

KES's Dr. C. D. Deshmukh Commerce &
Sau. K. G. Tamhane Arts College,
Roha- Raigad

Department of Commerce

Annual Teaching plan

Teaching Methods

Teaching- Learning Process

Academic Year

2021-2022

KES'S DR. C. D. DESHMUKH COMMERCE & SAI. K. G. YAMHANE ARTS COLLEGE,
ROHLA- RAIGAD.

Revised Syllabus of Courses of B.Com. Programme at Semester III
with Effect from the Academic Year 2017-2018

Elective Courses (EC)

Discipline Specific Elective (DSE) Courses

Commerce -I

(Introduction to Business)

Modules at a Glance

A Y 2021-22

Sr. No	Modules	No. of Lectures
1	Business	12
2	Business Environment	11
3	Project Planning	12
4	Entrepreneurship	12
	Total	45

Sr. No	Contents (w.e.f. 2017-18)	No. of Lectures = 45
1.	Introduction To Business	12
June & July	<ul style="list-style-type: none"> • Introduction: Concept, Functions, Scope and Significance of business. Traditional and Modern Concept of business. 	3
	<ul style="list-style-type: none"> • Objectives of Business: Steps in setting business objectives, classification of business objectives, Reconciliation of Economic and Social Objectives. 	3
	<ul style="list-style-type: none"> • New Trends in Business: Impact of Liberalization, Privatization and Globalization, Strategy alternatives in the changing scenario, Restructuring and turnaround strategies 	5
2.	Business Environment	11
Aug.	<ul style="list-style-type: none"> • Introduction: Concept and Importance of business environment, Interrelationship between Business and Environment 	4
	<ul style="list-style-type: none"> • Constituents of Business Environment: Internal and External Environment, Educational Environment and its impact, International Environment – 	2
	<ul style="list-style-type: none"> • Current Trends in the World, International Trading Environment – WTO and Trading Blocs and their impact on Indian Business. 	
3.	Project Planning	12
Sept.	<ul style="list-style-type: none"> • Introduction: Business Planning Process; Concept and importance of Project Planning; Project Report; feasibility Study types and its importance 	4
	<ul style="list-style-type: none"> • Business Unit Promotion: Concept and Stages of Business Unit Promotion, Location – Factors determining location, and Role of Government in Promotion. S 	4
	<ul style="list-style-type: none"> • statutory Requirements in Promoting Business Unit: Licensing and Registration procedure, Filling returns and other documents, Other important legal provisions 	4
4.	Entrepreneurship	12
Oct.	<ul style="list-style-type: none"> • Introduction: Concept and importance of entrepreneurship, factors Contributing to Growth of Entrepreneurship, Entrepreneur and Manager, Entrepreneur and Intrapreneur 	4
	<ul style="list-style-type: none"> • The Entrepreneurs: Types of Entrepreneurs, Competencies of an Entrepreneur, Entrepreneurship 	4
	<ul style="list-style-type: none"> • Training and Development centres in India. Incentives to Entrepreneurs in India. Women Entrepreneurs: Problems and Promotion. 	4

Question Paper Pattern
(Theoretical Courses)
COMMERCE PAPER I & II
W.E.F. 2017-2018

Maximum Marks: 100

Questions to be set: 06

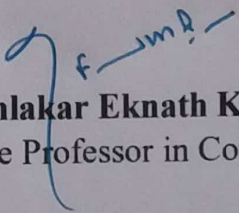
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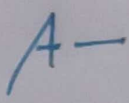
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Q-2	Answer Any Two of the following Out of Three questions - Module – I a. b. c.	15 Marks
Q-3	Answer Any Two of the following Out of Three questions - Module – II a. b. c.	15 Marks
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Q-5	Answer Any Two of the following Out of Three questions - Module – IV a.	15 Marks
	b. c.	15 Marks
Q-6	Write notes on Any Four out of Six	20 Marks

Teaching Methods to be used
In
Teaching- Learning Process

1. Lecture Method
2. Lecture Cum Discussion Methods
3. Case Study Method
4. Questioning Methods and
5. Self-Learning Method


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Revised Syllabus of Courses of B.Com. Programme at Semester III
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Elective Courses (EC)

Discipline Specific Elective (DSE) Courses

Commerce -II

(Concept of Services)

Modules at a Glance

A.Y. 2021-22

Sr. No	Modules	No. of Lectures
1	Concept of Services	12
2	Retailing	12
3	Recent Trends in Service Sector	10
4	E-Commerce	11
	Total	45

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SEMESTER-I CLASS: - FYBCOM-III (100 CBSGS PATTERN)

Sub: Commerce –II

Concept of Services

Teaching Plan: Academic Year 2021- 2022

Sr. No	Contents (w.e.f. 2017-18)	No. of Lectures = 45
1.	Concept of Services	12
Nov.	<ul style="list-style-type: none"> • Introduction: Meaning, Characteristics, Scope and Classification of Services – Importance of service sector in the Indian Marketing Mix • Services: Consumer expectations, Services Mix, - Product, Place, Price, Promotion, Process of Services delivery, Physical evidence and people • Service Strategies: Market research and Service development cycle, Managing demand and capacity, opportunities and challenges in service sector. 	4 3 5
2.	Retailing	11
Dec.	<ul style="list-style-type: none"> • Introduction: Concept of organized and unorganized retailing , Trends in retailing, growth of organized retailing in India, Survival strategies for unorganized • Retailers Retail Format: Store format, non – Store format, Store Planning, design and layout Retail Scenario: Retail Scenario in India and Global context – Prospects and Challenges in India. Mall • Management – Retail Franchising. FDI in Retailing, Careers in Retailing 	4 4 3
3.	Recent Trends in Service Sector	12
Jan.	<ul style="list-style-type: none"> • ITES Sector: Concept and scope of BPO, KPO, LPO and ERP. Banking and Insurance Sector: ATM, Debit & Credit Cards, Internet Banking – Opening of Insurance sector for private players, FDI and its impact on Banking and Insurance Sector in India Logistics: Networking – Importance – Challenges 	4 4 4
4.	E-Commerce	12
Feb. & March	<ul style="list-style-type: none"> • Introduction: Meaning, Features, Functions and Scope of • E-Commerce-Importance and Limitations of E-Commerce Types of E-Commerce: Basic ideas and Major activities of B2C, B2B, C2C. Present status of E-Commerce in India: • Transition to E-Commerce in India, ETransition Challenges for Indian Corporates; on-line Marketing Rese. 	4 4 4

Question Paper Pattern
(Theoretical Courses)
COMMERCE PAPER I & II
W.E.F. 2017-2018

Maximum Marks: 100

Questions to be set: 06

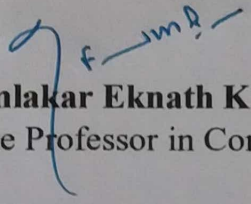
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with Effect from the Academic Year 2017-2018

Elective Courses (EC)

Discipline Specific Elective (DSE) Courses

Business Communication-I

Modules at a Glance

A.Y. 2021-22

Sr. No	Modules	No. of Lectures
1	Unit 1: Theory of Communication	20
2	Unit 2: Business Correspondence	12
3	Unit 3: Language and Writing Skills	13
4		
	Total	45

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SEMESTER-I CLASS: - FYBCOM (100 CBSGS PATTERN)

Business Communication–I

Teaching Plan: Academic Year 2021- 2022

Sr. No	Contents (w.e.f. 2017-18)	No. of Lectures = 45
1.	Unit 1: Theory of Communication	20
July	1. Concept of Communication – Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world Impact of technological advancements on Communication	3 2
	2. Channels and Objectives of Communication – Channels-- Formal and Informal—Vertical, Horizontal, Diagonal, Grapevine Objectives of Communication – Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees (A brief introduction to these objectives to be given)	2
	3. Methods and Modes of Communication – Methods: Verbal and Nonverbal Characteristics of Verbal Communication Characteristics of Non-verbal Communication Business Etiquette	3
Aug.	Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) Facsimile Communication [Fax] Computers and E- communication Video and Satellite Conferencing	3
	4. Problems in Communication /Barriers to Communication -- 3 Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers Ways to Overcome these Barriers	2
	5. Listening – Importance of Listening Skills Cultivating good Listening Skills	
	6. Introduction to Business Ethics • Concept and Interpretation Importance of Business Ethics • Personal Integrity at the workplace • Business Ethics and media • Computer Ethics • Corporate Social Responsibility	2
2.	Unit 2: Business Correspondence	11
Sept.	1. Theory of Business Letter Writing- Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing Principles of effective Email Writing	2 10
	2. Personnel Correspondence – Statement of Purpose Job Application Letter and Resume Letter of Acceptance of Job Offer, Letter of Resignation [Letter of Appointment, Promotion and Termination, Letter of Recommendation (to be taught but not to be tested in the examination)]	

3.	Unit 3: Language and Writing Skills	13
Oct.	<ol style="list-style-type: none"> 1. Commercial Terms used in Business Communication 2. Paragraph Writing – Developing an idea, using appropriate linking devices, etc Cohesion and Coherence, self-editing, etc [Interpretation of technical data, Composition on a given situation, a short informal report etc.] <ul style="list-style-type: none"> • Activities • Listening Comprehension • Remedial Teaching • Speaking Skills: Presenting a News Item, Dialogue and Speeches • Paragraph Writing: Preparation of the first draft, Revision and Self – Editing, Rules of spelling. • Reading Comprehension: Analysis of texts from the fields of Commerce and Management 	<p>5</p> <p>4</p> <p>4</p>

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SEMESTER-I CLASS: - FYBCOM (100 CBSGS PATTERN)

Business Communication–II

Teaching Plan: Academic Year 2021- 2022

Sr. No	Contents (w.e.f. 2017-18)	No. of Lectures = 45
1.	Unit 1: Presentation Skills	4
Nov.	<ul style="list-style-type: none"> • Presentations – (to be tested in tutorials only) 4 Principles of Effective Presentation Effective use of OHP Effective use of Transparencies How to make a Power-Point Presentation 	
2.	Unit 2: Group Communication	5
Dec.	<ol style="list-style-type: none"> 1. Interviews – Group Discussion Preparing for an Interview Types of Interviews – Selection, Appraisal, Grievance, Exit 2. Meetings -- • Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson, Role of the Participants Drafting of Notice, Agenda and Resolutions 3. Conference Meaning and Importance of Conference Organizing a Conference Modern Methods: Video and Tele – Conferencing 4. Public Relations — Meaning Functions of PR Department External and Internal Measures of PR 	4 3 3
3	Unit 3: Business Correspondence	
Jan.	<ul style="list-style-type: none"> • Trade Letters – • Order, Credit and Status Enquiry, Collection (just a brief introduction to be given) • Only following to be taught in detail: - • Letters of Inquiry Letters of Complaints, Claims, • Adjustments Sales Letters, promotional leaflets and fliers • Consumer Grievance Letters • Letters under Right to Information (RTI) • Act [Teachers must provide the students with theoretical constructs wherever necessary in order to create awareness. • However students should not be tested on the theory.] 	10

**Question Paper Pattern
(Theoretical Courses)
Business Communication-I & II**

W.E.F. 2017-2018

Maximum Marks: 100

Questions to be set: 06

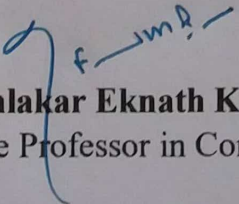
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Elective Courses (EC)

Discipline Specific Elective (DSE) Courses

Environmental Studies-I

Modules at a Glance

Sr. No	Modules	No. of Lectures
1	Environment and Ecosystem	13
2	Natural Resources and Sustainable Development	13
3	Populations and Emerging Issues of Development	13
4	Urbanisation and Environment	13
5	Reading of Thematic Maps and Map Filling	08
	Total	60

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SEMESTER-I CLASS: - FYBCOM (100 CBSGS PATTERN)

Environmental Studies-I

Teaching Plan: Academic Year 2021- 2022

Sr. No	Contents (w.e.f. 2016-17)	No. of Lectures = 60
1.	Environment and Ecosystem	13
June	<ul style="list-style-type: none"> • Environment: Meaning, definition, scope and its components; concept of an 	4
	<ul style="list-style-type: none"> • ecosystem: definition, Characteristics, components and types, functioning and 	3
July	<ul style="list-style-type: none"> • structure; Food Chain and Food Web- Ecological Pyramids - Man and environment 	3
	<ul style="list-style-type: none"> • relationship; Importance and scope of Environmental Studies. 	3
2.	Natural Resources and Sustainable Development	13
	<ul style="list-style-type: none"> • Meaning and definitions; Classification and types of resources, factors influencing 	4
Aug.	<ul style="list-style-type: none"> • resource; Resource conservation- meaning and methods- 1 and non-conventional 	3
	<ul style="list-style-type: none"> • resources, problems associated with and management of water, forest and energy 	3
	<ul style="list-style-type: none"> • resources- resource utilization and sustainable development 	3
3.	Populations and Emerging Issues of Development	13
	<ul style="list-style-type: none"> • Population explosion in the world and in India and arising concerns- Demographic 	4
Sept.	<ul style="list-style-type: none"> • Transition Theory - pattern of population growth in the world and in India and 	4
	<ul style="list-style-type: none"> • associated problems - Measures taken to control population growth in India; 	4
	<ul style="list-style-type: none"> • Human population and environment- Environment and Human Health – Human 	
	<ul style="list-style-type: none"> • Development Index – The World Happiness Index 	
4.	Urbanisation and Environment	13

Oct.	<ul style="list-style-type: none"> • Concept of Urbanisation- Problems of migration and urban environment- • changing land use, crowding and stress on urban resources, degradation of air, 	4
		3
		3
	And water, loss of soil cover impact on biodiversity, Urban heat islands - Emerging Smart Cities and safe cities in India - Sustainable Cities	3
5.	Reading of Thematic Maps and Map Filling	08
Oct.	Reading of Thematic Maps (4 Lectures)	4
	Located bars, Circles, Pie charts, Isopleths, Choropleth and Flow map, Pictograms -	4
	Only reading and interpretation.	4
	Map Filling: (4 Lectures)	4
	Map filling of World (Environmentally significant features) using point, line and polygon segment.	
	Concept and Calculation of Ecological Footprint	

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SEMESTER-I CLASS: - FYBCOM (100 CBSGS PATTERN)

Environmental Studies-II

Teaching Plan: Academic Year 2021- 2022

Sr. No	Contents (w.e.f. 2016-17)	No. of Lectures = 60
1.	Solid Waste Management for Sustainable Society	13
No.	Classification of solid wastes – Types and Sources of Solid Waste; Effects of Solid Waste Pollution- Health hazards, Environmental Impacts; Solid Waste Management – solid waste management in Mumbai- Schemes and initiatives run by MCGM – role of citizens in waste management in Mumbai	4 3 3 3
2.	Agriculture and Industrial Development	13
Dec.	Environmental Problems Associated with Agriculture: Loss of Productivity, Land Degradation, desertification - Uneven Food Production – Hunger, Malnutrition and Food Security – Sustainable Agricultural practices Environmental Problems Associated with Industries – pollution -Global warming, Ozone Layer Depletion, Acid rain, - Sustainable Industrial practices – Green Business and Green Consumerism, Corporate Social Responsibility	4 3 3 3
3.	Tourism and Environment	13
Jan.	Tourism: Meaning, Nature, Scope and importance –Typology of tourism classification; Tourism potentials in India and challenges before India; New Tourism Policy of India; Consequences of tourism: Positive and Negative Impacts on Economy, Culture and environment- Ecotourism	4 4 5
4.	Environmental Movements and Management	13
Feb.	Environmental movements in India: Save Narmada Movement, Chipko Movement, Appiko Movement, Save Western Ghat and Save Jaitapur; Environmental Management: Concept, need and relevance; Concept of ISO 14000 and 16000; Concept of Carbon Bank and Carbon Credit. IA - Environment Protection Acts – Concept and components of Geospatial Technology Applications of GST in Environmental Management.	3 3 3 2
5. March	Map Filling Map filling of Konkan and Mumbai (Environmentally significant features and GST centres) using point, line and polygon segment. Concept and Calculation of Environmental Performance Index (EPI)	08

**Question Paper Pattern
(Theoretical Courses)
Environmental Studies- I&II**

W.E.F. 2016-2017

Maximum Marks: 100

Questions to be set: 06

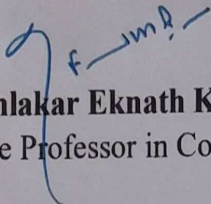
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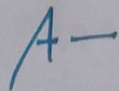
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Elective Courses (EC)

Discipline Specific Elective (DSE) Courses

Financial Accounting and Auditing – Introduction to Management Accounting

Modules at a Glance

Sr.No	Modules	No. of Lectures
1	Introduction to Management Accounting	10
2	Ratio Analysis and Interpretation	15
3	Working Capital Management	10
4	Capital Budgeting	10
	Total	45

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SEMESTER-III CLASS: - SYBCOM-III (100 CBSGS PATTERN)

Sub: Financial Accounting and Auditing – Introduction to Management Accounting

Teaching Plan: Academic Year 2021- 2022

Sr. No	Contents (w.e.f. 2017-18)	No. of Lectures = 45
1	Introduction to Management Accounting	10
June	<p>A. Introduction to Management Accounting – Meaning, Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting</p> <p>B. Analysis and Interpretation of Financial Statements</p> <p>i) Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis 15</p> <p>ii) Relationship between items in Balance Sheet and Revenue statement</p> <p>iii) Tools of analysis of Financial Statements (i) Trend analysis (ii) Comparative Statement (iii) Common Size Statement</p> <p>Note: (i) Problems based on trend analysis (ii) Short Problems on Comparative and Common sized statements</p>	<p>1</p> <p>1</p> <p>1</p> <p>1</p> <p>6</p>
2	Ratio Analysis and Interpretation	15
July	<p>(Based on Vertical Form of Financial statements) – Meaning, classification, Du Point Chart, advantages and Limitations)</p> <p>A. Balance Sheet Ratios:</p> <p>i) Current Ratio</p> <p>ii) Liquid Ratio</p> <p>iii) Stock Working Capital Ratio</p> <p>iv) Proprietary Ratio</p> <p>v) Debt Equity Ratio</p> <p>vi) Capital Gearing Ratio</p> <p>B. Revenue Statement Ratio:</p> <p>i) Gross Profit Ratio</p> <p>ii) Expenses Ratio</p> <p>iii) Operating Ratio</p> <p>iv) Net Profit Ratio</p> <p>v) Net Operating Profit Ratio</p> <p>vi) Stock Turnover Ratio</p>	<p>5</p> <p>5</p>
Aug.	<p>C. Combined Ratio:</p> <p>i) Return on capital employed (Including Long Term Borrowings)</p> <p>ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital)</p> <p>iii) Return on Equity Capital</p> <p>iv) Dividend Payout Ratio</p> <p>v) Debt Service Ratio</p> <p>vi) Debtors Turnover</p> <p>vii) Creditors Turnover (Practical Question on Ratio Analysis)</p>	5

3.	Working Capital Management: (Practical Questions)	10
Sept.	A. Concept, Nature of Working Capital, Planning of Working Capital	2
	B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization	2
	C. Operating Cycle	6
4.	Capital Budgeting	10
Oct.	A. Introduction:	2
	B. The classification of capital budgeting projects	2
	C. Capital budgeting process	2
	D. Capital budgeting techniques - Payback Period, Accounting Rate of Return, Net Present Value, The Profitability Index, Discounted Payback. (Excluding calculation of cash flow)	6

Reference Text:

1. Cost and Management Accounting - Colinn Dury 7th Edition
2. . Cost and Management Accounting- Dbarshi Bhattacharyya pearson Publications 2013 edition
3. 3. Management Accounting - M.Y.Khan
4. 4. Management Accounting - I.M.pandey

**Question Paper Pattern
(Theoretical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

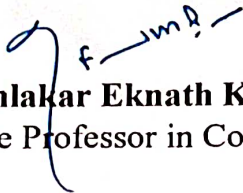
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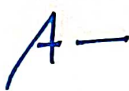
Question No.	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered any 10 B) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question OR Full Length Question	15 Marks 15 Marks
Q-3	Full Length Question OR Full Length Question	15 Marks 15 Marks
Q-4	Full Length Question OR Full Length Question	15 Marks 15 Marks
Q-5	Full Length Question OR Full Length Question	15 Marks 15 Marks
Q-6	A) Theory questions B) Theory questions OR Short Notes To be asked 06 To be answered 04	10 Marks 10 Marks 20 Marks

Note: Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks

Teaching Methods to be used
In
Teaching- Learning Process

1. Lecture Method
2. Lecture Cum Discussion Methods
3. Case Study Method
4. Questioning Methods and
5. Self-Learning Method


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Revised Syllabus of Courses of B.Com. Programme at Semester III
with Effect from the Academic Year 2017-2018

Elective Courses (EC)

Discipline Specific Elective (DSE) Courses

Financial Accounting and Auditing VI – Auditing

Modules at a Glance

A.Y. 2021-2022

Sr. No	Modules	No. of Lectures
	Introduction to Auditing	10
	Audit Planning, Procedures and Documentation	10
	Auditing Techniques and Internal Audit Introduction	15
	Auditing Techniques: Vouching & Verification	10
	Total	45

KES's DR. C. D. DESHMUKH COMMERCE & SAU. K. G. TAMHANE ARTS COLLEGE,
ROHA- RAIGAD.

SEMESTER-III CLASS: - SYBCOM-III (100 CBSGS PATTERN)

Sub: Financial Accounting and Auditing-IV

Teaching Plan: Academic Year 2021- 2022

Sr. No	Contents (w.e.f. 2017-18)	No. of Lectures = 45
1	Introduction to Auditing	10
Nov.	<p>A. Basics – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing, Investigation and Auditing.</p> <p>B. Errors & Frauds – Definitions, Reasons and Circumstances, Types of Error, Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud.</p> <p>C. Principles of Audit, Materiality, True and Fair view</p> <p>D. Types of Audit – Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audi</p>	<p>1</p> <p>1</p> <p>1</p> <p>6</p>
2	Audit Planning, Procedures and Documentation	10
Dec.	<p>A. Basics – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing, Investigation and Auditing.</p> <p>B. Errors & Frauds – Definitions, Reasons and Circumstances, Types of Error, Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud.</p> <p>C. Principles of Audit, Materiality, True and Fair view</p> <p>D. Types of Audit – Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audit.</p>	<p>5</p> <p>5</p>

3.	Auditing Techniques and Internal Audit Introduction	15
Jan.	A. Test Check – Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages, disadvantages, precautions.	2
	B. Audit Sampling – Audit Sampling, meaning, purpose, factors in determining sample size – Sampling Risk, Tolerable Error and expected error, methods of selecting Sample Items Evaluation of Sample Results auditors Liability in conducting audit based on Sample	4
Feb.	C. Internal Control – Meaning and purpose, review of internal control, advantages, auditors’ duties, review of internal control, Inherent Limitations of Internal control, internal control samples for sales and debtors, purchases and creditors, wages and salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks.	3
	D. Internal Audit: Meaning, basic principles of establishing Internal audit, objectives, evaluation of internal Audit by statutory auditor, usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audit	4
4.	Auditing Techniques: Vouching & Verification	10
March	A. Audit of Income: Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received Royalties Received	2
	B. Audit of Expenditure: Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense	2
	C. Audit of Assets Book Debts / Debtors, Stocks – Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers Quoted Investments and Unquoted Investment Trade Marks / Copyrights Patents Know-How Plant and Machinery Land and Buildings Furniture and Fixtures	4
	D. Audit of Liabilities : Outstanding Expenses, Bills Payable Secured loans Unsecured Loans, Contingent Liabilities	

Note:

The Law and Standards in force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations

Question Paper Pattern
Financial Accounting and Auditing-IV
(Theoretical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

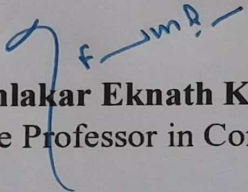
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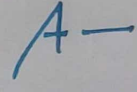
Question No.	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered any 10 B) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question OR	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question OR	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	A) Theory questions B) Theory questions OR	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

Note: Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.

Teaching Methods to be used
In
Teaching- Learning Process

1. Lecture Method
2. Lecture Cum Discussion Methods
3. Case Study Method
4. Questioning Methods and
5. Self-Learning Method


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**Revised Syllabus of Courses of B.Com. Programme at Semester III
with Effect from the Academic Year 2017-2018**

Elective Courses (EC)

Discipline Specific Elective (DSE) Courses

Sub: Business Law-I

(Management: Functions and Challenges)

Modules at a Glance

A.Y. 2021-2022

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

KES's DR. C. D. DESHMUKH COMMERCE & SAU. K. G. TAMHANE ARTS COLLEGE,
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SEMESTER-III CLASS: - SYBCOM-III (100 CBSGS PATTERN)

Sub: business Law-I

(Management: Functions and Challenges)

Teaching Plan: Academic Year 2021- 2022

Sr. No	Contents (w.e.f. 2017-18)	No. of Lectures = 60
1	Indian Contract Act – 1872 Part –I	12
June	<ul style="list-style-type: none"> Contract – Definition of Contract and Agreement, Essentials of Valid Contract, Classification of Contracts. 	3
	<ul style="list-style-type: none"> 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) 	3
	<ul style="list-style-type: none"> Capacity to Contract (S. 10-12) – Minor, Unsound Mind, Disqualified Persons. 	3
	<ul style="list-style-type: none"> Consideration (S. 2 & 25) – Concept and Importance of consideration, Legal rules of Consideration, Exceptions to the Rule, 'No Consideration No Contract'(Ss. 25) Unlawful Consideration (S 23) 	3
	Indian Contract Act – 1872 Part –II	12
July	<ul style="list-style-type: none"> Consent (Ss.13, 14-18, 39.53, 55, 66)-Agreements in which consent is not free - Coercion, Undue Influence, Misrepresentation Fraud, Mistake. 	3
	<ul style="list-style-type: none"> Void Agreements (S. 24-30) – Concept, Void Agreements under Indian Contract Act. 	3
	<ul style="list-style-type: none"> Contingent Contract (S. 31), Quasi Contract (S.68-72), Concept of EContract& Legal Issues in formation and discharge of E- Contract. 	3
	<ul style="list-style-type: none"> Concept of Performance of Contract (S 37) 	3
	<ul style="list-style-type: none"> Modes of Discharge of Contract, Remedies on breach of Contract.(73-75) 	3
3	Special Contracts	12
Aug.	<ul style="list-style-type: none"> Law of Indemnity & 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. 	3
	<ul style="list-style-type: none"> 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 	3
	<ul style="list-style-type: none"> Law of Pledge – Concept, Essentials of valid Pledge, Lien - concept, Difference between Pledge and Lien, Rights of Pawnor & Pawnee.(Ss.173, 174, 177) 	3
		3

	<ul style="list-style-type: none"> • Law of Agency (Ss. 182-185, 201-209) – Concept, Modes of creation of Agency, Modes of termination of Agency, Rights & Duties of Principal and Agent 	
4.	The Sale Of Goods Act – 1930	12
Sept.	<ul style="list-style-type: none"> • 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), 	3
	<ul style="list-style-type: none"> • Conditions & Warranties (Ss. 11-25 & 62, 63) – Concept, Distinguish between Conditions and Warranties, Implied Conditions & Warranties, Concept of Doctrine of Caveat Emptor – Exceptions. 	3
	<ul style="list-style-type: none"> • Property – Concept , Rules of transfer of property (Ss. 18-26) 	3
	<ul style="list-style-type: none"> • Unpaid Seller (Ss. 45-54, 55 & 56)- Concept, Rights of an unpaid seller, Remedies for Breach of contract of Sale (Ss. 55-61), Auction sale – Concept, Legal Provisions. (S. 64) 	3
5.	The Negotiable Instruments (Ammended) Act 2015	12
Oct.	<ul style="list-style-type: none"> • Negotiable Instruments – Concept (S13), Characteristics, Classification of Negotiable Instruments (Ss. 11, 12, 17-20, 42, 43, 104,134,135) Maturity of Instruments. 	4
	<ul style="list-style-type: none"> • 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 & Crossing of Cheque, Distinguish between Bill of Exchange & Cheque, Dishonour of Cheque – Concept & Penalties (Ss. 138, 139,142) 	4
	<ul style="list-style-type: none"> • Miscellaneous Provisions (S. 8-10, 22, 99-102, 118-122, 134-137) – Parties to Negotiable instruments Holder, Holder in due course, Rights & Privileges of Holder in due course, Payment in due course, Noting & Protest (99-104A) 	4

Reference book:

1. Management Today Principles & Practice- Gene Burton, Mana Thakur, Tata McGrawHill, Publishing Co.Ltd.
2. Management – James A.F. Stoner, Prentice Hall, Inc .U.S.A.
3. Management: Global Prospective –Heinz Weinrich & Harold Koontz, Tata McGraw- Hill, Publishing Co.Ltd.
4. Essential of Database Management Systems -Alexis Leon, Mathews Leon Vijay Nicole, Imprints Pvt Ltd.
5. Management –Task ,Resp, Practices – PetaDruche “willian Heinemann LTD.

**Revised Syllabus of Courses of B.Com. Programme at Semester III
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Elective Courses (EC)

Discipline Specific Elective (DSE) Courses

Business Law-II

Modules at a Glance

A.Y.-2021-2022

Sr. No	Modules	No. of Lectures
1	Indian Companies Act – 2013 Par T –I	12
2	Indian Companies Act – 2013, Par T –II	12
3	Indian Partnership Act – 1932	12
4	Consumer Protection Act, 1986 & Competition Act 2002	12
5	Intellectual Property Rights	12
	Total	60

SEMESTER-III CLASS: - SYBCOM (100 CBSGS PATTERN)

Sub: Business Law-II

Teaching Plan: Academic Year 2021- 2022

Sr. No	Contents (w.e.f. 2017-18)	No. of Lectures = 60
1	Indian Companies Act – 2013 Par T –	12
Nov.	<p>Company –Concept, Features, Role of Promoters (S. 2(69) S. 92), Duties and liabilities of the Promoter Effects of Pre-Incorporation contracts, Consequences of non-registration, and Lifting of Corporate Veil.</p> <ul style="list-style-type: none"> • 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, • Memorandum of Association (MOA) & Article of Association(AOA) – Concept , Clauses of MOA, AOA- Contents, Doctrine of constructive notice, Doctrine of Ultra Vires, Doctrine of Indoor Management. • Prospectus – Concept, Kinds, Contents, Private Placement 	<p>2</p> <p>4</p> <p>2</p> <p>4</p>
2	Indian Companies Act – 2013, Par T –II	12
Dec.	<p>Member of a Company –Concept, Who can become a member, Modes of acquiring membership, Cessation of membership, Right & Liabilities of Members.</p> <ul style="list-style-type: none"> • Director – Qualifications& Disqualification, Classification, Director Identification Number (DIN), Legal Position of Directors. • Meetings – Types, Legal Provisions of Statutory Meeting, Annual General Meeting, Extra-Ordinary Meeting, Board Meeting. 	<p>4</p> <p>2</p> <p>4</p> <p>2</p>
3	Indian Partnership Act – 1932	12
Jan.	<ul style="list-style-type: none"> • Partnership – Concept, Essentials, True Test of Partnership, Partnership Deed, Types of Partnership, Rights and Duties of Partners, Distinguish between Partnership & Hindu Undivided Family (HUF). • Dissolution – Concept, Modes of Dissolution, Consequences of Dissolution. • Limited Liability Partnership (LLP) 2008 – Concept, Characteristics, Advantages & Disadvantages, Procedure for Incorporation. • Extent of L.L.P.- Conversion of LLP, Mutual rights & duties of partners, Winding up of LLP, Distinction between LLP and Partnership. 	<p>4</p> <p>4</p> <p>2</p> <p>2</p>

4.	Consumer Protection Act, 1986 & Competition Act 2002	12
Feb.	Consumer Protection Act – Concept , Objects, Reasons for enacting the Consumer Protection Act, Definition of Consumer, Consumer Dispute, Complaint, Complainant, Defect, Deficiency, Consumer Dispute, Unfair Trade Practices, Goods and Services.	3
	• Consumer Protection Councils & Redressal Agencies – District, State & National.	3
	• Competition Act 2002 – Concept, Salient Features, Objectives & Advantages. • Abuse of Dominant Position, Competition Commission of India, Anti Competition Agreements,	3
5.	INTELLECTUAL PROPERTY RIGHTS	12
March	Intellectual Property Right (IPR) – Concept, Nature, Introduction & background of IPR in India.	4
	• 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 & Remedies. (Ss. 104-115)	4
	• IPR relating to Copyrights- Concept of Copyright (Ss. 14, 16, 54,) Concept of author and authorised 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 & Remedies. (Ss. 51, 52)	4
	• 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	

Reference book:

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.Vikas Vashishth,Bharat Law House.
6. Law of Partnership along with Limited Liability Partnership by Avatar Singh , Eastern Book Company.
7. Laws Relating to Intellectual Property, Universal Law Publishing Co. Dr. B.L.Wadhera
8. Consumer Protection Law and Practice by Dr.V.K.Agarwal, Bharat Law House.
9. Competition Law by Avatar Singh, Eastern Book Company
10. Competition Law in India by T. Ramappa, Oxford University Press.
11. Intellectual Property Rights by Narayan.
12. Laws Relating to Intellectual Property, Universal Law Publishing Co. Dr. B.L.Wadher

**Question Paper Pattern
Business Law-II
(Theoretical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

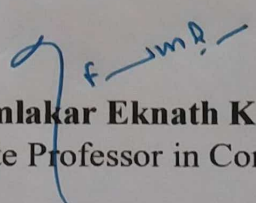
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Question No.	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered any 10 B) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question OR	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question OR	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	A) Theory questions B) Theory questions OR	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

Note: Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.

**Teaching Methods to be used
In
Teaching- Learning Process**

1. Lecture Method
2. Lecture Cum Discussion Methods
3. Case Study Method
4. Questioning Methods and
5. Self-Learning Method


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**Revised Syllabus of Courses of B.Com. Programme at Semester III
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Elective Courses (EC)

Discipline Specific Elective (DSE) Courses

Commerce –III

(Management: Functions and Challenges)

Modules at a Glance

A.Y.-2021-2022

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

**Revised Syllabus of Courses of B.Com. Programme at Semester III
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Elective Courses (EC)

Discipline Specific Elective (DSE) Courses

Commerce –III

(Management: Functions and Challenges)

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ROHA- RAIGAD.**

SEMESTER-III CLASS: - SYBCOM-III (100 CBSGS PATTERN)

Sub: Commerce –III

(Management: Functions and Challenges)

Teaching Plan: Academic Year 2021- 2022

Sr. No	Contents (w.e.f. 2017-18)	No. of Lectures = 45
1.	Introduction To Management	11
June	Management- Concept, Nature, Functions, Managerial Skills & Competencies • Evolution of Management Thoughts Classical Approach: Scientific Management – F.W.Taylor’s Contribution Classical Organisation Theory: HenriFayol’s Principles Neo Classical: Human Relations Approach – EltonMayo’sHawthorne experiments • Modern Management Approach-Peter Drucker’s Dimensions of Management, Indian Management Thoughts: Origin & Significance of Indian Ethos to Management.	3 3 5
2.	Planning & Decision Making	10
July	Planning - Steps, Importance, Components, Coordination – Importance • M.B.O -Process, Advantages, Management By Exception- Advantages; Management Information System- Concept, Components • Decision Making - Techniques, Essentials of a Sound Decision Making, Impact of Technology on Decision Making.	4 2
3.	Organising	12
Aug.	<ul style="list-style-type: none"> • Organising-Steps, Organisation Structures – Features of Line & Staff Organisation, Matrix Organisation , Virtual Organisation, Formal/s Informal Organisation. • Departmentation -Meaning -Bissessar of Management- Factors Influencing Span of Management, Tall and Flat Organisation. • Delegation of Authority- Process, Barriers to Delegation, Principles of Effective Delegation. Decentralisation: Factors Influencing Decentralisation, Centralization v/s Decentralisation 	4 4 4
4.	Directing And controlling	12
Sept.	<ul style="list-style-type: none"> • Motivation – Concept, Importance, Influencing factors. Importance of Communication, Barriers to effective Communication • Leadership- Concept, Functions, Styles, Qualities of a good leader. 	4 4
Oct.	<ul style="list-style-type: none"> • Controlling – Concept, Steps, Essentials of good control system, Techniques of Controlling -PERT, CPM, Budgetary Control, Management Audit. 	4

Reference book:

1. Management Today Principles & Practice- Gene Burton, ManabThakur, Tata McGrawHill, Publishing Co.Ltd.
2. Management – JamesA.F.Stoner, Prentice Hall, Inc .U.S.A.
3. Management : Global Prospective –Heinz Wehrich & Harold Koontz, Tata McGraw- Hill, Publishing Co.Ltd.
4. Essential of Database Management Systems -AlexisLeon ,MathewsLeon Vijay Nicole, Imprints Pvt Ltd.
5. Management –Task ,Resp, Practices – PetaDruche “willian Heinemann LTD.

**Question Paper Pattern
(Theoretical Courses)
COMMERCE PAPER I & II
SEMESTER - III & IV
W.E.F. 2017-2018**

Maximum Marks: 100

Questions to be set: 06

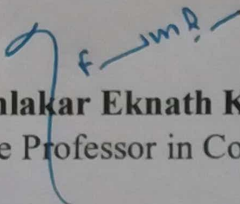
Duration: 03 Hrs.

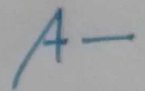
All Questions are Compulsory Carrying 15 Marks each.

Question No.	Particular	Marks
Q-1	Multiple Choice Questions: A. Select the most appropriate answer from the option given below (Any Ten out of Twelve)	10 Marks
	B. State whether the following statements are True or False (Any Ten out of Twelve)	10 Marks
Q-2	Answer Any Two of the following Out of Three questions - Module – I a. b. c.	15 Marks
Q-3	Answer Any Two of the following Out of Three questions - Module – II a. b. c.	15 Marks
Q-4	Answer Any Two of the following Out of Three questions - Module – III a. b. c.	15 Marks
Q-5	Answer Any Two of the following Out of Three questions - Module – IV a.	15 Marks
	b.	15 Marks
Q-6	c.	20 Marks
	Write notes on Any Four out of Six	

**Teaching Methods to be used
In
Teaching- Learning Process**

1. Lecture Method
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5. Self-Learning Method


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Elective Courses (EC)

Discipline Specific Elective (DSE) Courses

Commerce –IV

(Management: Production & Finance)

Modules at a Glance

A.Y.-2021-2022

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

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ROHA- RAIGAD.

SEMESTER-III CLASS: - SYBCOM-III (100 CBSGS PATTERN)

Sub: Commerce –IV

(Management: Production & Finance)

Teaching Plan: Academic Year 2021- 2022

Sr. No	Contents (w.e.f. 2017-18)	No. of Lectures = 45
1.	Production & Inventory Management	11
Nov.	Production Management: Objectives, Scope Production Planning & Control: Steps, Importance	3
	• Production Systems: Concept, Types - Continuous and Intermittent. Productivity: Concept, Factors Influencing Productivity, Measures for improving Productivity.	3
	• Inventory Management- Objectives, Inventory Control- Techniques. Scientific Inventory Control System - Importance	5
2.	Quality Management	10
Dec.	Introduction to Quality: Dimensions of Quality, Cost of Quality: Types – Internal Failure Cost, External Failure Cost, Appraisal Cost, Prevention Cost, Quality Circle: Features.	4
	• Quality Management Tools: TQM – Importance, Six Sigma – Process, ISO 9000 – Certification Procedure, Kaizen – Process	2
	• Service Quality Management: Importance, SERVQUAL Model, Measures to improve service quality.	
3.	Indian Financial System	12
Jan.	• Indian Financial Market: Structure, Primary Market – IPO Procedure Dematerialisation: Process, Role of Depositories : NSDL and CDSL	4
	• SEBI: Functions of SEBI, Investors protection measures of SEBI. Stock Exchange – Functions, Speculators.	4
	• Credit Rating: Advantages, Credit Rating Agencies in India - CRISIL, CARE, and ICRA	4
4.	Recent Trends In Finance	12
Feb.	• Mutual Funds- Advantages and Limitations, Types, Factors responsible for growth of mutual funds – Systematic Investment Plan.	4
March	• Commodity Market: Categories, Derivatives Market: Types, Participants, Types of Derivative Instruments.	4
	• Start-up Ventures – Concept, Sources of Funding, Micro Finance – Importance, Role of Self Help Groups.	4

Reference book:

1. Production and Operations Management – Prof L.C.Jhamb, Event Publishing House.
2. Production Planning & Control- Prof L.C.Jhamb, Event Publishing House
3. Production & Operation Management (Text & Cases)- K.Ashwathappa&G.Sudeshana Reddy, Himalaya Publication.
4. Launching New Ventues : An Entrepreneurial Approach-Kathleen R.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 Indian Financial 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 Publicatio

**Question Paper Pattern
(Theoretical Courses)
COMMERCE PAPER I & II
SEMESTER - III & IV
W.E.F. 2017-2018**

Maximum Marks: 100

Questions to be set: 06

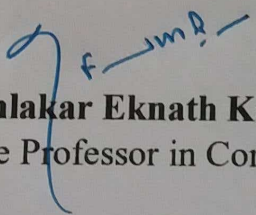
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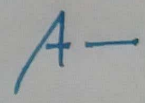
All Questions are Compulsory Carrying 15 Marks each.

Question No.	Particular	Marks
Q-1	Multiple Choice Questions: A. Select the most appropriate answer from the option given below (Any Ten out of Twelve)	10 Marks
	B. State whether the following statements are True or False (Any Ten out of Twelve)	10 Marks
Q-2	Answer Any Two of the following Out of Three questions - Module – I a. b. c.	15 Marks
Q-3	Answer Any Two of the following Out of Three questions - Module – II a. b. c.	15 Marks
Q-4	Answer Any Two of the following Out of Three questions - Module – III a. b. c.	15 Marks
Q-5	Answer Any Two of the following Out of Three questions - Module – IV a.	15 Marks
	b. c.	15 Marks
Q-6	Write notes on Any Four out of Six	20 Marks

**Teaching Methods to be used
In
Teaching- Learning Process**

1. Lecture Method
2. Lecture Cum Discussion Methods
3. Case Study Method
4. Questioning Methods and
5. Self-Learning Method


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Revised Syllabus of Courses of B.Com. Programme at Semester III

with Effect from the Academic Year 2017-2018

Elective Courses (EC)

Discipline Specific Elective (DSE) Courses

Company Secretarial Practice - I

Modules at a Glance

A.Y. 2021-2022

Sr. No	Modules	No. of Lectures
1	Introduction to Company	11
2	Company Secretary Practices	10
3	Company Documentation and Formation	12
4	Secretarial Correspondence	12
	Total	45

**KES's DR. C. D. DESHMUKH COMMERCE & SAU. K. G. TAMHANE ARTS COLLEGE,
ROHA- RAIGAD.**

SEMESTER-III CLASS: - SYBCOM-III (100 CBSGS PATTERN)

Company Secretarial Practice - I

Teaching Plan: Academic Year 2021- 2022

Sr. No	Contents (w.e.f. 2017-18)	No. of Lectures = 45
1.	Introduction to Company	11
June	<ul style="list-style-type: none"> • Introduction to Company – Features, Types -As per Company's Act, 2013. 	3
	<ul style="list-style-type: none"> • Company Secretary – Qualities, Qualifications, Appointment procedure, Resignation & Removal. 	3
	<ul style="list-style-type: none"> • Role of Company Secretary–Rights, Responsibilities, Liabilities of Company Secretary, Career options of Company Secretary. 	5
2.	Company Secretary Services	10
July	<ul style="list-style-type: none"> • Advisory Services – Role of Company Secretary as an advisor to Chairman, Secretary as an liaison officer between the (a) Company and Stock Exchange (b) Company and Depository Participants (c) Company and Register of Companies (ROC). 	4
	<ul style="list-style-type: none"> • Representation Services of Company Secretary at different forums Company Law Board, Consumer Forum, SEBI, Arbitration & conciliation services, Cyber Law compliance, Secretarial Standards – Advantages, Secretarial Standards by ICSI, Secretarial Standards -1- 10. 	2
	<ul style="list-style-type: none"> • Secretarial Audit – Procedure and Stages, Need and Importance, Scope 	4
3.	Company Documentation and Formation	12
Aug.	<ul style="list-style-type: none"> • Memorandum of Association (MOA) - Clauses, Alteration of MOA, Ultra Vires. Articles of Association (AOA) – Contents, Prospectus – Statement in Lieu of Prospectus, Contents, Misleading Prospectus. 	4
	<ul style="list-style-type: none"> • Company Formation –Stages, Secretarial Duties at each stage in public company and private company. 	4
	<ul style="list-style-type: none"> • Conversion & Reconversion of Private and Public Company – Secretarial Procedure. 	4
4.	Secretarial Correspondence	12
Sept.	<ul style="list-style-type: none"> • Correspondence– Shareholders, Debenture Holders, Registrar of Companies, Stock Exchange & penalties thereon 	4
	<ul style="list-style-type: none"> • Correspondence with SEBI, Company Law Board and penalties thereon, Role of technology in Secretarial Correspondence 	4
Oct.	<ul style="list-style-type: none"> • Specimens– Letter to shareholders - Rights Issue, Bonus Issue, Letter to ROC-Alteration of MOA/AoA, Letter to Stock Exchange –Listing of shares, Letters to Government- Reconversion/Conversion, Letter to Bank – Overdraft Facility 	4

**Revised Syllabus of Courses of B.Com. Programme at Semester III
with Effect from the Academic Year 2017-2018**

Elective Courses (EC)

Discipline Specific Elective (DSE) Courses

Company Secretarial Practice - II

Modules at a Glance

Sr. No	Modules	No. of Lectures
1	Management of Companies	11
2	Company Meetings	10
3	Dematerialisation and Online Trading	12
4	Reports and Winding Up	12
	Total	45

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ROHA- RAIGAD.**

SEMESTER-III CLASS: - SYBCOM-III (100 CBSGS PATTERN)

Company Secretarial Practice - II

Teaching Plan: Academic Year 2021- 2022

Sr. No	Contents (w.e.f. 2017-18)	No. of Lectures = 45
1.	Management of Companies	11
Nov.	<ul style="list-style-type: none"> • Directors – Appointment, Duties, Role, Directors Report, Director Identification Number (DIN). 	3
	<ul style="list-style-type: none"> • Types of Directors , Role of CEO, Non- Executive Directors, Independent Director 	3
	<ul style="list-style-type: none"> • Auditor- Appointment, Duties, Rights & Powers, Audit report. 	5
2.	Company Meetings	10
Dec.	<ul style="list-style-type: none"> • Types of Company meeting, Secretarial Duties – Before, During and after company meeting – Annual General Meeting, Extra-Ordinary General Meeting, Board Meeting. 	4
	<ul style="list-style-type: none"> • Notices, agenda, Chairman, Quorum& Proxy – Concept and Statutory Provisions 	2
	<ul style="list-style-type: none"> • Motion, Resolution, Minutes – Concept, Types Voting, Minutes – Concept, Methods. 	4
3.	Dematerialisation and Online Trading	12
Jan.	<ul style="list-style-type: none"> • Dematerialisation – Need and Importance, Secretarial Duties, Procedures, Participants. • Online Trading – Concept, Advantages & Disadvantages, Bombay Stock Exchange Online Trading (BOLT), BOSS. • Listing of securities – Procedure, Advantages, Secretarial Duties, Scrips – Types. 	4
		4
		4
4.	Reports and Winding Up	12
Feb.	<ul style="list-style-type: none"> • Company Reports – Types, Secretarial Duties with regard to payment of dividend, Interest, Charges & penalties. 	4
	<ul style="list-style-type: none"> • Winding up of a Company – Procedure, & Statutory Provisions, Secretarial role in winding up. 	4
March	<ul style="list-style-type: none"> • Specimen – Notice & Agenda of Annual General Meeting, Notice & Agenda of Board Meeting prior to Annual General Meeting, Resolution for appointment of Company Secretary, Special Resolution for alteration of Memorandum of Association, Minutes of Board Meeting prior to Annual General Meeting, Minutes of Annual General Meeting 	4

Question Paper Pattern
(Theoretical Courses)
COMPANY SECRETARIAL PRACTICE - PAPER I & II
SEMESTER - III & IV
W.E.F. 2017-2018

Maximum Marks: 100

Questions to be set: 06

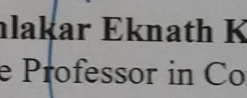
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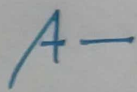
All Questions are Compulsory Carrying 15 Marks each.

Question No.	Particular	Marks
Q-1	Multiple Choice Questions: A. Select the most appropriate answer from the option given below (Any Ten out of Twelve)	10 Marks
	B. State whether the following statements are True or False (Any Ten out of Twelve)	10 Marks
Q-2	Answer Any Two of the following Out of Three questions - Module – I a. b. c.	15 Marks
Q-3	Answer Any Two of the following Out of Three questions - Module – II a. b. c.	15 Marks
Q-4	Answer Any Two of the following Out of Three questions - Module – III a. b. c.	15 Marks
Q-5	Answer Any Two of the following Out of Three questions - Module – IV a.	15 Marks
	b. c.	15 Marks
Q-6	Write notes on Any Four out of Six	20 Marks

**Teaching Methods to be used
In
Teaching- Learning Process**

1. Lecture Method
2. Lecture Cum Discussion Methods
3. Case Study Method
4. Questioning Methods and
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Department of Commerce

Annual Teaching plan

Teaching Methods

Teaching- Learning Process

Academic Year

2021-2022

**Revised Syllabus of Courses of B.Com. Programme at Semester V & VI
with Effect from the Academic Year 2017-2018**

Elective Courses (EC)

Discipline Specific Elective (DSE) Courses

Commerce –V

Marketing

Modules at a Glance

A.Y. 2021-2022

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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ROHA- RAIGAD.**

SEMESTER-V CLASS: - TYBCOM (100 CBSGS PATTERN)

Commerce –V Marketing

Teaching Plan: Academic Year 2021- 2022

Sr. No	Contents (w.e.f. 2017-18)	No. of Lectures = 45
1.	Introduction to Marketing	12
June	<ul style="list-style-type: none"> • Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing 	4
	<ul style="list-style-type: none"> • Marketing Research - Concept, Features, Process Marketing Information System-Concept, Components Data Mining- Concept, Importance 	4
	<ul style="list-style-type: none"> • 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 	4
2.	Marketing Decisions I	11
July	<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 	4
	<ul style="list-style-type: none"> • Packaging- Concept , Essentials of a good package Product Positioning- Concept, Strategies of Product Positioning Service Positioning- Importance & Challenges 	4
	<ul style="list-style-type: none"> • Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies 	3
3.	Marketing Decisions	11
Aug.	<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 	4
	<ul style="list-style-type: none"> • Promotion- Concept, Importance, Elements of Promotion mix Integrated Marketing Communication (IMC)- Concept, Scope, Importance 	4
	<ul style="list-style-type: none"> • Sales Management- Concept, Components, Emerging trends in selling Personal Selling- Concept , Process of personal selling, Skill Sets required for Effective Selling 	3
4.	Key Marketing Dimensions	11
Sept.	<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 	4
	<ul style="list-style-type: none"> • Marketing Ethics: 	4
Oct.	<ul style="list-style-type: none"> • Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing Digital Marketing-Concept, trends in Digital Marketing Green Marketing- concept, importance 	4
	<ul style="list-style-type: none"> • 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 	4

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**SEMESTER-VI CLASS: - TYBCOM (100 CBSGS PATTERN)
Commerce –VI**

Human Resource Management

Teaching Plan: Academic Year 2021- 2022

Sr. No	Contents (w.e.f. 2017-18)	No. of Lectures = 45
1.	Human Resource Management	12
Nov.	<ul style="list-style-type: none"> • Human Resource Management – Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management • Human Resource Planning- Concept Steps in Human Resource Planning Job Analysis-Concept, Components, Job design- Concept, Techniques • Recruitment- Concept, Sources of Recruitment Selection - Concept , process , Techniques of Deselection, 	4 4 4
2.	Human Resource Development	11
Dec.	<ul style="list-style-type: none"> • Human Resource Development- Concept, functions Training- Concept, Process of identifying training and development needs, Methods of Training & Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In, basket, management games) Evaluating training effectiveness- Concept, Methods • Performance Appraisal- Concept, Benefits, Limitations, Methods Potential Appraisal-Concept, Importance • Career Planning- Concept, Importance Succession Planning- Concept, Need Mentoring- Concept, Importance Counselling- Concept, Techniques. 	4 4 3
3.	Human Relations	11
Jan.	<ul style="list-style-type: none"> • Human Relations- Concept, Significance Leadership –Concept, Transactional & Transformational Leadership Motivation- Concept, Theories of Motivation,(Maslow's Need Hierarchy Theory, Vroom's Expectancy Theory, McGregor's Theory X and Theory Y, Pink's Theory of Motivation) • Employees Morale- Concept, Factors affecting Morale, Measurement of Employees Morale Emotional Quotient and Spiritual Quotient- Concept, Factors affecting EQ & SQ • Employee Grievance- Causes, Procedure for Grievance redressal Employee welfare measures and Healthy & Safety Measures. 	4 4 3
4.	Trends In Human Resource Management	11
Feb.	<ul style="list-style-type: none"> • HR in changing environment: Competencies- concept, classification Learning organizations- Concept, Creating an innovative organization, Innovation culture- Concept, Need, Managerial role. • Trends in Human Resource Management,: Employee Engagement- Concept, Types Human resource Information System (HRIS) – Concept, Importance, Changing patterns of employment. 	4 4
March	<ul style="list-style-type: none"> • Challenges in Human Resource Management: Employee Empowerment, Workforce Diversity. Attrition, Downsizing, Employee Absenteeism, 	4

Question Paper Pattern
(Theoretical Courses)
COMMERCE PAPER V & VI
W.E.F. 2017-2018

Maximum Marks: 100

Questions to be set: 06

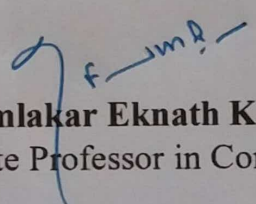
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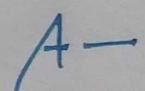
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Question No.	Particular	Marks
Q-1	Multiple Choice Questions: A. Select the most appropriate answer from the option given below (Any Ten out of Twelve)	10 Marks
	B. State whether the following statements are True or False (Any Ten out of Twelve)	10 Marks
Q-2	Answer Any Two of the following Out of Three questions - Module – I a. b. c.	15 Marks
Q-3	Answer Any Two of the following Out of Three questions - Module – II a. b. c.	15 Marks
Q-4	Answer Any Two of the following Out of Three questions - Module – III a. b. c.	15 Marks
Q-5	Answer Any Two of the following Out of Three questions - Module – IV a.	15 Marks
	b. c.	15 Marks
Q-6	Write notes on Any Four out of Six	20 Marks

**Teaching Methods to be used
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1. Lecture Method
2. Lecture Cum Discussion Methods
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4. Questioning Methods and
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SYLLABUS FOR SEMESTER V
PROGRAMME – BACHELOR OF COMMERCE
COURSE – INTERNATIONAL MARKETING (APPLIED COMPONENT)
CREDIT BASED SEMESTER AND GRADING SYSTEM
W.E.F. ACADEMIC YEAR 2015-16
Teaching plan A.Y. 2021-2022

The current international marketing syllabus is revised and designed with the objective to

- a. To familiarize students with India's potential in international marketing.
- b. Conceptual clarity and understanding of terminology used in International marketing.
- c. Practical significance of international marketing with respect to Indian economy.

SEMESTER -V

MODULE – I

Introduction to International marketing

- a) Meaning and features of International marketing.
- b) Scope of International Marketing importance of International Marketing from the view point of nation business.
- c) Motivating factors for International Marketing.
- d) Distinguish between Domestic Marketing & International Marketing.
- e) Problems in International Marketing.
- f) Trends in world trade and India's exports. (Sunrise exports, composition & direction of India's export since 2010)

MODULE – II

Global frame work for International Marketing.

- a) Meaning of Trade barriers along with its classification.
- b) WTO – Formation, Objectives, Functions, Implications on International Marketing. WTO agreements since 2010 and its impact on India's exports and imports.
- c) Trading blocs- meaning – implications and major regional economics grooming with their achievements such as (EV,NAFIA,ASEAN,SAARC,BRICS)

MODULE – III

Product development in overseas market.

- a) Product related decisions- Product planning – Meaning and need for product planning – Product Development- steps involved in new product development process – International Product Life Cycle.
- b) Various branding decisions – Techniques of branding in international market – factors influencing branding.
- c) Packing –meaning of importance and essentials of good packaging.

MODULE – IV

Export Pricing

- a) Meaning of export pricing – factors affecting influencing export pricing.
- b) Various export pricing quotations including INCO terms- various export pricing strategies. Break Even Point.
- c) Practical problem on FOB pricing (Simple Sum).

SYLLABUS FOR SEMESTER VI
PROGRAMME – BACHELOR OF COMMERCE
COURSE – INTERNATIONAL MARKETING (APPLIED COMPONENT)
CREDIT BASED SEMESTER AND GRADING SYSTEM
W.E.F. ACADEMIC YEAR 2015-16
A.Y. 2021-2022
SEMESTER-VI

MODULE – V

Export Finance & export marketing and promotional organs.

- a) Meaning of export finance – Types of export finance – features of pre shipment and post shipment finance-Role of com banks EXIM banks ,SIDBI,ECGC.
- b) Export marketing organizations – meaning and types – Export promotions organizations – Meaning role/importance of EPC – Commodity boards. MPEDA – APEDA - FIEO – IIFT –IIP –ITPO – ICA – DGFT – EOU’s, SEZs, EPZs –STPs.
- c) Incentives object to SEZs, EPZs, STPs.

MODULE – VI

Foreign Trade Policy

- a. Meaning of FTP – Objectives of FTP.
- b. Highlights / Implications of FTP – 2009 -14, 2014 onwards.
- c. Notes on – Towns of excellence, Privileges enjoyed by states holders, Negative list of exports.

MODULE – VII

Export Procedures.

- a. Registrations – Excise clearance procedures – pre shipment procedure.
- b. Shipment procedure – Custom procedure – Role services of CHA.
- c. Realizations of export proceeds – Marine Insurance procedure – ISO certifications procedure.

MODULE – VIII

Export Documentation and assistance incentives.

- a. Letter of credit – Meaning parties to Letter of Credit- procedure to open Letter of Credit
Main types of Letter of Credit.
- b. Main Export documents with its importance in international trade commercial invoice, certificates of origin, Consular invoice, e shipping bill, mates receipt, Bill of lading, GR form.
- c. Main export incentives offered by Indian Govt to Indian exporters. – Brief on duty drawback, EPCG Scheme, MDA, MAI, ASIDE deffered credit.

Question paper pattern

SEM - V & VI

All questions are compulsory
Figure to the right indicate full marks.

Q.1 Answer any two from the following.
a, b, c

Module - I 15

Q.2 -----“-----

Module - II 15

Q.3 -----“-----

Module - III 15

Q.4 -----“-----

Module - IV 15

Q.5 Answer the following:

a) State whether the following statements are True or False. (5 statements) 5

b) Match the following. 5

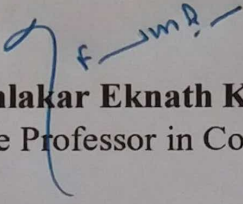
a. Group- 5 items.

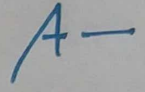
b. -----“----- 7 items.

c) Give full form. 5

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2. Lecture Cum Discussion Methods
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**Revised Syllabus of Courses of B.Com. Programme at Semester V & VI
with Effect from the Academic Year 2017-2018**

Elective Courses (EC)

Discipline Specific Elective (DSE) Courses

Export Marketing-V

Modules at a Glance

A.Y. 2021-2022

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

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ROHA- RAIGAD.**

**SEMESTER-V CLASS: - TYBCOM- (100 CBSGS PATTERN)
Export Marketing-V**

Teaching Plan: Academic Year 2022- 2023

Sr. No	Contents (w.e.f. 2017-18)	No. of Lectures = 45
1.	Introduction to Export Marketing	12
June	a) Concept and features of Export Marketing; Importance of Exports for a Nation and a Firm; Distinction between Domestic Marketing and Export Marketing	4
	b) Factors influencing Export Marketing; Risks involved in Export Marketing; Problems of India's Export Sector	4
	c) Major merchandise/commodities exports of India (since 2015); Services exports of India (since 2015); Region-wise India's Export Trade (since 2015)	4
2.	Global Framework for Export Marketing	11
July	a) Trade barriers; Types of Tariff Barriers and Non-Tariff barriers; Distinction between Tariff and Non-Tariff barriers	4
	b) Major Economic Groupings of the World; Positive and Negative Impact of Regional Economic Groupings; Agreements of World Trade Organisation (WTO)	4
	c) Need for Overseas Market Research; Market Selection Process, Determinants of Foreign Market Selection	3
3.	India's Foreign Trade Policy	11
Aug.	a) Foreign Trade Policy (FTP) 2015-20 - Highlights and Implications, Export Trade facilitations and ease of doing business as per the new FTP	4
	b) Role of Directorate General of Foreign Trade (DGFT), Negative list of Exports, Deemed Exports	4
	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	3
4.	Export Incentives and Assistance	11
Sept.	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), b.	4
	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) c. Schemes - Export Promotion Capital Goods (EPCG) Scheme, Duty Exemption and Remission Schemes, Export Advance Authorisation Scheme; Duty Drawback (DBK); IGST Refund for Exporters	4
Oct.		4

**KES's DR. C. D. DESHMUKH COMMERCE & SAU. K. G. TAMHANE ARTS COLLEGE,
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**SEMESTER-VI CLASS: - TYBCOM (100 CBSGS PATTERN)
Export Marketing-II**

Teaching Plan: Academic Year 2021- 2022

Sr. No	Contents (w.e.f. 2017-18)	No. of Lectures = 45
1.	Product Planning and Pricing Decisions for Export Marketing	12
Nov.	<ul style="list-style-type: none"> a) Planning for Export Marketing with regards to Product, Branding, Packaging b) Need for Labelling and Marking in Exports, Factors determining Export Price; Objectives of Export Pricing c) International Commercial (INCO) Terms; Export Pricing Quotations – Free on Board (FOB), Cost Insurance and Freight (CIF) and Cost and Freight (C&F); Problems on FOB quotation 	<p style="margin: 0;">4</p> <p style="margin: 0;">4</p> <p style="margin: 0;">4</p>
2.	Export Distribution and Promotion	11
Dec.	<ul style="list-style-type: none"> a) Factors influencing Distribution Channels; Direct and Indirect Exporting Channels; Distinction between Direct and Indirect Exporting Channels b) Components of Logistics in Export marketing; Selection criteria of Modes of Transport; Need for Insurance in Export Marketing c) Sales Promotion Techniques used in Export Marketing; Importance of Trade Fairs and Exhibitions; Benefits of Personal Selling; Essentials of Advertising in Export Marketing; d) 	<p style="margin: 0;">4</p> <p style="margin: 0;">4</p> <p style="margin: 0;">3</p>
3.	Export Finance	11
Jan.	<ul style="list-style-type: none"> a) Methods of Payment In export marketing; Procedure to open Letter of Credit, Types and Benefits of Countertrade b) Features of Pre-Shipment and Post-shipment finance; Procedure to obtain Export Finance; Distinction between Pre-shipment Finance and Post Shipment Finance. c) Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters; Role of ECGC 	<p style="margin: 0;">4</p> <p style="margin: 0;">4</p> <p style="margin: 0;">3</p>
4.	Export Procedure and Documentation	11
Feb.	<ul style="list-style-type: none"> a) Registration with different authorities; Pre-shipment Procedure involved in Exports; Procedure of Quality Control and Pre-shipment Inspection; b) Shipping and Custom Stage Formalities; Role of Clearing & Forwarding Agent; Post-shipment Procedure for Realisation of Export Proceeds; Procedure of Export under Bond and Letter of Undertaking. (LUT) 	<p style="margin: 0;">4</p> <p style="margin: 0;">4</p>
March	<ul style="list-style-type: none"> c) Importance of - Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/Bill of Export, Consular Invoice, Certificate of Origin 	4

Question Paper Pattern
Export Marketing-I & II
(Theoretical Courses)
W.E.F. 2017-2018

Maximum Marks: 100

Questions to be set: 06

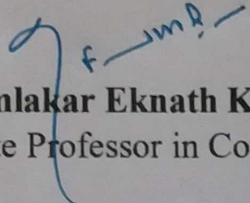
Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No.	Particular	Marks
Q-1	Multiple Choice Questions: A. Select the most appropriate answer from the option given below (Any Ten out of Twelve)	10 Marks
	B. State whether the following statements are True or False (Any Ten out of Twelve)	10 Marks
Q-2	Answer Any Two of the following Out of Three questions - Module – I a. b. c.	15 Marks
Q-3	Answer Any Two of the following Out of Three questions - Module – II a. b. c.	15 Marks
Q-4	Answer Any Two of the following Out of Three questions - Module – III a. b. c.	15 Marks
Q-5	Answer Any Two of the following Out of Three questions - Module – IV a.	15 Marks
	b.	15 Marks
	c.	15 Marks
Q-6	Write notes on Any Four out of Six	20 Marks

Teaching Methods to be used
In
Teaching- Learning Process

1. Lecture Method
2. Lecture Cum Discussion Methods
3. Case Study Method
4. Questioning Methods and
5. Self-Learning Method


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FYBCom - Accountancy & Financial Management-I (Sem-I)

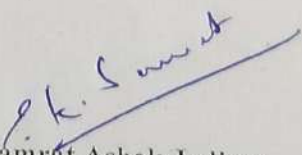
Teaching Plan: Academic Year – 2021-2022

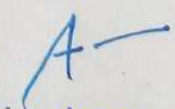
Sr. No.	Contents (w.e.f. 2016-17)	No. of Lectures Required = 60
1	Accounting Standards issued by ICAI and Inventory Valuation	15
	<p>Accounting Standards: Concepts, Benefits, Procedure for Issue of Accounting Standards, Various AS: 01</p> <p>AS: 1- Disclosure of Accounting Policies: Purpose, Areas of Policies, Disclosure of policies, Disclosure of Changes in Policies, Illustrations. 02</p> <p>AS: 2- Valuation of Inventories (Stock): Meaning, Definitions, Applicability, Measurement of Inventory, Disclosure in Final Accounts. Explanation with illustrations. 02</p> <p>AS: 9- Revenue Recognition: Meaning and Scope, Transactions excluded, Sale of Goods, Rendering of Services, Effects of Uncertainties, Disclosure, Illustrations. 02</p> <p>Inventory Valuation: Meaning of inventory, Cost of Inventory valuation, Inventory Systems: Periodic Inventory System and Perpetual Inventory System. 01</p> <p>Valuation: Meaning and Importance.</p> <p>Methods of Stock Valuation as per AS:2- FIFO and Weighted Average Method. Computation of valuation of inventory as on Balance Sheet date: if inventory is taken on a date after the Balance Sheet or before the Balance Sheet. 07</p>	
2	Final Accounts	15
	<p>Expenditures: Capital, Revenue 01</p> <p>Receipts: Capital, Revenue 01</p> <p>Adjustments and Closing Entries 01</p> <p>Final Accounts of Manufacturing Concerns (Proprietary Firm) 02</p> <p>Practical Problems: 10</p>	

3	Departmental Accounts	15
	Meaning, Basis of Allocation of Expenses and Incomes / Receipts Interdepartmental Transfer: at Cost Price and Invoice Price, Stock Reserve	04
	Departmental Trading and Profit & Loss Account and Balance Sheet.	01
	Practical Problems:	10
4	Accounting for Higher Purchase	15
	Meaning, Calculation of Interest	01
	Accounting for Hire Purchase transactions by Asset Purchase Method based on Full Cash Price.	02
	Journal Entries, Ledger Accounts and Disclosure in Balance Sheet for hirer and vendor (Excluding default, repossession and calculation of cash price)	02
	Practical Problems:	10

**Teaching Methods to be used
in
Teaching-Learning Process**

1. Lecture Method
2. Lecture Cum Discussion Method
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6. Self-Learning Method


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FYBCom - Accountancy & Financial Management- II (Sem-II)

Teaching Plan: Academic Year – 2021 - 2022

Sr. No.	Contents (w.e.f. 2016-17)	No. of Lectures Required = 60
1	Accounting for Incomplete Records	15
	Introduction	03
	Problems on preparation of final accounts of proprietary trading concern (Conversion Method)	12
2	Consignment Accounts	15
	Accounting for Consignment Transactions, Valuation of Stock	03
	Invoicing of Goods at Higher Price (excluding overriding commission, normal / abnormal losses)	02
	Practical Problems:	10
3	Branch Accounts	15
	Meaning, Classification of Branch	01
	Accounting for Dependent Branch not maintaining full books: Debtor Method, Stock and Debtor Method	04
	Practical Problems:	10
4	Fire Insurance Claim	15
	Computation of Loss of Stock by Fire	02
	Ascertainment of Claim as per the Insurance Policy	03
	Exclude: Loss of Profit and Consequential loss	
	Practical Problems:	10

Teaching Methods to be used in Teaching-Learning Process:

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SYBCom - Accountancy & Financial Management (Sem-IV)

Teaching Plan: Academic Year – 2021 - 2022

Sr. No.	Contents (w.e.f. 2017-18)	No. of Lectures Required = 60
1	Introduction to Company Accounts	15
	<p>Introduction of Basic Terms: Types of companies, nature and formation of companies, Shares, Debentures, Share Capital, Reserves and surplus, types of assets and liabilities, dividend, format of Balance Sheet (Only theory)</p> <p>Issue of Shares: Different modes of IPO, Private Placements, Preferential, Rights, ESO, SWEAT and ESCROW account, Issue of shares at par, premium and discount, Under subscription and Over subscription of shares, forfeiture and reissue of forfeited shares, issue of shares for consideration other than cash (Only Theory)</p> <p>Issue of Debentures: Types of Debentures, Issue of debentures at par, premium and discount, Issue of Debentures with consideration of Redemption, Issue of debentures for cash receivable in instalments or at times of debentures for consideration other than cash. (Only Theory)</p>	<p>04</p> <p>06</p> <p>05</p>
2	Redemption of Preference Shares	15
	<p>Provisions of the Companies Act for redemption of Preference Shares (Sec.55 of the Companies Act, 2013), Companies (Share and Debentures) Rules.</p> <p>Methods of Redemption of fully paid-up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalization of undistributed profit and a combination of both,</p> <p>Calculation of minimum fresh issue to provide fund for redemption. (Question on entries and/or Balance Sheet)</p> <p>Note: Companies governed by Section 133 of the Companies Act,</p>	<p>02</p> <p>02</p> <p>01</p>

	2013 and comply with the accounting standards prescribed for them. Hence, the balance in security premium account not to be utilized for premium payable on redemption of preference shares. Practical Problems:	10
3	Redemption of Debentures	15
	Introduction: Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing off discount/loss on issue of debentures; Terms of issue of debentures Methods of redemption of debentures: By payment in lumpsum and by payment in instalments (excluding from by purchase in open market), Conversion. (Questions on entries, ledgers and/or Balance Sheet and/or redemption of preference shares) Practical Problems:	02 03 10
4	Ascertainment and Treatment of Profit Prior to Incorporation	15
	Principles for ascertainment Preparation of separate combined, columnar Profit and Loss A/c including different basis of allocation of expenses and income Practical Problems:	01 02 12

**Teaching Methods to be used
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SYBA–Book Keeping & Accountancy Paper - I(Sem-III)

Teaching Plan: Academic Year – 2021 - 2022

Sr. No.	Contents (w.e.f. 2017-18)	No. of Lectures Required = 60
1	Introduction to Book Keeping and Accountancy	15
	a) Concept, Objectives, Importance and utility, Difference between Book-Keeping and Accountancy. b) Basic accounting terminologies, Basis of accounting (Cash and Accrual) c) Theoretical base of Accounting. – Concepts, Conventions and Principles.	05 05 05
2	Double Entry Book Keeping	15
	a) Concept, Fundamentals of double entry Book-Keeping. b) Source documents required for Accounting – Cash and Petty Cash Voucher, Pay-in –Slip, Cash and Credit Memo, Debit and Credit Note, c) Withdrawal Slip, Cheque (Bearer, Order, Crossed), Bank Pass Book, Bank Statements. Practical Illustrations and Problems:	01 03 01 10
3	Journal	15
	a) Journal- Meaning, Importance and Utility of Journal, Specimen of Journal, b) Writing of Journal Entries. c) Difference between Journal and ledger. Practical Problem:	01 01 01 12
4	Cash Book	15
	a) Cash Book with cash column only, Cash book with Cash and Bank Columns. b) Petty Cash Book. c) Information about Other Subsidiary Books. Sales Return Book, Purchase Return Book, Sales Book, Purchase Book. Practical Problems:	01 01 03 10

SYBA – Book Keeping & Accountancy Paper - II (Sem-IV)

Teaching Plan: Academic Year – 2021 - 2022

Sr. No.	Contents (w.e.f. 2017-18)	No. of Lectures Required = 60
1	Ledger	15
	a) Concept, Need and Contents of Ledger, Specimen of Ledger b) Passing of Entries from Subsidiary Books to Ledger c) Balancing Ledger Accounts. Practical Problems:	02 02 01 10
2	Bank Reconciliation Statement	15
	a) Concept, Need, Importance, Reasons for Difference in Bank Balances, Preparation of Bank Reconciliation Statement. b) Trial balance – Meaning and Purpose, Preparation of Trial Balance from given Balances. c) Introduction to Basic Computer Accounting, Proforma of Bank Pass Book. Pay in Slip. Practical Problems:	02 02 01 10
3	Depreciation, Provisions and Reserves	15
	a) Reserves – Concept, Definition, Need and Factors Affecting Depreciation. b) Methods, Straight line method and WDV method, difference between two methods, accounting treatment of depreciation. c) Concept, objectives and difference between provisions and reserves, types of reserves. Practical Problems:	01 03 01 10

4	Financial Statements of Proprietary Concerns	15
	a) Preparation of trading account, preparation of Profit and Loss Account	02
	b) Preparation of Balance Sheet.	01
	c) Effects of following Adjustments – closing stock, bad and doubtful debts, provision for discount on debtors and creditors, outstanding expenses, prepaid expenses, accrued income, drawings, goods distributed as free samples	02
	Practical Problems:	10

**Teaching Methods to be used
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Teaching-Learning Process**

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Financial Accounting and Auditing VII – Financial Accounting (Sem-V)

Teaching Plan: Academic Year –2021 - 2022

Sr. No.	Contents (w.e.f. 2018-19)	No. of Lectures Required = 60
1	Preparation of Final Accounts of Companies	15
	Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement)	01
	Preparation of financial statements as per Companies Act. (excluding cash flow statement)	01
	AS 1 in relation to final accounts of companies (disclosure of accounting policies)	01
	Adjustment for –	
	1. Closing Stock, 2. Depreciation, 3. Outstanding expenses and income, 4. Prepaid expenses and Pre received income	01
	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	01
	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.	
	Practical Problems:	10
2	Internal Reconstruction	15
	Need for reconstruction and company law provisions Distinction between internal and external reconstructions.	01
	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.	02
	Practical Problems:	12

3	Buy Back of Shares	10
	<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> <p>Practical Problems:</p>	<p>01</p> <p>01</p> <p>08</p>
4	Investment Accounting (w.r.t. Accounting Standard – 13)	12
	<p>For shares (variable income bearing securities)For debentures/Preference shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices</p> <p style="text-align: center;">and</p> <p>finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage). Columnar format for investment account.</p> <p>Practical Problems:</p>	<p>01</p> <p>01</p> <p>10</p>
5	Ethical Behaviour and Implications for Accountants	08
	<p>Introduction, Meaning of ethical behaviour 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? Implications of ethical values for the principles versus rulebased approaches to accounting standards</p> <p>The principal based approach and ethics The accounting standard setting process and ethics The IFAC Code of Ethics for Professional Accountants</p> <p>Ethics in the accounting work environment – A research report Implications of unethical behavior for financial reports</p> <p>Company Codes of Ethics The increasing role of whistle – Blowing Why should student learn ethics?</p>	<p>02</p> <p>01</p> <p>02</p> <p>02</p> <p>01</p>

Financial Accounting & Auditing Paper-IX: Financial Accounting (Sem-VI)

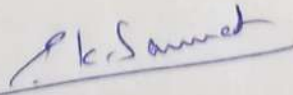
Teaching Plan: Academic Year – 2021 - 2022

Sr. No.	Contents (w.e.f. 2018-19)	No. of Lectures Required = 60
1	AS – 14 – Amalgamation, Absorption & External Reconstruction (excluding inter company holdings)	15
	In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively.	02
	Meaning and Computation of purchase consideration. Problems based on purchase method only.	03
	Practical Problems	10
2	Accounting of Transactions of Foreign Currency	15
	In relation to purchase and sale of goods, services and assets and loan and credit transactions.	02
	Computation and treatment of exchange rate differences	03
	Practical Problems	10
3	Liquidation of Companies	10
	Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues	02
	Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract	01
	Practical problems	07
4	Underwriting of Shares & Debentures	10
	Meaning of liquidation or winding up, Preferential payments Overriding preferential payments	01
	Preparation of statement of affairs, deficit / surplus account	02
	Liquidator's final statement of account	07
	Practical Problems	07

5	Accounting for Limited Liability Partnership	10
	Statutory Provisions, Conversion of partnership firm into LLP	01
	Final Accounts	01
	Practical Problems	08

**Teaching Methods to be used
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Purchasing and Store Keeping (PSK) Paper – I (Sem-V)

Teaching Plan: Academic Year – 2021 - 2022

Sr. No.	Contents (w.e.f. 2018-19)	No. of Lectures Required = 45
1	Material Management and Material Requirement Planning	12
	<p>Material Management – Definition, Concept, Importance, Objectives, Functions, Scope, Responsibilities of material manager, Interdepartmental relationship.</p> <p>Materials budget – Purpose, Procedures & Factors.</p> <p>Material Requirement Planning – Concept, Need, Objectives and Factors affecting on MRP.</p>	<p>07</p> <p>02</p> <p>03</p>
2	Material Research & 'E' Material Management	11
	<p>Material Research – Meaning, Definition, Need, Importance, Scope & Functions.</p> <p>'E' Material Management – Concept, Application & Operation, Uses & Advantages, Classes/ Types of materials.</p> <p>Coding and Standardization – Nature, Methods and Advantages of Codification, Standardization – Nature & Importance.</p>	<p>03</p> <p>03</p> <p>05</p>
3	Scientific Purchasing	11
	<p>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>Scientific Purchasing - Meaning, Importance, Objectives & Principles, Purchase Policies-Centralized vs decentralized purchasing.</p> <p>Suppliers – Sources of supplier, Selection of Suppliers – Methods, Vendor rating & Vendor development.</p>	<p>05</p> <p>03</p> <p>03</p>

4	Purchase Procedure	11
	urchase procedure - Make or Buy or Import decision, Buyer & Seller relationship - Techniques, Ethics in Buying - Principles, Purchase methods, Documentation.	03
	ational purchase Procedure - Steps/procedure, Purchase requisition, quotations - types, Invoice - Types and different Methods of payment settlement, Legal aspect of contract- Contents and Clauses.	04
	International Purchase Procedure - Need, Indent house / firm - Functions & Services offered by Indent house, Steps/Procedure of Importing, Documentations, Emerging trends in purchasing.	04

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Purchasing and Store Keeping (PSK) Paper – II (Sem-VI)

Teaching Plan: Academic Year – 2021 - 2022

Sr. No.	Contents (w.e.f. 2018-19)	No. of Lectures Required=45
1	Store Keeping and Materials Handling	12
	Store Keeping - Concept, Meaning, Objectives, Functions of Storekeeping, Types of stores, Stages in storekeeping, Duties and Responsibilities of Storekeeper.	05
	Material Handling – Objective, Advantages & Principles, Protection and Preservation of materials in store.	03
	Store Location & Layout – Location of Store House, Factors influencing store location, Objectives, Principles and Types of store layout	04
2	Store Accounting and Store Record	11
	Store Accounting – Objectives, Importance, Advantages, Need for Store Accounting, Methods of Valuation of Material – FIFO, LIFO, Simple average & Weighted average method	06
	Store Record – Concept, Objectives, Need, and Documents required for Store Record	02
	Store Ledger & Bin card – Meaning, Advantages of Store ledger and Bin card, Stock Audit, Lead time- Concept & Classification	03

3	Inventory Control	11
	Stock levels & Value analysis – Types of stock level, Value analysis – Concept, Essentials & Steps.	03
	ABC analysis – Purpose, Steps and Advantages of ABC analysis.	02
	Inventory Control – Objectives, Advantages and Disadvantages of Periodical & Perpetual Inventory Control, Selective Inventory control techniques, Economic Order Quantity – Importance.	06
4	Logistics and Supply Chain Management (SCM)	11
	Logistics – Concepts, Nature, Importance & Challenges	03
	Supply Chain Management – concepts, Objectives, Benefits & Process of Supply Chain Management	02
	Recent Trends in Logistics & SCM – Role of IT in logistics / SCM, Issues & Challenges in logistics, Logistics Outsourcing – Concept & Benefits.	06

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