



Approved via Resolution No: 02 In Minutes of BOS meeting held on 20<sup>th</sup> December, 2021

**Bharatiya Vidya Bhavan's**  
**M.M.College of Arts, N.M. Institute of Science,**  
**H.R.J College of Commerce. (Bhavan's College)**  
**Autonomous**



**(Affiliated to University of Mumbai)**  
**Syllabus for: S.Y.B.Com (Commerce)**  
**Program: B.Com**  
**Program Code: BH.UC**

**Choice Based Credit System (CBCS)**  
**With effect from academic year 2022-23**



## **Program Outcomes – UG Programme in commerce**

The B.com. programme is formulated based on the inputs received from the members of Board of Studies of Bhavan's College (Autonomous) and is geared to meet the standards prescribed by general commerce education. Our students besides studying the core subjects of accountancy and financial management, cost accountancy, commerce, business economics, business law get to choose from electives like travel and tourism, advertising, export marketing, rural marketing, operational research, direct and indirect taxation, etc. Some learning outcomes include:

- PO1 Disciplinary Knowledge:** The commerce and finance focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business like Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing
- PO2 Competency in Skills:** After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, Administration abilities to run a Company. Students can independently start up their own business.
- PO3 Social Interaction:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group and act together as a group or a team in the interests of a common cause. Elicit views of others, mediate disagreements and help reach conclusions in group settings
- PO4 Competitive exams:** The program will empower the student to appear in various competitive exams or choice a profession of their choice like CA, CS, UPSC, etc
- PO5: Problem Solving:** Students undergoing this programme learn to logically question assertions, to recognize patterns and to distinguish between essential and irrelevant aspects of problems. This helps them to learn behave responsibly in a rapidly changing interdependent society
- PO6 Proficiency in Employments:** This programme will help students to enhance their employability for Government jobs, jobs in banking, insurance and investment sectors, data analysis jobs, and jobs in various other public and private enterprises.

### **Program Specific Outcomes**

The B.com. programme is formulated based on the inputs received from the members of Board of Studies of Bhavan's College (Autonomous) and is geared to meet the standards prescribed by general commerce education. Our students besides studying the core subjects of accountancy and financial management, cost accountancy, commerce, business economics, get to choose from electives like travel and tourism, advertising, export marketing, rural marketing, operational research, direct and indirect taxation, etc. Some learning specific outcomes include:

**PSO1:** Learners will be able to recognize functions of management and financial services. Learners will be introduced with functions of Management, Planning, Organizing, Staffing, Directing & Controlling. This includes basic conceptual knowledge on Management and its Evolution and to familiarize and introduced students to Functions of Management which helps to connect with them with actual system of management. To update and create awareness regarding the recent tools and trends in Finance. To make them aware about



Innovative Trends in Financial Services. Learners will be acquainted with the knowledge of working of Indian Financial system, Role of regulators and Recent Trends in Indian Financial System.

**PSO 2:** After completing graduation, students can get skills regarding various aspects like working of an Organizations and financial sector and their departments, work culture, work environment, motivational factors etc. Besides what all opportunities are prevailing in the industry will be discussed with them.

**PSO 3:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group and act together as a group or a team in the interests of a common cause. Elicit views of others, mediate disagreements and help reach conclusions in group settings.

**PSO 4:** The program will empower the student to appear in various competitive exams or choice a profession of their choice like CA, CS, UPSC etc

**PSO5:** Students undergoing this programme learn to logically question assertions, to recognize patterns and to distinguish between essential and irrelevant aspects of problems. This helps them to learn behave responsibly in a rapidly changing interdependent society

**PSO6:** This programme will help students to enhance their employability for Government jobs, jobs in banking, insurance and investment sectors, data analysis jobs, and jobs in various other public and private enterprises.

**PROGRAM OUTLINE FOR BCom**

Semester	Core course	Ability enhancement course	Skill enhancement course	Discipline specific elective*	Generic elective	TOTAL CREDITS
<b>CREDITS /COURSE</b>	<b>03</b>	<b>03</b>	<b>03</b>	<b>03</b>	<b>02</b>	<b>20</b>
I	Accountancy and Financial Management – I	Commerce - I	Business Communication - I	Mathematical and Statistical Techniques – I	Foundation Course – I	
		Business Economics -I	Environmental Studies I			
II	Accountancy and Financial Management -II	Commerce - II	Business Communication - II	Mathematical and Statistical Techniques – I	Foundation Course – II	20
		Business Economics -II	Environmental Studies-II			
III	Accountancy and Financial Management III	Commerce III	Travel & Tourism Management Paper I	Business Law I	Foundation Course – III	20
	Financial Accounting and Auditing - Introduction to Management Accounting	Business Economics III				



IV	Accountancy and Financial Management IV	Commerce IV	Travel & Tourism Management Paper I	Business law -II	Foundation Course – IV	20
	Financial Accounting and Auditing - Introduction to Management Accounting-IV	Business Economics IV				
V	Financial Accounting and Auditing VII	Business Economics V	Commerce V	A) Direct & Indirect Taxation Paper I OR B) Entrepreneurship & M.S.S.I. Paper I OR C) Rural marketing OR D) Operational research	Computer system & Applications OR Export Marketing Paper I	20
	Financial Accounting and Auditing VIII - Cost Accounting					
VI	Financial Accounting and Auditing VII	Business Economics	Commerce V	A) Direct & Indirect Taxation Paper I OR B) Entrepreneurship & M.S.S.I. Paper I OR C) Rural marketing OR D) Operational research	Computer system & Applications OR Export Marketing Paper I	20
	Financial Accounting					



	g and Auditing VIII - Cost Accounting					
<b>TOTAL CREDITS</b>						<b>120</b>

**DETAILED SYLLABUS – SEMESTER III**

**PREAMBLE**

The Bachelor's degree programme in commerce provides theoretical and practical knowledge that makes accurate analysis of management working and recent financial tools. Our graduates must be able to understand the interrelation between working and functions of management. Learners will learn about Management Gurus and their contributions to Management Journey which will be inspiring to students. Also about operation managers, how they are responsible for managing the activities within production process, studying this will help students learn about skills and tools needed to bring innovation in life. Also to make them aware of basic knowledge about Indian Financial Systems, to update and create awareness regarding the recent tools and trends in Finance, To make them aware about Innovative Trends in Financial Services. This knowledge will lay a foundation for students to build strong money habits early on and avoid many of the mistakes that lead to lifelong money struggles.

**COMMERCE - III**

**(SEMESTER III)**

<b>Programme:</b> Second year in Bachelor of Commerce (S.Y.B.COM)		<b>Semester:</b> III	
<b>Course:</b> COMMERCE III (Introduction To Production And Operation Management)		<b>Course Code:</b> BH.UBCOMSSIII.2	
<b>Teaching Scheme</b>		<b>Evaluation Scheme (Theory)</b>	
<b>Lecture (Periods per week)</b> 3	<b>Credits</b> 3	<b>Continuous Internal Assessment (CIA) (Marks - 40)</b>	<b>End Semester Examination (ESE) (Marks: 60)</b>
		40	60
<b>Course Objectives:</b>			
(1) To increase conceptual knowledge on Management and its Evolution. (2) To familiarize and introduced with the functions of Management- Planning, Organizing, Staffing, Directing & Controlling. (3) To acquaint them with the basic concepts of Production Management, Inventory Management & Quality Management.			
<b>Course Outcomes:</b>			
(1) To make learners understand about management and planning and its Function. (2) To create awareness among the students the challenges faced by Managers and functioning of Business Organization. (3) To make the learners understand the basic concept of Production Management, Inventory Management and Quality Management and Operation Management.			
<b>Detailed Syllabus: (per session plan)</b>			



Unit	Description	Lectures
1	<b>Introduction to Management: Planning &amp; Decision Making</b>	11
	<p><b>Management:</b> Concept, Nature &amp; Functions of Management, Managerial Skills &amp; Competencies.</p> <p><b>Planning &amp; Decision Making:</b> Importance, Process, Principles Types, Advantages &amp; Limitations of Plan, Components, Techniques, Decision Making - Essentials of a Sound Decision Making, Impact of Technology on Decision Making, Coordination – Importance.</p> <p><b>MBO:</b> Meaning, Characteristics, Process, Benefit &amp; Weakness, How to make MBO Effective, Management By Exception- Advantages; Management Information System- Concept</p>	
II	<b>Functions of Management: Organizing, Directing and Controlling</b>	12
III	<b>Introduction to Production and Operation Management</b>	11
IV	<b>Quality Management</b>	11



	<p>Feigenbaum, Kaura Ishikawa, Joseph M. Juran, Taiichi Ohno, Genichi Tagachi.</p> <p><b>Quality Management Tools:</b> TQM - Role, Importance, What is TQM, Methods ,Six Sigma – Process, Kaizen -Process ,Quality Circle, ISO -9000-ISO 9001-2015 - ,JIT approach, Servqual model ,Pareto Analysis ,PPA</p>	
	<p><b><u>Total No of Lectures</u></b></p>	<p><b>45</b></p>
	<p><b><u>Reference Books</u></b></p> <p>(1) Prof Jhamb C.L. –“Production &amp; Operation Management ”,Event Publishing .          (2) Prof Jhamb C.L –“ Production Planning &amp; Control ”,Event Publishing House,2010.          Hill McGraw – “Production And Operation Management ” ,2019          (3) Dr Kumar Pradeep &amp; Dr Thakur S. K Management- “Principles and Practices ”          (4) Prof . Koontz Harold &amp; Weinrich Heinz- “Essentials of Management”,2009.          (5) Prof Murthy P. Rama ,“Production &amp; Operations Management ”,2005          (6) John Beckford W.L, “Quality: A Critical Introduction”,2016          (7) Kanji K. Gopal &amp; Asher Mike ,“100 Methods for total Quality Management”,1996.</p>	
	<p>Assessment pattern 60:40 Passing Criteria. Learner must pass with 40% marks in each component (Internal and External) separately.</p>	
	<p>Details of Continuous Internal Assessment (CIA)          CIA 1 –20 marks - CLASS TEST          CIA-2 – 20 marks Assignments, Projects, Group Discussion, Online Certified Course, Presentation, Internship, Extension Activity of the Department (More than 30 hours certified by HOD)          Test Marks: Term/Project Work Marks: Details of Term Work:          Semester End Examination: Equal weightage should be given to all four modules.  <i>Question paper pattern:</i> Total Marks-60          Q1 (Any Two) 15 marks          A- Theory Question          B – Theory Question          C – Case study / Practical problem            Q2 (Any Two)15 marks          A- Theory Question          B – Theory Question          C – Case study / Practical problem            Q3 (Any Two)15 marks          A- Theory Question          B – Theory Question          C – Case study / Practical problem            Q4 (Any Two)15 marks          A- Theory Question          B – Theory Question          C – Case study / Practical problem</p>	



**COMMERCE IV SYLLABUS (SEMESTER -IV)**

<b>Programme:</b> Second year in Bachelor of Commerce <b>(S.Y.B.COM)</b>		<b>Semester: IV</b>	
<b>Course:</b> COMMERCE IV (Introduction To Financial Services)		<b>Course Code: BH.UBCOMSSIV.2</b>	
<b>Teaching Scheme</b>		<b>Evaluation Scheme (Theory)</b>	
<b>Lecture (Periods per week)</b>	<b>Credits</b>	<b>Continuous Internal Assessment (CIA) (Marks - 40)</b>	<b>End Semester Examination (ESE) (Marks: 60)</b>
3	3	40	60

**Course Objectives:**

- (1) To provide basic knowledge about Indian Financial Systems.
- (2) To update them with the recent tools and trends in Finance.
- (3) To make them aware about Innovative Trends in Financial Services

**Course Outcomes:**

- (1) To Acquaint the learners with the knowledge of working of Indian Financial system, Role of regulators and Recent Trends in Indian Financial System.
- (2) To Acquaint and make learners aware about Indian Financial Market and its Growth in Banking
- (3) To make learners aware of recent tools and financial instruments with regulatory framework in finance.
- (4) To Acquaint the learners with career opportunities in Financial Sector.

**Detailed Syllabus: (per session plan)**

<b>Unit</b>	<b>Description</b>	<b>Periods</b>
<b>I</b>	<p align="center"><b>Introduction to Indian Financial System</b></p> <p><b>Financial System:</b> Nature, Scope, Structure of financial market, financial institutions &amp; financial instruments, Indian financial system (Globalization, Securitization, Financial Engineering, E-finance)</p> <p><b>Financial Markets:</b> Money Market, Capital Market, Bond Market, Forex Mortgage Market, Derivative Market</p> <p><b>Financial Institutions:</b> Development financial institutions, Specialized financial institutions, State level financial institutions, Investment institutions, Mutual funds, Banks &amp; NBFCs</p>	12
<b>II</b>	<p align="center"><b>Financial Services – Part A</b></p> <p><b>Financial Services:</b> Concepts, Objectives, Characteristics- Growth of financial Services in India, Career Opportunities in Financial services</p> <p><b>Banking &amp; Insurance:</b> Structure of Indian Banking &amp; Insurance sector in India, Growth of Banking and insurance industry in India, Banks &amp; insurance companies in India, Reforms in</p>	12





	Banking and insurance Sector, Important terms in banking and insurance.  <b>Mutual Funds:</b> Advantages and Limitations, Types, Factors responsible for growth of mutual funds – Systematic Investment Plan.	
<b>III</b>	<b>Financial Services - Part B</b> <b>Leasing &amp; Hire Purchase:</b> Meaning of leasing & Hire purchase, Distinction between leasing and hire purchase types of leasing, special provision in hire purchase Growth of leasing & hire purchase India .  <b>Factoring:</b> Concept, Characteristics, Factoring Mechanism, Parties to factoring & benefits of factoring, Factoring V/s Invoice discounting / Bank loan/ Forfeiting, Types of factoring, Factoring in India.  <b>Venture Capital:</b> Nature & need for Venture capital, Types of venture Capital, Stages in venture capital funding, What do Venture capitalist look for before investment, Venture capital firms in India.	10
<b>IV</b>	<b>Financial Instruments and Regulatory Framework</b> <b>Financial instruments:</b> Classification of financial instruments: Cash instruments, Derivative Instrument, foreign exchange instruments, Asset class of instruments. New financial instruments in India (Floating Rate Bonds, Zero Interest Bonds, Deep Discount Bonds, Revolving Underwriting Finance Facility, Auction, Rated Debentures)  <b>SEBI:</b> Functions of SEBI, Investor’s protection measures of SEBI IRDA. Role of IRDA in regulating insurance companies and protection of insured, IRDA Act amended as per Insurance Amendment Act 2015 RBI-Guideline for Factoring & legal Aspect in factoring  <b>Credit Rating Agencies:</b> Advantages, Credit Rating Agencies in India CRISIL, CARE, and ICRA	11
	<b><u>Total No of Lectures</u></b>	45
	Reference Books: (1)BharathiPathaik “Indian Financial System”, Pearson Publication,2018. (2) Bhole M.L , Mahakad Jitendra, Tata McGraw Hill-“Financial Institutions and Markets: Structure Growths & Innovations”,2017 (3) Desai Vasant ,“The Indian Financial System and Financial Market ”2011 (4) Khan .Y. M,-“Tata Mc Graw-Hill Indian Financial System” ,2019 (5) Tripathy Nalini Prava -“Mutual Funds in India: Emerging Issues”,2008.	



	<p>(6) Vaaidyaanathan Nandini - “Start up Stand up : A step by step guide to growing your Business, ,Jaico Publishing House ,Mumbai,2016.</p> <p>(7) Bhambwani Vijay -“A Tarde guide to Indian Commodities Market ’’,Network 18 Publication Ltd,2011.</p>	
	<p><b>Assessment pattern 60:40 Passing Criteria. Learner must pass with 40% marks in each component (Internal and External) separately.</b></p>	
	<p><b>Details of Continuous Internal Assessment (CIA)</b></p> <p>CIA 1 –20 marks - CLASS TEST</p> <p>CIA-2 – 20 marks Assignments, Project, Group Discussion, Online Certified Course, Presentation, Internship, Extension Activity of the department (More than 30 hours certified by HOD)</p> <p>Test Marks: Term/Project Work Marks: Details of Term Work:</p>	
	<p><b>Semester End Examination:</b> Equal weightage should be given to all four modules. <b>Question paper pattern: Total Marks-60</b></p> <p>Q1 (Any Two) 15 marks</p> <p style="padding-left: 40px;">A- Theory Question B – Theory Question C – Case study / Practical problem</p> <p>Q2 (Any Two) 15 marks</p> <p style="padding-left: 40px;">A- Theory Question B – Theory Question C – Case study / Practical problem</p> <p>Q3 (Any Two) 15 marks</p> <p style="padding-left: 40px;">A- Theory Question B – Theory Question C – Case study / Practical problem</p> <p>Q4 (Any Two) 15 marks</p> <p style="padding-left: 40px;">A- Theory Question B – Theory Question C – Case study / Practical problem</p>	

Sr.no	Questions on	Question	Option	Total marks
1	Unit-I	A-Theory Question B – Theory Question C – Case study / Practical problem	Any two	15
2	Unit-II	A-Theory Question B – Theory Question C – Case study / Practical problem	Any two	15
3	Unit-III	A-Theory Question B – Theory Question	Any two	15



		C – Case study / Practical problem		
4	Unit-IV	A-Theory Question B – Theory Question C – Case study / Practical problem	Any two	15
		Total		60

### Modality of Assessment

#### **Theory Examination Pattern:**

#### **(A) Internal Assessment- 40%- 40 Marks**

Sr. No	Evaluation Type	Marks
01	Internal Class Test with Objective Type questions and short notes	20
02	One Assignment with Viva Voce	20
	<b>Total</b>	<b>40</b>

#### **(B) External Examination- 60%- 60 Marks Semester End Theory Examination: 60 marks**

Duration - These examinations shall be of **2 hours** duration.

#### **EVALUATION RUBRICS**

##### **FOR ESE**

Unit	Knowledge	Understanding	Analysis and Critical Thinking	Total marks / unit
1	6	4	5	15
2	6	4	5	15
3	6	4	5	15
4	6	4	5	15
<b>Total</b>	<b>24</b>	<b>16</b>	<b>20</b>	<b>60</b>

##### **FOR CIA 2**



Type of Assignment under CIA 1 and Parameters	Max marks	80-100% Excellent	60-80% Good	40-60% Satisfactory	20-40% Poor	0-20% Very Poor
<b>(I) Finding of Case Study / Conduct of Interviews</b>	<b>20</b>					
Finding the Case study relevant to the topic	02					
Analysis	03					
Solution	03					
Justification	02					
Effective Communication Skill and interactive skills	05					
Teaching aids	05					
<b>(II) Internships</b>	<b>20</b>					
Details of internship (write-up)	05					
Documents relevant to completing of internships	05					
Problem Solving Skills and work ethics	05					
Viva voce	05					
<b>(III) Online Certified Course</b>	<b>20</b>					
Details of Course/ evaluation system	05					
Documents relevant to course/completion certificate	05					
Communication and Presentation skills	10					
<b>(IV) Extension Activity of the Department – Taking care of an elderly person in their vicinity</b>	<b>20</b>					
Documents relevant to the elderly person	05					
Type of help provided to the elderly person	05					
Viva voce of the learner and	05					



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confirmation from the elderly person						
Social skills/Time management skills	05					
<b>(V) Group Discussion</b>	<b>20</b>					
Preparation and Situation Analysis	05					
Relationship Management	05					
Information Exchange	05					
Delivery Skills	05					



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- PO6 Proficiency in Employments:** This programme will help students to enhance their employability for Government jobs, jobs in banking, insurance and investment sectors, data analysis jobs, and jobs in various other public and private enterprises.

## **Program Specific Outcomes**

The students are able to understand

**PSO1:** To understand the concept and provisions relating to agreement, contract, Special contracts under the Indian Contract Act 1872, recognize and differentiate the special contracts and identify their appropriate usages at varied business scenarios, the provisions of Negotiable Instruments, Sale of Goods Act, the fundamentals Information Technology especially E-Contracts.

**PSO 2:** The provisions relating to company, its formation, basic documents of company, meaning of member, director of company, CSR activities of the company, concept of ESOP, Partnership firm and LLP, the difference between partnership and LLP, enable them with skills to initiate entrepreneurial ventures such as LLP

**PSO 3:** The need of enacting a new Consumer Protection Act, 2019 rights of consumer, understanding about the linkages between Consumer Protection Act and Competition Act 2002



**PSO 4:** About the basic knowledge about Intellectual Property Rights (IPR), its essentials, brief study about patent, copyright, trademark and provisions relating to registration.

**PSO5:** That the introduction of case study in every module is to acquaint them with the practical knowledge of the various legal aspects involved in the course.

**PSO6:** That study of business law will enable them to develop interest in legal studies and understand the necessity of legal education in detail.

**PROGRAM OUTLINE FOR BCom**

Semester	Core course	Ability enhancement course	Skill enhancement course	Discipline specific elective*	Generic elective	TOTAL CREDITS
<b>CREDITS /COURSE</b>	<b>03</b>	<b>03</b>	<b>03</b>	<b>03</b>	<b>02</b>	<b>20</b>
I	Accountancy and Financial Management – I	Commerce - I	Business Communication - I	Mathematical and Statistical Techniques – I	Foundation Course – I	
		Business Economics -I	Environmental Studies I			
II	Accountancy and Financial Management -II	Commerce - II	Business Communication - II	Mathematical and Statistical Techniques – I	Foundation Course – II	20
		Business Economics -II	Environmental Studies-II			
III	Accountancy and Financial Management III	Commerce III	Travel & Tourism Management Paper I	Business Law I	Foundation Course – III	20
	Financial Accounting and Auditing - Introduction to Management Accounting	Business Economics III				
IV	Accountancy and Financial Management IV	Commerce IV	Travel & Tourism Management Paper I	Business law -II	Foundation Course – IV	20
	Financial Accounting and Auditing - Introduction to Management	Business Economics IV				





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	ent Accountin g-IV					
V	Financial Accountin g and Auditing VII	Computer system & Applicatio ns OR Export Marketing Paper I	Commerce V	A) Direct & Indirect Taxation Paper I OR B)Entreprene urship & M.S.S.I. Paper I OR C)Rural marketing OR D)Operationa l research	Business Economic s V	20
	Financial Accountin g and Auditing VIII - Cost Accountin g					
VI	Financial Accountin g and Auditing VII	Computer system & Applicatio ns OR Export Marketing Paper I	Commerce V	A)Direct & Indirect Taxation Paper I OR B)Entreprene urship & M.S.S.I. Paper I OR C)Rural marketing OR D)Operationa l research	Business Economic s	20
	Financial Accountin g and Auditing VIII - Cost Accountin g					
<b>TOTAL CREDITS</b>						<b>120</b>



## DETAILED SYLLABUS – SEMESTER III

### PREAMBLE

The Bachelor’s Degree programme in commerce with Business Law in second year of B.Com provides theoretical knowledge where the learners acquainted with basic knowledge about the important business law concepts. It helps the learners to understand various provisions of Indian Companies Act 2013 and its amendments carried out till date, formation of LLP, advantages of LLP over Partnership formed under Indian Partnership Act 1932. It creates and awareness amongst the learners about the recent introduction of Consumer Protection Act 2019 and also to increase their understanding with respect to linkages between Consumer Protection Act and Competition Act 2002 which are for the protection of consumer rights at large. A study of Intellectual Property Rights makes the learners updated with the concept of patent, copyright and trademark, their features, registration procedure, infringement and remedies which is fast emerging and applicable in the corporate world.

The introduction of case study in every module is to acquaint them with the practical knowledge of the various legal aspects involved in the course and moreover the study of business law will enable them to develop interest in legal studies and understand the necessity of legal education in detail.

The evaluation of the learner’s progress will be based on internal assessment and semester end examination.

### BUSINESS LAW - I (SEMESTER III)

<b>Programme:</b> Second Year in Bachelor of Commerce (S.Y.B.COM)		<b>Semester:</b> III	
<b>Course:</b> BUSINESS LAW – I		<b>Course Code:</b> BH.UBCOMSSIII.3	
<b>Teaching Scheme</b>		<b>Evaluation Scheme (Theory)</b>	
<b>Lecture (Periods per week)</b>	<b>Credits</b>	<b>Continuous Internal Assessment (CIA)</b>	<b>End Semester Examination (ESE)</b>
<b>4</b>	<b>3</b>	<b>(Marks - 40)</b>	<b>(Marks: 60)</b>
		40	60
<b><u>Course Objectives:</u></b>			
(1) To impart basic knowledge about the important business law concepts. (2) To acquaint the learners with legal framework influencing business decisions and operations. (3) To give the learners better insight about the various legal aspects involved in the course with the help of case studies.			
<b><u>Course Outcomes:</u></b>			
(1) The learners will be able to understand the concept and provisions relating to agreement, contract, Special contracts under the Indian Contract Act 1872. Further get acquainted with the provisions of Negotiable Instruments, Sale of Goods Act, Information Technology especially E-Contracts. (2) The learners would develop interest in legal studies. (3) The learners will understand the necessity of legal education in detail.			
<b>Detailed Syllabus: (per session plan)</b>			
<b>Unit</b>	<b>Description</b>		<b>Periods</b>



<b>I</b>	<p style="text-align: center;"><b>The Indian Contract Act 1872 - Part I</b></p> <p>(a) <b>Contract</b> – Definition of contract and agreement, essentials of valid contract and <b>Classification of contract,</b></p> <p>(b) <b>Offer and Acceptance-</b> rules of valid offer and acceptance, types of offer, communication and revocation of offer and acceptance, distinguish between offer and counter offer</p> <p>(c) <b>Capacity to contract</b> – minor, unsound mind, disqualified person</p> <p>(d) <b>Consideration</b> – Definition, essentials of consideration, exceptions to consideration, kinds of consideration, stranger to a contract cannot sue or be sued for suit filed by third party</p> <p><b>CASE STUDY</b></p>	10
<b>II</b>	<p style="text-align: center;"><b>The Indian Contract Act 1872 - Part II &amp; Special Contracts</b></p> <p>(a) <b>Consent and Free consent</b> – Meaning – essentials and effects of coercion, undue influence, misrepresentation, fraud and mistake, <b>Void agreement</b> – types of void agreement</p> <p>(b) <b>Contingent contract</b> – definition, essentials, rules for enforcement of contingent contract <b>Quasi Contract</b> – meaning and types of quasi contract.</p> <p><b>Modes of Discharge of contract, Remedies for Breach of Contract</b></p> <p>(c) <b>Contract of Indemnity</b> – definition, essentials of contract of indemnity, <b>Contract of Guarantee</b> – definition, essentials of contract of guarantee, Surety – Modes of discharge of surety, Distinguish between contract of indemnity and contract of guarantee</p> <p>(d) <b>Contract of Bailment</b> – Definition, essentials, Rights and duties of bailor &amp; bailee, types of bailment, modes of termination of contract of bailment, Pledge &amp; Lien <b>Contract of Agency</b> – definition, types of an agent, modes of creation of an agency, modes of termination of an agency, Rights and Duties of an agent</p> <p><b>CASE STUDY</b></p>	10
<b>III</b>	<p style="text-align: center;"><b>The Sale of Goods Act 1930</b></p> <p>(a) <b>Sale</b> – Definition, essentials, meaning of agreement to sell, Goods – types of goods, agreement to sell – distinguish between sale and agreement to sell, hire purchase agreement</p> <p>(b) <b>Condition and Warranties</b> – meaning of condition and warranty, implied warranties and conditions, circumstances where breach of condition can be treated as breach as breach of warranty, distinguish between condition and warranty</p> <p>(c) <b>Rights of an Unpaid Seller</b> – who is an unpaid seller? Rights of an unpaid seller against the goods and against the buyers personally</p> <p>(d) <b>Caveat Emptor</b> – Meaning, exceptions to caveat emptor, <b>Auction Sale</b> – meaning, rules for conduct of auction sale</p> <p><b>CASE STUDY</b></p>	10
<b>IV</b>	<p style="text-align: center;"><b>The Negotiable Instruments (Amendment) Act 2015</b></p>	10



	<p>(a) <b>Negotiable Instruments</b> – definition, essentials, Maturity of Instrument, Types of Negotiable Instruments, <b>Bill of Exchange</b> – meaning, essentials, parties of the bill of exchange and specimen of Bill of Exchange, acceptance, types of acceptance – general acceptance and qualified acceptance</p> <p>(b) <b>Promissory Note:</b> meaning, essentials, parties of the promissory note and specimen to promissory note, distinguish between bill of exchange and promissory note, <b>Cheque-</b> meaning, essentials, specimen, types of cheques, crossing of cheques, distinguish between bill of exchange and cheque</p> <p>(c) <b>Dishonor of Cheque</b> – meaning of dishonor of cheque, reasons for dishonor of cheque, procedure u/s 138 and penalties for dishonor of cheque,</p> <p>(d) <b>Holder and Holder in Due Course:</b> rights and privileges of the holder, Protest and Noting</p> <p>Latest Developments in Negotiable Instruments Act</p> <p><b>CASE STUDY</b></p>	
<b>V</b>	<p style="text-align: center;"><b>Information &amp; Technology Act 2008</b></p> <p>(a) Introduction - Objectives of Act – Features- Applicability / Non-Applicability, Concepts: Digital Signature &amp; Election Signature, Electronic Governance - Legal Recognition of Electronic Signature,</p> <p>(b) E-Contract -- Meaning of E-contract, Essentials, Types of E-Contract, Validity of contracts formed through electronic means,</p> <p>(c) Execution of E-Contract, Legal Framework relating to E-Contract, Mediums through which an electronic contract can be entered into.</p> <p>(d) Precautions to be taken while entering into E-contracts, Legal Issues / Problems involved in E-contract</p> <p><b>CASE STUDY</b></p>	10
	<b>Total No of Lectures</b>	<b>50</b>

**Reference Books:**

- (1) Singh Avtar –“The Principles of Mercantile Law”, Eastern Book Company
- (2) Kapoor N.D – “Business Law”, Sultan Chand & Sons, 2019
- (3) Bulchandani K.R – “Business Law”, Himalaya Publication, 2010
- (4) Tulsian P.C – “Business Law”, Tata McGraw Hill Education, New Delhi 2000
- (5) Dalal JH.N.M – “The Sale of Goods Act 1930”, Tripathi Publication
- (6) Singh Avtar – “The Negotiable Instruments Act”, Eastern Book Company
- (7) Information Technology Act 2000 along with Rules & Regulations 2021, Professional Book Publishers



**Assessment pattern 60:40**

**Passing Criteria. Learner must pass with 40% marks in each component (Internal and External) separately.**

**Details of Details of Continuous Internal Assessment (CIA)**

**CIA 1 –20 marks - CLASS TEST**

**CIA-2 – 20 marks** -Assignments – Case Studies (finding/analyzing/solution/justification), Project, Court Visit, Group discussion, Online Certified Course, Presentations, Internships, Extension activity of the Department (more than 30 hours certified by HOD)

**Test Marks:**

**Term/Project Work Marks: Details of Term Work:**

**Semester End Examination:** Equal weightage should be given to all five modules.

**Question paper pattern:**

**Total Marks-60**

Q1 (a) Theory Question	08 marks	
Q1 (b) Case study / practical problem	04 marks	<b>(Related to Module I)</b>
OR		
Q1 Write Short notes (ant three)	12 marks	
(i)		
(ii)		
(iii)		
(iv)		
Q2 (a) Theory Question	08 marks	
Q2 (b) Case study / practical problem	04 marks	<b>(Related to Module II)</b>
OR		
Q2 Write Short notes (ant three)	12 marks	
(i)		
(ii)		
(iii)		
(iv)		
Q3 (a) Theory Question	08 marks	
Q3 (b) Case study / practical problem	04 marks	<b>(Related to Module III)</b>
OR		
Q3 Write Short notes (ant three)	12 marks	
(i)		
(ii)		
(iii)		
(iv)		
Q4 (a) Theory Question	08 marks	
Q4 (b) Case study / practical problem	04 marks	<b>(Related to Module IV)</b>
OR		
Q4 Write Short notes (ant three)	12 marks	
(i)		
(ii)		
(iii)		
(iv)		



Q5 (a) Theory Question 08 marks

Q5 (b) Case study / practical problem 04 marks

OR

**(Related to Module V)**

Q5 Write Short notes (ant three) 12 marks

**(i)**

**(ii)**

**(iii)**

**(iv)**

**C – Case Study / Practical Problems**



**BUSINESS LAW - II**

**(SEMESTER IV)**

<b>Programme:</b> Second Year in Bachelor of Commerce <b>(S.Y.B.COM)</b>		<b>Semester:</b> IV	
<b>Course:</b> BUSINESS LAW – II		<b>Course Code:</b> BH.UBCOMSSIV.3	
<b>Teaching Scheme</b>		<b>Evaluation Scheme (Theory)</b>	
<b>Lecture (Periods per week)</b>	<b>Credits</b>	<b>Continuous Internal Assessment (CIA) (Marks - 40)</b>	<b>End Semester Examination (ESE) (Marks: 60)</b>
<b>4</b>	<b>3</b>	40	60
<b><u>Course Objectives:</u></b>			
<p>(1) To understanding of various provisions of Indian Companies Act 2013 and its amendments carried out till date, formation of LLP, advantages of LLP over Partnership formed under Indian Partnership Act 1932.</p> <p>(2) To acquaint the learners with the provisions of the Consumer Protection Act 2019 and increase their understanding about the linkages between Consumer Protection Act and Competition Act 2002</p> <p>(3) To make the learners familiarize with the concept of IPR which is fast emerging and applicable in the corporate world.</p> <p>(4) To familiarize the learners with the concept of patent, copyright and trademark.</p>			
<b><u>Course Outcomes:</u></b>			
<p>(1) The learners will get the insight about the provisions relating to company, its formation, basic documents of company, meaning of member, director of company, CSR activities of the company, concept of ESOP, Partnership firm and LLP, the difference between partnership and LLP.</p> <p>(2) The learners will be able to understand the need of enacting a new Consumer Protection Act, 2019 rights of consumer, consumer courts at three different levels, features of Competition Act.</p> <p>(3) The learners will get acquainted with the basic knowledge about Intellectual Property Rights (IPR), its essentials, brief study about patent, copyright, trademark and provisions relating to registration.</p>			
<b><u>Detailed Syllabus: (per session plan)</u></b>			
<b>Unit</b>	<b>Description</b>		<b>Periods</b>
<b>I</b>	<b>The Indian Companies Act 2013 - Part I</b>		10
	<p>(a) <b>Company</b> – Concept, features, Role of Promoters, Duties and liabilities of the promoter, Effects of Pre-incorporation contracts, Lifting the corporate veil, On-line registration of a company</p> <p><b>Classification of Companies:</b> Distinguish between private and public company, Common Procedure for Incorporation of company.</p> <p>(b) <b>Memorandum of Association (MOA)</b> – concept and clause of MOA and Articles of Association (AOA) – contents of AOA, Doctrine – Ultra Vires, Constructive Notice, Indoor Management</p> <p>(c) <b>Prospectus</b> – concept, types of prospectus, contents, legal requirements, private placement –</p>		



	<p>(d) <b>Shares &amp; Stocks</b> – meaning of shares and stock, allotment and forfeiture of shares, calls on shares, issue of sweat capital, issue of bonus shares, transfer and transmission of shares, buyback, share certificate,</p> <p><b>CASE STUDY</b></p>	
<b>II</b>	<p style="text-align: center;"><b>The Indian Companies Act 2013 – Part II</b></p> <p>(a) <b>Member of a company</b> – meaning of a member, who can become a member, modes of acquiring and cessation of membership, rights and liabilities of members.</p> <p>(b) <b>Director</b> – qualifications and disqualifications of a director, classification of directors, Director Identification Number (DIN), Legal position of directors, ESOP (Employee Stock Option Plan) – Introduction, Objectives, ESOP can be issued by whom, to whom ESOP can be issued, minimum vesting period, conditions to be followed after ESOP is allotted, Variation of terms of ESOP, rights after grant of ESOP</p> <p>(c) <b>Meetings</b> – Types, legal provisions for conduct of Annual general meetings, extra ordinary meetings, Board Meetings.</p> <p>(d) <b>Corporate Social Responsibility (CSR)</b> – Introduction, Applicability of CSR provisions, CSR Policy, CSR committee, Composition of CSR committee, Functions of CSR committee, Activities to be considered as CSR, Activities not be considered as CSR, Responsibility of Board of Directors, Activities specified under Schedule 7 of the Indian Companies Act 2013 may be included under CSR activities, Example of Companies carrying out CSR activities.</p> <p><b>CASE STUDY</b></p>	10
<b>III</b>	<p style="text-align: center;"><b>Indian Partnership Act 1932 and Limited Liability Partnership Act 2008</b></p> <p>(a) <b>Partnership</b> – meaning, essentials, types of partners and partnership, true test of partnership,</p> <p>(b) <b>Limited Liability Partnership (LLP) 2008</b> - Concept, characteristics, advantages and disadvantages, procedure for incorporation, conversion to LLP, Mutual rights and duties of partners of LLP, Distinguish between LLP and Partnership, LLP and Company.</p> <p>(d) <b>Extent and Limitation of Liability of LLP and its partners</b> – Liability of a partner, liability of LLP, Liability in case of fraud, Whistle Blowing</p> <p>(e) <b>Winding up of LLP – Voluntary winding up of LLP and Winding up by the Tribunal</b></p> <p><b>CASE STUDY</b></p>	10





<b>IV</b>	<b>Consumer Protection Act 2019 &amp; Competition Act 2002</b>  (a) Reasons for enacting Consumer Protection Act, Aims and objects, Definitions, Consumer Protection Councils – Central Consumer Protection Councils, State Consumer Protection Councils, District Consumer Protection Councils  (b) Central Consumer Protection Authority – CCPA – composition, qualifications, appointment of officers, powers and functions of CCPA Consumer Disputes Redressal Commission – District Consumer Disputes Redressal Commission, State Consumer Disputes Redressal Commission, National Consumer Disputes Redressal Commission  (c) Mediation – Consumer Mediation Cell, empanelment of mediators, nomination of mediators, procedure of mediation, settlement through mediation, recording settlement and passing of order, Product Liability – product liability action, liability of product manufacturer, liability of product service provider, exception to product liability action.  (d) <b>Competition Act 2002</b> - Competition Act 2002: Concept, Salient Features, Objectives and Advantages, Abuse of Dominant Position, Competition Commission of India, Anti Competition Agreements  <b>CASE STUDY</b>	10
<b>V</b>	<b>Intellectual Property Rights</b>  (a) <b>Intellectual property Rights (IPR):</b> Concept, Nature, Introduction, and background. (b) <b>IPR relating to Patents:</b> Concepts of Invention and Discovery, Comparison, Concept of Patents, General principles applicable to working of patented inventions, procedure for registration of Patent, Term of Patent, Infringement of Patent Rights and Remedies. (c) <b>IPR relating to Copyrights:</b> Concept of Copyright - Concept of author and authorized acts, Ownership of Copy right, Duration or term of copy right, procedure for registration of copyright, original work and fair use, Rights of Copy right holder, Infringement of Copy rights and Remedies. (d) <b>IPR relating to Trademarks:</b> Concept, Functions of Trade Marks, types, trademarks that cannot be registered, Rights of proprietor of Trade Marks. Procedure for registration of Trade Marks, Infringement of Trademarks and Remedies.  <b>CASE STUDY</b>	10
	<b>Total No of Lectures</b>	<b>50</b>

**Reference Books:**

- (1) Puliani. Ravi – “Indian Companies Act 2013”, Bharat Law House, 2017
- (2) Singh Avtar – “Introduction to Law of Partnership (including Limited Liability of Partnership)”, Eastern Book Agency
- (3) Narayanan P. – “Intellectual Property Rights”, Eastern Law House, 2017
- (4) Wadhwa Dr. B.L – “Intellectual Property Rights”, Universal Law Publishing Company Limited
- (5) Kamath Ajay R & Pillai Lakshmi V – “Notes on Competition Act 2002”, 2020



**Websites:**

- (1) Key High lights on Consumer Protection Act 2019 - <https://www.mondaq.com/india/dodd-frank-consumer-protection-act/838108/consumer-protection-act-2019-key-highlights>
- (2) Consumer Protection Act 2019 – Product Liability - <https://pib.gov.in/PressReleasePage.aspx?PRID=1639925>
- (3) Competition Act 2002 - [https://www.cci.gov.in/sites/default/files/advocacy\\_booklet\\_document/CCI%20Basic%20Introduction0.pdf](https://www.cci.gov.in/sites/default/files/advocacy_booklet_document/CCI%20Basic%20Introduction0.pdf)

**Assessment pattern 60:40**

**Passing Criteria. Learner must pass with 40% marks in each component (Internal and External) separately.**

**Details of Details of Continuous Internal Assessment (CIA)**

**CIA 1 –20 marks - CLASS TEST**

**CIA-2 –20 marks** -Assignments – Case Studies (finding/analyzing/solution/justification), Project, Court Visit, Group discussion, Online Certified Course, Presentations, Internships, Extension activity of the department (more than 30 hours certified by HOD)

**Test Marks:**

**Term/Project Work Marks: Details of Term Work:**

**Semester End Examination:** Equal weightage should be given to all five modules.

**Question paper pattern:**

**Total Marks-60**

Q1 (a) Theory Question	08 marks	
Q1 (b) Case study / practical problem	04 marks	<b>(Related to Module I)</b>
<b>OR</b>		
Q1 Write Short notes (ant three)	12 marks	
(i)		
(ii)		
(iii)		
(iv)		
Q2 (a) Theory Question	08 marks	
Q2 (b) Case study / practical problem	04 marks	<b>(Related to Module II)</b>
<b>OR</b>		
Q2 Write Short notes (ant three)	12 marks	
(i)		
(ii)		
(iii)		
(iv)		
Q3 (a) Theory Question	08 marks	
Q3 (b) Case study / practical problem	04 marks	<b>(Related to Module III)</b>
<b>OR</b>		
Q3 Write Short notes (ant three)	12 marks	
(i)		
(ii)		
(iii)		



(iv)			
(iv)			
Q4 (a) Theory Question	08 marks		
Q4 (b) Case study / practical problem	04 marks		<b>(Related to Module IV)</b>
<b>OR</b>			
Q4 Write Short notes (ant three)	12 marks		
(i)			
(ii)			
(iii)			
(iv)			
Q5 (a) Theory Question	08 marks		
Q5 (b) Case Study / practical problem	04 marks		<b>(Related to Module V)</b>
<b>OR</b>			
Q5 Write Short Notes (any three)	12 marks		
(i)			
(ii)			
(iii)			
(iv)			

Sr.no	Questions on	Question	Option	Marks	Total marks
1	Unit-I	Q1 A Theory and B Case study <b>OR</b> Q1 Short Notes (any three out of four)	Any one question	12 OR 12	12
2	Unit-II	Q2 A Theory and B Case study <b>OR</b> Q2 Short Notes (any three out of four)	Any one question	12 OR 12	12
3	Unit-III	Q3 A Theory and B Case study <b>OR</b> Q3 Short Notes (any three out of four)	Any one question	12 OR 12	12
4	Unit-IV	Q4 A Theory and B Case study <b>OR</b> Q4 Short Notes (any three out of four)	Any one question	12 OR 12	12
5	Unit-V	Q5 A Theory and B Case study <b>OR</b> Q5 Short Notes (any three out of four)	Any one question	12 OR 12	12
				Total	60

**Modality of Assessment**

**Theory Examination Pattern:**

**(A) Internal Assessment- 40%- 40 Marks**

Sr. No	Evaluation Type	Marks
01	Internal Class Test with Objective Type questions and short notes	20
02	One Assignment with Viva Voce	20
	<b>Total</b>	<b>40</b>

**(B) External Examination- 60%- 60 Marks Semester End**

**Theory Examination: 60 marks**

Duration - These examinations shall be of **2 hours** duration.

**EVALUATION RUBRICS**

**FOR ESE**

Unit	Knowledge	Understanding	Analysis and Critical Thinking	Total marks / unit
1	5	3	4	12
2	5	3	4	12
3	5	3	4	12
4	5	3	4	12
5	5	3	4	12
<b>Total</b>	<b>25</b>	<b>15</b>	<b>20</b>	<b>60</b>

**CIA 2**

Type of Assignment under CIA 1 and Parameters	Max marks	80-100% Excellent	60-80% Good	40-60% Satisfactory	20-40% Poor	0-20% Very Poor
<b>(I) Finding of Case Study / Conduct of Interviews</b>	<b>20</b>					
Finding the Case study relevant to the topic	02					
Analysis	03					
Solution	03					
Justification	02					
Effective Communication Skill and interactive skills	05					
Teaching aids	05					
<b>(II) Internships</b>	<b>20</b>					
Details of internship (write-up)	05					
Documents relevant to completing of internships	05					

Problem Solving Skills and work ethics	05					
Viva voce	05					
<b>(III) Online Certified Course</b>	<b>20</b>					
Details of Course/evaluation system	05					
Documents relevant to course/completion certificate	05					
Communication and Presentation skills	10					
<b>(IV) Extension Activity of the Department – Taking care of an elderly person in their vicinity</b>	<b>20</b>					
Documents relevant to the elderly person	05					
Type of help provided to the elderly person	05					
Viva voce of the learner and confirmation from the elderly person	05					
Social skills/Time management skills	05					
<b>(V) Group Discussion</b>	<b>20</b>					
Preparation and Situation Analysis	05					
Relationship Management	05					
Information Exchange	05					
Delivery Skills	05					

Approved via Resolution No: 02 In Minutes of BOS meeting held on 20<sup>th</sup> December, 2021

**Bharatiya Vidya Bhavan's**  
**M.M.College of Arts, N.M. Institute of Science,**  
**H.R.J College of Commerce. (Bhavan's College)**  
**Autonomous**



**(Affiliated to University of Mumbai)**  
**Syllabus for: S.Y.B.Com (Advertising)**  
**Program: B.Com**  
**Program Code: BH.UC**

**Choice Based Credit System (CBCS)**  
**With effect from academic year 2022-23**

## Program Outcomes – UG Programme in commerce

The B.com. programme is formulated based on the inputs received from the members of Board of Studies of Bhavan's College (Autonomous) and is geared to meet the standards prescribed by general commerce education. Our students besides studying the core subjects of accountancy and financial management, cost accountancy, commerce, business economics, business law get to choose from electives like travel and tourism, advertising, export marketing, rural marketing, operational research, direct and indirect taxation, etc. Some learning outcomes include:

- PO1 Disciplinary Knowledge:** The commerce and finance focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business like Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing
- PO2 Competency in Skills:** After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, Administration abilities to run a Company. Students can independently start up their own business.
- PO3 Social Interaction:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group and act together as a group or a team in the interests of a common cause. Elicit views of others, mediate disagreements and help reach conclusions in group settings
- PO4 Competitive exams:** The program will empower the student to appear in various competitive exams or choice a profession of their choice like CA, CS, UPSC, LL.B etc
- PO5: Problem Solving:** Students undergoing this programme learn to logically question assertions, to recognize patterns and to distinguish between essential and irrelevant aspects of problems. This helps them to learn behave responsibly in a rapidly changing interdependent society
- PO6 Proficiency in Employments:** This programme will help students to enhance their employability for Government jobs, jobs in banking, insurance and investment sectors, data analysis jobs, and jobs in various other public and private enterprises.

## Program Specific Outcomes

The students are able to understand

- PSO1:** To understand the advertising culture prevailing in India as well as international level. It enables them to understand how advertisements have been associated with society and its various aspects.
- PSO 2:** Learners will be able to analyze the ethical, social, economic and legal aspect of advertising. This makes to have overall perspective of advertisement from all dimensions. Learners can get better insights of advertisement and it's impact in this globalized world.
- PSO 3:** Develop skill of required in advertisement as it has multiple domains. This enables learners to understand how advertisement agency functions and it's roles.
- PSO 4:** It will enable learner to select best media platform according to the requirement of advertisement as they will be aware of different types of media and its advantages and disadvantages.
- PSO5:** It will enable them to evaluate the Pre and Post impact of Advertisement campaign and also will be able to understand the different types of campaigns.

**PSO6:** Learners will be able to develop creative skills in field of advertising where they might consider advertisement as their career options in future.

**PROGRAM OUTLINE FOR BCom**

Semester	Core course	Ability enhancement course	Skill enhancement course	Discipline specific elective*	Generic elective	TOTAL CREDITS
<b>CREDITS /COURSE</b>	<b>03</b>	<b>03</b>	<b>03</b>	<b>03</b>	<b>02</b>	<b>20</b>
I	Accountancy and Financial Management – I	Commerce - I	Business Communication - I	Mathematical and Statistical Techniques – I	Foundation Course – I	
		Business Economics -I	Environmental Studies I			
II	Accountancy and Financial Management -II	Commerce - II	Business Communication - II	Mathematical and Statistical Techniques – I	Foundation Course – II	20
		Business Economics -II	Environmental Studies-II			
III	Accountancy and Financial Management III	Commerce III	Travel & Tourism Management Paper I	Business Law I	Foundation Course – III	20
	Financial Accounting and Auditing - Introduction to Management Accounting	Business Economics III				
IV	Accountancy and Financial Management IV	Commerce IV	Travel & Tourism Management Paper I	Business law -II	Foundation Course – IV	20
	Financial Accounting and Auditing - Introduction to Management Accounting-IV	Business Economics IV				
V	Financial Accounting and Auditing VII	Business Economics V	Commerce V	A) Direct & Indirect Taxation Paper I OR	Computer system & Applications OR	20



				B)Entrepreneurship & M.S.S.I. Paper I OR C)Rural marketing OR D)Operational research	Export Marketing Paper I	
	Financial Accounting and Auditing VIII - Cost Accounting					
VI	Financial Accounting and Auditing VII	Business Economics	Commerce V	A)Direct & Indirect Taxation Paper I OR B)Entrepreneurship & M.S.S.I. Paper I OR C)Rural marketing OR D)Operational research	Computer system & Applications OR Export Marketing Paper I	20
	Financial Accounting and Auditing VIII - Cost Accounting					
<b>TOTAL CREDITS</b>						<b>120</b>

**DETAILED SYLLABUS – SEMESTER III**

**PREAMBLE**

Bachelor's degree programme in Commerce provides Advertisement subject to get exposure about the Advertisement field and their impact on the different aspects of society. This enables students to understand the advertising culture in India and at international level, making them aware recent types of advertising, the role of Ad agency and work performed by them. It also highlights different Ad Gurus and their contribution to this field. The focus of the subject is to make student realise the importance of Advertisement and developing competencies for the same to work creatively in the field. It also emphasis on different models of communication which makes advertisements more effective. Advertising Budget, Planning advertisement campaigns, understanding impact of advertisement, several terminologies associated to it covered in the syllabus. Public Relation is newly introduced topic to understand the process, importance of PR in advertising.

The introduction of case study enables student to get the thorough, true knowledge of advertisement which will help to connect theoretical aspects to the practical world.

The evaluation of the learner’s progress will be based on internal assessment and semester end examination.

**ADVERTISING - I (SEMESTER - III)**

<b>Programme:</b> Second Year in Bachelor of Commerce (S.Y.B.COM)		<b>Semester:</b> III	
<b>Course:</b> ADVERTISING I		<b>Course Code:</b> BH.UBCOMSSIII.5	
<b>Teaching Scheme</b>		<b>Evaluation Scheme (Theory)</b>	
<b>Lecture (Periods per week)</b>	<b>Credits</b>	<b>Continuous Internal Assessment (CIA) (Marks - 40)</b>	<b>End Semester Examination (ESE) (Marks: 60)</b>
3	3	40	60
<b>Course Objectives:</b>			
(1) To familiarize with the basic concepts of Advertising, its role & participants in the process of Advertising.			
(2) To introduce concept of advertising agency, types of advertising agencies and services provided by them.			
(3) To make aware about the careers options and skills required to make a career in advertising field.			
<b>Course Outcomes:</b>			
(1) Learners will be able to understand the advertising culture prevailing in India.			
(2) Learners will be acquainted with the ethical, social, economic and legal aspect of advertising			
(3) Learners will be able to develop skills required in the field of advertising.			
<b>Unit</b>	<b>Description</b>		<b>Periods</b>
<b>I</b>	<b>Introduction to Advertising</b>		10
	<ul style="list-style-type: none"> <li>• <b>Advertising:</b> Concept, Functions of Advertising, Evolution of Advertising at national &amp; International level, Active Participants, Benefits of advertising to Business firms and consumers.</li> <li>• <b>Integrated Marketing Communications (IMC):</b> Concept, Features, Elements, Role of advertising in IMC, Globalization and IMC, Strategies for effective Implementation of IMC</li> <li>• <b>Classification of Advertising:</b> Geographic, Media, Target audience &amp; Function, Rural Advertising, Political Advertising-, Advocacy Advertising, Corporate Image Advertising, Green Advertising, Industrial Advertising, Classified Advertising, Retail Advertising, Financial Advertising, Lifestyle advertising, Internet and Viral</li> </ul>		

	advertising	
<b>II</b>	<b>Advertising Agency</b>	10
	<ul style="list-style-type: none"> <li>• <b>Ad Agency:</b> Features, Structure and services offered, Types of advertising agencies, Ad Personalities Indian &amp; International, Ad Spend in India and global,</li> <li>• <b>Agency and Client:</b> Agency selection criteria, client acquisition strategies adopted by Agency, Maintaining Agency–Client relationship, Reasons and ways of avoiding Client Turnover, Creative Pitch, Agency compensation,</li> <li>• <b>Careers in Advertising:</b> Skills required for a career in advertising, Various Career Options, Freelancing Career Options - Graphics, Animation, <b>Modeling</b>, Dubbing, Client Servicing, Advertising Photographer, Web designer, Public Relations Specialist, Preprint Analyst</li> </ul> <p><b>CASE STUDY</b></p>	
<b>III</b>	<b>Economic &amp; Social Aspects of Advertising</b>	12
	<ul style="list-style-type: none"> <li>• <b>Economic Aspects:</b> Effect of advertising on Sales, Brand Loyalty and Market Share, Price, Quality,</li> <li>• <b>Social Aspect: Advertising Culture in India,</b> Ethics and Laws in India, positive and negative influence of advertising on Indian values and culture, Children and Advertising, Advertising medical Services, Gender Portrayal in Advertising, Politics &amp; Advertising</li> <li>• <b>Pro Bono/Social Advertising:</b> Pro Bono Advertising, Social Advertising by Indian Government through Directorate of Advertising and Visual Publicity (DAVP), Self-Regulatory body- Role of ASCI (Advertising Standard Council of India)</li> </ul>	
<b>IV</b>	<b>Brand Building and Public Relation</b>	13
	<ul style="list-style-type: none"> <li>• <b>Advertising Planning:</b> Concept, process of advertising planning (Situational Analysis, Marketing Objectives, Advertising Objectives, Target Audience, Creative Strategy, Message Strategy, Media Strategy, Advertising Budget, Implementation and Integration),</li> <li>• <b>The Communication Process:</b> Communication Effect (Category Need, Brand Awareness, Brand Attitude and Purchase facilitation) Marcoms, AIDA Model, Role of advertising in developing Brand Positioning, Brand Image, Brand Personality and Brand Equity and managing Brand Crises.</li> <li>• <b>Public Relation and Recent Trends in Advertising (Research):</b> Definition of PR, Public Relation and Advertising, process of PR, Advantages and Disadvantages</li> </ul> <p><b>CASE STUDY</b></p>	
	<b>Total</b>	45
	<ul style="list-style-type: none"> <li>• <b>Reference Books:</b></li> <li>• International Journal of Internet Marketing and Advertising by Inderscience</li> </ul>	



**ADVERTISING - II (SEMESTER IV)**

<b>Programme:</b> Second Year in Bachelor of Commerce (S.Y.B.COM)		<b>Semester:</b> IV	
<b>Course:</b> ADVERTISING – II		<b>Course Code:</b> BH.UBCOMSSIV.5	
<b>Teaching Scheme</b>		<b>Evaluation Scheme (Theory)</b>	
<b>Lecture (Periods per week)</b>	<b>Credits</b>	<b>Continuous Internal Assessment (CIA) (Marks - 40)</b>	<b>End Semester Examination (ESE) (Marks: 60)</b>
3	3	40	60
<b>Course Objectives:</b>			
<p>(1) To gain insight into the types of media, new media options, media planning and media scheduling strategies in advertising</p> <p>(2) To develop understanding on creative aspects of advertising as well as making of the ads</p> <p>(3) To understand evaluation criteria in advertising.</p>			
<b>Course Outcomes:</b>			
<p>(1) Learners will be able to select best media platform according to the requirement of ad</p> <p>(2) Learners will be able to develop creative skills in field of advertising</p> <p>(3) Learners will be able to evaluate the Pre and Post Advertisement campaign.</p>			
<b>Unit</b>	<b>Description</b>		<b>Periods</b>
I	<b>Media in Advertising</b>		
	<ul style="list-style-type: none"> <li>• <b>Traditional Media:</b> Print, Broadcasting, Out-Of-Home advertising and films - advantages and limitations, New Age Media: Digital Media / Internet Advertising / OTT Media, Interactive Media –Significance and Limitations</li> <li>• <b>Factors Influencing media Choice:</b> Measuring impact of advertising media, Media Scheduling Strategy</li> <li>• <b>Media Research:</b> Concept, Importance, Tool for regulation - ABC and Door darshan Code, Social Media research</li> </ul>		10
II	<b>Planning Advertising Campaigns</b>		
	<ul style="list-style-type: none"> <li>• <b>Advertising Campaign:</b> Concept, Advertising Campaign ideas Planning -Steps Determining advertising objectives DAGMAR model, Response Hierarchy Model</li> <li>• <b>Advertising Budgets:</b> Factors determining advertising budgets, methods of setting advertising budgets, Media Objectives - Reach, Frequency and GRPs</li> <li>• <b>Type of Advertising Campaign:</b> Brand awareness campaign, Rebranding campaign, Influencer marketing campaign</li> </ul> <p><b>Case Study</b></p>		12
III	<b>Fundamentals of Advertising</b>		10
	<ul style="list-style-type: none"> <li>• <b>Creativity:</b> Concept, Creativity and Advertisement, Key factors in successful advertisements, Creativity Through Language Creative Process, Concept of Creative Brief, Techniques of Visualization</li> <li>• <b>Creative Aspects:</b> Buying Motives - Types, Selling Points- Features, Appeals – Types, Concept of Unique Selling Proposition (USP),</li> </ul>		



	<b>Creativity through Endorsements:</b> Endorsers – Types, Celebrity Endorsements – Advantages and Limitations, High Involvement and Low Involvement Products	
<b>IV</b>	<b>Execution and Evaluation of Advertising</b>	13
	<ul style="list-style-type: none"> <li>• <b>Advertising Research:</b> Objectives, Components of Advertising Research, Advertising Research Strategy, Copy Testing Measures and Methods, Pre- Testing and Post Testing</li> <li>• <b>Creative Process:</b> Copywriting, Strategies in Copywriting (Abstracting, Synthesizing, Hypothesizing, Gestation, Coalescence, Performance), Elements in Copy writing, Criteria for effective copy</li> <li>• <b>Copywriting for Radio, Television, Outdoor Web Advertising:</b> Essentials of Copywriting, Copy – Elements, Types, Layout, Principles, Illustration - Importance. Advertising Art: Layout, Slogan, jingles, Taglines, Music, Computer Graphics, Animation</li> </ul>	
	<b>TOTAL</b>	45
	<b>Reference Books:</b> (1) <b>International Journal of Internet Marketing and Advertising</b> by Inderscience Publishers. ISSN:1477-5212 (2) <b>John Rossiter, “Advertising Communication and promotion Management”,</b> by Irwin McGraw-Hill, 1997 (3) <b>Sangeeta Sharma &amp; Raghuvveer Singh, “Advertising Planning and Implementation, By Prentice Hall of India, 2006</b> (4) <b>U.C. Mathur, “Advertising Management” New Age International Pvt ltd, 2005</b> (5) <b>William Wells, Sandra Moriarty, “Advertising Principles and Practice” by Prentice Hall of India, 2002</b> (6) <b>“Advertising Management Concepts and Cases” by Tata Macgraw Hill Publication Company, 2006</b> (7) <b>Belch and Belch, “Advertising and Promotion” by Tata McGraw Hill Co.</b> (8) <b>Mahajan, J.P., and Ramki, “Advertising and Brand Management” Anne Books Pvt Ltd, New Delhi</b>	
	<b>Assessment pattern 60 :40</b> Passing Criteria. Learner must pass with 40 % marks in each component (Internal and External) separately	
	<b>Details of Details of Continuous Internal Assessment (CIA)</b> <b>CIA-1 –20 marks - CLASS TEST</b> <b>CIA-2 – 20 marks -Assignments, Project, Group discussion, Online Certified Course, Presentations, Internships, Extension activity of the Department (more than 30 hours certified by HOD)</b>	





**Modality of Assessment**

**Theory Examination Pattern:**

**(A) Internal Assessment- 40%- 40 Marks**

Sr. No	Evaluation Type	Marks
01	Internal Class Test with Objective Type questions and short notes	20
02	One Assignment with Viva Voce	20
	<b>Total</b>	<b>40</b>

**(B) External Examination- 60%- 60 Marks Semester End**

**Theory Examination: 60 marks**

Duration - These examinations shall be of **2 hours** duration.

**EVALUATION RUBRICS**

**For ESE**

Unit	Knowledge	Understanding	Analysis and Critical Thinking	Total marks / unit
1	6	4	5	15
2	6	4	5	15
3	6	4	5	15
4	6	4	5	15
<b>Total</b>	<b>24</b>	<b>16</b>	<b>20</b>	<b>60</b>

**FOR CIA -2**

Type of Assignment under CIA 1 and Parameters	Max marks	80-100% Excellent	60-80% Good	40-60% Satisfactory	20-40% Poor	0-20% Very Poor
<b>(I) Finding of Case Study / Conduct of Interviews</b>	<b>20</b>					
Finding the Case study relevant to the topic	02					
Analysis	03					
Solution	03					
Justification	02					
Effective Communication Skill and interactive skills	05					
Teaching aids	05					
<b>(II) Internships</b>	<b>20</b>					
Details of internship (write-up)	05					
Documents relevant to completing of internships	05					





Problem Solving Skills and work ethics	05					
Viva voce	05					
<b>(III) Online Certified Course</b>	<b>20</b>					
Details of Course/evaluation system	05					
Documents relevant to course/completion certificate	05					
Communication and Presentation skills	10					
<b>(IV) Extension Activity of the Department – Taking care of an elderly person in their vicinity</b>	<b>20</b>					
Documents relevant to the elderly person	05					
Type of help provided to the elderly person	05					
Viva voce of the learner and confirmation from the elderly person	05					
Social skills/Time management skills	05					
<b>(V) Group Discussion</b>	<b>20</b>					
Preparation and Situation Analysis	05					
Relationship Management	05					
Information Exchange	05					
Delivery Skills	05					