



Shri Vile Parle Kelavani Mandal's  
**MITHIBAI COLLEGE OF ARTS, CHAUHAN INSTITUTE OF SCIENCE and  
AMRUTBEN JIVANLAL COLLEGE OF COMMERCE AND ECONOMICS  
(AUTONOMOUS)**

*NAAC Reaccredited 'A' grade, CGPA: 3.57 (February 2016),  
Granted under RUSA, FIST-DST and -Star College Scheme of DBT, Government of  
India,*

*Best College (2016-17), University of Mumbai*

Affiliated to the  
**UNIVERSITY OF MUMBAI**

**Program: B.Com (Hons.)**

**Course: ADVANCED ACCOUNTING - I**

**Semester: III**

**Choice Based Credit System (CBCS) with effect from the  
Academic year 2022-23**

*Pijayalal  
3/2/22*

## **PROGRAMME SPECIFIC OUTCOMES (PSO'S)**

On completion of the B.Com (Hons), the learners should be enriched with knowledge and be able to-

### **Program Specific Outcome (PSO)**

**PSO – 1:** Learners will gain thorough systematic and subject skills within various disciplines

of commerce, business, accounting, economics, finance, auditing and marketing.

**PSO – 2:** Learners will demonstrate values and the role of accounting in society and business.

**PSO – 3:** Learners will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers.

**PSO – 4:** Learners will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

**PSO – 5:** Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs

**PSO – 6:** Learners will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Learners will be able to demonstrate knowledge in setting up a computerized set of accounting books.

**PSO – 7:** Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

**PSO – 8:** Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

**Preamble**

This course is designed to acquire the ability to apply specific Accounting Standards and legislations to different transactions and events and in preparation and presentation of financial statements of business entities;

To understand and apply financial reporting and regulatory requirements of Banking, Financial services.

**SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben  
Jivanlal College of Commerce and Economics (AUTONOMOUS)**

**Evaluation Pattern**

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

**a) Details of Continuous Assessment (CA)**

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	ASSIGNMENT/PROJECT/PRESENTATION	15 marks
Component 2 (CA-2)	CLASS TEST	10 marks

**b) Details of Semester End Examination**

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1	Practical Question (Compulsory) and if required may be divided in to 8 and 7 marks	15	15
2,3,4,5	Practical Questions (Attempt Any 3 out of 4)- Each Question Carries 15 Marks and if required may be divided in to 8 and 7 marks	45	45
6	Short Notes or Concept Testing Questions (Any 3 out of 4 and 5 marks each)	15	15
<b>Total Marks</b>			<b>75</b>

*(Signature)*  
9/2/22

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*(Signature)*

Signature

Approved by Vice –Principal

*(Signature)*

Signature

Approved by Principal

**SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben  
Jivanlal College of Commerce and Economics (AUTONOMOUS)**

<b>Program: B.Com(Hons)</b>				<b>Semester: III</b>	
<b>Course: ADVANCED ACCOUNTING - I</b>				<b>Course Code:</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 25)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
6			6	25	75
<b>Learning Objectives:</b>					
LO1: To understand the provisions of the AS 4, 5, 7, 17, 26 and 29					
LO2: To learn the accounting technique relating to the disposal of assets and payment of liabilities on dissolution of partnership firms and understand the procedure for amalgamation of partnership firms.					
LO3: To learn the accounting treatment when a partnership firm is converted in the form of a company.					
LO4: To learn how to prepare profit and loss account of a bank comprehend the regulations governing NBFCs in India.					
LO5: To prepare the consolidated financial statements and solve related problems.					
<b>Course Outcomes:</b>					
After completion of the course, learners would be able to:					
<b>CO1:</b> Explain and apply accounting standards 4, 5, 7, 17, 26 and 29 for preparation and presentation of financial statements.					
<b>CO2:</b> Deal with piecemeal distribution to partners of the amount realized from assets net of liabilities and Solve practical problems and apply accounting treatment of amalgamation of firms.					
<b>CO3:</b> Solve practical problems and apply accounting treatment when a partnership firm is converted in the form of a company.					
<b>CO4:</b> Compute tax provision, transfer to statutory reserve, provisions of NPA, income recognition on NPA and familiarize with requirements of the prudential accounting norms for NBFCs.					
<b>CO5:</b> Apply the consolidation procedures for consolidation of financial statements and solve related problems.					
<b>Outline of Syllabus:</b>					
<b>Module</b>	<b>Description</b>				<b>No of Lectures</b>
1	Application Of AS 4,5, 7,17,26,29				20
2	Piecemeal Distribution Of Assets In Case Of Dissolution Of Firms and Amalgamation Of Partnership firm				15
3	Conversion of Partnership Firm into a Company and sale to a company; Issues relating to Accounting in Limited Liability Partnership				15
4	Financial Reporting of Banking and Financial Services				20
5	Consolidated Financial Statements				20
	<b>TOTAL</b>				<b>90</b>

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Unit	Topic	No. of Lectures
Module 1	<p>Application Of 4,5, 7,17,26,29  AS 4: Contingencies and Events Occurring After the Sheet Date  AS 5 : Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies  AS 7 : Construction Contracts  AS-17: Segment Reporting  AS 26: Intangible Assets  AS 29: Provisions, Contingent Liabilities and Contingent Assets.</p>	20
Module 2	<p>Piecemeal Distribution Of Assets In Case Of Dissolution Of Firms and Amalgamation Of Partnership firm</p> <p>A) <u>Piecemeal Distribution Of Assets In Case Of Dissolution Of Firms</u></p> <ul style="list-style-type: none"> <li>- Excess Capital Method</li> <li>- Maximum Loss Method</li> </ul> <p>B) <u>Amalgamation Of Partnership firm</u></p> <ul style="list-style-type: none"> <li>- Realisation Method</li> <li>- Revaluation Method</li> </ul>	15
Module 3	<p>Conversion of Partnership Firm into a Company and sale to a company;  Issues relating to Accounting in Limited Liability Partnership ( Theory Question Only)</p>	15
Module 4	<p>Financial Reporting of Banking and Financial Services</p> <p>A) Banking Company - Final Accounts  B) Non- Banking Financial Companies - Valuation of Investments and Provision for Losses</p>	20
Module 5	<p>Consolidated Financial Statements</p> <p>Concept of consolidation</p> <p>Simple problems on Consolidated Financial Statements as per Accounting Standards with single subsidiary (excluding problems involving acquisition of Interest in Subsidiary at Different Dates; Different Reporting Dates; Disposal of a Subsidiary and Foreign Subsidiaries)</p>	20

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**Essential Reading:**

1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
3. Students' Guide to Accounting Standards by D S Rawat, Taxmann Publications.
4. Study Material of ICAI Intermediate Course Paper 5: Advanced Accounting

**Supplementary Reading:**

1. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
2. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai Financial
3. Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd.
4. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
5. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
6. Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
7. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Paper Back
8. Compendium of Statement and Standard of Accounting, ICAI.
9. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
10. Financial Accounting by Williams , Tata Mc. Grow Hill and Co. Ltd., Mumbai
11. Company Accounting Standards by Shrinivasan Anand, Taxman.
12. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
13. Introduction to Financial Accounting by Horngren, Pearson Publications.
14. Financial Accounting by M. Mukherjee.M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi

**Note:**

If either a new Accounting Standards (AS), Announcements and Limited Revisions to AS are issued or the earlier one are withdrawn or new AS, Announcements and Limited Revisions to AS are issued in place of existing AS, Announcements and Limited Revisions to AS, as announced by the ICAI or any other Statutory Body constituted in this respect by the Government, the syllabus will accordingly include / exclude such new developments in the place of the existing ones with effect from the date to be notified by the college.

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**Program: B.Com (Hons.)**

**Course: AUDITING AND ASSURANCE -I**

**Semester: III**

**Choice Based Credit System (CBCS) with effect from the  
Academic year 2022-23**

*Vijaylaxmi  
9/2/22*



**Preamble**

This course is designed to develop an understanding of the concepts in auditing and of the generally accepted auditing procedures, techniques and skills and acquire the ability to apply the same in audit and attestation engagements

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**Evaluation Pattern**

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

**a) Details of Continuous Assessment (CA)**

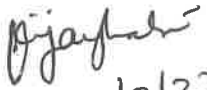
25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	ASSIGNMENT/PROJECT/PRESENTATION	15 marks
Component 2 (CA-2)	CLASS TEST	10 marks

**b) Details of Semester End Examination**

75% of the total marks per course. Duration of examination will be two and half hours.


Question Number	Description	Marks	Total Marks
1	Answer in Brief (Any 2 out of 3)	16	16
2	Answer in Brief (Any 2 out of 3)	16	16
3	Answer in Brief (Any 2 out of 3)	16	16
4	Answer in Brief (Any 2 out of 3)	16	16
5	A) Case Study/Application Based question (05) B) Short Notes (Any 2 out of 3) (06)	11	11
<b>Total Marks</b>			<b>75</b>

  
Signature 9/2/22

HOD

  
Signature

Approved by Vice –Principal

  
Signature

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<b>Program: B.Com(Hons)</b>				<b>Semester: III</b>	
<b>Course: AUDITING and ASSURANCE -I</b>				<b>Course Code:</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 25)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
3			3	25	75

**Learning Objectives:**

LO1: To define audit and understand the objectives of audit, principles governing audit like audit planning, programme, etc.

LO2: To understand concept of Internal Control, Risk Assessment procedures and understand the types of errors and frauds.

LO3: To define audit Sampling, understand the sampling techniques and Analytical procedures and substantive procedures.

LO4: To understand the concept of audit documentation and identify audit evidence.

LO5: To learn how to perform an understanding of an automated environment and documenting the same.

**Course Outcomes:**

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

**CO1:** Analyze different types of audit and qualities of an auditor and gain the knowledge of control of quality of audit work and develop Audit Plan and Program.

**CO2:** Solve case study based on Auditing concepts of Internal Control and identify significant risks and determine fraud risk factors and analyse the duty of an auditor regarding detection of errors and frauds.

**CO3:** Gain the knowledge of sample design, size and selection of items for testing and sampling risk and Identify risk of material misstatement through preliminary Analytical review procedures.

**CO4:** Explain concepts of true and fair and disclosure of accounting policies and purpose of audit documentation and sufficiency and appropriateness of audit evidence.

**CO5:** Identify the various risks in Automated environment and the corresponding controls.

**Outline of Syllabus:**

Module	Description	No of Lectures
1	Nature, Objective and Scope of Audit Audit Strategy, Audit Planning and Audit Programme	10
2	Risk Assessment and Internal Control Fraud and Responsibilities of the Auditor in this Regard	10
3	Audit Sampling Analytical Procedure	8
4	Audit Documentation and Audit Evidence	12
5	Audit in an Automated Environment	5
	<b>Total</b>	<b>45</b>

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<b>Unit</b>	<b>Topic</b>	<b>No. of Lectures</b>
<b>Module 1</b>	<p><b>Nature, Objective and Scope of Audit:</b> Auditing Concepts: Nature, objective and scope of Audit; Relationship of auditing with other disciplines; Standard Setting Process: Overview, Standard-setting process, Role of International Auditing and Assurance Standards Board (IAASB) and Auditing and Assurance Standards Board (AASB); Standards on Auditing, Guidance Note(s) issued by the ICAI; Engagement Standards: Qualities of Auditor, Elements of System of Quality Control (SQC 1 Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements); Ethical requirements relating to an audit of financial statements; Inherent Limitations of an audit (SA 200 Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Standards on Auditing); Preconditions for an audit; Audit Engagement; Agreement on Audit Engagement Terms; Terms of Engagement in Recurring Audits (SA 210 Agreeing the Terms of Audit Engagements); Leadership Responsibilities for Quality on Audits; Concept of Auditor's Independence; Threats to Independence; Acceptance and Continuance of Client Relationships and Audit Engagements (SA 220 Quality Control for an Audit of Financial Statements). <b>AUDIT STRATEGY, AUDIT PLANNING and AUDIT PROGRAMME</b> Audit Strategy; Audit planning (SA 300); Audit Programme; Development of Audit Plan and Programme, Control of quality of audit work - Delegation and supervision of audit work; Materiality and Audit Plan; Revision of Materiality; Documenting the Materiality; Performance Materiality (SA 320 Materiality in Planning and Performing an Audit).</p>	<b>10</b>
<b>Module 2</b>	<p><b>Risk Assessment and Internal Control</b></p> <p>Audit Risk, Identifying and Assessing the Risk of Material Misstatement, Risk Assessment procedures; Understanding the entity and its environment; Internal control ,Documenting the Risks; Evaluation of internal control system; Testing of Internal control; Internal Control and IT Environment (SA 315 Identifying and Assessing the Risks of Material Misstatement Through Understanding the Entity and Its Environment); Materiality and audit risk (SA 320 Materiality in Planning and Performing an Audit); Internal audit, Basics of Standards on Internal Audit (SIAs) issued by the ICAI; Basics of Internal Financial Control and reporting</p>	<b>10</b>

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	<p>requirements; Distinction between Internal Financial Control and Internal Control over Financial Reporting.</p> <p><b>Fraud and Responsibilities Of Auditor In This Regard</b></p> <p>Responsibility for the Prevention and Detection of Fraud; Fraud Risk Factors; Risks of Material Misstatement Due to Fraud; Communication of Fraud (SA 240 The Auditor's responsibilities Relating to Fraud in an Audit of Financial Statements); Provisions of the Companies Act 2013 relating to fraud and rules thereunder including reporting requirements under CARO.</p>	
<b>Module 3</b>	<p><b>Audit Sampling:</b>  Meaning of Audit Sampling; Designing an audit sample; Types of sampling; Sample Size and selection of items for testing; Sample selection method (SA 530 Audit Sampling).  Analytical Procedure:  Meaning, nature, purpose and timing of analytical procedures; Substantive analytical procedures, Designing and performing analytical procedures prior to Audit; investigating the results of analytical procedures (SA 520 Analytical Procedures)</p>	8
<b>Module 4</b>	<p><b>Audit Documentation and Audit Evidence:</b></p> <p>Concept of Audit Documentation; Nature and Purpose of Audit Documentation; Form, Content and Extent of Audit Documentation; Completion Memorandum; Ownership and custody of Audit Documentation (SA 230 Audit Documentation); Audit procedures for obtaining audit evidence; Sources of evidence; Relevance and Reliability of audit evidence; Sufficient appropriate audit evidence, Evaluation of Audit Evidence (SA 500 Audit Evidence); Written Representations as Audit Evidence; Objective of Auditor regarding Written Representation; Management from whom Written Representations may be requested; Written Representations about Management's Responsibilities (SA 580 Written Representations); Obtaining evidence of existence of inventory; Audit procedure to identify litigation and claims (SA 501 Audit Evidence - Specific Considerations for Selected Items); External confirmation procedures; Management's refusal to allow the auditor to send a confirmation request; Negative Confirmations (SA 505 External Confirmations); Audit evidence about opening balances; Accounting policies relating to opening balances; Reporting with regard to opening balances (SA 510 Initial Audit Engagements-Opening Balances); Meaning of Related Party; Nature of Related Party Relationships and Transactions; Understanding the Entity's Related Party Relationships and Transactions (SA 550 Related Parties); Meaning of Subsequent Events; Auditor's obligations in different situations of subsequent events (SA 560 Subsequent Events); Responsibilities of the Auditor</p>	12

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	with regard to Going Concern Assumption; Objectives of the Auditor regarding Going Concern; Events or Conditions that may cast doubt about Going Concern Assumption; Audit Procedures when events or conditions are identified (SA 570 Going Concern).	
<b>Module 5</b>	<b>Audit in an Automated Environment:</b>  Key features, Impact of IT related Risks, Impact on Controls, Internal Financial Controls as per Regulatory requirements, Types of Controls, Audit approach, Understanding and documenting Automated environment, Testing methods, data analytics for audit, assessing and reporting audit findings.	05

**Essential Reading:**

1. Practical Approach to Auditing and Assurance by CA Aseem Trivedi
2. Study material of ICAI Paper 6: Auditing and Assurance.

**Supplementary Reading:**

1. Auditing and Assurance by CA Aarti N Lahoti
2. Auditing and Assurance by CA Vinod Kumar Agarwal
3. Padhuka's Students Handbook on Auditing and Assurance
4. Taxmann's Auditing and Assurance by CA Pankaj Garg

**Note:**

- (i) The specific inclusions/exclusions, in any topic covered in the syllabus, will be effected every year by way of Study Guidelines.
- (ii) The provisions of the Companies Act, 1956 which are still in force would form part of the syllabus till the time their corresponding or new provisions of the Companies Act, 2013 are enforced.
- (iii) If new legislations/ Standards on Auditing/Guidance Notes/Statements are enacted in place of the existing legislations, the syllabus would include the corresponding provisions of such new legislations with effect from a date notified by the College. The changes in this regard would also form part of Study Guidelines.

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**UNIVERSITY OF MUMBAI**

**Program: B.COM(Hons)**

**Course: INDIRECT TAX**

**Semester III**

**Choice Based Credit System (CBCS) with effect from the  
Academic year 2022-2023**

*Vijayabhar  
9/2/22*

**Preamble**

This course is designed to develop an understanding of the provisions of goods and services tax law and to acquire the ability to apply such knowledge to make computations and address application oriented issues.



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**a) Details of Continuous Assessment (CA)**

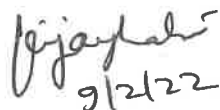
25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	ASSIGNMENT/PROJECT/PRESENTATION	15 marks
Component 2 (CA-2)	CLASS TEST	10 marks

**b) Details of Semester End Examination**

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1	Practical Question (Compulsory) and if required may be divided in to 8 and 7 marks	15	15
2,3,4,5	Practical Questions (Attempt Any 3 out of 4)- Each Question Carries 15 Marks and if required may be divided in to 8 and 7 marks	45	45
6	Short Notes or Concept Testing Questions (Any 3 out of 4 and 5 marks each)	15	15
<b>Total Marks</b>			<b>75</b>

  
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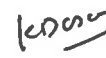
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Approved by Principal

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<b>Program: B.Com(Hons)</b>				<b>Semester: III</b>	
<b>Course: INDIRECT TAX</b>				<b>Course Code:</b>	
<b>Teaching Scheme</b>			<b>Evaluation Scheme</b>		
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutori al (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 25)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
4			4	25	75

**Learning Objectives:**

LO1: Describe the concept of Indirect taxes, identify various services exempt from GST and understand levy and collection of CGST and IGST.

LO2: Identify the point in time when liability to pay GST arises, various inclusions in/exclusions from the value of supply and identify when a person becomes liable to get registered under GST.

LO3: Identify the items on which ITC is available as also blocked items on which ITC is not available.

LO4: Enumerate the particulars of tax invoice, provisions relating to e-invoicing and transportation of goods without issuance of invoice.

LO5: To understand the methodology of cross utilization of credit and enlist the various types of statements and returns to be filled by a registered taxpayer.

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

**CO1:** Explain the features of Indirect taxes and describe the provisions pertaining to levy and collection of CGST and IGST

**CO2:** Apply the concepts relating to time of supply of goods and/or services in problem solving, compute the value of taxable supply in various circumstances and explain the procedure for obtaining registration, amendment and cancellation of registration.

**CO3:** Comprehend and apply the above provisions as also the provisions relating to utilization of ITC to compute the GST liability of a registered person payable in cash.

**CO4:** Apply provisions relating to revised tax invoice, bill of supply, receipt voucher, refund voucher, payment voucher and e-invoicing and transportation of goods without issuance of invoice.

**CO5:** Comprehend and apply the chronological order in which the liability of a taxable person has to be discharged and apply the provisions relating to returns and forms in problem solving.

**Outline of Syllabus:**

Module	Description	No of Lectures
1	<b>Concept of Indirect taxes Levy and collection of CGST and IGST</b>	20
2	<b>Basic concepts of time and value of supply Registration</b>	10
3	<b>Input tax credit</b>	08
4	<b>Tax Invoice; Credit and Debit Notes; Electronic way bill</b>	06
5	<b>Computation of GST liability, Returns Payment of tax including reverse charge</b>	16
	<b>Total</b>	60

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<b>Unit</b>	<b>Topic</b>	<b>No. of Lectures</b>
<b>Module 1</b>	<b>Concept of Indirect taxes</b> (i) Concept and features of indirect taxes (ii) Principal indirect taxes (iii) GST Laws: An introduction including Constitutional aspects  <b>Levy and collection of CGST and IGST</b> a) Application of CGST/IGST law b) Concept of supply including composite and mixed supplies c) Charge of tax d) Exemption from tax e) Composition levy	<b>20</b>
<b>Module 2</b>	<b>Basic concepts of time and value of supply</b>  <b>Registration</b>	<b>10</b>
<b>Module 3</b>	<b>Input tax credit</b>	<b>08</b>
<b>Module 4</b>	<b>Tax Invoice;</b> <b>Credit and Debit Notes;</b> <b>Electronic way bill</b>	<b>06</b>
<b>Module 5</b>	<b>Computation of GST liability.</b> <b>Returns</b> <b>Payment of tax including reverse charge</b>	<b>16</b>

**Essential Reading:**

1. Padhuka's Handbook on Taxation by CA G. Sekar
2. Study Material of ICAI intermediate course Paper 4:- Taxation

**Supplementary Reading:**

1. Students Handbook on Taxation by T N Manoharan.
2. Practical Approach to Direct and Indirect Taxes by Dr. Girish Ahuja
3. Taxmann's Students Guide to Income Tax including GST by Dr. Vinod K. Singhania

**SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben  
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**Any other information:**

Provisions of law as in force on 1st May of the Academic year will be applicable for that Academic Year.

Note – If any new legislation(s) is enacted in place of an existing legislation(s), the syllabus will accordingly include the corresponding provisions of such new legislation(s) in place of the existing legislation(s) with effect from the date to be notified by the College. Similarly, if any existing legislation ceases to have effect, the syllabus will accordingly exclude such legislation with effect from the date to be notified by the College. Students shall not be examined with reference to any particular State GST Law.

Consequential/corresponding amendments made in the provisions of the Goods and Services Tax laws covered in the syllabus of this paper which arise out of the amendments made in the provisions not covered in the syllabus will not form part of the syllabus. The specific inclusions/exclusions may also arise due to additions/deletions every year by the annual Finance Act.



Shri Vile Parle Kelavani Mandal's  
**MITHIBAI COLLEGE OF ARTS, CHAUHAN INSTITUTE OF SCIENCE &  
AMRUTBEN JIVANLAL COLLEGE OF COMMERCE AND ECONOMICS  
(AUTONOMOUS)**

*NAAC Reaccredited 'A' grade, CGPA: 3.57 (February 2016),  
Granted under RUSA, FIST-DST & -Star College Scheme of DBT, Government of India  
Best College (2016-17), University of Mumbai*

Affiliated to the  
**UNIVERSITY OF MUMBAI**

**Program: B.COM(Hons)**

**Course: FINANCIAL MANAGEMENT-I**

**Semester III**

**Choice Based Credit System (CBCS) with effect from the  
Academic year 2022-2023**

Vijaykumar  
9/2/22

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben  
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

**Preamble**

This course is designed to develop an understanding of various aspects of Financial Management and acquire the ability to apply such knowledge in decision-making.

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben  
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

**Evaluation Pattern**

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

**a) Details of Continuous Assessment (CA)**

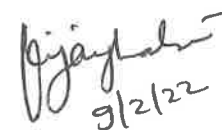
25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	ASSIGNMENT/PROJECT/PRESENTATION	15 marks
Component 2 (CA-2)	CLASS TEST	10 marks

**b) Details of Semester End Examination**

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1	Practical Question (Compulsory) and if required may be divided in to 8 and 7 marks	15	15
2,3,4,5	Practical Questions (Attempt Any 3 out of 4)- Each Question Carries 15 Marks and if required may be divided in to 8 and 7 marks	45	45
6	Short Notes or Concept Testing Questions (Any 3 out of 4 & 5 marks each)	15	15
<b>Total Marks</b>			<b>75</b>

  
9/2/22

Signature

HOD



Signature

Approved by Vice –Principal



Signature

Approved by Principal

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben  
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

<b>Program: B.Com(Hons)</b>				<b>Semester: III</b>	
<b>Course: FINANCIAL MANAGEMENT-I</b>				<b>Course Code:</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutori al (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 25)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
3			3	25	75

**Learning Objectives:**

- LO1:** To state the meaning, importance & scope of financial management in an entity
- LO2:** To understand the need and sources of finance, meaning of cost of capital for raising fund from different sources of finance.
- LO3:** To discuss the various investment evaluation techniques like Payback period, Accounting Rate of Return, Net Present Value, etc.
- LO4:** To discuss the concept of risk and uncertainty in capital budgeting.
- LO5:** To understand meaning & importance of Dividend Decision.

**Course Outcomes:**

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

- CO1:** Discuss the objectives of financial management, Profit maximization vis-à-vis Wealth maximization.
- CO2:** Measure cost of Individual components of capital & calculate weighted cost of capital & marginal cost of capital.
- CO3:** Apply the concepts of the various Investment evaluation techniques for capital investment decision making.
- CO4:** Apply various techniques used in risk analysis in capital budgeting
- CO5:** Explain various theories of Dividend Decisions.

**Outline of Syllabus:**

<b>Module</b>	<b>Description</b>	<b>No of Lectures</b>
1	Introduction To Financial Management	03
2	Cost Of Capital	10
3	Capital Investment Decisions	14
4	Adjustment Of Risk And Uncertainty In Capital Budgeting Decision	10
5	Dividend Decisions	08
	<b>Total</b>	<b>45</b>



**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben  
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Unit	Topic	No. of Lectures
<b>Module 1</b>	<b>INTRODUCTION TO FINANCIAL MANAGEMENT</b>  a) Objective and scope of financial management b) Role & Purpose c) Financial Management Environment d) Functions of Finance Executives in an organization e) Financial distress and insolvency	03
<b>Module 2</b>	<b>COST OF CAPITAL</b>  a) Significance of Cost of Capital b) Factors of Cost of Capital c) Measurement of costs of individual components of capital d) Weighted Average Cost of Capital ( WACC) e) Marginal Cost of Capital f) Effective Interest Rate	10
<b>Module 3</b>	<b>CAPITAL INVESTMENT DECISIONS</b>  a) Objective of capital investment decisions b) Methods of Investment appraisal: - Payback period, Discounted payback period - Accounting Rate of Return (ARR), - Net Present Value (NPV) - The meaning of NPV, Strengths and limitations of NPV method, The working capital adjustment in an NPV analysis, Capital rationing, Equivalent Annual Costs. - Internal Rate of return (IRR)- Limitations of the IRR method, Multiple IRRs, - Modified internal Rate of Return (MIRR) - Definition and explanation of MIRR, The process for calculating MIRR, Strengths of the MIRR approach. - Profitability Index	14
<b>Module 4</b>	<b>ADJUSTMENT OF RISK AND UNCERTAINTY IN CAPITAL BUDGETING DECISION</b>  i. Probability Analysis ii. Certainty Equivalent Method iii. Risk Adjusted Discount Rate iv. Scenario Analysis v. Sensitivity Analysis	10

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben  
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

<b>Module 5</b>	<b>DIVIDEND DECISIONS</b>  a) Basics of Dividends  b) Forms of dividend  c) Determinants of dividend  d) Relevancy and Irrelevancy of Dividend Policies- Traditional Approach, Walter's model, Gordon's model, Modigliani and Miller (MM) Hypothesis	08
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**Essential Reading:**

1. Padhuka's Students Guide on Financial Management and Economics for Finance.
2. Study material of ICAI Paper 8: Financial Management and Economics for finance.

**Supplementary Reading:**

1. Taxmann's Financial Management by Ravi M. Kishore.
2. Tulsian's Financial Management.

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**UNIVERSITY OF MUMBAI**

**Program: B.COM(Hons)**

**Course: ADVANCED MACROECONOMICS**

**Semester III**

**Choice Based Credit System (CBCS) with effect from the  
Academic year 2022-2023**

*Vijay*  
9/2/22

**Preamble**

The paper entitled —Advanced Macroeconomics equips the students at the undergraduate level to understand systemic facts and latest theoretical developments for empirical analysis. Macroeconomics or aggregative economics analyses and establishes the functional relationship between the large aggregates. The aggregate analysis has assumed a great significance in recent times that a prior understanding of macroeconomic theoretical structure is considered essential for the proper comprehension of the different issues and policies. Macroeconomics now is not only a scientific method of analysis; but also a body of empirical economic knowledge.

**Evaluation Pattern**

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

**a) Details of Continuous Assessment (CA)**

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	ASSIGNMENT/PROJECT/PRESENTATION	15 marks
Component 2 (CA-2)	CLASS TEST	10 marks

**b) Details of Semester End Examination**

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1	Answer in Brief (Any 2 out of 3)	16	16
2	Answer in Brief (Any 2 out of 3)	16	16
3	Answer in Brief (Any 2 out of 3)	16	16
4	Answer in Brief (Any 2 out of 3)	16	16
5	A) Case Study/Application Based question (05) B) Short Notes (Any 2 out of 3) (06)	11	11
<b>Total Marks</b>			<b>75</b>

Signature

HOD

*Vijayshri*  
9/2/22

Signature

Approved by Vice –Principal

Signature

Approved by Principal

**SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben  
Jivanlal College of Commerce and Economics (AUTONOMOUS)**

<b>Program: B.Com(Hons)</b>				<b>Semester: III</b>	
<b>Course: ADVANCED MACROECONOMICS</b>				<b>Course Code:</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutori al (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 25)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
3			3	25	75
<b>Learning Objectives:</b>					
<ul style="list-style-type: none"> <li>• To introduce principles of Macroeconomics.</li> <li>• To understand the importance of long-run economic growth.</li> <li>• To understand the role of the financial system in facilitating long-run economic growth.</li> <li>• To help students use Macroeconomic concepts to analyse the national economy.</li> <li>• To provide the link between economic concepts and real world problems through cases and examples.</li> <li>• To understand the role of the government in the economy.</li> </ul>					
<b>Course Outcomes:</b>					
After completion of the course, learners would be able to:					
<b>CO1:</b> Understanding of the fundamentals of macroeconomics.					
<b>CO2:</b> Ability to analyse cause-effect relationship between macroeconomic variables					
<b>CO3:</b> Understand the issues of Business cycles, unemployment and inflation.					
<b>CO4:</b> Understand application of Macroeconomics to business decision making					
<b>Outline of Syllabus:</b>					
<b>Module</b>	<b>Description</b>				<b>No of Lectures</b>
1	Economic Growth and Development				10
2	Business cycle, Unemployment and Inflation				10
3	Aggregate demand and Aggregate supply analysis				10
4	Post-Keynesian developments in Macroeconomics				15
	<b>Total</b>				<b>45</b>

Unit	Topic	No. of Lectures
Module 1	<p><b><u>Economic Growth and Development</u></b></p> <ul style="list-style-type: none"> <li>• Economic growth, Economic Growth and development, Growth as a goal, Arithmetic of growth, Growth in India, U.S. – Modern Economic growth, The uneven distribution of growth, Catching up is possible Consider this: Economic Growth Rate matters</li> <li>• Institutional Structures that promotes growth, Consider this: Patents and Innovations, Determinants of growth- Supply factors, Demand factors and Efficiency factors. Production Possibility Analysis- Growth and Production Possibilities, Labor and Productivity.</li> <li>• Accounting for growth- Labor inputs Vs Labor Productivity, Technological Advance, Quantity of Capital, Education and Training, Economies of Scale and Resource Allocation. Consider This: Women, the labor Force and Economic Growth, The rise in the Average Rate of Productivity Growth- Reasons, Implications for Economic growth. <b>Economic Growth in Emerging Markets (U.S.A, Japan, China, East Asian Economies)</b></li> </ul>	10
Module 2	<p><b><u>Business cycle, Unemployment and Inflation</u></b></p> <ul style="list-style-type: none"> <li>• <b>Analysis of Business cycle:</b> Features, Phases, Causes: (Causation: A First Glance, Cyclical Impact: durables and Nondurables) Theories of Business Cycle – Pure Monetary Theory, Monetary Over-Investment Theory, Schumpeter's Innovation Theory, Samuelson's Multiplier-Accelerator Theory.</li> <li>• <b>Unemployment:</b> Measurement of Unemployment, Types of Unemployment: Frictional, structural, Cyclical, Involuntary unemployment and Labor Market Equilibrium, Definition of Full-employment, Economic and noneconomic Costs of Unemployment.</li> <li>• <b>Inflation:</b> Meaning, Concepts, Measurement, Types: Demand-pull and Cost-Push Inflation, Complexities, Social Costs and effects of Inflation: Costs of Anticipated Inflation, Costs of Unanticipated Inflation, Effects of inflation, Measures to control inflation. Hyperinflation: Concept, Causes, Effects and Measures</li> </ul> <p><b>Case Study: Zimbabwe, Venezuela, Bolivia, Portugal, Germany.</b></p>	10

<p><b>Module 3</b></p>	<p><b><u>Aggregate demand and Aggregate supply</u></b></p> <ul style="list-style-type: none"> <li>• Aggregate Demand Curve, Changes in Aggregate Demand, aggregate Supply, Nature of Aggregate Supply curve, Changes in Aggregate Supply, Long run Aggregate Supply curve, Shifts in Long run aggregate Supply Curve, Macroeconomic Equilibrium : AD-AS Model, Economic Fluctuations: AS-AD model, Role of Fiscal and Monetary policies on aggregate output.</li> <li>• Economic Stabilisation: Introduction – goals of Macroeconomic Policy – Discretionary Fiscal Policy, Non-Discretionary Fiscal Policy: Automatic Stabilizers – Crowding-Out Effect and Effectiveness of Fiscal Policy.</li> <li>• Economic Stabilisation: Introduction – Monetary policy – Introduction- Tools of Monetary Policy – Expansionary and Contractionary Monetary Policy.</li> </ul>	<p align="right"><b>10</b></p>
<p><b>Module 4</b></p>	<p><b><u>Post-Keynesian developments in Macroeconomics</u></b></p> <ul style="list-style-type: none"> <li>• IS-LM Curves Model: The Goods Market and Money Market: Links – Goods market equilibrium: the derivation of IS curve, Shifts in IS Curve – Money Market Equilibrium: The LM Curve, Shifts in LM Curve, Intersection of IS-LM Curves: Simultaneous Equilibrium of the goods and money market. Role of Fiscal and Monetary policy in IS-LM framework, Algebraic analysis of IS-LM model, Numerical Problems.</li> <li>• Inflation- Unemployment Trade-Off: Phillips Curve – Explanation of Phillips Curve, Causes of shifts in Phillips's Curve – Long-run Phillip's Curve, Relationship between short-run and long-run Phillip's curve. Stagflation and Supply-side Economics: Stagflation, Stagflation and India – Causes of Stagflation: Adverse Supply Shocks – Tax Revenue and Laffer Curve – Inflationary Expectations – Supply-side economics – Basic propositions of Supply-side Economics, critical Appraisal of supply-side Economics.</li> <li>• Should Monetary and Fiscal Policymakers try to stabilize the Economy? Should the Government Fight Recessions with Spending Hikes Rather Than Tax Cuts? Should Monetary Policy be made by Rule Rather than by Discretion? Should the Central Bank Aim for Zero Inflation? Should the Government Balance its Budget? Should the Tax Laws be reformed to Encourage Saving?</li> </ul>	<p align="right"><b>15</b></p>



**SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben  
Jivanlal College of Commerce and Economics (AUTONOMOUS)**

**Essential Reading:**

1. Macroeconomics by H.L Ahuja

**Supplementary Reading:**

1. Macroeconomics by R. Glenn Hubbard and O'brien
2. Macroeconomics by McConnell and Brue
3. Managerial Economics by D N Dwivedi
4. Macroeconomics by Erol D'Souza
5. Macroeconomics by Gregory Mankiw
6. Macroeconomics by Dornbush and Fischer
7. Macroeconomics by Siva Kumar and Asha Prasuna
8. Macroeconomics by Blanchard



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India,  
Best College (2016-17), University of Mumbai*

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**UNIVERSITY OF MUMBAI**

**Program: B.COM(Hons)**

**Course: Strategic Management  
Semester III**

**Choice Based Credit System (CBCS) with effect from the  
Academic year 2022-2023**

*Vijaylaxmi  
9/2/22*

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben  
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

**Preamble**

Under Autonomy, the college aims to develop curriculum that enables the learners to learn the needs of the market. The Commerce curriculum aims at overall enhancement of learning experience of the learners pursuing the Three Year Integrated Programme, Bachelor of Commerce. The evaluation of students' progress will be based on internal assessment and semester end examination.

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben  
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

**Evaluation Pattern**

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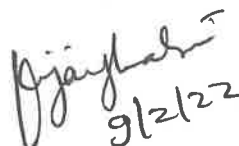
25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	ASSIGNMENT/PROJECT/PRESENTATION	15 marks
Component 2 (CA-2)	CLASS TEST	10 marks

**b) Details of Semester End Examination**

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1	Answer in Brief (Any 2 out of 3)	16	16
2	Answer in Brief (Any 2 out of 3)	16	16
3	Answer in Brief (Any 2 out of 3)	16	16
4	Answer in Brief (Any 2 out of 3)	16	16
5	A) Case Study/Application Based question (05) B) Short Notes (Any 2 out of 3) (06)	11	11
<b>Total Marks</b>			<b>75</b>

  
Signature

HOD

  
Signature

Approved by Vice –Principal

  
Signature

Approved by Principal

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben  
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

<b>Program: B.Com(Hons)</b>				<b>Semester: III</b>	
<b>Course: : Strategic Management</b>				<b>Course Code:</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutori al (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 25)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
3			3	25	75

**Learning Objectives:**

- To familiarize the learners with the concepts of strategic management, related tools and the current trends regarding the same.
- To develop an aptitude for strategic planning and decision making through used-case examples from the business world.

**Course Outcomes:**

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

**CO1:** Learners become well versed with strategic management, tools and trends.

**CO2:** Learners are equipped to critique and analyse strategies and decisions.

**Outline of Syllabus:**

<b>Module</b>	<b>Description</b>	<b>No of Lectures</b>
1	Introduction to Strategic Management	9
2	Classification of Strategies	9
3	Organization and Strategic Leadership	9
4	Strategy Implementation and Control	9
5	Project work and Presentation	9
	Total	45

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben  
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

<b>Unit</b>	<b>Topic</b>	<b>No. of Lectures</b>
<b>Module 1</b>	<p><b>Introduction to Strategic Management</b></p> <p>Introduction to Strategic Management - Business Policy-Meaning and Nature of Strategic Management - Business Strategy-Strategic Levels in Organizations -Strategic Management in Government and Not-for-profit organization</p> <p>Dynamics of Competitive Strategy-Competitive Landscape-Strategic Analysis-Industry and Competitive Analysis-Core Competence Competitive Advantage Internal and External Analysis SWOT Analysis-Globalization</p> <p>Strategic Management Process- Strategic Planning-Strategic Intent - Vision, Mission and Objectives Strategy Formulation</p>	9
<b>Module 2</b>	<p><b>Classification of Strategies</b></p> <p>Corporate Level Strategies-Concepts and Nature of Corporate Strategy -Strategic Alternatives at Corporate Level Stability-Growth/Expansion-Business Combinations - Merger and Acquisition Strategic Alliances-Retrenchment/Turnaround Combination</p> <p>Business Level Strategies- Competitive Strategies at Business Level Michael Porter's Generic Strategies- Best-Cost Provider Strategy</p> <p>Functional Level Strategies- Marketing Strategy Financial Strategy- Operations Strategy- Human Resource Strategy - Research and Development</p>	9
<b>Module 3</b>	<p><b>Organisation and Strategic Leadership</b></p> <p>Organisation and Strategic Leadership - Organisation Structure- Strategic Business Unit- Strategic Leadership Strategy Supportive Culture-Entrepreneurship and Intrapreneurship</p>	9
<b>Module 4</b>	<p><b>Strategy Implementation and Control</b></p> <p>Strategy Implementation and Control Strategy Implementation Strategic Change Strategic Control Strategy</p>	9

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben  
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

	Audit Business Process Reengineering Benchmarking	
<b>Module 5</b>	Project work and Presentation	9

**Essential Reading:**

1. Dess, G. G., Lumpkin, G. T., Eisner, A. B., McNamara, G. 2013. Strategic Management: Creating Competitive Advantages, 7th Edition, McGraw-Hill International Edition, McGraw-Hill/Irwin.

**Supplementary Reading:**

1. Hill, C. W. L. & Jones, G. R. 2008. Strategic Management: An integrated approach, 8th Edition, Houghton Mifflin.
2. W Chan Kim, Renee Mauborgne, Blue Ocean Strategy: How to create uncontested market space and make the competition irrelevant., Published on February 1,2005 by Harvard Business Review.
3. Fed R David, Strategic Management : Concepts, published on October 29th 2002.
4. Kazmi Azhar, Strategic Management and Business Policy, third edition, published by Mc Graw Hill Higher Education
5. Bartlett, C. A. and Ghoshal, S. 1994. Changing the role of top management: Beyond strategy to purpose. Harvard Business Review. November-December: 70-88.
6. Bhagat, R. S., Kedia, B. L., Harveston, P. D., & Triandis, H. C. 2002. Cultural variations in the cross-border transfer of organisational knowledge: An integrative framework. Academy of Management Review, 27(2): 204-221.
7. Dean, T. J., Brown, R. L., & Bamford, C. E. 1998. Differences in large and small firm responses to environmental context: Strategic implications from a comparative analysis of business formations. Strategic Management Journal, 19:709-728.
8. Hitt, M. A., Freeman, R. E., & Harrison, J. S. (Eds.) 2001. Handbook of strategic management. Malden, MA: Blackwell.
9. Monks, R., & Minow, N. 2001. Corporate governance (2nd ed.) Makden, MA: Blackwell.
10. Porter, M. E. 1996. What is strategy? Harvard Business Review 74 (6):61-78.
11. Powell, T. C. 2003. Varieties of competitive parities. Strategic Management Journal, 24(1):61-86.
12. Stabell, C. B., & Fjeldstad, O. D. 1998. Configuring value for competitive advantage: On chains, shops, and networks. Strategic Management Journal, 19:413-437.

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**Program: B.COM(Hons)**

**Course: CORPORATE LAW**

**Semester: III**

**Choice Based Credit System (CBCS) with effect from the  
Academic year 2022-2023**

*Vijay Kumar  
9/2/22*



**Preamble**

**To develop an understanding of the provisions of the company law and acquire the ability to address application-oriented issues and also develop an understanding of the rules for interpretation of statutes.**

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben  
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

**Evaluation Pattern**

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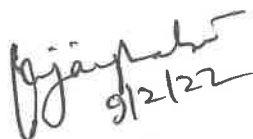
25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	ASSIGNMENT/PROJECT/PRESENTATION	15 marks
Component 2 (CA-2)	CLASS TEST	10 marks

**b) Details of Semester End Examination**


75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1	Answer in Brief (Any 2 out of 3)	16	16
2	Answer in Brief (Any 2 out of 3)	16	16
3	Answer in Brief (Any 2 out of 3)	16	16
4	Answer in Brief (Any 2 out of 3)	16	16
5	A) Case Study/Application Based question (05) B) Short Notes (Any 2 out of 3) (06)	11	11
<b>Total Marks</b>			<b>75</b>

  
9/2/22

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Approved by Vice –Principal



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Approved by Principal

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben  
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

<b>Program: B.Com(Hons)</b>				<b>Semester: III</b>	
<b>Course: CORPORATE LAW</b>				<b>Course Code:</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 25)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
4			4	25	75
<b>Learning Objectives:</b>					
<p>(a) To acquaint the students with Company Law.</p> <p>(b) To acquaint the students with the legal framework influencing companies decisions and operations</p> <p>(c) To enable the students to apply the provisions of company laws in business activities.</p>					
<b>Course Outcomes:</b>					
After completion of the course, learners would be able to:					
<p><b>CO1:</b> The student will know and understand the existing company law and its applications.</p> <p><b>CO2:</b> The learner would learn the court proceedings.</p> <p><b>CO3:</b> The student would understand the different aspects of Corporate and other laws</p>					
<b>Outline of Syllabus:</b>					
<b>Module</b>	<b>Description</b>				<b>No of Lectures</b>
1	The Companies Act, 2013 (Part-I)				15
2	The Companies Act, 2013 (Part-II)				15
3	The Companies Act, 2013 (Part-III)				15
4	The Companies Act, 2013 (Part-IV)				15
	Total				60

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben  
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

<b>Unit</b>	<b>Topic</b>	<b>No. of Lectures</b>
<b>Module 1</b>	<p><b>THE COMPANIES ACT, 2013 (PART I)</b></p> <p>1. Preliminary (Sections 1-2)</p> <p>2. Incorporation of Company and Matters Incidental thereto (Sections 3-22)</p> <p>3. Prospectus –(Sections 23-37)</p>	15
<b>Module 2</b>	<p><b>THE COMPANIES ACT, 2013 (PART II)</b></p> <p>1. Allotment of Securities (Sections 38-42)</p> <p>2. Share Capital and Debentures (Sections 43-72)</p> <p>3. Acceptance of Deposits by Companies(Sections 73-76)</p>	15
<b>Module 3</b>	<p><b>THE COMPANIES ACT, 2013 (PART III)</b></p> <p>1. Registration of Charges (Sections 77-87)</p> <p>2. Management and Administration (Sections 88-122)</p> <p>3. Declaration and Payment of Dividend(Sections 123-127)</p>	15
<b>Module 4</b>	<p><b>THE COMPANIES ACT, 2013 (PART IV)</b></p> <p>1. Accounts of Companies (Sections 128-138)</p> <p>2. Audit and Auditors (Sections 139-148)</p>	15

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben  
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

**Essential Reading:**

1. Company Law by G.K.Kapoor.

**Supplementary Reading:**

1. Guide to the Companies Act, 2013 by A Ramaiya , Lexis Nexis.
2. Company Law by N.D.Kapoor.
3. Company Law by P.C. Tulsian.
4. Universal Law Series-Interpretation of Statutes, Universal Law Publishing Co.
5. Interpretation of Statutes by D.N. Mathur, Central Law Publications
6. Interpretation of Statutes by B.M.Gandhi, Eastern Book Company
7. Textbook of Interpretation of Statutes and Legislation by R.D.Srivastava, Central Law Publications

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**MITHIBAI COLLEGE OF ARTS, CHAUHAN INSTITUTE OF SCIENCE and  
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India,  
Best College (2016-17), University of Mumbai*

Affiliated to the  
**UNIVERSITY OF MUMBAI**

**Program: B.COM (Hons)**

**Course: ADVANCED ACCOUNTING -II  
Semester IV**

**Choice Based Credit System (CBCS) with effect from the  
Academic year 2022-2023**

*Vijaybhai  
9/2/22*

**SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben  
Jivanlal College of Commerce and Economics (AUTONOMOUS)**

**Preamble**

This course is designed to acquire the ability to apply specific Accounting Standards, Guidance Notes and legislations to different transactions and events and in preparation and presentation of financial statements of business entities; To understand and apply financial reporting and regulatory requirements of Banking, Financial services sector.

**SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben  
Jivanlal College of Commerce and Economics (AUTONOMOUS)**

**Evaluation Pattern**

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

**a) Details of Continuous Assessment (CA)**

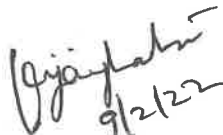
25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	ASSIGNMENT/PROJECT/PRESENTATION	15 marks
Component 2 (CA-2)	CLASS TEST	10 marks

**b) Details of Semester End Examination**

75% of the total marks per course. Duration of examination will be two and half hours.


Question Number	Description	Marks	Total Marks
1	Practical Question (Compulsory) and if required may be divided in to 8 and 7 marks	15	15
2,3,4,5	Practical Questions (Attempt Any 3 out of 4)- Each Question Carries 15 Marks and if required may be divided in to 8 and 7 marks	45	45
6	Short Notes or Concept Testing Questions (Any 3 out of 4 and 5 marks each)	15	15
<b>Total Marks</b>			<b>75</b>

  
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**SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben  
Jivanlal College of Commerce and Economics (AUTONOMOUS)**

<b>Program: B.Com(Hons)</b>				<b>Semester: IV</b>	
<b>Course: ADVANCED ACCOUNTING -II</b>				<b>Course Code:</b>	
<b>Teaching Scheme</b>			<b>Evaluation Scheme</b>		
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutori al (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 25)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
6			6	25	75

**Learning Objectives:**

LO1: To understand the provisions of the AS 9,14,18,19,20 and 24.

LO2: To understand the concept and need for Employee Stock Option Plans and meaning of buy- back of securities.

LO3: To understand the term "reconstruction" and its types vis-à-vis Internal reconstruction and amalgamation.

LO4: To learn the definition of winding up of companies and its types.

LO5: To learn various techniques of valuation of Goodwill and Shares

**Course Outcomes:**

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

**CO1:** To explain and apply accounting standards 9,14,18,19,20 and 24 for preparation and presentation of financial statements.

**CO2:** Apply the provisions of Guidance Note on Accounting for share-based payment dealing with Employee Stock Option Plans and the provisions of the Companies Act regarding buy-back of securities and equity shares with differential rights.

**CO3:** Pass entries in books of vendor company and purchasing company and Balance sheet of purchasing company in amalgamation and rules regarding the presentation of accounts post internal reconstruction in accordance with the provisions of the companies Act 2013

**CO4:** Prepare Liquidators' Final Statement of Account and Statement of Affairs as per the format prescribed by Companies Act.

**CO5:** Apply various techniques/methods of valuation of Goodwill and Shares.

**Outline of Syllabus:**

<b>Module</b>	<b>Description</b>	<b>No of Hours</b>
1	Application Of AS 9,14,18,19,20,24	22
2	Special Aspects of Company Accounts	15
3	Accounting for Amalgamation (excluding inter-company holding) and reconstruction	26
4	Accounting involved in liquidation of Companies	12
5	Valuation of Goodwill and Shares	15
	<b>TOTAL</b>	<b>90</b>

**SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben  
Jivanlal College of Commerce and Economics (AUTONOMOUS)**

<b>Unit</b>	<b>Topic</b>	<b>No. of Lectures</b>
<b>Module 1</b>	<b>Application Of AS 9,14,18,19,20,24</b>  <b>AS- 9: Revenue Recognition</b> <b>AS 14 : Accounting for Amalgamations</b> <b>AS 18: Related Party Disclosures</b> <b>AS-19: Leases</b> <b>AS 20: Earning Per Share</b> <b>AS 24: Discontinuing Operations</b>	22
<b>Module 2</b>	<b>Special Aspects of Company Accounts</b>  <b>(i) Accounting for employee stock option plan</b> <b>(ii) Buy back of securities</b>  <b>(iii)Equity shares with differential interest</b>	15
<b>Module 3</b>	<b>Accounting for Amalgamation (excluding inter-company holding) and reconstruction</b> <b>(i) Amalgamation of Companies</b> <b>(ii) Absorption of Companies</b> <b>(iii) External Reconstruction of Companies</b> <b>(iv) Internal Reconstruction of Companies</b>	26
<b>Module 4</b>	<b>Accounting involved in liquidation of Companies</b> <b>(i) Preparation of Statement of Affairs</b> <b>(ii) Liquidator's Final Statement of Account</b> <b>(iii) List B Contributories</b>	12
<b>Module 5</b>	<b>Valuation of Goodwill and Shares</b>	15

**SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben  
Jivanlal College of Commerce and Economics (AUTONOMOUS)**

**Essential Reading:**

1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
3. Students' Guide to Accounting Standards by D S Rawat, Taxmann Publications.
4. Study Material of ICAI Intermediate Course Paper 5: Advanced Accounting

**Supplementary Reading:**

1. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
2. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai Financial
3. Accounting by LesileChandwichk, Pentice Hall of India Adin Bakley (P) Ltd.
4. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
5. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
6. Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
7. Financial Accounting by Monga, J.R. Ahuja, GirishAhujaandShehgal Ashok, Mayur Paper Back
8. Compendium of Statement and Standard of Accounting, ICAI.
9. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
10. Financial Accounting by Williams , Tata Mc. Grow Hill and Co. Ltd., Mumbai
11. Company Accounting Standards by ShrinivasanAnand, Taxman.
12. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
13. Introduction to Financial Accounting by Horngren, Pearson Publications.
14. Financial Accounting by M. Mukherjee.M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi

**Any other information:**

**Note :** If either a new Accounting Standards (AS), Announcements and Limited Revisions to AS are issued or the earlier one are withdrawn or new AS, Announcements and Limited Revisions to AS are issued in place of existing AS, Announcements and Limited Revisions to AS, as announced by the ICAI or any other Statutory Body constituted in this respect by the Government, the syllabus will accordingly include / exclude such new developments in the place of the existing ones with effect from the date to be notified by the college.

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India,  
Best College (2016-17), University of Mumbai*

Affiliated to the  
**UNIVERSITY OF MUMBAI**

**Program: B.COM(Hons)**

**Course: AUDITING AND ASSURANCE-II**  
Semester IV

**Choice Based Credit System (CBCS) with effect from the  
Academic year 2022-2023**

*Pranjali  
9/2/22*

**Preamble**

**This course is designed to develop an understanding of the concepts in auditing and of the generally accepted auditing procedures, techniques and skills and acquire the ability to apply the same in audit and attestation engagements**

**SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben  
Jivanlal College of Commerce and Economics (AUTONOMOUS)**

**Evaluation Pattern**

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

**a) Details of Continuous Assessment (CA)**

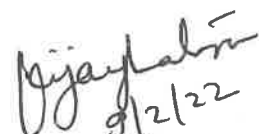
25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	ASSIGNMENT/PROJECT/PRESENTATION	15 marks
Component 2 (CA-2)	CLASS TEST	10 marks

**b) Details of Semester End Examination**

75% of the total marks per course. Duration of examination will be two and half hours.


Question Number	Description	Marks	Total Marks
1	Answer in Brief (Any 2 out of 3)	16	16
2	Answer in Brief (Any 2 out of 3)	16	16
3	Answer in Brief (Any 2 out of 3)	16	16
4	Answer in Brief (Any 2 out of 3)	16	16
5	A) Case Study/Application Based question (05) B) Short Notes (Any 2 out of 3) (06)	11	11
<b>Total Marks</b>			<b>75</b>

  
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**SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben  
Jivanlal College of Commerce and Economics (AUTONOMOUS)**

<b>Program: B.Com(Hons)</b>				<b>Semester: IV</b>	
<b>Course: AUDITING AND ASSURANCE-II</b>				<b>Course Code:</b>	
<b>Teaching Scheme</b>			<b>Evaluation Scheme</b>		
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutori al (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 25)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
3			3	25	75
<b>Learning Objectives:</b>					
LO1: To know the procedures of appointment, reappointment, filling up of the casual vacancies and removal of auditor.					
LO2: To understand the legal framework for the bank audit.					
LO3: To understand the procedures for auditing financial statements.					
LO4: To understand the objectives of the auditor and elements of auditor's report.					
LO5: To understand the procedures to be adopted for auditing of Not-for-Profit Organisation, charitable institutions, etc.					
<b>Course Outcomes:</b>					
After completion of the course, learners would be able to:					
CO1: Apply the procedures of appointment, reappointment, filling up of the casual vacancies and removal of auditor and powers and duties of an auditor.					
CO2: Gains the knowledge of financial statements of the banks in brief and importance of Advances, NPAs, etc.					
CO3: Apply audit procedures in respect of disclosures in financial statements.					
CO4: Analyse the basics of SA 700, SA 701, SA 705 and SA 706					
CO5: Gain knowledge and identify auditing procedures of different types of entities.					
<b>Outline of Syllabus:</b>					
<b>Module</b>	<b>Description</b>				<b>No of Lectures</b>
1	Company Audit				14
2	Audit of Banks				5
3	Audit of Items of Financial Statements				8
4	Audit Report				4
5	Audit of different types of Entities				14
	<b>Total</b>				45

**SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben  
Jivanlal College of Commerce and Economics (AUTONOMOUS)**

<b>Unit</b>	<b>Topic</b>	<b>No. of Lectures</b>
<b>Module 1</b>	<b>Company Audit:</b> Eligibility, Qualifications and Disqualifications of Auditors; Appointment of auditors; Removal of auditors; Remuneration of Auditors; Powers and duties of auditors; Branch audit; Joint audit; Reporting requirements under the Companies Act, 2013 including CARO; Other Important Provisions under the Companies Act, 2013 relating to Audit and Auditors and Rules made thereunder.	<b>14</b>
<b>Module 2</b>	<b>Audit Of Banks</b>  Understanding of accounting system in Banks, Audit Approach, Audit of Revenue items, Special Consideration in Bank Audit with emphasis on Advances and NPAs.	<b>5</b>
<b>Module 3</b>	<b>Audit of Items of Financial Statements:</b> Audit of sale of Products and Services; Audit of Interest Income, Rental Income, Dividend Income, Net gain/loss on sale of Investments etc. Audit of Purchases, Employee benefits expenses, Depreciation, Interest expense, Expenditure on Power and Fuel, Rent, Repair to building, Repair to Machinery, Insurance, Taxes, Travelling Expenses, Miscellaneous Expenses etc. Audit of Share Capital, Reserve and Surplus, Long Term Borrowings, Trade Payables, Provisions, Short Term Borrowings and Other Current Liabilities. Audit of Land, Buildings, Plant and Equipment, Furniture and Fixtures, Vehicles, Office Equipment's, Goodwill, Brand/Trademarks, Computer Software etc. Audit of Loan and Advances, Trade Receivable, Inventories, Cash and Cash Equivalent, Other Current Assets. Audit of Contingent Liabilities. (The list of items is illustrative only)	<b>08</b>
<b>Module 4</b>	<b>Audit Report:</b> Forming an opinion on the Financial Statements; Auditor's Report- basic elements (SA 700 Forming an Opinion and Reporting on Financial Statements); Types of Modified Opinion; Circumstances When a Modification to the Auditor's Opinion is Required (SA 705 Modification to the Opinion in the Independent Auditor's Report); Qualification, Disclaimer, Adverse opinion (SA 706 Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent, Auditor's Report); Nature of Comparative Information; Corresponding Figure; Comparative Financial Statements (SA 710 Comparative Information– Corresponding Figures and Comparative Financial Statements	<b>04</b>
<b>Module 5</b>	<b>Audit of Different Types of Entities:</b>  Appointment of Auditor, Audit Procedure. Audit Report in respect of different Category of Entities mentioned below: government; Local bodies and not-for-profit organizations; Partnership Firms, Audit of different type of undertakings, i.e., Educational institutions, Hotels,	<b>14</b>



**SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben  
Jivanlal College of Commerce and Economics (AUTONOMOUS)**

	Clubs, Hospitals Basics of Limited Liability Partnerships (LLPs) audit and Co-operative Societies Audit.	
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**Essential Reading:**

1. Practical Approach to Auditing and Assurance by CA Aseem Trivedi
2. Study material of ICAI Paper 6: Auditing and Assurance.

**Supplementary Reading:**

1. Auditing and Assurance by CA Aarti N Lahoti
2. Auditing and Assurance by CA Vinod Kumar Agarwal
3. Padhuka's Students Handbook on Auditing and Assurance
4. Taxmann's Auditing and Assurance by CA Pankaj Garg

**Note:**

- (i) The specific inclusions/exclusions, in any topic covered in the syllabus, will be effected every year by way of Study Guidelines.
- (ii) The provisions of the Companies Act, 1956 which are still in force would form part of the syllabus till the time their corresponding or new provisions of the Companies Act, 2013 are enforced.
- (iii) If new legislations/ Standards on Auditing/Guidance Notes/Statements are enacted in place of the existing legislations, the syllabus would include the corresponding provisions of such new legislations with effect from a date notified by the College. The changes in this regard would also form part of Study Guidelines.

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Affiliated to the  
**UNIVERSITY OF MUMBAI**

**Program: B.COM(Hons)**

**Course: FINANCIAL MANAGEMENT-II**

**Semester IV**

**Choice Based Credit System (CBCS) with effect from the  
Academic year 2022-2023**

*Vijaybhai  
9/2/22*

**Preamble**

This course is designed to develop an understanding of various aspects of Financial Management and acquire the ability to apply such knowledge in decision-making.

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben  
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

**Evaluation Pattern**

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

**a) Details of Continuous Assessment (CA)**

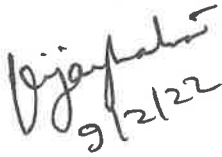
25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	ASSIGNMENT/PROJECT/PRESENTATION	15 marks
Component 2 (CA-2)	CLASS TEST	10 marks

**b) Details of Semester End Examination**

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1	Practical Question (Compulsory) and if required may be divided in to 8 and 7 marks	15	15
2,3,4,5	Practical Questions (Attempt Any 3 out of 4)- Each Question Carries 15 Marks and if required may be divided in to 8 and 7 marks	45	45
6	Short Notes or Concept Testing Questions (Any 3 out of 4 & 5 marks each)	15	15
<b>Total Marks</b>			<b>75</b>

  
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**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben  
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

<b>Program: B.Com(Hons)</b>				<b>Semester: IV</b>	
<b>Course: FINANCIAL MANAGEMENT-II</b>				<b>Course Code:</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutori al (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 25)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
4			4	25	75

**Learning Objectives:**

- LO1: To discuss financial ratios, its types & uses of financial ratios to analyse the financial statement.
- LO2: To describe the different sources of finance available to a business, both internal & external.
- LO3: To discuss various capital structure theories.
- LO4: To discuss & interpret the types of leverages.
- LO5: To understand the various components of working capital with its management

**Course Outcomes:**

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

- CO1:** Analyse the ratios from the perspective of investors, lenders, suppliers, managers, etc to evaluate the profitability & financial position of an entity.
- CO2:** Analyse various long term, medium term & short term source of finance, Venture capital financing, Lease financing, etc.
- CO3:** Apply various capital structure theories for designing optimal capital structure.
- CO4:** Apply the concept of Trading on equity, relationship between operating leverage, Break even analysis & Margin of safety.
- CO5:** Use the methods of estimating working capital, receivable management, credit policy, management of treasury, etc.

**Outline of Syllabus:**

<b>Module</b>	<b>Description</b>	<b>No of Hours</b>
1	<b>Financial Analysis Through Ratios</b>	10
2	<b>Sources Of Finance</b>	08
3	<b>Capital Structure Decisions</b>	12
4	<b>Leverages</b>	08
5	<b>Management Of Working Capital</b>	22
	<b>Total</b>	60

Unit	Topic	No. of Lectures
Module 1	<b>FINANCIAL ANALYSIS THROUGH RATIOS</b>  a) Users of the financial analysis b) Sources of financial data for analysis c) Calculation and Interpretation of ratios: - Analysing liquidity - Analysing leverage - Analysing solvency - Analysing efficiency/ activity - Analysing profitability d) Limitations of ratio analysis	10
Module 2	<b>- SOURCES OF FINANCE</b>  a) Different Sources of Finance, Characteristics of different types of long-term debt and equity finance, Method of raising long term finance. b) Different Sources of short term Finance c) Internal fund as a source of finance d) International sources of finance e) Other sources of finance- Sale and lease back, Convertible debt, Venture capital, Grants etc.	08
Module 3	<b>CAPITAL STRUCTURE DECISIONS</b>  a) Significance of capital structure b) Determinants of capital structure c) Capital structure planning and designing d) Designing of optimum capital structure e) Theories of Capital Structure and value of the firm- relevancy and Irrelevancy of capital structure. f) EBIT- EPS Analysis, Breakeven- EBIT Analysis. g) Under/ Over Capitalization	12
Module 4	<b>LEVERAGES</b>  a) Types of Leverages- Operating, Financial and Combined	08

	<b>b) Analysis of leverages</b>	
<b>Module 5</b>	<b>MANAGEMENT OF WORKING CAPITAL</b>  <b>a) The management of working capital- Liquidity and Profitability</b>  <b>b) The Working capital financing decisions- Primary and Secondary Sources of Liquidity</b>  <b>c) The working Capital Cycle (operating Cycle), Effectiveness of Working Capital based on its operating and cash conversion cycles</b>  <b>d) Assessment of working capital requirement</b>  <b>e) Management of Accounts Receivables (Debtors)</b>  <b>f) Factoring and Forfaiting</b>  <b>g) Management of Accounts Payables (Creditors)</b>  <b>h) Management of Inventory</b>  <b>i) Management of Cash, Treasury management</b>  <b>j) Banking norms of working capital finance</b>	22

**Essential Reading:**

1. Padhuka's Students Guide on Financial Management and Economics for Finance.
2. Study material of ICAI Paper 8: Financial Management and Economics for finance.

**Supplementary Reading:**

1. Taxmann's Financial Management by Ravi M. Kishore.
2. Tulsian's Financial Management.

SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben  
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India,*

*Best College (2016-17), University of Mumbai*

Affiliated to the  
**UNIVERSITY OF MUMBAI**

**Program: B.COM(Hons)**

**Course: Enterprise Information Systems  
Semester IV**

**Choice Based Credit System (CBCS) with effect from the  
Academic year 2022-2023**

*Vijaylata  
9/2/22*



**Preamble**

**This course is designed to acquire the ability to Develop an understanding of technology enabled Information Systems and their impact on enterprise wide processes, risks and controls.**

**Curriculum provides understanding of the fundamental concepts of Information systems and business process flows, Financial and Accounting Systems, Core Banking systems and e-commerce and m-commerce transactions.**

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben  
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

**Evaluation Pattern**

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

**a) Details of Continuous Assessment (CA)**

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	ASSIGNMENT/PROJECT/PRESENTATION	15 marks
Component 2 (CA-2)	CLASS TEST	10 marks

**b) Details of Semester End Examination**

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1	Answer in Brief (Any 2 out of 3)	16	16
2	Answer in Brief (Any 2 out of 3)	16	16
3	Answer in Brief (Any 2 out of 3)	16	16
4	Answer in Brief (Any 2 out of 3)	16	16
5	A) Case Study/Application Based question (05) B) Short Notes (Any 2 out of 3) (06)	11	11
<b>Total Marks</b>			<b>75</b>



Signature

HOD



Signature

Approved by Vice –Principal



Signature

Approved by Principal

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben  
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

<b>Program: B.Com(Hons)</b>				<b>Semester: IV</b>	
<b>Course: Enterprise Information Systems</b>				<b>Course Code:</b>	
<b>Teaching Scheme</b>			<b>Evaluation Scheme</b>		
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 25)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
4			4	25	75

**Learning Objectives:**

This course is designed to acquire the ability to Develop an understanding of technology enabled Information Systems and their impact on enterprise wide processes, risks and controls

**Course Outcomes:**

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

- CO1:** Understand the fundamental concepts of Information systems
- CO2:** Understand business process flows
- CO3:** Understand Financial and Accounting Systems,
- CO4:** Core Banking systems and
- CO5:** E-commerce and m-commerce transactions

**Outline of Syllabus:**

Module	Description	No of Lectures
1	<b>Automated Business Processes</b>	12
2	<b>Financial And Accounting Systems</b>	12
3	<b>Information Systems And Its Components</b>	12
4	<b>E-Commerce, M-Commerce And Emerging</b>	12
5	<b>Core Banking Systems</b>	12
	<b>Total</b>	60

Unit	Topic	No. of Lectures
Module 1	<b>AUTOMATED BUSINESS PROCESSES</b> <ul style="list-style-type: none"> <li>• Integrated (ERP) and non-integrated systems with related risks and controls;</li> <li>• Business process modules and their integration with Financial and Accounting Systems</li> <li>• Reporting Systems and MIS, Data Analytics and Business Intelligence</li> <li>• Business Reporting and fundamentals of XBRL (eXtensible Business Reporting Language)</li> <li>• Applicable regulatory and compliance requirements</li> </ul>	12
Module 2	<b>FINANCIAL AND ACCOUNTING SYSTEMS</b> <ul style="list-style-type: none"> <li>• Components of Automated Information Systems: Application Systems, Database, Network and Operating System with related risks and controls</li> <li>• Mapping of Organization structure with segregation of duties in Information Systems</li> </ul>	12
Module 3	<b>INFORMATION SYSTEMS AND ITS COMPONENTS</b> <ul style="list-style-type: none"> <li>• Components and Architecture of CBS and related risks and controls</li> <li>• Core modules of banking and Business process flow and its related risks and controls</li> <li>• Reporting Systems and MIS, Data Analytics and Business Intelligence</li> <li>• Applicable regulatory and compliance requirements</li> </ul>	12
Module 4	<b>E-COMMERCE, M-COMMERCE AND EMERGING</b> <ul style="list-style-type: none"> <li>• Components and Architecture of E-Commerce and M-Commerce with related risks and controls</li> <li>• Business process flow with its related risks and controls</li> <li>• Applicable regulatory and compliance requirements</li> <li>• Emerging technologies with its related risks and controls</li> </ul>	12
Module 5	<b>CORE BANKING SYSTEMS</b> <ul style="list-style-type: none"> <li>• Components and Architecture of CBS and related risks</li> </ul>	12

	<p>and controls</p> <ul style="list-style-type: none"><li>• Core modules of banking and Business process flow and its related risks and controls</li><li>• Reporting Systems and MIS, Data Analytics and Business Intelligence</li><li>• Applicable regulatory and compliance requirements</li></ul>	
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**Essential Reading:**

1. Padhuka'S Students Guide For Enterprise Information Systems
2. Study Material of ICAI Intermediate Course Paper 7: Enterprise Information Systems

**Supplementary Reading:**

1. Enterprise Information Systems and the Digitisation of Business Functions by Madjid Tavana. La Salle University, USA
2. Pat Mansel MIS 100 Success Secrets
3. Concepts in Enterprise Resources Planning by Ellen Monk and Bret Wagner



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**Program: B.COM(Hons)**

**Course: Financial Services and Production Management**

**Semester IV**

**Choice Based Credit System (CBCS) with effect from the  
Academic year 2022-2023**

*9/2/22*

**SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben  
Jivanlal College of Commerce and Economics (AUTONOMOUS)**

**Preamble**

Under Autonomy, the college aims to develop curriculum that enables the learners to learn the needs of the market. The Commerce curriculum aims at overall enhancement of learning experience of the learners pursuing the Three-year Integrated Programme, Bachelor of Commerce (Hons). The evaluation of students' progress will be based on internal assessment and semester end examination.

**SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben  
Jivanlal College of Commerce and Economics (AUTONOMOUS)**

**Evaluation Pattern**

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5	A) Case Study/Application Based question (05) B) Short Notes (Any 2 out of 3) (06)	11	11
<b>Total Marks</b>			<b>75</b>

*Vijayshree*  
9/2/22

Signature

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*B. Patel*

Signature

Approved by Vice-Principal

*K. Desai*

Signature

Approved by Principal



**SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben  
Jivanlal College of Commerce and Economics (AUTONOMOUS)**

<b>Program: B.Com(Hons)</b>				<b>Semester: IV</b>	
<b>Course: Financial Services and Production Management</b>				<b>Course Code:</b>	
<b>Teaching Scheme</b>			<b>Evaluation Scheme</b>		
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutori al (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 25)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
3			3	25	75

**Learning Objectives:**

- a) To impart the basic orientation towards the role of financial services.
- b) To provide insights in the area of capital markets w.r.t. Indian scenario.
- c) To impart basic knowledge of production and quality management

**Course Outcomes:**

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

- CO1:** It is expected of the learners to gain insights in the field of finance and production.  
**CO2:** It is also expected that the learners hone marketing skills to meet the demands of industry.

**Outline of Syllabus:**

Module	Description	No of Lectures
1	Introduction to Financial Market	12
2	Financial Services	11
3	Introduction to Production Management	11
4	Quality Management	11
	<b>Total</b>	<b>45</b>

**SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben  
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Unit	Topic	No. of Lectures
<b>Module 1</b>	<p style="text-align: center;"><b>Introduction to Financial Market</b></p> <ol style="list-style-type: none"> <li>1. Financial Markets- meaning –Classification- Money Market- Capital Market- Primary Market.</li> <li>2. Private Placement – Rights Issue – Bonus Issue – Recent trends in public issues e.g,, Book Building.</li> <li>3. Secondary Markets- Role of Stock Exchanges in India</li> <li>4. SEBI: Role and Functions of SEBI, SEBI and Investor Protection</li> <li>5. Concept of Commodity Market- Fundamental Analysis and Technical Analysis of Market – Meaning and Importance</li> <li>6. Derivatives Market-Types- Participants-Types of Derivative Instruments</li> <li>7. Case Studies-Presentations</li> </ol>	12
<b>Module 2</b>	<p style="text-align: center;"><b>Financial Services</b></p> <p>Financial Services-Concepts- Objectives-Characteristics- Growth of financial Services in India</p> <ol style="list-style-type: none"> <li>1. Merchant Banking: Meaning, Concept and Significance</li> <li>3.Venture Capital – Nature and Scope – Venture Capital in India</li> <li>4. Mutual Funds – Nature, Significance and Types of Mutual Funds.</li> <li>5. Micro Finance- Meaning-Micro Finance Services-Micro Financial Service Providers</li> <li>6. Credit Rating- Meaning- Significance- Credit Rating Agencies. Case Studies-Presentations</li> </ol>	11
<b>Module 3</b>	<p style="text-align: center;"><b>Introduction to Production Management</b></p> <ol style="list-style-type: none"> <li>1. Production Management: Concept- Objectives of Production Planning and Control</li> <li>2. Steps in Production Planning and Control</li> <li>3. Concept and Types of Production System</li> <li>4. Inventory Management: Concept, Objectives</li> <li>5. Techniques of Inventory Control</li> <li>6. Productivity – Concept, Factors Influencing Productivity</li> </ol>	11

<b>Module 4</b>	<p style="text-align: center;"><b>Quality Management</b></p> <ol style="list-style-type: none"><li>1. Meaning of Quality Management, Concepts of Product and Service Quality, Dimensions of Quality Management</li><li>2. Cost of Quality- Meaning, Types</li><li>3. Techniques of Quality Management- Six Sigma, Kaizen, ISO 9000, TQM</li><li>4. Quality Circles</li><li>5. Quality Audit, Measures to Improve Quality</li><li>6. Importance of Service Quality Management- SERVQUAL Model</li><li>7. Case Studies and Presentations</li></ol>	11
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**Essential Reading:**

1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, *Marketing Management: A South Asian Perspective*, Pearson Education.

**Supplementary Reading:**

1. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, *Principles of Marketing*, South Western Publishing, Ohio
2. Chhabra, T.N., *Principles of Marketing*, Sun India Publication.
3. McCarthy, E. Jerome., and William D. Perreault, *Basic Marketing*, Richard D. Irw
4. Majaro, Simon, *The Essence of Marketing*, Prentice Hall, New Delhi.
5. Zikmund, William G. and Michael D'Amico, *Marketing: Creating and Keeping Customers in an E-Commerce World*, Thomson Learning.
6. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, *Marketing Concepts and Cases*, Tata McGraw Hill (Special Indian Edition).
7. McCarthy, E. Jerome; Cannon, Joseph P., and William D. Perrault, Jr., *Basic Marketing: A Managerial Approach*, McGraw Hills.



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**UNIVERSITY OF MUMBAI**

**Program: B.COM(Hons)**

**Course: Foundation of Public Finance**

**Semester IV**

**Choice Based Credit System (CBCS) with effect from the  
Academic year 2022-2023**

*Dijayshahi  
31/2/22*

**Preamble**

The syllabus has been designed to familiarize students with the fundamental concepts and issues of Public Finance. The study of Public Finance is essential for students pursuing a course in commerce to understand the role of the government and implications of fiscal policy on trade and business. Elements of policy reading and tracking current trends have been incorporated to develop analytical skills that will bridge the gap between theory and practical application.

**Evaluation Pattern**

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

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**b) Details of Semester End Examination**

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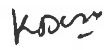
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5	A) Case Study/Application Based question (05) B) Short Notes (Any 2 out of 3) (06)	11	11
<b>Total Marks</b>			<b>75</b>

  
Signature

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Signature

Approved by Vice –Principal

  
Signature

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SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben  
Jivanlal College of Commerce & Economics (AUTONOMOUS)

<b>Program: B.Com(Hons)</b>				<b>Semester: IV</b>	
<b>Course: Foundation of Public Finance</b>				<b>Course Code:</b>	
<b>Teaching Scheme</b>			<b>Evaluation Scheme</b>		
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 25)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
3			3	25	75

**Learning Objectives:**

- To introduce principles of Public Finance
- To help students use public finance concepts to analyse the national economy
- To provide a link between economic concepts and real world problems through cases and examples
- To understand the role of government in the economy

**Course Outcomes:**

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

- CO1:** Understand the fundamentals of macroeconomics.
- CO2:** Able to analyse cause-effect relationship between macroeconomic variables
- CO3:** Able to interpret public policies and their impact on the economy
- CO4:** Understand application of Macroeconomics to business decision making
- CO5:** Form foundation for courses in taxation

**Outline of Syllabus:**

Module	Description	No of Lectures
1	Role of the Government in an Economy	10
2	Public Revenue	15
3	Public Expenditure and Public Debt	10
4	Fiscal Management and Financial Administration	10
	<b>Total</b>	45

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben  
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

<b>Unit</b>	<b>Topic</b>	<b>No. of Lectures</b>
<b>Module 1</b>	<p><b>Role of the Government in an Economy</b></p> <ul style="list-style-type: none"> <li>• Meaning, Scope &amp; Functions of Public Finance</li> <li>• Principle of Maximum Social Advantage</li> <li>• Efficiency, Markets and Government, concept of public goods &amp; role of the government</li> <li>• <b>Case studies</b></li> </ul>	10
<b>Module 2</b>	<p><b>Public Revenue</b></p> <ul style="list-style-type: none"> <li>• Sources of revenue</li> <li>• Canons of taxation</li> <li>• Incidence of taxation -shifting of Tax Burden</li> <li>• Economic effects of tax, redistributive and anti-inflationary tax</li> <li>• <b>Goods and Services Tax</b></li> </ul>	15
<b>Module 3</b>	<p><b>Public Expenditure and Public Debt</b></p> <ul style="list-style-type: none"> <li>• Classification</li> <li>• Theories of Public expenditure, Causes, Significance.</li> <li>• Public Debt: Classification and burden</li> <li>• <b>Public debt in India</b></li> </ul>	10
<b>Module 4</b>	<p><b>Fiscal Management and Financial Administration</b></p> <ul style="list-style-type: none"> <li>• Fiscal policy- Meaning, objectives, constituents, limitations, types</li> <li>• Budget- Structure of the Union Budget</li> <li>• Deficits- concepts and implications</li> <li>• <b>Fiscal federalism - Centre-State fiscal relations in India</b></li> </ul>	10



**Essential Reading:**

1. *Ackley.G (1976), Macro Economic Theory and Policy, Macmillan Publishing Co. New York*

**Supplementary Reading:**

1. *Ahuja. H.L., Modern Economics — S.Chand Company Ltd. New Delhi.*
2. *Blanchard Olivier (2000), Macro Economics, Englewood Elitt, Prentice Hall*
3. *Dornbush , Rudiger, Fisher Stanley and Startz, Richards- Macroeconomics, Nineth edition 2004Tata-Mac Graw Hill, New Delhi.*
4. *Dwivedi, D.N. (2010), Macro Economics: Theory and Policy, Tata-Mac Graw Hill, New Delhi.*
5. *Gregory .N. Mankiw, Macroeconomics, Seventh Edition (2014) South-Western CollegePublication*
6. *Jhingan, M.L., Principles of Economics — Vrinda Publications (P) Ltd.*
7. *Vaish .M.C. (2010) Macro Economic Theory 14th edition, Vikas Publishing House(P)Ltd*
8. *Economic Survey, Government of India*



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**Program: B.COM(Hons)**

**Course: Marketing Management  
Semester IV**

**Choice Based Credit System (CBCS) with effect from the  
Academic year 2022-2023**

*Priyanka  
9/2/22*

**Preamble**

Under Autonomy, the college aims to develop curriculum that enables the learners to learn the needs of the market. The Commerce curriculum aims at overall enhancement of learning experience of the learners pursuing the Three Year Integrated Programme, Bachelor of Commerce. The evaluation of students' progress will be based on internal assessment and semester end examination.

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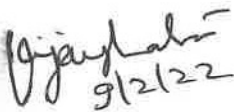
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9/2/22  
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Approved by Vice –Principal

  
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**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben  
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

<b>Program: B.Com(Hons)</b>				<b>Semester: IV</b>	
<b>Course: Marketing Management</b>				<b>Course Code:</b>	
<b>Teaching Scheme</b>			<b>Evaluation Scheme</b>		
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutori al (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 25)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
3			3	25	75

**Learning Objectives:**

1. To create awareness among the learners regarding the importance of marketing and the challenges ahead in the competitive business world.
2. To develop marketing skills among the learners.

**Course Outcomes:**

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

**CO1:** It is expected of the learners to gain insights in the field of marketing.

**CO2:** It is also expected that the learners hone marketing skills to meet the demands of industry.

**Outline of Syllabus:**

<b>Module</b>	<b>Description</b>	<b>No of Lectures</b>
1	<b>Introduction to Marketing</b>	09
2	<b>Elements of Marketing Mix-I</b>	09
3	<b>Elements of Marketing Mix- II</b>	09
4	<b>Marketing Dimensions</b>	09
5	<b>Project work and Presentation</b>	09
	<b>Total</b>	<b>45</b>

Unit	Topic	No. of Lectures
Module 1	<p><b>Introduction to Marketing</b></p> <p>1.1 Marketing- concept, importance, functions, evolution of marketing concept, marketing v/s selling</p> <p>1.2 Strategic marketing- meaning, traditional marketing v/s strategic marketing</p> <p>1.3 Marketing Research- concept, process</p> <p>1.4 Marketing Information System- concept, components, role of Big data in marketing</p> <p>1.5 Consumer Behaviour- concept, factors influencing consumer behavior, consumer buying decision process.</p> <p>1.6 Market segmentation- concept, bases, advantages, requisites of effective market segmentation</p> <p>1.7 Market targeting- concept, patterns of target market selection</p> <p>1.8 Marketing challenges in the 21<sup>st</sup> century</p> <p>1.9 CRM- concept, techniques</p> <p>1.10 Case studies</p>	09
Module 2	<p><b>Elements of Marketing Mix- I</b></p> <p>2.1 Marketing mix- concept, elements, role of marketing mix</p> <p>2.2 Types of products (Including Services), Product decision areas</p>	09

	<p>2.3 Product mix- concept, reasons for product mix</p> <p>2.4 Positioning- concept, strategies</p> <p>2.5 New product development- meaning, stages, New Product Failure-Reasons</p> <p>2.6 Product life cycle- concept, strategies during different stages of PLC</p> <p>2.7 Branding- concept, components, importance, types of brands, brand name approaches</p> <p>2.8 Brand extension- meaning, reasons</p> <p>2.9 Packaging- meaning, essentials of a good package, trends in packaging</p> <p>2.10 Case studies</p>	
<p><b>Module 3</b></p>	<p><b>Elements of Marketing Mix- II</b></p> <p>3.1 Pricing- concept, objectives of pricing, factors influencing pricing</p> <p>3.2 Pricing methods and pricing strategies</p> <p>3.3 Promotion- concept, objectives</p> <p>3.4 Elements of promotion mix</p> <p>3.5 Integrated marketing communication- concept, importance</p> <p>3.6 Sales promotion tools- meaning, types</p> <p>3.7 Physical distribution- concept, channels of distribution</p> <p>3.8 Factors influencing selection of channels of distribution</p> <p>3.9 Recent trends in distribution</p> <p>3.10 Case Studies</p>	<p>09</p>

Module 4	<p style="text-align: center;"><u>Marketing Dimensions</u></p> <p>4.1 Rural marketing- concept, prospects, challenges, strategies for effective rural marketing</p> <p>4.2 Relationship marketing- meaning, importance</p> <p>4.3 E-marketing- meaning, types, advantages</p> <p>4.4 Social media marketing- concept, platforms for social media marketing</p> <p>4.5 Viral Marketing- concept, advantages</p> <p>4.6 M-Commerce- meaning, advantages, limitations</p> <p>4.7 Green marketing- concept, importance, challenges</p> <p>4.8 Network marketing- concept, advantages</p> <p>4.9 Marketing ethics- concept, importance, unethical practices in marketing</p> <p>4.10 Case Studies</p>	09
<b>Module 5</b>	<b>Project / Presentations</b>	09

**Essential Reading:**

1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education.

**Supplementary Reading:**

1. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio
2. Chhabra, T.N., Principles of Marketing, Sun India Publication.
3. McCarthy, E. Jerome., and William D. Perreault, Basic Marketing, Richard D. Irw
4. Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi.
5. Zikmund, William G. and Michael D'Amico, Marketing: Creating and Keeping Customers in an E-Commerce World, Thomson Learning.