with 120 credits. The different areas are covered in this degree programme, viz. Marketing, Accounting and Costing, Business, Human Resource Management, Taxation, Business Economics, Business Communication, Mathematics and Statistics and Environmental Science etc. This Programme is intended to:

- 1. Recognize and understand the preparation of financial statements in accordance with accounting statements.
- 2. Get equipped with knowledge of changing practices in marketing, Human Resource Management, Advertising at local and global level.
- 3. Demonstrate an understanding of cost accounting methods to evaluate and project business performance.
- 4. Experience the real world learning and application of skills through skills based courses.
- 5. Employ Critical thinking skills to analyze financial statements and financial data.
- 6. Make employable the students by providing different soft skills required for getting the jobs in industry.
- 7. Provide the knowledge of Analytical tools and it's use in solving business problems.
- 8. Get acquainted the understanding of the social and environmental issues through implementing the projects if social relevance.
- 9. Enhance the research culture among students by taking up the research projects.
- 10. Making the students enrich by imbibing them a value education.

ayat Shikshan Sanstha's **Karmaveer Bhaurao Patil College, Vashi**Three Years Full Time Under Graduate Programme.

Semester Pattern with Credit System, Structure For Second Year

S e m	Course Type	Course Codes	Course Title	WL	Cr.	C E	TE	Total
III	Discipline Specific	UCOM30	Accountancy and Financial Management III	4	3	40	60	100
	Elective (DSE)Courses	UCOM30 2	Introduction to Management Accounting					
		UCOM30	Commerce III	3	3	40	60	100
	Discipline Related Elective(DRE) Courses	UCOM30 4	Business Economics III	3	3	40	60	100
	Ability Enhancement	UCOM30	Advertising	4	3	40	60	100
	Compulsory Courses	5	Computer Application	4	3	40	60	100
	(AECC)	UCOM30	Entrepreneurship	4	3	40	60	100
		5	Development					
	*Skill Enhancement Courses (SEC)	UCOM30 6	*Foundation Course –II ( Gen/NSS/PE)	3	2	40	60	100
	Core Courses (CC)	UCOM30	Business Law	4		40	60	100
		7		4	3			
					20			

<sup>\*</sup> General/National service Scheme/Physical Education

#### **Advertising I**

#### • Modules at Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Advertising	12
2	Advertising Agency	11
3	Economic & Social Aspects of Advertising	11
4	Brand Building and Special Purpose Advertising	11
	Total	45

#### • Course Outcomes: (MODULE WISE)

Unit Title	Learning Outcomes
Unit 1: Introduction to Advertising	The Learner will be able to:  1. Understand the concept of Integrated Marketing communications.[2]  2.Memorise the elements of IMC.[1]

4.Discuss the role of Advertising in IMC[4] 5. Analyse the evolution of the advertising [4] 6.List out the Active participants in Advertising .[4] 7.Identify the benefits of Advertising.[2] 8.Seperate the advertisings based on geographic area,media, Traget audience and functions.[4]  The Learner will be able to: 1. Understand the concept and structure of Ad agency[4] 2. List out the services offered by ad agency.[4] 3. Evaluate the criteria of selecting ad agency [5]] 4. Discuss the importance of agency client relationship[4] 5. Find out reasons of client turnover.[4] 6. Monitor the problem of client turnover[5] 7. Discuss about creative pitch[4] 8. Understand the concept of agency compensation.[2] 9. Develop various skills required for career in advertising.[6] 10. Understand various career opportunities available in advertising.[2] 11. Discuss on freelancing as a career option.[4] 12. Judge their skills to select advertising as a career [5]  The Learner will be able to: 1. Determine the effect of advertising on consumer demand, monopoly and competition, price of product.[5] 2. Discuss on ethical and social issues in advertising.[4] 3. Determine how advertisings are influencing Indian		3Understand the concept of Advertising[2]					
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3. Determine how advertisings are influencing Indian		2. Discuss on ethical and social issues in advertising.[4]					
SUCIAL ASPECTS UL		3. Determine how advertisings are influencing Indian					
values and culture.[5] advertising	_	values and culture.[5]					
4. Understand the concept of Pro bono advertising.[4]	auverusing	4. Understand the concept of Pro bono advertising.[4]					
5. Monitor social advertisements done by the Government		5. Monitor social advertisements done by the Government					
.[5]		.[5]					

	6. Understand the concept of DAVP [2]					
	7. Understand the ASCI and its working[2]					
	The Learner will be able to:					
	1. Rank the elements of communication process as per					
	their importance.[5]					
	2. Determine the role of advertising in brand building					
Unit 4	and brand equity.[5]					
Brand Building and	3. Determine the impact of brand crisis[5]					
special purpose	4. Give the example of brands who have faced brand					
advertising	crisis.[2]					
	5. Evaluate the effectiveness of political					
	advertisments.[5]					
	6. Discuss the features of Green advertising.[4]					
	7. Examine the trend in advertising.[4]					
	8. Test the impact of Logo on consumer mind.[4]					

<sup>\*</sup>Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating

#### • Syllabus of Advertising

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

- **Special purpose Advertising:** Rural advertising, Political advertising, Green advertising-Features of all the above special purpose advertising
- Trends in Advertising: Media, Ad spends, Ad Agencies, Execution of advertisements

#### • UGCOM304.1-Advertising I

#### **Courses Outcome:**

- 1. Discuss the importance of Advertising in IMC. (2)
- 2. Analyze the criteria of ad agency selection. (4)
- 3. Develop various skills required for career in Advertising.(6)
- 4. Determine various effects of advertising on consumer demand, monopoly, competition and price. (5)
- 5. Determine the role of advertising in brand building and brand equity. (5)
- 6. Examine the trends in advertising.(3)

	The CO-PO Mapping Matrix													
CO\ PO	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3	PSO4
CO1	-	-	-	-	-	-	-	-	-	-	-	-	-	
CO2	3	1	-	-	-	-	-	-						
CO3	1	1		3	-	-	3	-	3					
CO4	1	1	2	-	-	-	3	-						
CO5	1	1	-	-	-	-	2	-						
CO6	1	1	-	-	-	-	3	-	3					

#### • Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

#### A) Internal Assessment – 40% 40 Marks

- 20 Marks mid-term test
- 10 Marks One Home assignment based on curriculum to be assessed by the teacher concerned
- 10 marks open book test

#### • Reference Books

- 1. Advertising and Promotion : An Integrated Marketing Communications Perspective George Belch and Michael Belch, 2015, 10<sup>th</sup>Edition, McGraw Hill Education
- 2. Contemporary Advertising, 2017, 15th Edition, William Arens, Michael Weigold and Christian Arens, Hill Higher Education
- 3. Strategic Brand Management Kevin Lane Keller, 4th Edition, 2013 Pearson Education Limited
- 4. Kleppner's Advertising Procedure Ron Lane and Karen King, 18th edition, 2011 Pearson
- a. Education Limited
- 5. Advertising: Planning and Implementation, 2006 Raghuvir Singh, Sangeeta Sharma Prentice Hall
- 6. Advertising Management, 5th Edition, 2002 Batra, Myers and Aaker Pearson Education
- 7. Advertising Principles and Practice, 2012 Ruchi Gupta S.Chand Publishing
- 8. Brand Equity & Advertising- Advertising's role in building strong brands, 2013- David A. Aker, Alexander L. Biel, Psychology Press
- 9. Brand Positioning Strategies for Competitive Advantage, SubrotoSengupta, 2005, Tata McGraw Hill Publication.
- 10. The Advertising Association Handbook J. J. D. Bullmore, M. J. Waterson, 1983 Holt Rinehart & Winston
- 11. Integrated Advertising, Promotion, and Marketing Communications, Kenneth E. Clow and Donald E. Baack, 5th Edition, 2012 Pearson Education Limited
- 12. Kotler Philip and Eduardo Roberto, Social Marketing, Strategies for Changing Public Behaviour, 1989, The Free Press, New York.
- 13. Confessions of an Advertising Man, David Ogilvy, 2012, Southbank Publishing
- 14. Advertising, 10<sup>th</sup>Edition, 2010 Sandra Moriarty, Nancy D Mitchell, William D. Wells, Pearson

#### • Test Paper Pattern

Maximum Marks: 20

Questions to be set 3

Q.No. 1 Choose the correct alternatives. (Any Five) (5 Marks.)

Q. No. 2 Answer in one sentence.(Any Five) (5 Marks.)

Q.No. 3. Answer the following. (Any Two) (10 Marks.)

#### B) Semester End Examinations – 60% 60 Marks

**Question Paper Pattern** 

Maximum Marks: 60 Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q:1	Objective Questions (Multiple choice/True or False/Match the columns/fill in the blanks/short questions)	15 Marks
Q:2	Full Length Question	15 Marks
	Or	
	Full Length Question	
Q:3	Full Length Question	15 Marks
	Or	
	Full Length Question	
Q:4	Full Length Question	15 Marks
	Or	
	Full Length Question	

AC- 02/03/2019

Item No- 2.12





# RayatShikshanSanstha's KARMAVEER BHAURAO PATIL COLLEGE, VASHI. NAVI MUMBAI (AUTONOMOUS COLLEGE)

Sector-15- A, Vashi, Navi Mumbai - 400 703

Syllabus for S.Y.B.Com. Business Law I & II

Program: B.Com.

Course: S.Y.B. Com. Business Law I & II

(Choice Based Credit, Grading and Semester System with effect from the academic year 2019-2020)

#### PROGRAMME OUTCOMES

Commerce graduate will able to:

- Built conceptual foundation and application skills in the area of accountancy, finance, management, research and higher education.
- Sharpen the analytical and decision making skills in the field of accountancy and commerce.
- Manage accounts, people and organizations across the world with the help of the fundamental principles of accountancy, management and other social sciences.
- Demonstrate knowledge and understanding of management principles and apply these to one's own profession / career.
- Build life skills through value based education and skill based Programme.
- To equip with financial and management accounting tools and techniques to become competent in job market.
- Identify, formulate and analyze socio-economic and environmental problems to arrive at substantiated conclusions for sustainable development using the fundamental principles of accountancy, management and other social sciences.

#### PROGRAMME SPECIFIC OUTCOMES

- 1. Understand the basic concepts and principles of financial, cost and management accountancy.
- 2. Identify the profitability of the business and cost efficiency.
- 3. Maintain the books of accounts of sole proprietary firm, partnership Firm and company.
- 4. Understand the role of audit in accounting practices.
- 5. Apply the knowledge of financial accounting, financial management, cost and management accounting in financial decision making.
- 6. Demonstrate the knowledge of direct and indirect taxes in social context.
- 7. Apply the mathematical knowledge to analyze and solve business problems..

- 8. Analyze and interpret the data using statistical competing tools and techniques and communicate the results.
- 9. Understand the basic concepts and recent trends in commerce, trade and business practices.
- 10. Apply the principles, functions and managerial tools in managerial decision making process.
- 11. Demonstrate the managerial skills in commerce and management field.
- 12. Understand the provisions about the Civil and Criminal Remedies in context with business and trade.
- 13. Apply the knowledge of Business Economics the field of financial, organizational, marketing and Environmental Issues.
- 14. Apply computer skills in daily business transactions.
- 15. Get acquainted with cross cutting issues relevant to gender, environmental sustainability, human values and professional ethics.

#### Business Law – I SEM III

Sr. No.	Modules No. of	Lectures
1	Indian Contract Act – 1872 Part –I	12
2	Indian Contract Act – 1872 Part –II	12
3	Special Contracts	12
4	The Sale Of Goods Act – 1930	12
5	The Negotiable Instruments (Amended) Act, 2015	12
	Total	60

#### **Course Outcomes:**

Unit Title	Learning Outcomes					
Unit 1	The Learner will be able to:					
	1. Understand the objectives of contract act (2)*					
	2. Understand the scope of Contract act (4)*					

T 1'	
Indian contract act	3. Describe features of the contract (2)*
1872. Part I	4. Distinguish between Agreement & Contract (4)*
10/2.14111	5. Understand the essential of the Proposal (2)
	6. Understand the essential of the acceptance (2)
	7. Understand the concept of consideration,
	8. Understand the Capacity of person to contract (2)
	9. Cite relevant cases laws (1)*
	The Learner will be able to:
	1. Understand the Concept & essentials of Indemnity contract (2)*
Unit 2	2. Explain the concept of Bailment & its essentials (2)*
	3. Classify rights & duties of Bailor, Bailee (4)*
Special contract	4. Explain the concept of Pledge & its features (2)*
1	5. Classify the rights & duties of pawnor, pawnee (4)*
	6. Describe Agency & modes of creation of agency (2)*
	o. Describe rigority & initiates of electron of agency (2)
Unit 4	
Omt 4	
771 N 1.1	The Learner will be able to:
The Negotiable	1. Understand the object of Negotiable Instrument amended act (2)*
Instrument	2. Understand scope & development of Negotiable Instrument act (2)*
	3. Describe the features of promissory notes, BOI, cheque (2)*
(amandad) aat	4. Understand the procedure of Section 138, cheque bounce (2)*
( amended) act	5. Explain the concept of noting and protest & right of holder in
2015	Due course. (2)*
	( <del>-</del> )

\*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating

Sr. No.							
1	<ul> <li>Indian Contract Act – 1872 Part –I</li> <li>Contract – Definition of Contract and Agreement, Essentials of Valid Contract, Classification of Contracts.</li> <li>Offer and Acceptance – Rules of valid offer and acceptance, Counter offer, standing or open offer, distinguish between offer and invitation to offer. Concept of Communication and Revocation of offer and acceptance (sec. 3,5)</li> <li>Capacity to Contract (S. 10-12) – Minor, Unsound Mind, Disqualified Persons.</li> <li>Consideration (S. 2 &amp; 25) – Concept and Importance of consideration, Legal rules of Consideration, Exceptions to the Rule, 'No Consideration No</li> </ul>	12					
2	<ul> <li>Contract'(Ss. 25) Unlawful Consideration (S 23)</li> <li>Indian Contract Act – 1872 Part –II</li> <li>Consent (Ss.13, 14-18, 39.53, 55, 66)-Agreements in which consent is not free Coercion, Undue Influence, Misrepresentation Fraud, Mistake.</li> <li>Void Agreements (S. 24-30) – Concept, Void Agreements under Indian</li> </ul>						
	<ul> <li>Contract Act.</li> <li>Contingent Contract (S. 31), Quasi Contract (S.68-72), Concept of E-Contract &amp; Legal Issues in formation and discharge of E-Contract. Concept of Performance of Contract (S 37)</li> <li>Modes of Discharge of Contract, Remedies on breach of Contract. (73-75)</li> </ul>	12					
3	Special Contracts						
	<ul> <li>Law of Indemnity &amp; Guarantee (Ss. 124-125, Ss. 126-129, 132-147) –         Concept, Essentials elements of Indemnity and Guarantee, Contract of         Indemnity vs. Guarantee, Modes of Discharge of Surety.</li> </ul>						
	• Law of Bailment (S. 148, 152-154, 162, 172, 178, 178A, 179) – Concept, Essentials of Bailment, Kinds of Bailment, Rights and Duties of Bailor and Bailee						
	• Law of Pledge – Concept, Essentials of valid Pledge, Lien – concept Difference between Pledge and Lien, Rights of Pawnor & Pawnee. (Ss. 173, 174, 177)	12					
	<ul> <li>Law of Agency (Ss. 182-185, 201-209) – Concept, Modes of creation of Agency, Modes of termination of Agency, Rights&amp; Duties of Principal and Agent</li> </ul>						

4	The Sale Of Goods Act – 1930	
	<ul> <li>Contract of Sale (S.2) – Concept, Essentials elements of contract of sale, Distinction between Sale and Agreement to sell (S.4) Distinguish between Sale and Hire Purchase Agreement, Types of Goods. Effects of destruction of Goods (Ss. 6,7.8),</li> </ul>	
	<ul> <li>Conditions &amp; Warranties (Ss. 11-25 &amp; 62, 63) – Concept, Distinguish between Conditions and Warranties, Implied Conditions &amp; Warranties,</li> </ul>	12
	<ul> <li>Concept of Doctrine of Caveat Emptor –Exceptions.</li> </ul>	
	• Property – Concept , Rules of transfer of property (Ss. 18-26)	
	<ul> <li>Unpaid Seller (Ss. 45-54, 55 &amp; 56)- Concept, Rights of an unpaid seller, Remedies for Breach of contract of Sale (Ss. 55-61), Auction sale – Concept, Legal Provisions. (S. 64)</li> </ul>	
5	The Negotiable Instruments (Amended) Act 2015	
	<ul> <li>Negotiable Instruments – Concept (S13), Ch Characteristics, Classification of Negotiable Instruments (Ss. 11, 12, 17-20, 42, 43, 104,134,135) Maturity of Instruments.</li> </ul>	
	<ul> <li>Promissory Note and Bill of Exchange (Ss. 4,5, 108-116)- Concept,         Essentials of Promissory Note, Bill of Exchange (Ss. 4,5), Essential features         of promissory note and Bill of exchange, Kinds Promissory note and Bill of         exchange, Cheque (S.6)- Concept, Types &amp; Crossing of Cheque, Distinguish         between Bill of Exchange &amp; Cheque, Dishonour of Cheque - Concept &amp;         Penalties (Ss. 138, 139,142)</li> </ul>	12
	<ul> <li>Miscellaneous Provisions (S. 8-10, 22, 99-102, 118-122, 134-137) —Parties to Negotiable instruments Holder, Holder in due course, Rights &amp; Privileges of Holder in due course, Payment in due course, Noting &amp; Protest (99-104A)</li> </ul>	

#### **REFERENCE BOOKS:**

- 1. Law of Contract: Avatar Singh, Eastern Book Company.
- 2. Merchantile Law: by M.C.Kucchal.
- 3. Business Law : N.D. Kapoor
- 4. The Law of Contract: An Outline by Dr.NilimaChandiramani, Avinash Publications.
- 5. Law of Sale of Goods and Partnership: A Concise Study by Dr.NilimaChandiramani, Shroff Publishers.
- 6. The Sale of Goods Act: P. RamanathaAiyar, University Book Agency.
- 7. The Negotiable Instruments Act: Bhashyam&Adiga, Bharat Law House.
- 8. The Negotiable Instruments Act: Avatar Singh, Eastern Book Company
- 9. Khergamvala on the Negotiable Instruments (Amendment) Act, 2015, Lexis Nexis
- 10. Cyber Crime and Information Technology Act,2000, Vikram Singh Jaswal & Shweta Thakur Jaswal

AC- 02/03/2019

Item No- 2.12





# Rayat Shikshan Sanstha's KARMAVEER BHAURAO PATIL COLLEGE, VASHI. NAVI MUMBAI (AUTONOMOUS COLLEGE)

Sector-15- A, Vashi, Navi Mumbai - 400 703

Syllabus for S.Y.B.Com. Commerce. III & IV

Program: B.Com.

Course: S.Y.B. Com. Commerce III & IV

(Choice Based Credit, Grading and Semester System with effect from the academic year 2019-2020)

#### Rayat Shikshan Sanstha's

# Karmaveer Bhaurao Patil College Vashi, Navi Mumbai Autonomous College

[University of Mumbai]

## Syllabus for Approval

Sr. No	Heading	Particulars
1	Title of Course	S.Y.B.Com. Commerce III[Management: Functions And Challenges] & Commerce-IV [Management: Production & Finance]
2	Eligibility for Admission	
3	<b>Passing Marks</b>	
4	Ordinances/Regulation s (if any)	
5	No. of Years/Semesters	One year/Two semester
6	Level	U.G.
7	Pattern	Semester
8	Status	New
9	To be implemented from Academic year	2019-2020

#### **Preamble:**

The Bachelor in Commerce (B.Com.) is 3 years integrated degree Programme divided in 6 semesters. This is choice Based Credit and Grading System programme with 120 credits. The different areas are covered in this degree programme, viz. Marketing, Accounting and Costing, Business, Human Resource Management, Taxation, Business Economics, Business Communication, Mathematics and Statistics and Environmental Science etc. This Programme is intended to:

- 1. Recognize and understand the preparation of financial statements in accordance with accounting statements.
- 2. Get equipped with knowledge of changing practices in marketing, Human Resource Management, Advertising at local and global level.
- 3. Demonstrate an understanding of cost accounting methods to evaluate and project business performance.
- 4. Experience the real world learning and application of skills through skills based courses.
- 5. Employ Critical thinking skills to analyze financial statements and financial data.
- 6. Make employable the students by providing different soft skills required for getting the jobs in industry.

- 7. Provide the knowledge of Analytical tools and it's use in solving business problems.
- 8. Get acquainted the understanding of the social and environmental issues through implementing the projects if social relevance.
- 9. Enhance the research culture among students by taking up the research projects.
- 10. Making the students enrich by imbibing them a value education.

#### Rayat Shikshan Sanstha's

KarmaveerBhauraoPatil College, Vashi Three Years Full Time Under Graduate Programme. Semester Pattern with Credit System, Structure For Second Year

S e m	Course Type	Course Codes	Course Title	WL	Cr.	C E	TE	Total
III	Discipline Specific Elective (DSE)Courses	UGCOM301	Accountancy and Financial Management III	4	3	40	60	100
	Elective (DSE)Courses	UGCOM302	Introduction to Management Accounting	3	3	40	60	100
		UGCOM303	Commerce III ( Mgt – Functions & Challenges)	3	3	40	60	100
	Discipline Related Elective(DRE) Courses	UGBECO301	Business Economics III	3	3	40	60	100
	Ability Enhancement Compulsory Courses	UGCOM304.	Advertising-I	4	3	40	60	100
	(AECC) (Any One)	UGCOM304.	Computer Application-I	4	3	40	60	100
	*Skill Enhancement Courses (SEC)	UGFC301 UGNSS301 UGPHE301	*Foundation Course –III ( Gen/NSS/PE)	3	2	40	60	100
	Core Courses (CC)	UGCOM305	Business Law-I	4	3	40	60	100
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IV	Discipline Specific Elective Course	UGCOM401	Accountancy and Financial Management IV	4	3	40	60	100
		UGCOM402	Auditing	3	3	40	60	100
	Discipline Related Elective(DRE) Courses	UGCOM403	Commerce – IV ( Mgt- Production & Finance )	3	3	40	60	100
	Discipline Related Elective(DRE) Courses	UGBECO401	Business Economics IV	3	3	40	60	100
	Ability Enhancement Compulsory Courses	UGCOM404.	Advertising-II	4	3	40	60	100
	(AECC) (Any One)	UGCOM404.	Computer Application	4	3	40	60	100
	*Skill Enhancement Courses (SEC)	UGFC 401 UGNSS401 UGPHE 401	*Foundation Course –IV ( Gen/NSS/PE)	3	2	40	60	100
	Core Courses (CC)	UGCOM405	Business Law-II	4	3	40	60	100
	* C 1/NI / 1 '	G 1 /DI :			20			

<sup>\*</sup> General/National service Scheme/Physical Education

#### COMMERCE -III (MANAGEMENT: FUNCTIONS AND CHALLENGES)

#### **Modules at a Glance**

No.	Modules	No. of Lectures
1	Introduction To Management	11
2	Planning & Decision Making	10
3	Organizing	12
4	Directing And Controlling	12
	Total	45

#### **Course Outcomes**

Unit Title	Learning Outcomes
Unit:-1	The learner will be able to:-
Introduction to	1) Define Management. Explain the natures of management(2)
Management	2) List out the functions of management(1)
	3) Discuss the skills and competencies required for
	professional managers(4)
	4) Explain the F.W. Taylor's Theory of Scientific
	Management(2)
	5) Write the 14 principles of Henri Fayol(1)
	6) Explain the Hawthorne Experiments conducted by Elton
	Mayo(2)
	7) Describe Peter Drucker's dimensions of management(2)
	8) Explain Neo Classical Theory(2)
	9) Outline the origin of Indian ethos(4)
	10) Describe the significance of Indian ethos to management.(2)
Unit:-2	The learner will be able to:-
Planning and Decision	1) Explain the steps of planning process(1)
Making	2) Why planning is important for business organizations(5)
	3) Describe the components of planning(2)
	4) Memories the concept of coordination and its importance(1)
	5) Explain the advantages of MBO(2)
	6) Discuss the concept & features of MIS(4)
	7) Classify the techniques of decision-making(4)
	8) Explain the various impact of technology on decision-
	making(2)
Unit:-3	The learner will be able to:-
Organising	1) List out the steps in Organising process(1)
	2) Outline the features of Line & Staff Organisation(4)
	3) Outline the features of Matrix Organisation(4)

	4) Explain the main features of Virtual Organisation(2)	
	5) Distinguish between Formal and Informal Organisation(4)	
	6) List out the various bases of Departmentation(1)	
	7) Explain the various factor influencing span of	
	management(2)	
	8) Distinguish between Tall and Flat Organisation(4)	
	9) Explain the steps in the process of delegation(2)	
	10) Describe the barriers to effective delegation(2)	
	11) Discuss various principle of effective delegation(4)	
	12) Distinguish between Centralisation & Decentralisation(4)	
Unit:-4	The learner will be able to:-	
Directing and Controlling	1) Describe the motivation and its features(2)	
	2) Explain the importance of motivation(2)	
	3) List out various factor influencing motivation of	
	employees(1)	
	4) Discuss the importance of communication(4)	
	5) List out the functions of leadership(1)	
	6) Explain the different styles of leadership(2)	
	7) List out the qualities of good leader(1)	
	8) Discuss the concept of controlling& its process(1)	
	9) Describe the techniques of controlling(2)	

\*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analysing, [5]: Evaluating, [6]: Creating

Sr.	Modules	No. Of Lectures
No.		
1	Introduction To Management	11
	Management- Concept, Nature, Functions, Managerial Skills	
	& Competencies	
	• Evolution of Management Thoughts- Classical Approach:	
	Scientific Management – F.W. Taylor's Contribution	
	Classical Organization Theory: Henri Fayol's Principles	
	Neo Classical: Human Relations Approach – Elton Mayo's	
	Hawthorne experiments.	
	Modern Management Approach-Peter Drucker's	
	Dimensions of Management.	
	• Indian Management Thoughts: Origin & Significance of	
	Indian Ethos to Management.	
2	Planning & Decision Making	10
	Planning - Steps, Importance, Components, Coordination	
	– Importance	

	<ul> <li>M.B.O -Process, Advantages, Management By         Exception- Advantages; Management Information         System- Concept, Components     </li> <li>Decision Making - Techniques, Essentials of a Sound         Decision Making, Impact of Technology on Decision     </li> </ul>	
	Making.	
3	Organising	12
	<ul> <li>Organising-Steps, Organisation Structures – Features of Line&amp; Staff Organisation, Matrix Organisation, Virtual Organisation, Formal v/s Informal Organisation.</li> <li>Departmentation-Meaning -Bases, Span of Management- Factors Influencing Span of Management, Tall and Flat Organisation.</li> <li>Delegation of Authority- Process, Barriers to Delegation, Principles of Effective Delegation. Decentralisation: Factors Influencing Decentralisation, Centralization v/s Decentralisation</li> </ul>	
4	Directing And Controlling	12
	<ul> <li>Motivation – Concept, Importance, Influencing factors.</li> <li>Importance of Communication, Barriers to effective</li> <li>Communication</li> <li>Leadership- Concept, Functions, Styles, Qualities of a good leader.</li> <li>Controlling – Concept, Steps, Essentials of good control system, Techniques of Controlling -PERT, CPM, Budgetary Control, Management Audit.</li> </ul>	

#### **REFERENCES:**

- 1. Production and Operations Management ProfL.C. Jhamb, Event Publishing House.
- 2. Production Planning & Control- ProfL.C.Jhamb, Event Publishing House
- 3. Production & Operation Management (Text & Cases)- K.Ashwathappa&G.Sudeshana Reddy, Himalaya Publication.
- 4. Launching New Ventues : An Enterpreneurial Approach-KathleenR.Allen, Cengage Learning
- 5. Essentials of Inventory Management-MaxMuller, Amacon Publishes
- 6. Indian Financial System—Bharathi Pathiak, Pearson Publication
- 7. Financial Institutions and Markets: Structure Growth& Innovations L.M.Bhole, Jitendra Mahakad, Tata McGraw Hill.
- 8.The IndianFinancial System and Financial Market Operator- Vasant Desai, Himalaya Publishing
- 9. Indian Financial System M.Y.Khan, Tata McGraw –Hill
- 10. Production and Operations Management Anandkumar Sharma, Anmol Publication
- 11. Mutual Funds in India: Emerging Issues-NaliniPravaTripathy, Excel Books New Delhi.
- . 12.Start up Stand up: A step by stepguide to Growing your Business, Nandini Vaidyanathan, Jaico Publishing House, Mumbai
- . 13.A Trades Guide to Indian Commodities Market-Vijay L. Bhambwani, Network 18 Publication Ltd.

#### **Evaluation Pattern**

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

#### A) Internal Assessment – 40% 40 Marks

- 20 Marks- Online Internal Test
- 10 Marks One Class assignment based on curriculum to be assessed by the teacher concerned
- 10 marks Group Presentation / Individual Activity / Mini Project.

#### B) Semester End Examinations – 60% 60 Marks

#### **Question Paper Pattern**

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q:1	Objective Questions ( Multiple choice/ True or False/Match the columns/fill in the blanks/short questions)	15 Marks
Q:2	Full Length Question	15 Marks
	Or	
	Full Length Question	
Q:3	Full Length Question	15 Marks
	Or	
	Full Length Question	
Q:4	Full Length Question	15 Marks
	Or	
	Full Length Question	

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.





#### RayatShikshanSanstha's KARMAVEER BHAURAO PATIL COLLEGE, VASHI. NAVI MUMBAI (AUTONOMOUS COLLEGE)

Sector-15- A, Vashi, Navi Mumbai - 400 703

Syllabus for S.Y.B.Com.

**Introduction to Management Accounting** 

and Introduction to Auditing

Program: B.Com.

Course: S.Y.B. Com.

Introduction to Management Accounting and

**Introduction to Auditing** 

# (Choice Based Credit, Grading and Semester System with effect from the academic year 2019-2020)

#### Rayat Shikshan Sanstha's

# Karmaveer Bhaurao Patil College Vashi, Navi Mumbai Autonomous College

[University of Mumbai]

Syllabus for Approval

Sr. No.	Heading	Particulars
1	Title of Course	S.Y.B.Com. Introduction to Management Accounting and Introduction to Auditing
2	Eligibility for Admission	
3	Passing Marks	
4	Ordinances/Regulations (if any)	
5	No. of Years/Semesters	One year/Two semester
6	Level	U.G.

7	Pattern	Semester
8	Status	New
9	To be implemented from Academic year	2019-2020

#### **Preamble of the Syllabus:**

The Bachelor in Commerce (B.Com.) is 3 years integrated degree Programme divided in 6 semesters. This is choice Based Credit and Grading System programme with 120 credits. The different areas are covered in this degree programme, viz. Marketing, Accounting and Costing, Business, Human Resource Management, Taxation, Business Economics, Business Communication, Mathematics and Statistics and Environmental Science etc. This Programme is intended to:

- 1. Recognize and understand the preparation of financial statements in accordance with accounting statements.
- 2. Get equipped with knowledge of changing practices in marketing, Human Resource Management, Advertising at local and global level.

- 3. Demonstrate an understanding of cost accounting methods to evaluate and project business performance.
- 4. Experience the real world learning and application of skills through skills based courses.
- 5. Employ Critical thinking skills to analyze financial statements and financial data.
- 6. Make employable the students by providing different soft skills required for getting the jobs in industry.
- 7. Provide the knowledge of Analytical tools and it's use in solving business problems.
- 8. Get acquainted the understanding of the social and environmental issues through implementing the projects if social relevance.
- 9. Enhance the research culture among students by taking up the research projects.
- 10. Making the students enrich by imbibing them a value education.

#### Rayat Shikshan Sanstha's

#### Karmaveer Bhaurao Patil College, Vashi Three Years Full Time Under Graduate Programme.

Semester Pattern with Credit System, Structure For Second Year

S e m	Course Type	Course Codes	Course Title	WL	Cr.	C E	TE	Total
III	Discipline Specific Elective (DSE)Courses	UCOM301	Accountancy and Financial Management III	4	3	40	60	100

	UCOM302	Introduction to Management Accounting					
	UCOM303	Commerce III	3	3	40	60	100
Discipline Related Elective(DRE) Courses	UCOM304	Business Economics III	3	3	40	60	100
Ability Enhancement	UCOM305	Advertising	4	3	40	60	100
Compulsory Courses	UCOM305	Computer Application	4	3	40	60	100
(AECC)		Entrepreneurship Development	4	3	40	60	100
*Skill Enhancement Courses (SEC)	UCOM306	*Foundation Course –II ( Gen/NSS/PE)	3	2	40	60	100
Core Courses (CC)	UCOM307	Business Law	4	3	40	60	100
				20			

<sup>\*</sup> General/National service Scheme/Physical Education

#### **Introduction to Management Accounting**

#### • Modules at a Glance

No.	Modules	No. of Lectures
1	Introduction to Management Accounting	10
2	Analysis and Interpretation of Financial	13
	Statements	
3	Ratio Analysis and Interpretation	12
4	Working Capital Management	10
	Total	45

• Course Outcomes (Module Wise)

	accomes (Module Wise)
Unit Title	Learning Outcomes
Unit 1 Introduction to Management Accounting	<ol> <li>Remembering the Meaning of management Accounting (1)</li> <li>Understanding of Nature, Scope, Function of management accounting (2)</li> <li>List out the Role of management accounting in decision making (2)</li> <li>Describe Decision Making Process (2)</li> <li>Distinguish between Financial Accounting and Management Accounting (2)</li> </ol>

Unit 2 Analysis and Interpretation of Financial Statements	<ol> <li>Composing of Balance Sheet and Income Statement/ Revenue Statements in Vertical from suitable for analysis. (6)</li> <li>Preparation of Balance Sheet Trend Analysis &amp; Revenue Statement (6)</li> <li>Solve the practical problems on with the help of Tools of Analysis of Financial Statements-Trend Analysis, Comparative Statement, Common Size Statement. (5)</li> </ol>
Unit 3 Ratio Analysis and Interpretation	1. Remembering the Meaning of ratio analysis. (1) 2. Understand the Classification, Du Point Chart, Advantages and Limitations Based on Vertical Form of Financial Statements (2) 3. Calculation of Balance Sheet Ratios:i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio (6) 4. Calculation of Revenue Statement Ratio:i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio(6) 5. Calculation of Combined Ratio:i) Return on capital employed (Including Long Term Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii) Return on Equity Capital iv) Dividend Payout Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover (6)
Unit 4	Know the Concept of working Capital (2)     Describe the Nature of Working Capital (1)
Working Capital	3. Outline the Planning of Working Capital (4)
Management	4. Preparation of the statement of Estimation / Projection of Working Capital
	Requirement in case of Trading and Manufacturing Organization (6)
	5.Preparation of the statement showing Operating Cycle for working capital (6)

### • Syllabus of Introduction to Management Accounting

Sr.	Modules	No. of
No.		Lectures
1	Introduction to Management Accounting Meaning-Nature, Scope, Function of management accounting- Role of management accounting in decision making, Decision Making Process,	10
2	Financial Accounting V/S Management Accounting  Analysis and Interpretation of Financial Statements  (a) Study of Balance Sheet and Income Statement/ Revenue Statements in Vertical from suitable for analysis  (b) Relationship between items in Balance Sheet Trend Analysis & Revenue Statement  (c) Tools of Analysis of Financial Statements-  i. Trend Analysis	13

	ii. Comparative Statement	
	iii. Common Size Statement	
	Note: i. Problems based on trend analysis	
	ii. short problems on Comparative and Common Sized	
	Statements	
	iii. Comments on Short term and long financial position and	
	comment on Profitability.	
3	Ratio Analysis and Interpretation	
	(Based on Vertical Form of Financial Statements – Meaning,	
	Classification, Du Point Chart, Advantages and Limitations)	
	A. Balance Sheet Ratios: i) Current Ratio ii) Liquid Ratio iii) Stock	
	Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi)	
	Capital Gearing Ratio	
	<b>B. Revenue Statement Ratio:</b> i) Gross Profit Ratio ii) Expenses Ratio iii)	12
	Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi)	12
	Stock Turnover Ratio	
	C. Combined Ratio: i) Return on capital employed (Including Long Term	
	Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and	
	Preference Capital) iii) Return on Equity Capital iv) Dividend Payout Ratio	
	v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover	
	(Practical Question on Ratio Analysis and Comments on that)	
4	Working Capital Management	
	A. Concept, Nature of Working Capital , Planning of Working Capital	
	B. Estimation / Projection of Working Capital Requirement in case of	10
	Trading and Manufacturing Organization	
	C. Operating Cycle	

#### **UGCOM302- Introduction to Management Accounting**

#### • Course Outcomes

- 1. State the meaning, nature, scope and functions of Management Accounting.(1)
- 2. Prepare Vertical Balance Sheet and Revenue Statement for Analysis.(3)
- 3. Calculate different types of Ratios to interpret the Financial Position of the company.(4)
- 4. Explain the concept of Working Capital. (2)
- 5. Prepare the statement of Estimation / Projection of Working Capital.(6)
- 6. Suggest the appropriate alternative for financial planning.(5)

#### **The CO-PO Mapping Matrix**

CO\P O	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3	PSO4
CO1	3	1		1	1	-	-	-	1	-	3	-	3	-
CO2	3	1	3	1	1	-	-	-	1	-	3	-	3	-
CO3	3	1	3	3	1	-	-	-	1	-	3	-	3	-
CO4	3	1		1	1	-	-	-	1	-	3	-	3	-
CO5	3	1		3	1	-	3	-	1	-	3	-	3	-
CO6	3	1		3	1	-	3	-	1	-	3	-	3	-

#### • Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

#### A) Internal Assessment – 40% 40 Marks

20 Marks mid-term online test

10 Marks One Class assignment based on curriculum to be assessed by the teacher concerned

10 marks Group Presentation / Individual Activity / Mini Project.

## B) Semester End Examinations – 60% 60 Marks Question Paper Pattern

Maximum Marks: 60 Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Full Length Practical Question	15 Marks
Q-1	OR Full Length Practical Question	15 Marks

Q-2	Full Length Practical Question OR	15 Marks
Q-2	Fill Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Objective Questions*  (*Multiple choice / True or False / Match the columns / fill in the blanks)  OR	15 Marks
Q-4	Theory questions* (*Short notes / short questions)	15 Marks

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks

AC- 02/03/2019

Item No- 2.12





# Rayat Shikshan Sanstha's KARMAVEER BHAURAO PATIL COLLEGE, VASHI. NAVI MUMBAI (AUTONOMOUS COLLEGE)

Sector-15- A, Vashi, Navi Mumbai - 400 703

Syllabus for S.Y.B.Com.

**Accounting & Financial Management IV** 

Program: B.Com.

Course: S.Y.B. Com.

**Accounting & Financial Management IV** 

(Choice Based Credit, Grading and Semester System with effect from the academic year 2019-2020)

# Rayat Shikshan Sanstha's

# Karmaveer Bhaurao Patil College Vashi, Navi Mumbai Autonomous College

[University of Mumbai]

# Syllabus for Approval

Sr. No.	Heading	Particulars
1	Title of Course	S.Y.B.Com. Accounting & Financial Management IV
2	Eligibility for Admission	
3	Passing Marks	
4	Ordinances/Regulations (if any)	
5	No. of Years/Semesters	One year/Two semester
6	Level	U.G.

7	Pattern	Semester
8	Status	Revised
9	To be implemented from Academic year	2019-2020

#### **Preamble of the Syllabus:**

The Bachelor in Commerce (B.Com.) is 3 years integrated degree Programme divided in 6 semesters. This is choice Based Credit and Grading System programme with 120 credits. The different areas are covered in this degree programme, viz. Marketing, Accounting and Costing, Business, Human Resource Management, Taxation, Business Economics, Business Communication, Mathematics and Statistics and Environmental Science etc. This Programme is intended to:

- 1. Recognize and understand the preparation of financial statements in accordance with accounting statements.
- 2. Get equipped with knowledge of changing practices in marketing, Human Resource Management, Advertising at local and global level.
- 3. Demonstrate an understanding of cost accounting methods to evaluate and project business performance.
- 4. Experience the real world learning and application of skills through skills based courses.
- 5. Employ Critical thinking skills to analyze financial statements and financial data.

- 6. Make employable the students by providing different soft skills required for getting the jobs in industry.
- 7. Provide the knowledge of Analytical tools and it's use in solving business problems.
- 8. Get acquainted the understanding of the social and environmental issues through implementing the projects if social relevance.
- 9. Enhance the research culture among students by taking up the research projects.
- 10. Making the students enrich by imbibing them a value education.

#### Rayat Shikshan Sanstha's

#### Karmaveer Bhaurao Patil College, Vashi

Three Years Full Time Under Graduate Programme.

Semester Pattern with Credit System, Structure For Second Year

sem	Course Type	Course Codes	Course Title	WL	Cr.	СЕ	ТЕ	Total
III	Discipline Specific Elective (DSE)Courses	UCOM3 01	Accountancy and Financial Management III	4	3	40	60	100
		UCOM3 02	Introduction to Management Accounting					
		UCOM3 03	Commerce III	3	3	40	60	100

	Discipline Related Elective(DRE)							
	Courses	UCOM3 04	Business Economics III	3	3	40	60	100
	Ability Enhancement Compulsory Courses (AECC)	UCOM3 05	Advertising Computer	4	3	40	60	100 100
		UCOM3 05	Application  Entrepreneurship  Development	4	3	40	60	100
	*Skill Enhancement Courses (SEC)	UCOM3 06	*Foundation Course  –II ( Gen/NSS/PE)	3	2	40	60	100
	Core Courses (CC)	UCOM3 07	Business Law	4	3	40	60	100
					20			
IV	Discipline Specific Elective Course	UGCOM 401	Accountancy and Financial Management IV	4	3	40	60	100
		UCOM4 02	Auditing					

E	Discipline Related Elective(DRE) Courses	UCOM4 03	Commerce – IV	3	3	40	60	100
E	Discipline Related Elective(DRE) Courses	UCOM4 04	Business Economics IV	3	3	40	60	100
C	Ability Enhancement Compulsory Courses (AECC)	UCOM4 05	Advertising	4	3	40	60	100
C	Ability Enhancement Compulsory Courses (AECC)	UCOM4 05	Computer Application	4	3	40	60	100
	*Skill Enhancement Courses (SEC)	UCOM4 06	*Foundation Course  –I ( Gen/NSS/PE)	3	2	40	60	100
(	Core Courses (CC)	UCOM4 07	Business Law	4	3	40	60	100
					20			

<sup>\*</sup> General/National service Scheme/Physical Education

#### **Semester IV**

# **Accountancy and Financial Management Paper-IV**

#### **Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Capital Budgeting	15
2	Redemption of Preference Shares	15
3	Redemption of Debentures	15
4	Fire Insurance Claim	15
	60	

#### **Course Outcomes:**

Unit Title	Learning Outcomes				
Unit 1	The Learner will be able to:				
Capital Budgeting	<ol> <li>Describe the concept of Capital Budgeting (2)*</li> <li>Outline the techniques of capital budgeting (4)*</li> <li>Distinguish Capital budgeting techniques (4)*</li> <li>Determine Payback Period, ARR, Payback Profitability and Profitability Index (5)*</li> <li>Determine Net Present Value of the Projects(5)*</li> </ol>				

Unit 2  Redemption of Preference Shares	The Learner will be able to:  1. Describe different modes of Initial Public Offer (2)*  2. Categorize Divisible and Non-divisible Profits(4)*  4. Construct Journal Entries for the procedure of redemption of preference shares (6)*  5. Determine Capital Redemption Reserve(5)*  6. Prepare Balance Sheet after Redemption(6)*
Unit 3  Redemption of Debentures	The Learner will be able to:  1. Describe the types of Issue of debentures(2)*  2. Categorize the different modes of redemption of debentures(4)*  3. Construct Journal Entries for the procedure of redemption of debentures (6)*  4. Determine Debenture Redemption Reserve(5)*
Unit 4  Fire Insurance Claim	The Learner will be able to:  1. Describe the meaning of Fire Insurance Claim(2)*  2. Compute gross profit(4)*  3. Construct Memorandum Trading Account for calculation of closing stock(6)*  4. Calculate Actual Loss by Fire(4)*  5. Determine Fire Insurance Claim(5)*

<sup>\*</sup>Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating

Sr. No.	Modules / Units	No. of Lectures
1	Capital Budgeting	15
	A. Introduction:  B. The classification of capital budgeting projects	
	C. Capital budgeting process	
	D. Capital budgeting techniques - Payback Period, Accounting Rate of Return, Net Present Value, The Profitability Index, Discounted Payback. (Excluding calculation of cash flow)	
2	Redemption of Preference Shares	15
	Issue of Shares: Different modes IPO, private Placement, Preferential, Rights, ESO, SWEAT and ESCROW account, issue of shares at par, premium and discount, Book Building Process	
	Company Law / Legal Provisions for redemption of preference shares in Companies Act	
	Sources of redemption including divisible profits and proceeds of fresh issue of shares	
	Premium on redemption from security premium and profits of company	
	Capital Redemption Reserve Account - creation and use	
3	Redemption of Debentures	15
	Issue of Debentures: Issue of debentures at par, premium and discount Redemption of debentures by payment from sources including out of capital and / or out of profits.	

	Debenture redemption reserve and debenture redemption sinking fund excluding insurance policy.	
	Redemption of debentures by conversion into new class of shares or debentures with options- including at par, premium and discount.	
4.	Fire Insurance Claim	15
	Computation of Loss of Stock by Fire	
	Ascertainment of Claim as per the Insurance Policy	
	Exclude: Loss of Profit and consequential Loss	

#### **Evaluation Pattern**

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

#### A) Internal Assessment – 40% 40 Marks

- 20 Marks mid-term online test
- 10 Marks One Class assignment based on curriculum to be assessed by the teacher concerned
- 10 marks Group Presentation / Individual Activity / Mini Project.

#### B) Semester End Examinations – 60% 60 Marks

### **Question Paper Pattern**

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Full Length Practical Question	15 Marks
	OR	
Q-1	Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question	15 Marks
	OR	
Q-2	Fill Length Practical Question	15 Marks

Q-3 Q-3	Full Length Practical Question  OR  Full Length Practical Question	15 Marks 15 Marks
Q-4 Q-4	Objective Questions*  (*Multiple choice / True or False / Match the columns / fill in the blanks)  OR  Theory questions*	15 Marks
	(*Short notes / short questions)	

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks

#### <u>UGCOM401-Accountancy and Financial Management Paper-IV</u> Course Outcomes:

	The CO-PO Mapping Matrix													
CO\P O	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3	PSO4
CO1														
CO2														
CO3														

CO4							
CO5							
CO6							

AC- 02/03/2019 Item No- 2.12





# RayatShikshanSanstha's KARMAVEER BHAURAO PATIL COLLEGE, VASHI. NAVI MUMBAI (AUTONOMOUS COLLEGE)

Sector-15- A, Vashi, Navi Mumbai - 400 703

Syllabus for S.Y.B.Com.

**Introduction to Management Accounting** 

and Introduction to Auditing

Program: B.Com.

Course: S.Y.B. Com.

**Introduction to Management Accounting and** 

**Introduction to Auditing** 

# (Choice Based Credit, Grading and Semester System with effect from the academic year 2019-2020)

# Rayat Shikshan Sanstha's

# Karmaveer Bhaurao Patil College Vashi, Navi Mumbai Autonomous College

[University of Mumbai]

Syllabus for Approval

Sr. No.	Heading	Particulars
1	Title of Course	S.Y.B.Com. Introduction to Management Accounting and Introduction to Auditing
2	Eligibility for Admission	
3	Passing Marks	
4	Ordinances/Regulations (if any)	
5	No. of Years/Semesters	One year/Two semester
6	Level	U.G.

7	Pattern	Semester
8	Status	New
9	To be implemented from Academic year	2019-2020

## **Preamble of the Syllabus:**

The Bachelor in Commerce (B.Com.) is 3 years integrated degree Programme divided in 6 semesters. This is choice Based Credit and Grading System programme with 120 credits. The different areas are covered in this degree programme, viz. Marketing, Accounting and Costing, Business, Human Resource Management, Taxation, Business Economics, Business Communication, Mathematics and Statistics and Environmental Science etc. This Programme is intended to:

- 1. Recognize and understand the preparation of financial statements in accordance with accounting statements.
- 2. Get equipped with knowledge of changing practices in marketing, Human Resource Management, Advertising at local and global level.

- 3. Demonstrate an understanding of cost accounting methods to evaluate and project business performance.
- 4. Experience the real world learning and application of skills through skills based courses.
- 5. Employ Critical thinking skills to analyze financial statements and financial data.
- 6. Make employable the students by providing different soft skills required for getting the jobs in industry.
- 7. Provide the knowledge of Analytical tools and it's use in solving business problems.
- 8. Get acquainted the understanding of the social and environmental issues through implementing the projects if social relevance.
- 9. Enhance the research culture among students by taking up the research projects.
- 10. Making the students enrich by imbibing them a value education.

#### Rayat Shikshan Sanstha's

#### Karmaveer Bhaurao Patil College, Vashi

Three Years Full Time Under Graduate Programme. Semester Pattern with Credit System, Structure For Second Year

IV	Discipline Specific Elective	UCOM401	Accountancy and Financial	4	2	40	60	100
	Course		Management IV	<del>  4</del>	3	40	00	100
		UCOM402	Auditing					
	Discipline Related	UCOM403	Commerce – IV	3	3	40	60	100
	Elective(DRE) Courses							

Discipline Related Elective(DRE) Courses	UCOM404	Business Economics IV	3	3	40	60	100
Ability Enhancement Compulsory Courses (AECC)	UCOM405	Advertising	4	3	40	60	100
Ability Enhancement Compulsory Courses (AECC)	UCOM405	Computer Application	4	3	40	60	100
*Skill Enhancement Courses (SEC)	UCOM406	*Foundation Course –I ( Gen/NSS/PE)	3	2	40	60	100
Core Courses (CC)	UCOM407	Business Law	4	3 20	40	60	100

<sup>\*</sup> General/National service Scheme/Physical Education

#### **Evaluation Pattern**

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

#### A) Internal Assessment – 40% 40 Marks

- 20 Marks mid-term online test
- 10 Marks One Class assignment based on curriculum to be assessed by the teacher concerned
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#### B) Semester End Examinations – 60% 60 Marks Question Paper Pattern

Maximum Marks: 60 Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Full Length Practical Question OR	15 Marks	
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Q-1	Full Length Practical Question	15 Marks
Q-2 Q-2	Full Length Practical Question OR Fill Length Practical Question	15 Marks 15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Objective Questions*  (*Multiple choice / True or False / Match the columns / fill in the blanks)  OR	15 Marks
Q-4	Theory questions*  (*Short notes / short questions)	15 Marks

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks

#### **COURSE OUTCOME:-**

- 1. Understand the basic terms, concepts, types, objectives and principles of auditing.(2)
- 2. Describe the concepts of 'Internal Control System' and 'Internal Audit'.(1)
- 3. Apply the concepts of Audit Planning, Procedures and Documentation required for effective Audit.(3)
- 4. Assess overall audit procedure and measuring theoretical concepts with actual procedure.(5)
- 5. Plan various techniques of auditing like test checking and routine checking.(4)
- 6. Anticipate Vouching & Verification as an auditor.(6)

	The CO-PO Mapping Matrix													
CO\P O	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3	PSO4
CO1														

CO2							
CO3							
CO4							
CO5							
CO6							

AC- 02/03/2019

Item No- 2.12





# Rayat Shikshan Sanstha's KARMAVEER BHAURAO PATIL COLLEGE, VASHI. NAVI MUMBAI (AUTONOMOUS COLLEGE)

Sector-15- A, Vashi, Navi Mumbai - 400 703

Syllabus for S.Y.B.Com. Commerce. III & IV

Program: B.Com.

Course: S.Y.B. Com. Commerce III & IV

(Choice Based Credit, Grading and Semester System with effect from the academic year 2019-2020)

# Rayat Shikshan Sanstha's

# Karmaveer Bhaurao Patil College Vashi, Navi Mumbai Autonomous College

[University of Mumbai]

# Syllabus for Approval

Sr. No	Heading	Particulars
1	Title of Course	S.Y.B.Com. Commerce III[Management: Functions And Challenges] & Commerce-IV [Management: Production & Finance]
2	Eligibility for Admission	
3	<b>Passing Marks</b>	
4	Ordinances/Regulation s (if any)	
5	No. of Years/Semesters	One year/Two semester
6	Level	U.G.
7	Pattern	Semester
8	Status	New
9	To be implemented from Academic year	2019-2020

#### **Preamble:**

The Bachelor in Commerce (B.Com.) is 3 years integrated degree Programme divided in 6 semesters. This is choice Based Credit and Grading System programme with 120 credits. The different areas are covered in this degree programme, viz. Marketing, Accounting and Costing, Business, Human Resource Management, Taxation, Business Economics, Business Communication, Mathematics and Statistics and Environmental Science etc. This Programme is intended to:

- 1. Recognize and understand the preparation of financial statements in accordance with accounting statements.
- 2. Get equipped with knowledge of changing practices in marketing, Human Resource Management, Advertising at local and global level.
- 3. Demonstrate an understanding of cost accounting methods to evaluate and project business performance.
- 4. Experience the real world learning and application of skills through skills based courses.
- 5. Employ Critical thinking skills to analyze financial statements and financial data.
- 6. Make employable the students by providing different soft skills required for getting the jobs in industry.

- 7. Provide the knowledge of Analytical tools and it's use in solving business problems.
- 8. Get acquainted the understanding of the social and environmental issues through implementing the projects if social relevance.
- 9. Enhance the research culture among students by taking up the research projects.
- 10. Making the students enrich by imbibing them a value education.

#### Rayat Shikshan Sanstha's

KarmaveerBhauraoPatil College, Vashi Three Years Full Time Under Graduate Programme. Semester Pattern with Credit System, Structure For Second Year

S e m	Course Type	Course Codes	Course Title	WL	Cr.	C E	TE	Total
IV	Discipline Specific Elective Course	UGCOM401	Accountancy and Financial Management IV	4	3	40	60	100
		UGCOM402	Auditing	3	3	40	60	100
	Discipline Related Elective(DRE) Courses	UGCOM403	Commerce – IV ( Mgt- Production & Finance )	3	3	40	60	100
	Discipline Related Elective(DRE) Courses	UGBECO401	Business Economics IV	3	3	40	60	100
	Ability Enhancement Compulsory Courses	UGCOM404.	Advertising-II	4	3	40	60	100
	(AECC) (Any One)	UGCOM404. 2	Computer Application	4	3	40	60	100
	*Skill Enhancement Courses (SEC)	UGFC 401 UGNSS401 UGPHE 401	*Foundation Course –IV ( Gen/NSS/PE)	3	2	40	60	100
	Core Courses (CC)	UGCOM405	Business Law-II	4	3	40	60	100
					20			

<sup>\*</sup> General/National service Scheme/Physical Education

# Commerce – IV (Management: Production & Finance)

Sr. No.	Modules	No. of Lectures
1	Production & Inventory Management	11
2	Quality Management	10
3	Indian Financial System	12
4	Recent Trends in Finance	12
	Total	45

#### **Course Outcomes**

Unit Title	Learning Outcomes
Unit:-1	The Learner will be able to:-
Production and Inventory	1) Define production management. State its main
Management	objectives(2)
	2) Outline the scope of production management(4)
	3) Explain the steps of PPC(2)
	4) Distinguish between production planning &
	production control(4)
	5) Describe the concept of production system & its
	types(2)

	() Describe the concept of the description of the
	6) Describe the concept of productivity & measures
	for improving productivity(2)
	7) Identify which factors influencing productivity(2)
	8) Explain the concept & importance of inventory
	control(2)
	9) Discuss the techniques of inventory control(2)
Unit:-2	The learner will be able to:-
Quality Management	1) Explain the concept of quality & its dimensions(2)
	2) Classify the cost of quality(4)
	3) Understand the concept of quality circle & its
	features(2)
	4) List out the various techniques of quality
	management(1)
	5) Explain the concept Kaizen and its process(2)
	6) Discuss the importance of TQM(4)
	7) Discuss the process of six sigma(4)
	8) Describe the procedure for ISO 9000 registration(2)
	9) Understand the concept of services quality
	management & its importance(2)
	10) List out the measures to improve service quality(1)
Unit:-3	The learner will be able to:-
Indian Financial System	1) Describe the concept of Indian Financial System(2)
mulan Financial System	2) Outline the structure of Indian Financial Market(4)
	, ,
	3) Distinguish between money market & capital market(4)
	4) Describe the concepts of primary and secondary market(2)
	5) Explain the concept of Dematerialisation & its
	procedure(2)
	6) Identify the role of depositories(2)
	7) Write the concept & functions of SEBI(1)
	8) List out the functions of stock exchange(1)
	9) Write the types of speculators(1)
	10) Explain the concept of credit rating & its
	advantages(2)
	11) Identify credit rating agencies in India(2)
Unit:-4	The learner will be able to:-
Recent Trends In Finance	1) Explain meaning and features of mutual funds(2)
	2) List out the various advantages & disadvantages of
	mutual funds(1)
	3) Explain the factors responsible for growth of
	mutual funds(2)
	4) Discuss the concept and steps of sip(4)
	5) Explain the categories of commodity market(2)
	6) Describe the concept of derivative market(2)
	7) Explain the concept of start-up Venture(2)

8) Outline the concept of micro finance & its
importance(4)
9) Outline the role of SHG(4)

Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analysing, [5]: Evaluating, [6]: Creating

Sr. No.	Modules	No. of Lectures
1	PRODUCTION & INVENTORY MANAGEMENT	11
	<ul> <li>Production Management: Objectives, Scope Production Planning &amp; Control: Steps, Importance</li> <li>Production Systems: Concept, Types - Continuous and Intermittent. Productivity: Concept, Factors Influencing Productivity, Measures for improving Productivity.</li> <li>Inventory Management- Objectives, Inventory Control-Techniques.</li> <li>Scientific Inventory Control System - Importance</li> </ul>	
2	QUALITY MANAGEMENT	10
	<ul> <li>Introduction to Quality: Dimensions of Quality, Cost of Quality: Types – Internal Failure Cost, External Failure Cost, Appraisal Cost, Prevention Cost, Quality Circle: Features.</li> <li>Quality Management Tools: TQM – Importance, Six Sigma – Process, ISO 9000 -2015 Certification Procedure, Kaizen – Process</li> <li>Service Quality Management: Importance, SERVQUAL Model, Measures to improve service quality.</li> </ul>	
3	INDIAN FINANCIAL SYSTEM	12
	<ul> <li>Indian Financial Market: Structure, Primary Market – IPO         Procedure Dematerialisation: Process, Role of Depositories:         NSDL and CDSL</li> <li>SEBI: Functions of SEBI, Investors protection measures of SEBI.         Stock Exchange – Functions, Speculators.</li> <li>Credit Rating: Advantages, Credit Rating Agencies in India - CRISIL, CARE, and ICRA.</li> </ul>	
4	RECENT TRENDS IN FINANCE	12

- **Mutual Funds-** Advantages and Limitations, Types, Factors responsible for growth of mutual funds Systematic Investment Plan.
- Commodity Market: Categories, Derivatives Market: Types, Participants, Types of Derivative Instruments.
- Start-up Ventures Concept, Sources of Funding, Micro Finance Importance, Role of Self Help Groups.

#### **REFERENCES:**

- 1. Production and Operations Management ProfL.C. Jhamb, Event Publishing House.
- 2. Production Planning & Control- ProfL.C.Jhamb, Event Publishing House
- 3. Production & Operation Management (Text & Cases)- K.Ashwathappa&G.Sudeshana Reddy, Himalaya Publication.
- 4. Launching New Ventues : An Enterpreneurial Approach-KathleenR.Allen, Cengage Learning
- 5. Essentials of Inventory Management-MaxMuller, Amacon Publishes
- 6. Indian Financial System—Bharathi Pathiak, Pearson Publication
- 7. Financial Institutions and Markets: Structure Growth& Innovations L.M.Bhole, Jitendra Mahakad, Tata McGraw Hill.
- 8.The IndianFinancial System and Financial Market Operator- Vasant Desai, Himalaya Publishing
- 9. Indian Financial System M.Y.Khan, Tata McGraw –Hill
- 10. Production and Operations Management Anandkumar Sharma, Anmol Publication
- 11. Mutual Funds in India: Emerging Issues-NaliniPravaTripathy, Excel Books New Delhi.
- . 12.Start up Stand up: A step by stepguide to Growing your Business, Nandini Vaidyanathan, Jaico Publishing House, Mumbai
- . 13.A Trades Guide to Indian Commodities Market-Vijay L. Bhambwani, Network 18 Publication Ltd.

#### **Evaluation Pattern**

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

#### A) Internal Assessment – 40% 40 Marks

20 Marks- Online Internal Test

10 Marks One Class assignment based on curriculum to be assessed by the teacher concerned 10 marks Group Presentation / Individual Activity / Mini Project.

#### B) Semester End Examinations – 60% 60 Marks

#### **Question Paper Pattern**

Maximum Marks: 60 Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q: 1	Objective Questions (Multiple choice/True or False/Match the columns/fill in the blanks/short questions)	15 Marks
Q: 2	Attempt any two a. b. c.	15 Marks
Q: 3	Attempt any two a. b. c.	15 Marks
Q: 4	Attempt any two a. b. c.	15 Marks

Note: Full length questions may be divided into sub questions of 7/8 marks.

AC- 02/03/2019

Item No- 2.12





# RayatShikshanSanstha's KARMAVEER BHAURAO PATIL COLLEGE, VASHI. NAVI MUMBAI (AUTONOMOUS COLLEGE)

Sector-15- A, Vashi, Navi Mumbai - 400 703

Syllabus for S.Y.B.Com. Advertising I & II

Program: B.Com.

Course: S.Y.B. Com. Advertising I & II

(Choice Based Credit, Grading and Semester System with effect from the academic year 2019-2020)

# Semester IV Advertising II

Sr. No.	Modules	No. of Lectures
1	Media in Advertising	11
2	Planning Advertising Campaign	11
3	Execution and Evaluation of Advertising	11
4	Fundamentals of Creativity in Advertising	12
	Tota	al 45

### **Course Outcomes:**

Unit Title	Learning Outcomes
	The Learner will be able to:
	1. Understand the Concept of Advertising media. [2]
	2.Categorise advertisements into various types of advertising
	media.[4]
Unit 1:	3.Evaluate various forms of Advertising media.[5]
Media in Advertising	3.Discuss the advantages and disadvantages of various types of
	Advertising media.[4]
	4. Understand the concept of media research [2]
	5. Discuss importance of media research.[4]
	5. Understand the different clauses of Doordarshan Code.[2]
Unit 2 Planning Advertising	The Learner will be able to:
Campaign	1. Understand the concept of advertising campaign.[2]

	2. Discuss the steps in planning advertising campaign[4]	
	3. Understand the DAGMAR model[2]	
	4. Identify the factors determining advertising budget[2]	
	5. Discuss various methods of setting advertising budget.[4]	
	6. Discuss the concept of media planning.[4]	
	7. Evaluate media objectives with reference to reach,	
	frequency and Gross Rating Point[5]	
	8. List out the factors which are to be considered in	
	advertising media selection.[4]	
	9. Select suitable media scheduling strategies.[5]	
	The Learner will be able to:	
	1.Understand the importance of creativity in Advertising.[2]	
	2.List out the steps in creative brief.[4]	
	3. Discuss the techniques of visualisation in advertising[4]	
	4. Evaluate the buying motives.[5]	
Unit 3 fundamentals of Creativity in	5.Analyse various creative advertising campaigns.[4]	
Advertising	6. Understand the celebrity Endorsement.	
	7.Evaluate the effects of Celebrity endorsement on sale of	
	products.	
	7. Discuss the limitations of Celebrity Endorsement. [4]	
	7.Distinguish between High Involvement Products and Low	
	Involvement Products.[4]	
	The Learner will be able to:	
	1.Enlist the elements of Copy of print advertising.[4]	
	2.Discuss the essentials of copy writing[4]	
TT ** 4	3.Discuss various types of Copy 【4]	
Unit 4 Execution and Evaluation of	4.Understand the concept of Layout.[2]	
Advertising	5. Discuss the principles of layout.[4]	
	6. Evaluate the role of illustration in advertising.[5]	
	7. Discuss different execution styles of presenting ads.[4]	
	8. Analyse the impact of music and jingles in an advertisement. [4]	
	9. Understand the concept of storyboard[2]	

10.Discuss methods of pre testing advertising.[4]
11. Apply the appropriate methods of post test advertising.[3]
12. Evaluate the different testing methods[5]
13. create the Advertisement.[6]

\*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating

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

• Evaluation: Advertising copy, Pre-testing and Post-testing of Advertisements – Methods and Objectives

#### **Reference Books**

- 1. Advertising and Promotion: An Integrated Marketing Communications Perspective George Belch and Michael Belch, 2015, 10<sup>th</sup>Edition, McGraw Hill Education
- 2. Contemporary Advertising, 2017, 15th Edition, William Arens, Michael Weigold and Christian Arens, Hill Higher Education
- 3. Strategic Brand Management Kevin Lane Keller, 4th Edition, 2013 Pearson Education Limited
- 4. Kleppner's Advertising Procedure Ron Lane and Karen King, 18th edition, 2011 Pearson
- a. Education Limited
- 5. Advertising: Planning and Implementation, 2006 Raghuvir Singh, Sangeeta Sharma Prentice Hall
- 6. Advertising Management, 5th Edition, 2002 Batra, Myers and Aaker Pearson Education
- 7. Advertising Principles and Practice, 2012 Ruchi Gupta S.Chand Publishing
- 8. Brand Equity & Advertising- Advertising's role in building strong brands, 2013- David A. Aker, Alexander L. Biel, Psychology Press
- 9. Brand Positioning Strategies for Competitive Advantage, SubrotoSengupta, 2005, Tata McGraw Hill Publication.
- 10. The Advertising Association Handbook J. J. D. Bullmore, M. J. Waterson, 1983 Holt Rinehart & Winston
- 11. Integrated Advertising, Promotion, and Marketing Communications, Kenneth E. Clow and Donald E. Baack, 5th Edition, 2012 Pearson Education Limited
- 12. Kotler Philip and Eduardo Roberto, Social Marketing, Strategies for Changing Public Behaviour, 1989, The Free Press, New York.
- 13. Confessions of an Advertising Man, David Ogilvy, 2012, Southbank Publishing
- 14. Advertising, 10<sup>th</sup>Edition, 2010 Sandra Moriarty, Nancy D Mitchell, William D. Wells, Pearson

#### **Evaluation Pattern**

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

#### A) Internal Assessment – 40% 40 Marks

- 20 Marks mid-term test
- 10 Marks One Home assignment based on curriculum to be assessed by the teacher concerned

10 marks open book test

#### **Test Paper Pattern**

Maximum Marks:20

Questions to be set 3

Q.No. 1 Choose the correct alternatives. (Any Five) (5 Marks.)

Q. No. 2 Answer in one sentence.(Any Five) (5 Marks.)

Q.No. 3. Answer the following. (Any Two) (10 Marks.)

B) Semester End Examinations – 60% 60 Marks

#### **Question Paper Pattern**

Maximum Marks: 60 Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q:1	Objective Questions (Multiple choice/True or False/Match the columns/fill in the blanks/short questions)	15 Marks
Q:2	Full Length Question	15 Marks
	Or	
	Full Length Question	
Q:3	Full Length Question	15 Marks
	Or	
	Full Length Question	
Q:4	Full Length Question	15 Marks
	Or	
	Full Length Question	

AC- 02/03/2019 Item No- 2.12





# RayatShikshanSanstha's KARMAVEER BHAURAO PATIL COLLEGE, VASHI. NAVI MUMBAI (AUTONOMOUS COLLEGE)

(AUTONOMOUS COLLEGE)

Sector-15- A, Vashi, Navi Mumbai - 400 703

Syllabus for S.Y.B.Com. Business Law II

Program: B.Com.

Course: S.Y.B. Com. Business Law II

(Choice Based Credit, Grading and Semester System with effect from the academic year 2019-2020)

#### PROGRAMME OUTCOMES

Commerce graduate will able to:

- Built conceptual foundation and application skills in the area of accountancy, finance, management, research and higher education.
- Sharpen the analytical and decision making skills in the field of accountancy and commerce.
- Manage accounts, people and organizations across the world with the help of the fundamental principles of accountancy, management and other social sciences.
- Demonstrate knowledge and understanding of management principles and apply these to one's own profession / career.
- Build life skills through value based education and skill based Programme.
- To equip with financial and management accounting tools and techniques to become competent in job market.
- Identify, formulate and analyze socio-economic and environmental problems to arrive at substantiated conclusions for sustainable development using the fundamental principles of accountancy, management and other social sciences.

#### PROGRAMME SPECIFIC OUTCOMES

- 1. Understand the basic concepts and principles of financial, cost and management accountancy.
- 2. Identify the profitability of the business and cost efficiency.
- 3. Maintain the books of accounts of sole proprietary firm, partnership Firm and company.
- 4. Understand the role of audit in accounting practices.
- 5. Apply the knowledge of financial accounting, financial management, cost and management accounting in financial decision making.
- 6. Demonstrate the knowledge of direct and indirect taxes in social context.
- 7. Apply the mathematical knowledge to analyze and solve business problems..

- 8. Analyze and interpret the data using statistical competing tools and techniques and communicate the results.
- 9. Understand the basic concepts and recent trends in commerce, trade and business practices.
- 10. Apply the principles, functions and managerial tools in managerial decision making process.
- 11. Demonstrate the managerial skills in commerce and management field.
- 12. Understand the provisions about the Civil and Criminal Remedies in context with business and trade.
- 13. Apply the knowledge of Business Economics the field of financial, organizational, marketing and Environmental Issues.
- 14. Apply computer skills in daily business transactions.
- 15. Get acquainted with cross cutting issues relevant to gender, environmental sustainability, human values and professional ethics.

#### Business Law - II SEM IV

Sr. No.	Modules No. of	Lectures
1	Indian Companies Act – 2013 Par T –I	15
2	Indian Companies Act – 2013, Par T –II	15
3	Indian Partnership Act , 1932 & Competition Act 2002	10
4	Intellectual Property Rights	10
5	Information Technology Act, 2000	10
	Total	60

#### **Course Outcomes:**

Unit Title	Learning Outcomes	
	The Learner will be able to:	
Unit 1	<ol> <li>Understand the objectives of the Company act 2013 (2)*</li> <li>Understand the scope &amp; development of Company act 2013 (2)*</li> </ol>	
	3. Describe features of the company (2)*	

Company act 2013 part – I	<ol> <li>Describe the concept of lifting of corporate veil, Ultravires (2)*</li> <li>Explain the role of Promoter in incorporation of company effect of preincorporation (4)*</li> <li>Classify different forms of the company (4)*</li> <li>Describe the clause of Memorandum and articles of association (2)*</li> <li>Explain the concept of constructive notice &amp; indoor management (2)*</li> <li>Describe the procedure of framing prospectus (2)*</li> <li>Examine different form of liability for misstatement in prospectus (4)</li> <li>Explain the concept of private placement &amp; requirement for issue of private placement (2)</li> </ol>
Unit 2	The Learner will be able to:
Company act 2013 part – II	<ol> <li>Summaries the concept of membership of the company (2)*</li> <li>List out the rights &amp; liabilities of the member (1)*</li> <li>Analysis the legal position of director in the company (4)*</li> <li>Understand the procedure for conducting AGM (2)*</li> </ol>
Unit 3 Limited Liability act 2008	The Learner will be able to:  1. Understand the Incorporation procedure of LLP (2)*  2. Explain the features of the LLP (2)  3. Explain the advantage of LLP (2)*  4. Classify the liability of LLP firm as well as of partner (4)*  5. Classify different form of contribution of LLP (4)*  6. Understand winding up procedure of LLP (2)*  7. Understand the procedure for conversion of LLP (2)*  8. Distinguish between LLP & Partnership firm (4)*
Unit 5 Intellectual property right	The Learner will be able to:  1. Understand the objectives of Intellectual property act (2)*  2. Understand the scope & development of Intellectual property (2)*  3. Understand concept & different form of intellectual property (2)*  4. Describe the procedure for obtaining Patent (2)*  5. Describe the procedure for obtaining Copyright (2)*  6. Describe the procedure for obtaining Trademark (2)*  7. Analyze the infringement provision of intellectual properties (4)*  8. Evaluate different forms of remedies for infringement of IP (4)*  9. Outline case law on protection of Intellectual Property (5)*

Sr. No.	Modules No. of	No. of Lectures
1.	Indian Companies Act – 2013 Par T –I	
	<ul> <li>Company –Concept, Features, Role of Promoters (S. 2(69) S. 92), Duties and</li> </ul>	

	<ul> <li>liabilities of the Promoter Effects of Pre-Incorporation contracts,         Consequences of non-registration, and Lifting of Corporate Veil.</li> <li>Classification of Companies Distinction between Private Company and Public         Company, Advantages and disadvantages of Private company and Public         Company. –Common Procedure for Incorporation of Company,</li> <li>Memorandum of Association (MOA) &amp; Article of Association(AOA)         – Concept ,         Clauses of MOA, AOA- Contents, Doctrine of constructive notice,         Doctrine of         Ultra Vires, Doctrine of Indoor Management.</li> <li>Prospectus – Concept, Kinds, Contents, Private Placement</li> </ul>	15
2.	<ul> <li>Indian Companies Act – 2013, Par T –II</li> <li>Member of a Company –Concept, Who can become a member, Modes of acquiring membership, Cessation of membership, Right &amp; Liabilities of Members.</li> <li>Director – Qualifications&amp; Disqualification, Classification, Director Identification Number (DIN), Legal Position of Directors.</li> </ul>	15
3.	<ul> <li>Indian Partnership Act – 1932 &amp; Competition Act 2002</li> <li>(A) Indian Partnership Act – 1932</li> <li>Limited Liability Partnership (LLP) 2008 – Concept, Characteristics, Advantages &amp; Disadvantages, Procedure for Incorporation.</li> <li>Extent of L.L.P Conversion of LLP, Mutual rights &amp; duties of partners, Winding up of LLP, Distinction between LLP and Partnership.</li> <li>(B) Competition Act 2002</li> <li>Competition Act 2002 – Concept, Salient Features, Objectives &amp; Advantages.</li> <li>Abuse of Dominant Position, Competition Commission of India, Anti-Competition Agreements</li> </ul>	10
4.	Intellectual Property Rights	

	<ul> <li>Intellectual Property Right (IPR) – Concept, Nature, Introduction &amp; background of IPR in India.</li> <li>IPR relating to Patents – Concepts of Invention and discovery, Comparison (S2 (j)), Concept of Patents, General principles applicable to working of patented inventions, Term of Patent. Infringement of Patent Rights &amp; Remedies. (Ss.104-115)</li> <li>IPR relating to Copyrights- Concept of Copyright (Ss. 14, 16, 54,) Concept of author and authorized acts, (S.2) Ownership of Copy right (S.17) Duration or term of Copy right. (S. 22-27), Original work and fair use, Rights of Copyright holder, Infringement of Copyrights &amp; Remedies. (Ss. 51, 52)</li> <li>IPR relating to Trademarks –Concept, Functions of Trade Mark, types, trademarks that cannot be registered, Registration of Trade Marks and rights of the proprietor of Trade Marks. Procedure for registration of Trade Marks, Infringement of Trademarks Remedies.</li> </ul>	10
5.	<ul> <li>Information Technology Act</li> <li>Cyber Law and Cyber Security:         Need of cyber law, History of cyber law in India</li> <li>Cyber Crimes:         Various threats and attacks, Phishing, Key Loggers, Identity Theft,         Call and SMS forging, E-mail related crimes, denial of service attacks,         Hacking, online shopping frauds, credit card frauds, cyber stocking</li> <li>Cyber Security:         Computer security, E-Security, Password Security and reporting         internet fraud</li> </ul>	10

#### **SEMESTER – IV REFERENCE BOOKS:**

- 1. Guide to the Companies Act,2013 by A Ramaiya, Lexis Nexis.
- 2. Company Law by G.K.Kapoor.
- 3. Company Law by N.D.Kapoor.
- 4. Company Law by P.C. Tulsian.
- 5. Law and practice of Intellectual Property in India by Dr.VikasVashishth,Bharat Law House.

- 6. Laws Relating to Intellectual Property, Universal Law Publishing Co. Dr.B.L.Wadhera
- 7. Competition Law by Avatar Singh, Eastern Book Company
- 8. Competition Law in India by T. Ramappa, Oxford University Press.
- 9. Intellectual Property Rights by Narayan.
- 10. Laws Relating to Intellectual Property, Universal Law Publishing Co. Dr.B.L.Wadhera

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	Or	
	Full Length Question	
Q:3	Full Length Question	15 Marks
	Or	
	Full Length Question	
Q:4	Full Length Question	15 Marks
	Or	
	Full Length Question	

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.