

Mahatma Education Society's
Pillai College of Arts, Commerce & Science (Autonomous)

Affiliated to University of Mumbai

'NAAC Accredited 'A' grade (3 cycles)
'Best College Award' by University of Mumbai
ISO 9001:2015 Certified



SYLLABUS

Program: Bachelor's of Commerce

T.Y. B. Commerce

PCACS/BCM/SYL/2024-25/TY

**As per National Education Policy
Choice Based Credit & Grading System**

Academic Year 2024-25




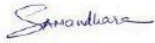





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PCACS/BCM/DP/2023-24/T2

Department of B.Com.

Attendance sheet of Board of Studies of Bachelors of Commerce of meeting

Sr.No.	Name	Designation	Signature
1	Dr. Arvind Dhond	Vice Chancellor Nominee University of Mumbai	
2	Dr. Shital Mandhare	External Subject Expert	
3	Dr. Babita Shukla	External Subject Expert	
4	Mr. Biren Shah	Industry Representative	
5	Mr. Navneet Kumar	Alumni Representative	
6	Dr. Gajanan Wader	Principal	
7	Dr. Kiran Deshmukh	Chairperson	

8	Dr. .Monali Ray	Member	<i>M. Ray</i>
9	Dr. Seema Somani	Member	<i>Smsomani</i>
10	Dr. Rinkoo Shantnu	Member	
11	Dr. Smitha Jayaram	Member	<i>Smitha</i>
12	Dr. Shardul Buva	Member	
13	Dr. Farhat Shaikh	Member	<i>Farhat</i>
14	Ms. Pradnya Kadam	Member	<i>Pradnya</i>
15	Ms. Tapasya Patil	Member	<i>Tapasya</i>
16	Poonam Gupta	Member	

Deshmukh

Coordinator B.Com
Dr. Kiran Deshmukh

1. Introduction to the Program

B. Com course is designed to provide students with a wide range of managerial skills and also to understand accounting, management, commerce. Commerce is visualized as a link between society and business. Commerce is an important part of any business. Technology has remodeled the shape and design of business engendering the metamorphosis of its very nature as well as the matrix of societal functioning.

B.Com. programme aims at building in students an understanding about functioning and premise of the business world. In order to achieve this, the programme offers opportunities to students to know different aspects of organizational functioning, financial systems, understanding of economy, laws governing business, strategies adopted by business to reach to society etc. The programme also provides the students an opportunity to explore, experiment and equip themselves to serve the society not only as employment seeker but also as an entrepreneur and job creator. The programme enables the students to hone the required skills to become self-reliant. About teaching learning processes, it is intended to have flexibility making it more student-centric.

2. Programme outcome for B. Com Programme

Sr. No	PO Title	PO in brief
PO1	Business knowledge	Demonstrate and popularize Make in India , and entrepreneurial skills, for managing their own business by using different concepts in Statistics Accounting, Taxation, Auditing, Commerce, law, finance in an economic environment.
PO2	Effective Communication & Networking	Explain and present ideas effectively in multi-dimensional domains. Network in a professional environment exhibiting comprehensive domain knowledge and insights. Ability to comprehend, write effective reports, design documents and make effective presentations.
PO3	Professional & Moral Ethics	Recognize and respect different value systems. Demonstrate high standards of academic and professional integrity. Act with an informed awareness of national and global needs
PO4	Individual and team work	Display skills sets in pursuit of continuous learning and adapt to the changing professional and social needs with good teamwork. Function effectively in multidisciplinary settings.
PO5	Social sensitivity	Participating actively in initiatives that encourage equity and growth for all by applying contextual knowledge to assess societal, health, safety, legal, and cultural issues relevant to professional business practice.
PO6	Life- long learning	Ability to arrange in independent and life -long learning in the broadest context of business change.
PO7	Usage of Modern Tools	Identify and create opportunities to launch innovative ventures for socio-economic development through accounts and information technology software and value-based courses to fulfill industry requirements.
PO8	Environment & Sustainability	Engage in environmental sustainability and community development initiatives.

3. Programme Specific Outcomes for B.Com

PSO-1	Prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and develop relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
PSO-2	Demonstrate knowledge in setting up a computerized set of accounting books.
PSO-3	Acquire practical skills to work as tax consultant, audit assistant and other financial supporting services by learning various tax issues and tax forms related to individuals
PSO-4	Acquire skills like effective communication, decision making, problem solving in day-to-day business affairs.

Course Structure

SEMESTER V						
Course code	Course type	Course title	Theory/ practical	Marks	Credits	lectures/ weeks
PUCCM501	Discipline Specific	Financial Accounting and Auditing –VII Financial Accounting	Practical	100	4	4
PUCCM502	Discipline Specific	Financial Accounting & Auditing Paper VIII: Cost Accounting-I	Practical	100	4	4
PUCCM503	Discipline related	Marketing Commerce - V	Theory	100	3	3
PUCCM504	Discipline related	Business Economics- V	Theory	100	3	3
PUCCM505	Discipline Specific	Taxation - Direct and Indirect Tax	Practical	100	3	4
PUCCM506E	Elective	Export Marketing- I	Theory	100	3	3
PUCCM506C	Elective	Computer Application in Business	Practical	100		4
Total				600	20	24/25
All Subjects having Field Project as part of Continuous Assessment-2						

SEMESTER VI						
Course code	Course type	Course title	Theory/ practical	Marks	Credits	lectures/ weeks
PUCCM601	Discipline Specific	Financial Accounting & Auditing Paper IX – Financial Accounting	Practical	100	4	4
PUCCM602	Discipline Specific	Financial Accounting & Auditing Paper X: Cost Accounting	Practical	100	4	4
PUCCM603	Discipline Specific	Taxation (Indirect Tax)	Practical	100	3	4
PUCCM604	Discipline related	Commerce VI- Human Resource Management	Theory	100	3	3
PUCCM605	Discipline specific	Business Economics VI	Theory	100	3	3
PUCCM606A	Elective	Export Marketing II	Theory	100	3	3
PUCCM606C	Elective	Emotional Intelligence	Theory	100		3
Total				600	20	24
All Subjects having Field Project as part of Continuous Assessment-2						

Evaluation Pattern for T.Y.B.COM.

Marking Code	Marking Scheme
A	60 Marks Final Exam, 20 Marks Internal Exam, 15 Marks Field Project, 5 Attendance
B	60 Marks Final Exam, 20 Marks Internal Exam, 40 Marks Project
C	100 marks distributed within report /case study/ project/ presentation etc

Semester V

Course Code	Course Type	Course Title	Evaluation Pattern
PUCCM501	Discipline Specific	Financial Accounting and Auditing –VII Financial Accounting	A
PUCCM502	Discipline Specific	Financial Accounting & Auditing Paper VIII: Cost Accounting-I	A
PUCCM503	Discipline related	Taxation - Direct Taxes	A
PUCCM504	Discipline related	Marketing Commerce V	A
PUCCM505	Discipline Specific	Business Economics V	A
PUCCM506E	Elective	Export Marketing I	A
PUCCM506C	Elective	Computer Application in Business.	A

Semester VI

Course Code	Course Type	Course Title	Evaluation Pattern
PUCCM601	Discipline Specific	Financial Accounting & Auditing Paper IX – Financial Accounting	A
PUCCM602	Discipline Specific	Financial Accounting & Auditing Paper X: Cost Accounting	A
PUCCM603	Discipline related	Taxation (Indirect Tax)	A
PUCCM604	Discipline related	Commerce VI- Human Resource Management	A
PUCCM605	Discipline Specific	Business Economics VI	A
PUCCM606A	Elective	Export Marketing II	A
PUCCM606C		Emotional Intelligence	C

	Elective		
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SEMESTER V

BOS	Commerce
Class	B.Com.
Semester	V
Subject Name	Financial Accounting and Auditing –VII Financial Accounting
Subject Code	PUCCM501
Type of Course	Discipline Specific
Level of Difficulty	Advanced

Course Objectives:

1. Understand the various concepts in Financial Accounting and the underlying situations.
2. To learn the rules and regulations applicable to the concepts.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Preparation of Final Accounts of Companies	1.1	Relevant provisions of Companies Act related to preparation of Final Account	15
		1.2	Preparation of financial statements as per Companies Act excluding Cash flow statement	
		1.3	AS 1 Disclosure of Accounting Policies Adjustment for i. Closing Stock ii. Depreciation iii. Outstanding expenses and income iv. Prepaid expenses and pre received income v. Provision for tax and Advance tax vi. Capital expenditure included in revenue and vice versa vii. Unrecorded purchase or sale viii. Bad debts and provision for bad debts ix. Transfer to reserves x. Loss by fire xi. Goods distributed as free samples	

2	Buyback of shares	2.1	Buy back of shares and its sources	15
		2.2	Company law and legal provisions; Maximum limit and debt equity ratio and creation of Capital redemption reserve	
		2.3	Calculation of buy back of shares, offer price, and its accounting treatment	
3	Introduction to Intangible assets and Valuation of Goodwill & shares	3.1	Introduction to intangible assets	20
			Phases of generation of intangible assets and introduction to AS - 26	
		3.2	Goodwill- introduction, need and types	
			Method of valuation of goodwill- average profit, weighted average profit and super profits & capitalisation method	
		3.3	Introduction to valuation of shares- need for valuation of shares	
			Method of valuation of shares – Asset approach, yield method and intrinsic value method	
4	Ethical Behavior and Implications for Accountants and Introduction to IFRS	4.1	Ethical behavior of Accountants IFAC Code of Ethics for Professional Accountants	10
			4.2	
		Corporate Social Responsibility		
		4.3	Increasing role of whistle-blowing	
			Introduction to International Financial Reporting Standards	
Total Number of Lectures				60

Course Outcome:**By the end of the course the students will be able to:**

1. Find fundamentals behind various concepts and the underlying situations
2. Explain the various methods, types and distinctions applicable to the concepts
3. Application of various legal provisions or statutory requirements.
4. Outlining the accounting treatment in the form of statements, journals and ledgers
5. Evaluating the impact of accounting treatment on final accounts of companies
6. Create accounting documents for various independent situations.

Reference Books:

1. Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
3. Introduction to Financial Accounting by Horngren, Pearson Publications.
4. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
5. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.

Case study

I	<p>Zolo India is a fast-moving electrical goods (FMEG) Company with an extremely strong global presence, thanks to our philosophy of Make in India, extensive distribution network and world class quality. Havells enjoys enviable market dominance across a wide spectrum of products, including Industrial & Domestic Circuit Protection Devices, Cables & Wires, Motors, Fans, Modular Switches, Home Appliances, Air Conditioners, Electric Water Heaters, Power Capacitors, Luminaires for Domestic, Commercial and Industrial Applications. Social and environmental responsibility has been at the forefront of Havells Operating Philosophy and as a result the company consistently contributes to socially responsible activities. For instance, the company is providing mid-day meal in government schools in Alwar district, covering more than 57000 students per day. The group company, QRG Healthcare runs a 140 bed hospital in Faridabad. In the past, the company has generously contributed to the society during various national calamities like the Kerala Flood, Bihar Flood, Tsunami and Kargil National Relief Fund, etc. Havells offers same quality products for both Indian and International markets. It is committed to keep powering the world with its state-of-the-art innovations and energy-efficient solutions. Currently over 90% of its product offerings are energy efficient and manufactured in-house.</p> <p>Financials of Zolo Ltd (Rs in '00,000)</p> <table border="1"> <tr> <td>Sales Turnover</td> <td style="text-align: right;">13888.53</td> </tr> <tr> <td>Sales return</td> <td style="text-align: right;">8.53</td> </tr> <tr> <td>Misc. Income</td> <td style="text-align: right;">160.42</td> </tr> <tr> <td>Manufacturing Expenses</td> <td style="text-align: right;">99.57</td> </tr> <tr> <td>Opening stock of WIP</td> <td style="text-align: right;">950</td> </tr> <tr> <td>Closing stock of WIP</td> <td style="text-align: right;">990</td> </tr> <tr> <td>Purchase of raw material</td> <td style="text-align: right;">9438.74</td> </tr> </table>	Sales Turnover	13888.53	Sales return	8.53	Misc. Income	160.42	Manufacturing Expenses	99.57	Opening stock of WIP	950	Closing stock of WIP	990	Purchase of raw material	9438.74
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Opening stock of raw material	1044.5
Closing stock of raw material	1050.5
Salaries and bonus to employees	1014.65
Selling Expenses	246.82
Administrative Expenses	1331.14
Depreciation on fixed assets	260.83
Amortization of intangible assets	10.25
Interest paid	53.41
Taxes	409.06

II

Dr. Arpita is a senior doctor runs a clinic in Kolkata. Due to her old age, she invites Dr. Sudha, a newly qualified doctor as a partner in her clinic with 60% share in future profit from 1.4.2023. Dr. Arpita desires to find the value of goodwill to be received from Dr. Sudha. Goodwill should be valued at two years' purchase of super profits of the next three years.

She gives the following information:

- i. Gross fees for the past three years are as follows:
31.03.2021- Rs 12,00,000, 31.03.2022- Rs 15,20,000 and 31.3.2023 – Rs 16,80,000
- ii. After admission of Dr. Sudha, Dr. Arpita will not attend the clinic regularly. Due to this the gross fees will be reduced by Rs 4,80,000 on 31.03.2024. However thereafter it will increase by Rs 1,60,000 per annum from the year 2024 onwards.
- iii. Staff salaries on 31.03.2023 is Rs 7,00,000 and are expected to increase @ 20% of the previous year.
- iv. Past clinic expenses Rs 80,000 per annum. This will be increased by 50% in 2024 and will remain unchanged.
- v. Normal profit Rs 2,50,000

BOS	Commerce
Class	B.Com.
Semester	V
Subject Name	Cost Accounting-I
Subject Code	PUCCM502
Type of Course	Discipline Specific
Level of the Subject	Basic

Course Objectives:

1. To introduce the concept of Cost Accounting with focus on major components of material, overheads and labor.
2. To enlighten students about preparation of cost sheet and reconciliation statements.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Introduction to Cost Accounting	1.1	Objectives and scope of Cost Accounting Cost centers and Cost units Cost classification for stock valuation, Profit measurement, Decision making and control	05
		1.2	Coding systems Elements of Cost, Cost behavior pattern, Separating the components of semi- variable costs	10
2	Material Cost	2.1	Procurement procedures—Stored procedures and documentation in respect of receipts and issue of stock, Stock verification	10
		2.2	Inventory control —Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC classification, Problems on ABC Analysis; Stocktaking and perpetual inventory	

		2.3	Inventory valuation (FIFO and Weighted average method)	
3	Labor Cost	3.1	Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and Incentives Labor turnover Utilization of labor, Direct and indirect labor, Charging of labor cost, Identifying labor hours with work orders or batches or capital jobs	10
		3.2	Efficiency rating procedures	
		3.3	Remuneration systems and incentive schemes	
4	Overheads	4.1	Functional analysis — Factory, Administration, Selling and Distribution	10
		4.2	Behavioral analysis — Fixed, Variable, Semi-variable cost	
5	Classification of Costs and Cost Sheet	5.1	Classification of costs, Cost of Sales, Cost Center, Cost Unit, Profit Center and Investment Center	15
		5.2	Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose	
6.	Reconciliation of cost and financial accounts	6.1	Practical problems based on Reconciliation of cost and Financial accounts	10
Total number of lectures				60

Course Outcome:

By the end of the course the student will be able to

1. Define the Concepts related to cost Accounting
2. Outline various Inventory Control Techniques for cost reduction
3. Identify different types Labor Costs attached to Manufacturing Process
4. Categorize & allocate Overheads according to Functional & Behavioral analysis
5. Determine total cost of manufacturing a product
6. Evaluate difference between Cost & Financial Books for the purpose of Reconciliation

Reference Books:

1. Practical Costing by P C Tulsian, Vikas New Delhi

2. Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi.
3. Cost Accounting" by M.N. Arora
4. Cost Accounting: Principles and Practice" by B.M. Lall Nigam and I.C. Jain
5. Cost Accounting: Theory and Problems" by Maheshwari and Mittal
6. Cost Accounting: Text and Problems" by P.C. Tulsian and Bharat Tulsian

Case study

I	<p>1.A and B were the partners who decided to start a manufacturing concern. They have conducted interviews for freshers to work as accountants to maintain the records.</p> <p>As an expert you are requested to guide the new accountants how they can maintain books of accounts as per financial accounting and as per cost accounting to reconcile the books of account. And what accounts they need to maintain.</p>
II	<p>Kunal manufacturing industries have appointed two workers to complete the task of manufacturing silk sarees. To complete a work task , A takes 10 days and another person B takes 15 days. If they work together, in how much time will they complete the work ? kindly suggest so that Kunal can take decision to accept the further orders for silk sarees.</p>

BOS	Commerce
Class	T.Y.B.Com.
Semester	V
Subject Name	Marketing Commerce- V
Subject Code	PUCCM503
Type of Course	Discipline Related
Level of the Subject	Advanced

Course Objectives:

1. To create awareness among the learners about in and out of marketing.
2. To understand applications of marketing in the field of business.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1.	Introduction to Marketing	1.1	Marketing: Concept, Features, Importance, Functions, Evolution, Modern v/s Traditional Marketing.	12
		1.2	Marketing Research - Concept, Importance, Process Marketing Information System-Concept, Components. Data mining- Concept, Importance	
		1.3	Consumer Behavior- Concept, 7 O's Framework of Consumer behavior Market Segmentation-Concept, Bases of market segmentation Customer Relationship Management- Concept, Techniques Market Targeting Concept, Five patterns of Target market Selection	
	Marketing Decisions I	2.1	Marketing Mix- Concept, Product- Product Decision Areas, Product Life Cycle- Concept, Stages, Branding Concept, Brand Equity- Concept, Factors influencing Brand Equity, Brand Positioning- Meaning, Types of brand positioning strategies	11
		2.2	Packaging- Concept, Essentials of a good package Product Positioning- Concept, Benefits, Product Mix Meaning, Strategies	
		2.3	Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies	

3.	Marketing Decisions II	3.1	Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels, Supply Chain Management-Concept, Components of SCM, Benefits of SCM	11
		3.2	Promotion- Concept, Importance, Elements of Promotion mix, Integrated Marketing Communication (IMC)- Concept, Features, Importance	
		3.3	Sales Management- Concept, Importance Components, Emerging trends in selling, Personal Selling- Concept, Process of personal selling, Skill sets required for effective selling	
4.	Key Marketing Dimensions	4.1	Marketing Ethics: Concept, Importance, Unethical practices in marketing, Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher.	
		4.2	Rural Marketing- Concept, Features of Indian Rural Market, Challenges of Rural Marketing, Digital Marketing-Concept, types of Digital Marketing, Green Marketing- concept, Significance, Problems of Green marketing.	
		4.3	Challenges faced by Marketing Managers in 21st Century, Careers in Marketing, Factors contributing to Success of brands in India with suitable examples, Reasons for failure of brands in India with suitable examples.	
Total				45

Course outcomes:

1. Identify fundamentals of marketing.
2. Describe Marketing Research, Consumer Behavior, Market Segmentation and patterns of Market Targeting.
3. Apply Marketing Mix, Branding , Brand Equity and Brand positioning skills in marketing manager
4. Analyze Packaging, Product mix strategies and pricing strategies for effective marketing.
5. Evaluate Physical Distribution & supply chain management, Promotion and Sales management for effective selling.
6. Specify Marketing ethics, competitive strategies for Market Leader, trends in Rural, Digital, Green Marketing and Challenges faced by Marketing Managers in 21st Century.

Reference books:

1. Phillip Kotler. (2005) Marketing Management, Englewood cliffs, Prentice Hall, NJ
2. Richard M. S Wilson, Colin Gilliam, Strategic Marketing Management, Viva Books Pvt. Ltd.,2003.
3. Walker –Boyd, Larreche , Marketing Strategies –Planning Implementations,

Tata Mc Graw Hill.2004.

4. Neelamegam, S.(2007) Marketing in India : Cases and Readings, Vikas, New Delhi
5. Kotler, P., Keller, K.L. Koshy, A. &Jha. M. (2009). Marketing Management: A South Asian Perspective. (Thirteenth Ed). Pearson Education, New Delhi.

Case study

I	<p>Tata Motors Limited (Tata Motors), a leading two-wheeler company in India. Tata Motors, which was the result of a joint venture between Japan-based Tata Motor Company Limited (TMCL) and the India-based Tata Motors, began its operations in 1984. In late 2007, Tata Motors started putting emphasis on the rural markets. In December 2007, the company started a separate rural vertical. To strengthen its network in rural areas, the company started sales, servicing, and spare part outlets in several small towns and villages across the country. The company recruited local people as sales executives and trained them to market its products to rural consumers. In the fiscal year 2008-09, the sales of Tata Motors from the rural market amounted to 40 percent of the total sales compared to 35 percent during the fiscal year 2007-08.</p>
II	<p>The Pepsi Company offers over 500 brands to people in more than 200 countries and employs more than 700,000 people around the world. In addition to its namesake Pepsi drinks, just some of the company's leading brands around the world include Dasani waters, Gold Peak teas and coffees, Honest Tea, Minute Maid juices, Powerade sports drinks, simply juices, smart water, Sprite, vitamin water and Zico coconut water. The company has built dozens of mobile apps, ranging from the mixology guide Pepsi Freestyle for consumers to Coke Notify Service Request for retailers to Dasani Purefill, an app designed to help college students stay hydrated via self-serve water stations. All around the world, people consume The Pepsi Company's products 1.7 billion times every day about 19,400 beverages every second. Because many consumer interactions with the company's brand occur in secondary outlets, such as grocery stores and stadiums, it's particularly valuable to have accurate data that sheds light on the myriad marketing challenges and opportunities that come with being such a ubiquitous and multi-faceted brand. Over the years, Pepsi has developed into a tech-savvy, modern business, thanks to its innovation strategies. The latest app developed by Pepsi includes the Pepsi Freestyle for customers, Coke Notify Service Request for retailers.</p>

BOS	Commerce
Class	T.Y. B.Com.
Semester	V
Subject Name	Business Economics- V
Subject Code	PUCCM504
Course Type	Discipline Related Course
Level of the Subject	Advanced

Course Objectives:

1. To provide a macroeconomic understanding of the Indian economy.
2. To equip the students with knowledge to develop a perspective on the different issues, reforms and policy measures undertaken by the government of India.

Unit No.	Name of the Unit	Topic No.	Name of Topic	Hours
1	Macro Economic overview of India	1.1	Macro-Economic overview of India, New Economic Policy-1991	15
		1.2	HRD in India: Education, Health and Family Welfare	
		1.3	Sustainable Development Goals, Make in India, Invest in India, Skill India.	
2	Agriculture During Post Reform Period	2.1	National Agricultural Policy 2000: Objectives, Features and Implications, Recent Agriculture Policy for farmers, 2007 (National Commission on Farmers)	10
		2.2	Agricultural Pricing and Agricultural Finance	
		2.3	Agricultural Marketing	
3	The Industry & Service Sector During Post Reform Period	3.1	Policy Measures- Competition Act 2003, Disinvestment Policy, Micro, Small and Medium Enterprises [MSME sector] since 2007.	10
		3.2	Industrial Pollution in India: Meaning, Types, Effects and Control.	
		3.3	Role and trends in service sector Trends and growth potential in Healthcare and Tourism sector	

4	Banking and Financial Market	4.1	Banking Sector- Recent trends, issues and challenges in Banking and Insurance Industry	10
		4.2	Money Market – Structure, Virtual Digital Assets, Limitations and Reforms.	
		4.3	Capital Market – Structure, Primary and Secondary Market Reforms.	
Total number of Lectures				45

Course Outcomes:

1. Describe the major policies to aid macro-economic understanding of the Indian Economy.
2. Explain various aspects of agriculture pricing, finance and marketing with regards to the Indian Economy.
3. Examine agriculture policies in India during the post reform period.
4. Explain industrial development measures in India in the post reform period.
5. Assess the impact of industrial pollution and the role of the service sector in the Indian Economy.
6. Create an understanding of the banking and financial markets in India.

Reference Books:

1. Indian Economic Survey Reports (Annual), Ministry of Finance, and Government of India.
2. Misra and Puri, Indian Economy, Himalaya Publishing House.
3. Gaurav Dutt & Ashwini Mahajan, (2016) Indian Economy, S. Chand & company Pvt. Ltd.
4. A.N. Agarwal, Indian Economy problems of Development and Planning, New Age International Publisher.
5. Ruddar Datt & K.P.M Sundharam, Indian Economy, S. Chand Ltd.
6. Dhingra I.C., The Indian Economy, (2018) S. Chand & Sons Ltd.

Case study

I	<p>Revolutionizing Life Insurance Through Technological Innovation in 2024</p> <p>In 2024, the life insurance industry experienced a seismic shift in customer perception and demand. Heightened awareness prompted a surge in pure protection plan sales, with online term life insurance purchases skyrocketing. This trend, supported by industry campaigns like 'Sabse Pehle Life Insurance' and government social security schemes, created unprecedented opportunities for insurers.</p> <p>Recognizing the need for innovation, leading firms re-evaluated strategies to align with evolving customer needs. Leveraging technology, particularly IoT, AI, and ML, insurers optimized processes and enhanced customer experiences. Automation streamlined tasks, reducing errors and improving cost and time efficiencies. Data analytics, fraud prediction models, and AI-driven underwriting enabled personalized coverage, navigating complex risk landscapes.</p> <p>This transformative approach, from onboarding to claims settlement, underscores the industry's commitment to meeting evolving customer expectations while driving operational excellence. As technology continues to evolve, the future holds immense possibilities for further innovation and growth in the life insurance sector.</p>
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II**Banking Technology Evolution in 2024**

In 2024, banking shifted towards digital relationships, but public sector banks (PSBs) faced hurdles in adopting modern technology. Traditional face-to-face banking transitioned to digital platforms, yet PSBs struggled to leverage technologies like artificial intelligence (AI) for operational efficiency and customer service improvement. Limited technology adoption hindered PSBs from achieving economies of scale, impeding their ability to offer competitive pricing and innovative solutions.

Recognizing the need for change, financial institutions prioritized technologies such as AI, embedded solutions, cloud computing, and cybersecurity to enhance efficiency, security, and innovation. These advancements promised to revolutionize banking, enabling improved digital consumer experiences while addressing internal operational challenges. Embracing innovation became imperative for banks to stay competitive and relevant in an evolving market landscape.

BOS	Commerce
Class	T.Y.B.COM
Semester	V
Subject Name	Direct Tax – Income Tax
Subject Code	PUCCM505
Type of Course	Discipline specific
Level of the Subject	Advanced

Course Objectives:

1. To enhance the abilities of learners to develop the concept of direct tax and its significance in the business.
2. To acquire the ability to analyze and interpret the provisions of direct tax laws.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Definitions and Basis of Charge	1.1	Definitions: Person, Assessee, Income	15
		1.2	Basis of Charge: Previous Year, Assessment Year, Residential Status, Scope of Total Income, Deemed Income	
2	Heads of Income	2.1	Income from Salary	15
		2.2	Income from House Property	
		2.3	Profits and Gains from Business and Profession	
		2.4	Income from Capital Gains	
		2.5	Income from Other Sources	
3	Deductions U/S 80 and Exclusions from the Total Income	3.1	Deductions: 80C, 80CCF, 80D, 80DD, 80DDB, 80E, 80U	15
		3.2	Exclusions: Exemptions related to Specific Heads of Income to be Covered with Relevant Provisions, Agricultural	

			Income, Sums Received from HUF by a Member, Share of Profit from Firm, Income from Minor Child, Divide	
4	Computation of Income and Tax of Individual, Firm (Excluding MAT) and Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5)	4.1	Computation of Income & Tax of Individual and Partnership Firm	15
Total number of lectures				60

Course Objectives:

Students will be able to:

1. Describe basic concepts relevant to direct tax.
2. Identify the residential status of an assessee and thus should be able to compute the taxable income of assessee with different residential status.
3. Compute income from salaries, house property, business/profession, capital gains and income from other sources.
4. Explain the various benefits/ deductions under Chap VI-A of the Income tax act, 1961 which are to be reduced from the gross total income of the assessee.
5. Compute the net total income and the total tax liability of an individual assessee considering the income from all heads of income and the deduction under Chap VI- A of the Income tax Act, 1961.
6. Compute tax for a partnership firm.

Reference Books:

1. Income Tax Act- Bare act
2. Direct Taxes Law and Practice: Dr. Vinod Singhania
3. Income Tax Law: T.N. Manoharan
4. Income Tax Guide: Subhash Lakhotia
5. Tax Law I: Girish Shukla
6. Handbook on Income Tax: CA Raj K Agarwal

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Case study

I	<p>Mr. Kennedy, a citizen of the U.S.A., came to India, for the first time, on his appointment as a Manager of Thomas Cook & Co., on 1st April, 2018. He decided to relocate his job due to family or personal reasons. On 1st February, 2019 he was transferred to Singapore for three years. He wanted to return to his previous job roles because he was not satisfied with the workplace environment, no advanced resources .He came back to India on 2nd February, 2022 and joined his original M/s. Thomas Cook & Co. as a Manager and since then he is in India.</p>												
II	<p>.Mr. Xavier, a U. K. National, comes to India for the first time as he wants to know the History and Architecture of India. He wanted to visit different Spiritual Landmarks. As India is famous for Yoga, Meditation and Ayurveda Treatments he thought to attend the same for his mental wellbeing. He was very fond of different cuisines & wanted to try Indian Cuisine. Thus he came to India on 15-4-2018. He was in India for</p> <table border="1" data-bbox="375 789 1292 1024"><thead><tr><th>Financial years</th><th>No of Days</th></tr></thead><tbody><tr><td>2018-2019</td><td>120</td></tr><tr><td>2019-2020</td><td>90</td></tr><tr><td>2020-2021</td><td>3</td></tr><tr><td>2021-2022</td><td>200</td></tr><tr><td>2022-2023</td><td>65</td></tr></tbody></table>	Financial years	No of Days	2018-2019	120	2019-2020	90	2020-2021	3	2021-2022	200	2022-2023	65
Financial years	No of Days												
2018-2019	120												
2019-2020	90												
2020-2021	3												
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2022-2023	65												

BOS	Commerce
Class	T.Y.B.Com
Semester	V
Subject Name	Corporate Communication Skills I (Elective)
Subject Code	PUCCM407C
Level of Subject	Elective

Course Objectives:

1. Demonstrate effective presentation skills.
2. Develop critical thinking and analytical thinking skills through group communication.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Presentation Skills	1.1	Nature of Oral Presentation, Planning a Presentation, Preparing the Presentation, Delivering the Presentation, Importance of practice and performance	10
2	Group Communication	2.1	Group Discussion, Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit, Online	10
		2.2	Meetings: Need and Importance of Meetings, Types of Meetings, Conduct of a Formal Meeting, Group Dynamics, Role of the Chairperson, Role of the Participants, Drafting of Notice, Agenda and Resolutions	
		2.3	Committees & Conferences: Importance of Committees, Types of Committees, Meaning of Conference, Importance of Conferences, Organizing a Conference, Modern Methods of Conducting Conferences - Skype & Webinar	
3	Resume Writing	3.1	Adjustments Letters, Functional and Chronological methods, Cover letter, Statement of Purpose, Letter of Motivation.	12
4	Language And Writing Skills	4.1	Parts of a Business Report Types of Business Reports Feasibility Reports (Reports to be Prepared) Investigative Reports (Reports to be Prepared) Organizational Reports	13
Total No. of Lectures				45

Course Outcome:

1. Identify the resume style that best highlights their skills and experiences.
2. Illustrate important skills on preparing for professional interviews.
3. Apply Verbal and Non-Verbal Communication Techniques in the Professional Environment.
4. Analyse documents according to standard principles of structure, style, and English-language mechanics.
5. Develop awareness of appropriate communication strategies.
6. Structure powerful presentations that deliver effective messages.

Reference Books:

1. Sanjay Saxena, (2005), MS Office for Everyone, Vikas Publishing House Pvt Ltd, New Delhi.
2. Microsoft Office Excel 2007 On Demand: MS OFC 2007 ON DE_1 by Perspection Inc. and Steve Johnson
3. https://www.techonthenet.com/excel/tutorial2007_complete.php
4. "Database Management Systems" by Raghu Ramakrishnan.
5. Business Communication: Concepts, Cases, and Applications" by P.D. Chaturvedi and Mukesh Chaturvedi:
6. Corporate Communication: Principles and Practice" by Smarajit Chakraborty:

Case study

I	<p>The Challenge: Regular meetings both internally and externally are an important ingredient to ensuring business success, but when they are no longer productive, or of an acceptable standard it can be detrimental and a waste of resources.</p> <p>Our client with over 500 office and construction site staff spread throughout South India found themselves in exactly this position, there was a definitive need for both internal and external meetings but they often ran overtime, were scheduled at the wrong time of day, had too many attendees and lacked clear outcomes or agreements.</p> <p>The Solution:</p> <p>The Benefits:</p>
II	<p>Jim McLin called staff meetings on the spur of the moment. His staff could not predict when these meetings would occur or what the meetings would cover. Sure enough, June Hanks just learned that there would be such a meeting at 3:30 today. As usual, Jim arrived about 10 minutes late. He began by asking for any general catch-up information. After everyone spoke for a few minutes, he brought up a subject that he frequently talked about: the departmental red-tape problem. In Jim's opinion, the department spent too much time on red-tape procedures. He said he really wanted to do something about it this time and told everyone to submit at least three suggestions to him first thing the following morning. June Hanks spoke up, pointing out that if they had a real issue to address, it was Jim's VIP program. Jim had installed this program a few months ago to improve service. Under this program, his employees were expected to drop whatever they were doing whenever a problem developed and to fix the problem before resuming their work. In practice, this program was creating more problems than it was solving. Jim refused to discuss it. He tried to move on to other matters, but after no success, the meeting was adjourned. Everyone left quickly.</p>

BOS	Commerce
Class	T.Y.B.Com.
Semester	V
Subject Name	Export Marketing -I
Subject Code	PUCCM506E
Type of Course	Elective
Level of the Subject	Specialization

Course Objectives:

1. To provide basic conceptual and application-based knowledge about the export field.
2. To develop the student understanding regarding different aspects of export.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Introducti on to Export Marketing	1.1	a) Concept and features of Export Marketing; Importance of Exports for a Nation and a Firm; Distinction between Domestic Marketing and Export Marketing	12
		1.2	b) Factors influencing Export Marketing; Risks involved in Export Marketing; Support for mitigation and recovery by UNCTAD post COVID-19, Measures to boost exports from India by the Government of India	
		1.3	c) Major merchandise /commodities exports of India (since 2015); Services exports of India (since 2015); Region-wise India's Export Trade (since 2015).	
2	Global Framework for Export Marketing	2.1	a) Trade barriers; Types of Tariff Barriers and Non Tariff barriers; Distinction between Tariff and Non Tariff barriers	
		2.2	b) Regional Economic Groupings: Concept, Impact of Regional Economic Groupings, Advantages & disadvantages; WTO: Concept, Agreements of World Trade Organization (WTO)	
		2.3	c) Need for Overseas Marketing Research; Market Selection Process, Challenges of conducting Overseas marketing Research	

3	India's Foreign Trade Policy	3.1	a) Foreign Trade Policy (FTP) 2015-20 - Highlights and Implications, Export Trade facilitations and ease of doing business as per the new FTP	11
		3.2	b) DGFT: Concept, Functions of Directorate General of Foreign Trade (DGFT), Negative list of Exports, Guidelines for Export of Special Chemicals, Organisms, Materials, Equipment and Technologies (SCOMET) Items, Deemed Exports	
		3.3	c) Benefits to Status Holders & Towns of Excellence; Common benefits for EHTP, STP and BTP; Benefits enjoyed by (IIAs) Integrated Industrial Areas (SEZ), EOU, AEZ	
4	Export Incentives and Assistance	4.1	a) Financial Incentives available to Indian Exporters Marketing Development Assistance (MDA), Market Access Initiative (MAI), Industrial Raw Material Assistance Center (IRMAC), Remission of Duties and Taxes on Export Products (RODTEP) Scheme Meaning, Benefits & requirements	12
		4.2	b) Institutional Assistance to Indian Exporters - Federation of Indian Export Organizations (FIEO), Indian Council for Arbitration (ICA), The Federation of Indian Chambers of Commerce and Industry (FICCI), Export Promotion Councils (EPCs) & Commodity Boards (CBs), Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP), APEDA, MPEDA	
		4.3	c) Schemes - Export Promotion Capital Goods (EPCG) Scheme, Duty Drawback (DBK); IGST Refund for Exporters	
Total Number of Lectures				45

Course outcomes:

1. Identify fundamentals of Export marketing.
2. Describe factors influencing Export Marketing, Support for mitigation and recovery by UNCTAD post COVID-19, Measures to boost exports from India by the Government of India ,Major commodities exports of India, Region-wise and Services exports of India.
3. Apply understanding of various trade barriers, Regional economic Groupings of the World and overseas market research by an Export manager.
4. Analyze Highlights and Implications of FTP, Export Trade facilitations as per the new FTP for effective export marketing
5. Evaluate Role of Directorate General of Foreign Trade, Deemed Exports, Benefits to Status Holders, Towns of Excellence, EHTP, STP, BTP, SEZ, EOU, AEZ for an export marketing organisation.
6. Specify financial Incentives, Institutional Assistance and

various schemes available to the Indian Exporters.

Reference books:

1. Export Policy Procedures & Documentation– M. I. Mahajan, Snow White Publications Pvt. Ltd, 26th Edition,
2. International Business, K. Aswathappa, McGraw-Hill Education (India) Pvt. Ltd., 6th Edition
3. Export Import Procedures - Documentation and Logistics, C. Rama Gopal, New Age International Publishers, 2006 / Reprint Jan 2016
4. International Trade and Export Management, Francis Cherunilam, Himalaya Publishing House, 20th Edition, 2017
5. Export: What, Where, How? Paras Ram, & Nikhil K. Garg, Anupam Publishers, 47th Edition, 2018-19.

Case study

<p>I</p>	<p>The value of Australian horticultural exports grew rapidly in the 20 years to 2022–23, increasing by nearly 3% per year on average to \$3.4 billion (ABS 2023). In that year Australia exported horticultural products to over 30 countries, 14 of which were in Asia. Strong Asian demand growth for high quality, fresh fruit and vegetables and Australia's increasing international competitiveness in recent years underpinned this export growth. But other factors, such as exchange rates, food safety concerns, supply chain efficiencies and market access, have also been key drivers. Australia's market access for horticultural exports has been enhanced through successful negotiations with partner countries. The terms of the agreements have typically included a combination of agreed tariff reductions and protocols that set out the conditions that govern how a country's product may enter a given market. Around 70% of Australian agricultural production is exported. Because of this export dependence, maintaining or improving access to overseas markets is essential for the sustainability and profitability of the Australian agricultural sector. Improvements to market access support the competitiveness of the industry and can be achieved through lower tariffs or clearer, less restrictive or less costly protocols for exporters.</p>
<p>II</p>	<p>Fisher & Paykel Healthcare was designated an essential business during the level 4 lockdown in April 2020 due to its production of vital respiratory equipment, which is used to treat COVID-19 patients. This enabled them to keep their manufacturing lines in Auckland running. One of its key electrical component suppliers in the Philippines was however subject to lockdown restrictions in that country. These restrictions limited its production to 10 per cent of its pre-lockdown levels. This was affecting the suppliers' ability to supply Fisher & Paykel Healthcare and in turn its ability to manufacture some products.</p> <p>Fisher & Paykel Healthcare contacted the Ministry of Foreign Affairs and Trade, who, via the Ambassador to the Philippines, asked the Manila Office of New Zealand Trade and Enterprise to assist through their relationships with the Philippines Board of Investment. The exemption, issued within 48 hours, allowed production at the factory to increase to 50 percent. This assured sufficient production to meet the needs of Fisher & Paykel Healthcare.</p>

BOS	Commerce
Class	T.Y. B.Com
Semester	V
Subject Name	Computer Application in Business - II
Subject Code	B.Com506
Name of Prof.	Mrs. Ramya Kumar
Level of Subject	Advanced

Course Objectives:

1. To enable students to learn concepts and Applications of Advance Excel
2. To help the students to acquire skills needed for Operating Accounting Packages Effectively

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Data Communication, Networking and Internet	1.1	Data Communication Component, Data representation, distributed processing.	15
		1.2	Network Basics and Infrastructure Definition, Types (LAN, MAN, WAN) Advantages. Network Structures – Server Based, Client server, Peer to Peer. Topologies – Star, Bus, Ring. Network Media, Wired-Twisted Pair, Co-axial, Fiber Optic and Wireless – Radio and Infrared. Network Hardware: Hubs, Bridges, Switches, and Routers. Network Protocols – TCP/IP, OSI Model.	
		1.3	Network Hardware: Hubs, Bridges, Switches, and Routers. Network Protocols – TCP/IP, OSI Model.	

		1.4	<p>Internet</p> <p>Definition, Types of connections, sharing internet connection, Hot Spots.</p> <p>Services on net- WWW, Email-Blogs.</p> <p>IP addresses, Domain names, URLs, Hyperlinks, Web Browsers</p> <p>Searching Directories, Search engines, Boolean search (AND, OR, NOT), Advanced search, Meta Search Engines.</p> <p>Email – POP/SMTP accounts in Email, Different parts of an Email address.</p> <p>Receiving and sending emails with attachments by scanning attachments for viruses.</p> <p>vi) Cyber Crime, Hacking, Sniffing, Spoofing</p>	
	Advance Excel	2.1	Advanced Excel : Conditional Formatting Sorting, Subtotal, Advance Filtering	15
		2.2	Pivot Tables- Building Pivot Tables, Pivot Table regions, Rearranging Pivot Table , What-if Analysis , Conditional Functions	
		2.3	Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Ad	
		2.4	Basic applications with Macros	
3	DBMS	3.1	Introduction- Data, information, Database & Database Elements	10
		3.2	Relationship types, Data type, Types of databases,, Keys in database	
		3.3	DBMS- Introduction, DBMS Architecture, DBMS Database Models	
		3.4	RDBMS, Difference between DBMS and RDBMS	
		4.1	<p>Data Visualization and Its Importance, Need of Data Visualization in Businesses</p> <p>VISUAL PERCEPTION - VISUAL ANAYSIS, DIMENSIONS & MEASURES WITH EXAMPLES</p>	

4	Data Visualization using Tableau	4.2	Future of Data Visualization (Data Visualizer / Business Analyst) Use of Data Visualization in Business Decision Making	20
		4.	Visual perception - Visual Analysis,Dimensions & Measures with Examples	
		4.4	Worksheet, Charts, Dash board, Datatypes, Functions	
Total Number of Lectures				45

COURSE OUTCOMES: By the end of the course the student will be able to

1. Identify the vital terms used in Data Communication Process.
2. Describe the different types Networks and its Components.
3. Demonstrate the different functions in Excel Software.
4. Analyze the importance of Data Visualization
5. Evaluate the different analysis of advanced Excel.
6. Create graphical representation for various data Visualization.

Reference Books:

1. Sanjay Saxena, (2005), MS Office for Everyone, Vikas Publishing House Pvt Ltd, New Delhi.
2. [Microsoft Office Excel 2007 On Demand: MS OFC 2007 ON DE_1](#) by Perspection Inc. and [Steve Johnson](#)
3. https://www.techonthenet.com/excel/tutorial2007_complete.php
4. "Database Management Systems" by Raghu Ramakrishnan
5. Computer Fundamentals and Applications" by Anita Goel and Ajay Mittal
6. Introduction to Computers" by V. Rajaraman

Case study

I

Consider the below two tables for reference while trying to solve the SQL queries.

Table: Faculty

FacultyID	FirstName	LastName	Department	City	Gender
1	Sanjay	Mishra	BCom	Thane	Male
2	Ananya	Pandey	BSc	Mumbai	Female
3	Hritik	Roshan	BMS	Navi Mumbai	Male

Table:Salary

FacultyID	Position	DateOfJoining	Salary
1	Assistant Professor	2020-08-10	50000
2	HoD	2015-09-09	100000
3	Associate Professor	2022-05-10	60000

II

Consider the below two tables for reference while trying to solve the SQL queries.

Table: Employee

EmpID	FullName	ManagerID	DateOfJoining	City
121	John Snow	321	2019-09-09	Toronto
321	Walter White	986	2020-05-12	California
421	Ned Stark	876	2023-09-09	New Delhi

Table: Salary

Empid	Project	Salary	Variable
121	P1	8000	500
321	P2	10000	1000
421	P1	12000	0

SEMESTER VI

BOS	Commerce
Class	B.Com.
Semester	VI
Subject Name	Financial Accounting & Auditing Paper IX – Financial Accounting
Subject Code	PUCCM601
Type of Course	Discipline Specific
Level of the Subject	Advanced

Course Objectives:

1. Understand the accounting treatment in relation to amalgamation as per AS 14 and internal reconstruction.
2. Understand AS 11 and its applications for companies.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Internal Reconstruction	1.1	Need for reconstruction. Distinction between internal and external reconstruction	15
		1.2	Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital	
		1.3	Relevant legal provisions as per Companies Act, 2013	
		1.4	Relevant accounting treatment, preparation of Capital reduction account	
2	AS 14 – Amalgamation, Absorption and External Reconstruction (excluding	2.1	Introduction to Amalgamation, Absorption and External Reconstruction	15
		2.2	Purchase consideration and computation	
		2.3	Accounting treatment under Purchase method and Pooling of interest method	

	intercompany holding)	2.4	Problems based on Purchase method	
3	Underwriting of Shares & Debentures	3.1	Introduction, Underwrites, Sub-underwriters	15
		3.2	Types of Underwriting	
		3.3	Underwriting commission, Firm underwriting, Marked and Unmarked Applications	
		3.4	Calculation of Liability of Underwriters, Underwriting Commission and Accounting treatment	
4	Liquidation of Companies	4.1	Introduction, types, preferential creditors, secured creditors, liquidator's remuneration, overriding preferential payments	15
		4.2	Statement of Affairs	
		4.3	Problems based on Liquidator's Final Statement of Accounts	
Total number of lectures				60

Course Outcome:

By the end of the course the students will be able to:

1. Find fundamentals behind the corporate restructuring and other concepts.
2. Explain the various methods, types and distinctions applicable to the concepts.
3. Application of various accounting standards and provisions of Companies Act, 2013.
4. Outlining the accounting treatment in the form of statements, journals and ledgers.
5. Evaluating the impact of accounting treatment on final accounts of companies.
6. Create accounting documents for various independent situations.

Reference Books:

1. Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi.
3. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
4. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
5. "Advanced Accountancy" by S.N. Maheshwari and S.K. Maheshwari:
6. "Auditing and Assurance" by Kamal Gupta and Ashok Arora

Case study

I

With a view to minimize the running cost, two companies Alpha Ltd and Beta Ltd carrying on similar business decided to amalgamate and form a new company Delta Ltd as from 31.03.2023. The following are the assets and liabilities as on the date of amalgamation:

Liabilities	Alpha Ltd	Beta Ltd
	Rs	Rs
Equity share capital (of Rs 10 each)	16,00,000	12,00,000
General Reserve	160,000	--
Dividend Equalisation Reserve	60,000	--
Profit & Loss A/c	50,000	--
Creditors	3,00,000	8,60,000
Employees Provident Fund	30,000	--
	22,00,000	20,60,000
Assets	₹	₹
Goodwill	2,00,000	1,00,000
Land & Building	8,00,000	5,70,000
Plant & Machinery	5,50,000	5,00,000
Furniture	2,00,000	--
Vehicles	--	4,60,000
Stock	2,70,000	1,40,000
Debtors	1,00,000	190,000
Bank balance	80,000	1,00,000
	22,00,000	20,60,000

The capital of Delta Ltd was Rs 40,00,000 divided into 400,000 Equity shares of Rs 10 each.

The conditions of amalgamation were as under: In case of Alpha Ltd, Goodwill and Stock were valued at Rs 4,00,000 and Rs 3,70,000 respectively. Plant & machinery and Furniture were to be depreciated by Rs 150,000 & Rs 20,000 respectively. In case Beta Ltd, Land & Building were taken at Rs 750,000 and Plant & machinery at Rs 450,000. No payment was to be made for Goodwill. The consideration paid in case of Alpha Ltd in fully paid Equity shares for the amount due. In case of Beta Ltd, was to be issued 60,000 fully paid Equity shares, 3000 7 % Preference shares of ₹100 each and balance being paid in cash.

II

Mergers & Acquisitions help a firm achieve its growth goals. Mergers & Acquisitions could be part of a company's strategy to grow market share, expand geographically, lessen competition, profit from patents, or even enter new markets. As a result, businesses take advantage of other companies that are underperforming or governments that are willing to sell their assets. Unfavorable legislation, both existing and newly enacted, have a significant influence on a foreign country's investment chances in India. Government initiatives to speed up mergers and acquisitions are examples of government help. As a result of these actions, India has risen to 63rd place in the World Bank's Ease

of Doing Business index. Mergers and acquisitions (M&A) in India have reached an all-time high, driven by a higher percentage of first-time buyers than ever before, accounting for more than 80% of deals closed in 2020 and 2022.



On 20th March 2017 There was a drastic change in the Indian Telecom industry when Idea cellular decided to merge with Vodafone. It is India's largest Telecom merger. It is also the world's 2nd largest telecom company after China Mobile. The reason for this massive merger was Reliance Jio's entry in the Telecom Industry with their cheap data, voice calling and handset, get entry into newer markets, kill competition, get access to talent pool and resources, have tax advantage and portfolio diversification.

The following are the financials of two companies as on 31.03.2017 was as follows: (Rs in lakhs)

Liabilities	Vodafone Ltd	Idea Ltd	Assets	Vodafone Ltd	Idea Ltd
Equity shares of Rs 10 each	50,00,000	25,00,000	Goodwill	10,00,000	5,00,000
Statutory reserve	60,000	1,00,000	Furniture	20,60,000	10,00,000
General reserve	20,00,000	4,00,000	Computer	10,40,000	2,50,000
Profit & Loss A/c	1,00,000	50,000	Stock	21,00,000	5,00,000
Creditors	3,00,000	3,00,000	Debtors	14,00,000	9,00,000
Bills Payable	4,00,000	1,00,000	Cash	1,00,000	1,50,000
Provision for tax	2,90,000	1,50,000	Bank	4,50,000	3,00,000
	81,50,000	36,00,000		81,50,000	36,00,000

The consideration for the business was fixed at Rs 25,00,000 lakhs was discharged by Vodafone Ltd in the form of fully paid equity shares of Rs 10 each distributed among the shareholders of Idea Ltd.

Class	B.Com.
Semester	VI
Subject Name	Cost Accounting-II
Subject Code	PUCCM602
Level of the Subject	Basic
Type of Course	Discipline Specific

Course Objectives:

1. To make the students familiar with application of cost techniques
2. To understand the concept of standard and marginal costing.

Unit No.	Name of Unit	Topic No.	Content	Hours
1	Operating Costing	1.1	Meaning, Nature and Basic principles of Operating costing	12
		1.2	Operating costing - transport, and hotels industries (Practical problems on Service industries like transport and hotel industries)	
2	Contract Costing	2.1	Meaning, various concepts used in contract costing, Progress payments, Retention money	14
		2.2	contract accounts formats	
		2.3	Accounting for materials, Accounting for tax deducted at source by the contractee	
		2.4	Accounting for plant used in contract, Treatment of profit on incomplete contract, Contract Profit and Balance sheet entries (Simple Practical problems)	
3	Introduction to Marginal Costing	3.1	Meaning , Advantages and Limitations of Marginal costing	12
		3.2	Applications of marginal costing	
		3.3	Contribution, Break Even Analysis, Profit Volume graph	

			(Simple practical problems based on marginal costing excluding decision making)	
4	Introduction to Standard Costing	4.1	Features of Standard costing, applicability of standard costing, Various types of standards	12
		4.2	Setting of standards	
		4.3	Basic concepts of material and labour variance analysis (Simple practical problems based on Material and Labour variances excluding sub variance and overhead variances.)	
5	Cost Accounting Standards	5.1	Overview, Cost Accounting Standard Board (CASB), Objectives and Functions of Cost Accounting Standard Board, Various Cost Accounting standards,	10
		5.2	Cost Accounting Standards -Material cost (CAS 6) , Employee cost (CAS 7) direct expenses (CAS 10), Overheads (CAS3)	
Total No. of lectures				60

Course Outcomes:

1. Explain the Concept of Operating costing and identify the cost of various services.
2. Illustrate the process of recording transactions of Contracts costing
3. Evaluate Marginal Costing concepts with regard to profitability
4. Interpret the importance of Standard costing for manufacturing industry
5. Describe the various Cost Accounting Standards.

Reference Books:

1. Practical costing by P C Tulsian, Vikas New Delhi
2. Advanced problems and solutions in cost Accounting by SN Maheshwari , Sultan Chand, New Delhi
3. Cost Accounting theory and practice by BK Bhar, Tata Mac Grow Hill and Co. Mumbai
4. Cost Accounting by Gupta Nirmal, Ane Books pvt ltd.
5. Cost accounting by S P Jain and K L Narang ,Kalyani Publishers.

Case study

I	<p>Mr. Ramesh Mumbai based businessman shifted to Gujarat and started a business of trade there. He had earned quite a sufficient amount of profit in Mumbai. you are requested to advise him on how much he can charge for the services provided by him the details of the transport business are as follows.</p> <p>Ram purchased 10 taxis. The life of a taxi is Rs.3,00,000 km. and at the end of which it is estimated to be sold at Rs.15,000. A taxi runs on an average 4,000 km. 20% of it runs empty.</p>
II	<p>The JJ WOODS furniture company uses 12 meters of aluminum pipe at \$0.80 per meter as standard for the production of its type a lawn chair. During one month's operations, 100,000 meters of the pipe were purchased at \$0.78 a meter, and 7,200 chairs were produced using 87,300 meters of pipe. The materials price variance is recognized when materials are purchased.</p>

BOS	Commerce
Class	T.Y. B.Com.
Semester	VI
Subject Name	Human Resource Management Commerce VI
Subject Code	PUCCM603
Type of Course	Discipline Related
Level of the Subject	Advanced

Course Objectives:

1. To acquaint the learners regarding the different aspects of HRM.
2. To make the learners aware of the methods and principles to manage human resources of an organization.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1.	Human Resource Management	1.1	Human Resource Management – Concept, Nature/ features Functions, E-HRM- Meaning, Aspects of E-HRM	12
		1.2	Human Resource Planning- Concept Steps, Importance of Human Resource Planning, Job Analysis-Concept, Components, Uses, Job design Concept, Techniques.	
		1.3	Recruitment- Concept, Process, Sources of Recruitment Selection - Concept, process, Types of employment test in selection process	
2.	Human Resource Development	2.1	Human Resource Development- Concept, functions, Training- Concept, Process of identifying training and development needs, Methods of Training & Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket management games)	11
		2.2	Performance Appraisal- Concept, Process, Benefits, Limitations, Methods Potential Appraisal-Concept, Requirements for an effective Potential Appraisal System	

		2.3	Career Planning- Concept, Importance Succession Planning- Concept, Process, Mentoring- Concept, Importance, Counseling- Concept, Techniques.	
3.	Human Relations	3.1	Human Relations- Concept, Significance, Leadership –Concept, Transactional & Transformational Leadership Motivation- Concept, Theories of Motivation, (Porter and Lawler’s Expectancy Theory), McGregor’s Theory X and Theory Y, Pink’s Theory of Motivation)	11
		3.2	Employees Morale- Concept, Determinants of employee Morale, Measurement of Employees Morale Emotional Quotient and Spiritual Quotient Concept, Factors affecting EQ & SQ	
		3.3	Employee Grievance- Causes, Procedure for Grievance redressal, Employee welfare approaches and Health & Safety Measures	
4.	Trends in Human Resource Management	4.1	HR in changing environment: Competencies concept, classification, Learning organization Concept, Features, Advantages & disadvantages, International HRM- Meaning, Approaches & dimensions of IHRM	11
		4.2	Trends in Human Resource Management: Employee Engagement- Concept, Types, drivers Human resource Information System (HRIS) – Concept, Features, Importance	
		4.3	Challenges in Human Resource Management: Employee Empowerment, Workforce Diversity. Attrition, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Millennial (Gen Y), Competency Mapping- Concept, process &tools	
Total Number of lectures				45

Course outcomes:

1. Identify fundamentals of Human resource management.
2. Describe Human Resource Planning, Job Analysis, Job design, Recruitment and selection process.
3. Apply methods of Training & Development, Methods of Performance Appraisal and Requirements for an effective Potential Appraisal System adopted by the HR manager.
4. Analyze Importance of Succession Planning, Mentoring and Counseling in an organization.
5. Evaluate Theories of leadership and motivation, Employees Morale and Employee Grievances.
6. Facilitate HR in a changing environment, Trends in Human Resource Management and Challenges in Human Resource Management.

Reference books:

1. Bernardin, John H: Human Resource Management, Tata McGraw Hill, New Delhi 2004.
2. Arthur M, Career Theory Handbook, Prentice Hall Inc, Englewood Cliff.
3. Dale, B, Total Quality and Human Resources: An Executive Guide, Blackwell, Oxford.
4. Greenhaus, J.H., Career Management, Dryden, New York.
5. Mabey, C and Salama, G., Strategic Human Resource Management, Blackwell, Oxford.

Case study

I	Manoj limited was facing a problem of employee attrition. It took the help of the management consultant who reviewed the entire situation and spoke to the employees. The employees found their job schedules to be very rigid. Moreover, they were always over pressurized with a lot of work. The management consultants found the fact that a voluminous amount of work was handled by a very small number of employees. This had a negative effect on their morale and hence people started leaving the organization.
II	Founded in 2000 Cinemex began operating multiplexes in the south Indian metropolis of Chennai and eventually expanded to 10 states across India. Lauded for its premium quality and inexpensive pricing, Cinemex is notable for being the first multiplex operator in India to equip its screens with the Dolby Atmos and Auro 11.1 sound systems. With a substantial workforce, the employee engagement process, employee empowerment at Cinemex was manually driven by either the team leads or HR. They also wanted to enter in foreign markets where they would have to deal with International HR issues. Since only 10% of the organization consisted of managers and corporate staff, employee engagement became laborious and inefficient.

BOS	Commerce
Programme	B.Com.
Semester	VI
Course Name	Business Economics- VI
Course Code	PUCCM604
Level of the course	Advanced

Course Objectives:

1. To provide the students with a thorough grounding in the theory of international trade as well as international trade policy.
2. To demonstrate the relevance of the economic implications of international trade and trade policy both for individual economies such as India and the wider international community.

Unit No.	Name of the Unit	Topic No.	Name of Topic	Hours
1	Introduction to International Trade	1.1	Theories of International Trade - Ricardo's theory of comparative costs, Heckscher- Ohlin Theory	11
		1.2	Terms of Trade - Types and limitations, factors affecting TOT	
		1.3	Gains from trade	
2	Commercial Policy	2.1	Free Trade and Protectionist policy	12
		2.2	Tariff And Non-Tariff Barriers: Meaning, types and effects	
		2.3	International Economic Integration – Types and Objectives: EU and Brexit, ASEAN, Trade Wars	
3	Balance of Payments & International Economic Organization	3.1	Balance of Payment: Meaning, structure, types and measures to correct the disequilibrium in Balance of Payments	11
		3.2	International capital movements: Meaning & factors affecting international capital movements	
		3.3	WTO- Recent Developments in AOA, TRIPS, TRIMS and GATS	

4	Foreign Exchange Market	4.1	Foreign Exchange Market: Meaning, functions, dealers, determination of equilibrium exchange rate	11
		4.2	Spot and forward exchange rates, Managed flexible exchange rate	
		4.3	Stages of foreign exchange management in India, , International money laundering	
Total number of Lectures				45

Course Outcome:

1. Define the concepts of terms of trade, balance of payments.
2. Explain commercial trade policy, disequilibrium in balance of payments, foreign exchange market.
3. Diagrammatically illustrate the offer curve, gains from trade, tariff & non- tariff barriers.
4. Examine spot & forward rate, fixed & flexible exchange rate, role of central bank in foreign exchange management.
5. Evaluate Ricardo's theory, Heckscher Ohlin theory and agreements under WTO.
6. Create an alternate strategy for EU, Brexit, ASEAN, trade wars.

Reference Books:

1. M.L. Zhingan, International Economics, Vrinda Publication, 1986
2. Paul Krugman, International Economics: Theory and Policy, 1988
3. Jagdish N. Bhagwati, Free Trade Today, 2001
4. Joseph E. Stiglitz, Globalization and its Discontents, 2002
5. Philip B Whyman, The Economics of Brexit: A Cost-Benefit Analysis of the UK's Economic
6. Relationship with the EU

Case study

I	<p>India's current account deficit for the second quarter of 2022-23 has reached a massive \$36.4 billion, which is 4.4% of the gross domestic product, higher than at any time in the last nine years.</p> <p>Quite apart from the sheer size of the current account deficit, there are three reasons why the balance of payments is a cause for serious concern.</p> <p>First, is an increase in merchandise trade deficit, which increased by over \$20 billion, from \$63 billion to \$ 83.5 billion, between the first and the second quarters. The increase in oil prices that has occurred in the wake of the Ukraine war and pushed up our import bill. Second, the lackluster performance of our exports because of the slowing down of the world economy.</p> <p>The second cause is sharp decline in the exchange rate of the rupee and despite our large reserves India's balance of payments have become a serious cause for concern.</p> <p>The third reason was the slowdown in growth was a slowing down of the manufacturing sector.</p>
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II

In India, the exchange rate regimen is governed by the Reserve Bank of India (RBI), often called the 'Banker of Banks'. There are several types of exchange rate regimes, including managed float, free float, and a flexible exchange rate. India follows a managed floating rate system. It gives a lot of independence to the market forces, provides data to regulators, and stabilizes India's economy. Starting in 1991, when India's economic policy underwent a renovation, and the markets opened to global companies, this regime has helped the country get back on its feet. At first glance, a managed float system may not seem useful. However, economists and policy-makers have observed that since India needs to import certain essential items like crude oil, it is important for a Central Bank to maintain a tight leash on exchange rates.

BOS	Commerce
Class	T.Y. B.COM
Semester	VI
Subject Name	Indirect Tax – GST
Subject Code	PUCCM605
Type of Course	Discipline specific
Level of the Subject	Specialization

Course Objectives:

1. To understand the basics of GST.
2. To study the registration and computation of GST.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Overview of Goods and Service Tax	1.1	Introduction and Meaning of GST and IGST	15
		1.2	Scope of GST	
		1.3	Present/old Tax Structure v/s GST	
		1.4	GST in Other Countries	
		1.5	Existing taxes proposed to be subsumed under GST	
		1.6	Principles adopted for subsuming the taxes	
		1.7	Dual GST	
		1.8	Benefits of GST	
		1.9	GST Council	
		1.10	GST Network (GSTN) and GST regime	
		1.11	Integrated Goods and Services Tax Act, 2017: title and definitions, administration.	

2	Registration Under GST	2.1	Rules and Procedure of registration	15
		2.2	Place of Supply	
		2.3	Special provisions relating to casual taxable person and non-resident taxable person	
		2.4	Amendment of registration	
		2.5	Cancellation of registration	
		2.6	Revocation of cancellation of registration	
3	Collection of Tax under Integrated Goods and Services Tax Act, 2017	3.1	Sec 5 and Sec 6	10
4	Place of supply of goods or services or both under Integrated Goods and Services Tax Act, 2017	4.1	Sec 10 and Sec 12	10
5	Payment of GST	5.1	Introduction and Input Tax Credit	10
		5.2	Time of GST Payment	
		5.3	How to make payment	
		5.4	Challan Generation & CPIN	
		5.5	TDS & TCS	
Total Number of Lectures				60

Course Objectives:

Students will be able to:

1. Describe 'interpretation of statute'
2. Develop skills of interpretation of basic concepts, definitions and terms related to indirect taxation
3. Relate the concept of Tax Regime with GST Levy and charge.
4. Develop the ability to determine chargeability on the basis of provisions of Place, Time and Value of supply.
5. Compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.
6. Determine whether a person is required to obtain registration under GST law.

Reference Books:

1. Step by Step Guide to GST – Compliances - Avinash Poddar
2. A Complete Guide to Goods and Services Tax – Sanjiv Agarwal
3. GST Law Manual – R.K.Jain
4. Hand Book on GST- Pratik Shah
5. Goods and Services Tax: Law, Practice & Procedures" by V.S. Datey:
6. GST Ready Reckoner" by Taxmann:

Case study

I	<p>1. a) Is ABC Ltd Applicable for GST Registration? Justify. The value of supplies made during the FY 23-24 is as follows:</p> <table border="1" data-bbox="358 411 1304 800"><thead><tr><th>Particulars</th><th>Value of supplies (excluding GST) ₹</th></tr></thead><tbody><tr><td>Supply of goods under reverse charge</td><td>22,00,000</td></tr><tr><td>Supply of goods from registered job worker premises</td><td>3,00,000</td></tr><tr><td>Supply of exempted goods</td><td>14,00,000</td></tr><tr><td>Supply of non Taxable goods</td><td>50,000</td></tr><tr><td>Supply of goods</td><td>6,00,000</td></tr></tbody></table> <p>b) XYZ Ltd, located in the state of Maharashtra is engaged in selling animals being used for agricultural activity. Is it a case of Exempted goods from Tax? Elaborate your answer.</p> <p>c) Kunal Pvt. Ltd. initiated a brand of clothing as a part of charity. As a brand ambassador Ms Navya Kapoor hosted a fashion show worth ₹ 2,40,000. The amount will be donated to a charitable organization. Whether Ms. Navya Kapoor will be required to pay any GST.</p>	Particulars	Value of supplies (excluding GST) ₹	Supply of goods under reverse charge	22,00,000	Supply of goods from registered job worker premises	3,00,000	Supply of exempted goods	14,00,000	Supply of non Taxable goods	50,000	Supply of goods	6,00,000
Particulars	Value of supplies (excluding GST) ₹												
Supply of goods under reverse charge	22,00,000												
Supply of goods from registered job worker premises	3,00,000												
Supply of exempted goods	14,00,000												
Supply of non Taxable goods	50,000												
Supply of goods	6,00,000												
II	<p>a) Sason Constructions Ltd (A registered taxable person) receives architectural design supplied by a foreign architect to design a Corporate hub to be built in Hyderabad for a consideration of ₹ 70,00,000. State whether it is supply? Justify.</p> <p>b) PQR Ltd., located in the state of Maharashtra is engaged in selling designer shirts. The process of designing is completed at the job worker premises, located within Maharashtra. Goods are sold from the location of PQR Ltd. How will the process of registration work in this matter?</p> <p>c) An individual is exclusively making supply of Non taxable or wholly exempted goods. He deals in different beverages , dairy products & pharmaceutical products. Is he liable to pay GST? Support your answer as per Section 23 & 24.</p>												

BOS	Commerce
Class	T.Y.B.Com.
Semester	VI
Subject Name	Export Marketing -II
Subject Code	PUCCM606E
Type of Course	Elective
Level of the Subject	Specialization

Course Objectives:

1. To provide in depth knowledge about export procedures, finance and other related areas.
2. To develop the student's understanding about core export areas and inculcate required skills.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Product Planning and Pricing Decisions for Export Marketing	1.1	a) Planning for Export Marketing with regards to Product-Product decision areas, Criteria for Selection of Product for Export, Branding-Meaning, Principles to Consider when Marketing Brand Internationally.	12
		1.2	b) Need for Labeling and Marking in Exports, Packaging Meaning and essentials. Pricing in Export: Meaning, Factors determining Export Price; Objectives of Export Pricing	

		1.3	c) International Commercial (INCO) Terms- Meaning, Classification of Incoterms, Export Pricing Quotations – Free on Board (FOB), Cost Insurance and Freight (CIF) and Cost and Freight (C&F); Problems on FOB quotation	
2	Export Distribution and Promotion	2.1	a) Channel of Distribution- Meaning, Functions of a 11 channel of distribution; Direct and Indirect Exporting Channels; Distinction between Direct and Indirect Exporting Channels	
		2.2	b) Containerisation- Meaning, types; Selection criteria of Modes of Transport; Need for Insurance in Export Marketing, Warehousing- Meaning, need.	
		2.3	c) Sales Promotion Techniques used in Export Marketing; Importance of Trade Fairs and Exhibitions; Benefits of Personal Selling; Essentials of Advertising in Export Marketing	
3	Export Finance	3.1	a) Methods of Payment in export marketing: Letter of Credit: Meaning, Types, Procedure to open Letter of Credit, Counter Trade: Meaning, Types and Benefits of Countertrade	
		3.2	b) Features of Pre-Shipment and Post-shipment finance; Procedure to obtain Export Finance; Distinction between Pre-shipment Finance and Post Shipment Finance.	
		3.3	c) Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters; Role of ECGC	
4	Export Procedure and Documentation	4.1	a) Registration with different authorities; Pre-shipment Procedure involved in Exports; Procedure of Quality Control and Pre-shipment Inspection;	
		4.2	b) Shipping and Custom Stage Formalities; Role of Clearing & Forwarding Agent; Post-shipment Procedure for Realization of Export Proceeds; Letter of Undertaking. (LUT)- Concept, Benefits	

		4.3	c)Importance of - Commercial Invoice cum Packing list, Certificate of Inspection , Bill of Lading, Airway Bill, Shipping Bill, Certificate of Origin,Export Health Certificate	
Total Number of Lectures				45

Course outcomes:

1. Identify fundamentals of Product Planning, Branding and Warehousing for Export Marketing.
2. Describe need for Labeling and Marking in Exports, Export pricing, Classification of INCO Terms and various Export Pricing Quotations for exporting.
3. Apply factors influencing distribution Channels, Containerisation, Selection criteria of Modes of Transport and Sales Promotion Techniques for an Export Manager.
4. Analyze methods of payment in export marketing; Procedure to open L/C and Benefits of Countertrade for an export firm.
5. Evaluate difference between Pre-shipment and Post shipment Finance and Role of ECGC, Commercial Banks, EXIM Bank, SIDBI in financing exporters.
6. Specify registration with different authorities, Shipping and Custom Stage Formalities and importance of various export documents for an exporter.

Reference books:

1. Export Policy Procedures & Documentation– M. I. Mahajan, Snow White Publications Pvt. Ltd, 26th Edition,
2. International Business, K. Aswathappa, McGraw-Hill Education (India) Pvt. Ltd., 6th Edition
3. International Publishers, 2006 / Reprint Jan 2016
4. International Trade and Export Management, Francis Cherunilam, Himalaya Publishing House, 20th Edition, 2017
5. R. K. Jain's, Foreign Trade Policy & Handbook of Procedures [With Forms, Circulars & Public Notices], Centax Publication, 2017

Case study

I	Akshay international is a home-based exporter built by Akshay and Abhishek. They began their exporting business because they needed to do something of their own. Akshay has been trained in the hospitality industry, so his customer service is always outstanding. He has very good eyes to see what people need and give them what they need. Abhishek has been in import-export business since 1993 (17 years). He imported industrial hygiene, environmental monitoring and general laboratory equipment when he worked at his former job. Akshay and Abhishek decided to put the know-how to work on a larger potential. They realized that to succeed in their business, they must be able to choose the right place. at the right time with the right product at a price people can afford, communicating with the people in their place. They also decided where to distribute product, with which channel of distribution, Selection criteria of Modes of Transport and Sales Promotion Techniques for an Export Manager.
II	Cudle worldwide Ltd is based in the USA. It ships containers to and from ports around the world, especially in Europe and Asian countries. Competition is fierce from based companies

and also from those in harbour cities such as Hamburg and Rotterdam. Shipping companies such as Cudle worldwide face powerful clients who demand quality, low prices, flexibility, speed of delivery and transportation services at any time of day or night convenient to them. Agility is required in responding to clients demands and the variations in activities when loading or unloading different types of cargo. Ships need to be unloaded and loaded as fast as possible, without causing any damage to the containers or goods. To achieve competitive advantage, Cudle worldwide Ltd is considering the introduction of advertising, to automate the process of loading and unloading containers.

BOS	Commerce
Class	B.Com.
Semester	VI
Subject Name	Emotional Intelligence (Elective)
Subject Code	PUCCM606C
Type of Course	Elective
Level of the Subject	Specialization

Course Objectives:

1. To develop self-confidence by learning interpersonal, team management, and leadership skills.
2. To learn how to lead with emotional intelligence

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Organization Communication	1.1	Enhancing corporate and social Image, learning grooming basics and personal hygiene management	10

		1.2	Leadership and Team Building: Leader and Leadership, Leadership Traits, Culture and Leadership, Leadership Styles and Trends, Team Building, Types of Teams	
		1.3	Etiquette and Mannerism: Introduction, Professional Etiquette, Technology Etiquette	
2	Contemporary Corporate Skills	2.1	Creativity at Workplace: Introduction, Current Workplaces, Creativity, Motivation	10
		2.2	Nurturing Hobbies at Work, The Six Thinking Hat Method, Zones of Learning, Ideas for Learning	
		2.3	Learn, Unlearn and Relearn: Capacity Building, Elements of Capacity Building, Strategies for Capacity Building	
3	Introduction to Emotional Intelligence and Self awareness	3.1	Introduction to Emotional Intelligence. Dimensions of Emotional Intelligence. Difference between EQ v/s IQ.	15
		3.2	Emotional Competencies. Importance of EI. The concept of Emotional Hijacking	
		3.3	Meaning of Self-Awareness, benefits of Self-awareness, Self-Awareness Strategies, Self-Awareness Skills.	
4	Self-Regulation & Elements.	4.1	Introduction to Self-Regulation Self-regulation strategies.	10
		4.2	Self-Control, Meaning of Self-Control, Three Habits of Self-Control, Assessing your Self-Control, Developing Self-Control	
		4.3	Concepts of Trustworthiness, Conscientiousness & Adaptability.	
		4.4	Innovation and Innovation Skills	
Total Number of Lectures				45

Course outcome:

By the end of the course the student will be able to:

1. Describe the value of emotional intelligence for professional success.
2. Demonstrate elements that foster an innovative and creative work environment
3. Identify networking abilities, and etiquette awareness.
4. Develop self-confidence by learning interpersonal, team management, and leadership skills.

5. Justify actions to create connections and build relationships for greater professional effectiveness.
6. Construct methodology for managing emotions.

Reference Books:

1. Soft Skills: An Integrated Approach to Maximize Personality, Gajendra S. Chauhan, Sangeeta Sharma, Wiley India
2. Personality Development and Soft Skills, Barun K. Mitra, Oxford Press
3. Business Communication, Shalini Kalia, Shailja Agrawal, Wiley India
4. Soft Skills - Enhancing Employability, M. S. Rao, I. K. International
5. Cornerstone: Developing Soft Skills, Sherfield, Pearson India
6. Emotional Intelligence, Daniel Goleman, Bloomsbury Publishing

Case study

I	<p>Dale is a junior manager in a manufacturing company. His manager recently retired. His former manager recommended Dale for a management training program to position Dale for succession.</p> <p> did not get the promotion because he failed his management training. He is very bitter at lost opportunity and complains to his co-workers that he did not get the promotion because them, accusing them of overloading him with work, and leaving him with no time to study.</p> <p>Dale also complains to his wife that if she had taken on more responsibilities, he would not have failed his management training. At family gatherings, he complains that it is things like these that made him fail and lose a promotion.</p> <p>He is also jealous of his new manager for getting the promotion ahead of him. He complains that if he had not been sabotaged by others the job would have been his. Dale complains continuously and still is complaining 1 year after the incident.</p>
II	<p>Vishnu graduated from NIT Warangal in the electronics discipline. He joined Intel India as a graduate engineer trainee and was trained in the designing process of embedded systems. After training he was posted in Bangalore, a development center of Intel India. He was required to report to Arjun who was his manager. When Vishnu first reported to Arjun he found Vishnu a bright professional. Arjun placed Vishnu in a project that had to be cleared within 12 days but most of the project work was still pending. Vishnu saw this assignment as an opportunity and worked hard. He helped his co-employees who were quite senior to him and completed the project well before the stipulated time. Arjun felt that Vishnu had the talent to grow up the ladder quickly in the company. He thought Vishnu should be given ample opportunities to realize his potential.</p> <p>One day Arjun called Vishnu to his chamber and gave him an assignment. Vishnu completed the assignment easily to Arjun's satisfaction. As a reward Vishnu was given an advanced cross cultural training to handle US clients. During the training Arjun monitored Vishnu very closely and mentored him. After the training Vishnu was sent to California for an assignment to promote their services and business. Arjun was keen to know the impact of Vishnu's plan for promoting companies services on his clients. The assignment was a success as the clients responded positively to the promotion done by Vishnu and they offered a project. This further strengthened Arjun's trust in Vishnu's talent of convincing prospective clients. When Vishnu returned from the US he was included in a special team which was working on an international project. It took one and half years to deliver the project to the client. Immediately after the</p>

<p>project delivery Vishnu was given the bigger role of a manager. He was given the authority to decide upon the organization goals for the coming year under the guidance of Arjun. From here on Vishnu did not look back in his career and went to become the vice president of the engineering design division of Intel India.</p>
