

# University of Mumbai

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विद्याविषयक प्राधिकरणे  
सभा आणि सेवा विभाग(ए.ए.एम.एस)  
रूम नं. १२८ एम.जी.रोड, फोर्ट,  
मुंबई - ४०० ०३२  
टेलिफोन नं - ०२२ - ६८३२००३३

(नोंक पुनर्मुल्यांकनाद्वारे ३.६५ (सी.जी.पी.ए.) राह अ++ श्रेणी  
विद्यापीठ अनुदान आयोगाद्वारे श्रेणी १ विद्यापीठ दर्जा)


क.वि.प्रा.स.से./आयसीडी/२०२५-२६/३७

दिनांक : २७ मे, २०२५

परिपत्रक:-

सर्व प्राचार्य/संचालक, संलग्नित महाविद्यालये/संस्था, विद्यापीठ शैक्षणिक विभागांचे संचालक/ विभाग प्रमुख यांना कळविण्यात येते की, राष्ट्रीय शैक्षणिक धोरण २०२० च्या अमलबजावणीच्या अनुषंगाने शैक्षणिक वर्ष २०२५-२६ पासून पदवी व पदव्युत्तर अभ्यासक्रम विद्यापरिषदेच्या दिनांक २८ मार्च २०२५ व २० मे, २०२५ च्या बैठकीमध्ये मंजूर झालेले सर्व अभ्यासक्रम मुंबई विद्यापीठाच्या www.mu.ac.in या संकेत स्थळावर NEP २०२० या टॅब वर उपलब्ध करण्यात आलेले आहेत.

मुंबई - ४०० ०३२  
२७ मे, २०२५

  
(डॉ. प्रसाद कारडे)  
कुलसचिव

क.वि.प्रा.स.से.वि/आयसीडी/२०२५-२६/३७ दिनांक : २७ मे, २०२५  
Desktop/ Pritam Loke/Marathi Circular/NEP Tab Circular



<b>Copy forwarded for information and necessary action to :-</b>	
1	The Deputy Registrar, (Admissions, Enrolment, Eligibility and Migration Dept)(AEM), <a href="mailto:dr@eligi.mu.ac.in">dr@eligi.mu.ac.in</a>
2	The Deputy Registrar, Result unit, Vidyanagari <a href="mailto:drresults@exam.mu.ac.in">drresults@exam.mu.ac.in</a>
3	The Deputy Registrar, Marks and Certificate Unit,. Vidyanagari <a href="mailto:dr.verification@mu.ac.in">dr.verification@mu.ac.in</a>
4	The Deputy Registrar, Appointment Unit, Vidyanagari <a href="mailto:dr.appointment@exam.mu.ac.in">dr.appointment@exam.mu.ac.in</a>
5	The Deputy Registrar, CAP Unit, Vidyanagari <a href="mailto:cap.exam@mu.ac.in">cap.exam@mu.ac.in</a>
6	The Deputy Registrar, College Affiliations & Development Department (CAD), <a href="mailto:deputyregistrar.uni@gmail.com">deputyregistrar.uni@gmail.com</a>
7	The Deputy Registrar, PRO, Fort, (Publication Section), <a href="mailto:Pro@mu.ac.in">Pro@mu.ac.in</a>
8	The Deputy Registrar, Executive Authorities Section (EA) <a href="mailto:eau120@fort.mu.ac.in">eau120@fort.mu.ac.in</a> He is requested to treat this as action taken report on the concerned resolution adopted by the Academic Council referred to the above circular.
9	The Deputy Registrar, Research Administration & Promotion Cell (RAPC), <a href="mailto:rapc@mu.ac.in">rapc@mu.ac.in</a>
10	The Deputy Registrar, Academic Appointments & Quality Assurance (AAQA) dy.registrar.tau.fort.mu.ac.in <a href="mailto:ar.tau@fort.mu.ac.in">ar.tau@fort.mu.ac.in</a>
11	The Deputy Registrar, College Teachers Approval Unit (CTA), <a href="mailto:concolsection@gmail.com">concolsection@gmail.com</a>
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15	The Assistant Registrar, School of Engg. & Applied Sciences, Kalyan, <a href="mailto:ar.seask@mu.ac.in">ar.seask@mu.ac.in</a>
16	The Assistant Registrar, Ratnagiri Sub-centre, Ratnagiri, <a href="mailto:ratnagirisubcentar@gmail.com">ratnagirisubcentar@gmail.com</a>
17	The Director, Centre for Distance and Online Education (CDOE), Vidyanagari, <a href="mailto:director@idol.mu.ac.in">director@idol.mu.ac.in</a>
18	Director, Innovation, Incubation and Linkages, Dr. Sachin Laddha <a href="mailto:pinkumanno@gmail.com">pinkumanno@gmail.com</a>
19	Director, Department of Lifelong Learning and Extension (DLLE), <a href="mailto:dlleuniversityofmumbai@gmail.com">dlleuniversityofmumbai@gmail.com</a>

<b>Copy for information :-</b>	
1	P.A to Hon'ble Vice-Chancellor, <a href="mailto:vice-chancellor@mu.ac.in">vice-chancellor@mu.ac.in</a>
2	P.A to Pro-Vice-Chancellor <a href="mailto:pvc@fort.mu.ac.in">pvc@fort.mu.ac.in</a>
3	P.A to Registrar, <a href="mailto:registrar@fort.mu.ac.in">registrar@fort.mu.ac.in</a>
4	P.A to all Deans of all Faculties
5	P.A to Finance & Account Officers, (F & A.O), <a href="mailto:camu@accounts.mu.ac.in">camu@accounts.mu.ac.in</a>

**To,**

1	The Chairman, Board of Deans <a href="mailto:pvc@fort.mu.ac.in">pvc@fort.mu.ac.in</a>
2	<p><b>Faculty of Humanities,</b></p> <p><b>Offg. Dean</b></p> <p>1. Prof.Anil Singh <a href="mailto:Dranilsingh129@gmail.com">Dranilsingh129@gmail.com</a></p> <p><b>Offg. Associate Dean</b></p> <p>2. Prof.Manisha Karne <a href="mailto:mkarne@economics.mu.ac.in">mkarne@economics.mu.ac.in</a></p> <p>3. Dr.Suchitra Naik <a href="mailto:Naiksuchitra27@gmail.com">Naiksuchitra27@gmail.com</a></p> <p><b>Faculty of Commerce &amp; Management,</b></p> <p><b>Offg. Dean,</b></p> <p>1 Prin.Ravindra Bambardekar <a href="mailto:principal@model-college.edu.in">principal@model-college.edu.in</a></p> <p><b>Offg. Associate Dean</b></p> <p>2. Dr.Kavita Laghate <a href="mailto:kavitalaghate@jbims.mu.ac.in">kavitalaghate@jbims.mu.ac.in</a></p> <p>3. Dr.Ravikant Balkrishna Sangurde <a href="mailto:Ravikant.s.@somaiya.edu">Ravikant.s.@somaiya.edu</a></p> <p>4. Prin.Kishori Bhagat <a href="mailto:kishoribhagat@rediffmail.com">kishoribhagat@rediffmail.com</a></p>

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	<p><b>Faculty of Inter-Disciplinary Studies,</b></p> <p><b>Offg. Dean</b>  1. Dr. Anil K. Singh  <a href="mailto:aksingh@trcl.org.in">aksingh@trcl.org.in</a></p> <p><b>Offg. Associate Dean</b>  2. Prin. Chadrashekhhar Ashok Chakradeo  <a href="mailto:cachakradeo@gmail.com">cachakradeo@gmail.com</a>  3. Dr. Kunal Ingle  <a href="mailto:drkunalingle@gmail.com">drkunalingle@gmail.com</a></p>
3	Chairman, Board of Studies,
4	The Director, Board of Examinations and Evaluation, <a href="mailto:dboee@exam.mu.ac.in">dboee@exam.mu.ac.in</a>
5	The Director, Board of Students Development, <a href="mailto:dsd@mu.ac.in">dsd@mu.ac.in</a> <b>DSW</b> <a href="mailto:direcotr@dsw.mu.ac.in">direcotr@dsw.mu.ac.in</a>
6	The Director, Department of Information & Communication Technology, <a href="mailto:director.dict@mu.ac.in">director.dict@mu.ac.in</a>

As Per NEP 2020

# University of Mumbai



## Syllabus for Major Vertical – 1 & 4

<b>Name of the Programme – Accountancy</b>		
<b>Faulty of Commerce &amp; Management</b>		
<b>Board of Studies in Accountancy</b>		
<b>U.G. Second Year Programme</b>	<b>Exit Degree</b>	<b>U.G. Diploma in Accountancy</b>
<b>Semester</b>		<b>III &amp; IV</b>
<b>From the Academic Year</b>		<b>2025-26</b>

# University of Mumbai



(As per NEP 2020)

Sr. No.	Heading	Particulars
1	Title of program O: _____	S.Y.B.Com. (Accountancy)
2	Exit Degree	U.G. Diploma in Accountancy
3	Scheme of Examination R: _____	NEP 40% Internal 60% External, Semester End Examination Individual Passing in Internal and External Examination
4	Standards of Passing R: _____	40%
5	Credit Structure Sem. III – R: CU – 545 C Sem. IV – R: CU – 545 D	Attached herewith
6	Semesters	Sem. III & IV
7	Program Academic Level	5.00
8	Pattern	Semester
9	Status	New
10	To be implemented from Academic Year	2025-26

Sign of the BOS  
Chairman  
Dr. Gajanan Wader  
Board of Studies in  
Accountancy

Sign of the  
Offg. Associate Dean  
Prin. Kishori Bhagat  
Faculty of Commerce  
& Management

Sign of the  
Offg. Associate Dean  
Prof. Kavita Laghate  
Faculty of Commerce  
& Management

Sign of the  
Offg. Dean  
Prin. Ravindra  
Bambardekar  
Faculty of  
Commerce &  
Management

# Preamble

## 1) Introduction

A bachelor's program in Commerce with a specialization in Accountancy is a vital educational choice for those aspiring to excel in the dynamic world of finance and accounting. In an era of complex financial regulations, businesses, and organizations require professionals with a deep understanding of financial principles and expertise in accountancy. This program not only equips students with the necessary knowledge and skills but also offers a clear path to numerous lucrative and in-demand career opportunities in auditing, taxation, financial analysis, and at the same time encourage entrepreneurship and management of family business.

## 2)

1. The program aims to provide learners with a broad and in-depth knowledge of accounting and finance, including financial reporting, auditing, taxation, management, costing and corporate finance.
2. The program emphasizes ethical considerations in accounting and finance, instilling a strong sense of professional responsibility and integrity in students.
3. It encourages critical thinking and problem-solving skills, enabling students to address complex financial challenges in real-world scenarios.
4. The program aims to provide students with a global perspective on financial issues, considering international accounting standards and practices.
5. To foster a culture of continuous learning and professional development, encouraging graduates to pursue advanced degrees or professional certifications in accounting and finance.

## 3) Learning Outcomes

PO1: Learners would be able to demonstrate a comprehensive understanding of core accounting, finance, cost and management concepts, principles, and practices and critically analyze financial statements of various entities.

PO2: Demonstrate a comprehensive understanding of the taxation laws, regulations, and policies in India, including direct and indirect taxes, and international taxation.

PO3: Learners would be able to explain the importance of integrity, transparency, and ethical responsibility in financial reporting.

PO4: Learners would be able to demonstrate the ability to break down complex financial challenges into component parts and prepare its statement/ reports for stakeholders.

PO5: Learners will gain knowledge of international accounting standards and practices, including IFRS and GAAP and analyze its differences.

## 4) Any other point (if any)

The Bachelor of Commerce program with a specialization in Accountancy for undergraduates with competency and vocational skills aims to produce well-rounded professionals who are not only academically proficient but also possess the practical skills, ethics, and adaptability require to thrive in the ever-evolving field of accounting and finance.

**Under Graduate Diploma in Accountancy**

**Credit Structure S.Y. B.COM (Sem. III & Sem. IV)**

R: _____ C										
Level	Semester	Major		Minor	OE	VSC, SEC (VSEC)	A E C, V E C, I K S	OJT, FP, CEP, CC, RP	Cum. Cr. / Sem.	Degree/ Cum. Cr.
		Mandatory	Electives							
5.0	III	Accountancy & Financial Management-III (02)		04	02	Vocational Skills in Accounting -V (02)	AEC (02)	FP: 2 CC:2	22	UG Diploma 88
		Accounting & Auditing-I (Management Accounting-I) (02)								
	R: _____ D									
	IV	Accountancy & Financial Management-IV (02)		04	02	Vocational Skills in Accounting -VI (02)	AEC (02)	CEP: 2 CC:2	22	
	<b>Cum Cr.</b>	28		10	12	6+6	8+4+2	8+2+2	88	
<p align="center"><b>Exit option; Award of UG Diploma in Major and Minor with 80-88 credits and an additional 4 credits core NSQF course/ Internship OR Continuewith Major and Minor</b></p>										

# Semester - III

# **Vertical – 1**

# **Major Subjects**

**B.Com. (Accountancy) Syllabus**  
**S.Y. B.COM (Semester - III)**

**Title of Paper: Accountancy & Financial Management–III**

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
1	<b>Description the course:</b>  <b>Including but Not limited to :</b>	This course delves into the critical aspects of accounting for businesses undergoing incorporation transitions and the fundamental principles of company accounts. It focuses on the intricacies of pre and post-incorporation accounting, emphasizing the apportionment of profits and losses during this transitional phase. Learners learn to analyze financial transactions, apply apportionment principles, and understand the treatment of profits and losses. It also shifts to the core of company accounts, covering the meaning and types of companies, statutory book maintenance under the Companies Act, 2013, and the preparation of financial statements as per Schedule III. This course is essential for aspiring accountants and finance professionals, providing a strong foundation for advanced studies and career success in the dynamic 21st-century business environment.
2	<b>Vertical :</b>	Major
3	<b>Type :</b>	Theory
4	<b>Credit:</b>	2 credits (1 credit = 15 Hours for Theory)
5	<b>Hours Allotted :</b>	30 Hours
6	<b>Marks Allotted:</b>	50 Marks

<b>7</b>	<p><b>Course Objectives:</b></p> <ul style="list-style-type: none"> <li>To analyze the financial transactions of a business during the pre and post-incorporation periods to determine the appropriate apportionment of profits and losses.</li> <li>To evaluate and prepare the financial statements of a company prepared according to Schedule III of the Companies Act, 2013, to assess its financial health.</li> </ul>
<b>8</b>	<p><b>Course Outcomes:</b></p> <ul style="list-style-type: none"> <li>The learners will be able to compute and prepare profit or loss statement for the pre and post-incorporation periods in a given case study.</li> <li>The learners will be able to prepare a complete set of financial statements, including the Profit and Loss Statement and Balance Sheet, for a given company based on provided data and in compliance with Schedule III of the Companies Act, 2013.</li> </ul>

<b>9</b>	<p><b>Modules:- 02</b></p> <p><b>Module 1: Ascertainment and Treatment of Profit Prior to Incorporation</b></p> <ul style="list-style-type: none"> <li>Introduction to Pre and Post Incorporation</li> <li>Basis of Apportionment between Pre and Post Incorporation Period</li> <li>Computation of Pre and Post Incorporation Profit/ Loss</li> <li>Treatment of Pre and Post Incorporation Profit/ Loss</li> </ul> <p><b>Module 2: Introduction to Company Accounts</b></p> <ul style="list-style-type: none"> <li>Meaning of Company, Types of Company, Maintenance of Books of Accounts</li> <li>List of Statutory Books to be maintained by Public Company under Companies Act 2013</li> <li>Financial Statements of the Company (Sec 129 of the Companies Act, 2013):</li> <li>Schedule III of the Companies Act, 2013</li> <li>Preparation of Profit and Loss Statement Part II of Schedule III</li> <li>Preparation of Balance Sheet Part I of Schedule III</li> <li>Preparation of Final accounts of the Company.</li> </ul>
<b>10</b>	<p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>Introduction to Accountancy T.S. Grewal S. Chand and Co. (P) Ltd., New Delhi</li> <li>Advanced Accounts Shukla and Grewal S. Chand and Co. (P) Ltd., New Delhi</li> <li>Advanced accountancy R.L. Gupta and M. Radhaswamy S. Chand and Co. (P) Ltd., New Delhi</li> <li>Modern Accountancy Mukerjee and Hanif Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>Jain, S. P., &amp; Narang, K. L. (2018). Advanced accountancy (10th ed.). Kalyani Publishers.</li> <li>Tulsian, P. C. (2018). <i>Corporate accounting</i>. S. Chand Publishing.</li> <li>Ruchi, G., &amp; Chaturvedi, R. (2019). <i>Accounting for management</i>. Taxmann Publications.</li> </ol>

8. Maheshwari, S. N., & Maheshwari, S. K. (2018). *Corporate accounting*. Vikas Publishing House.

**11 Internal Continuous Assessment: 40%**

**External, Semester End Examination 60%,  
Individual Passing in Internal and External Examination**

**12 Continuous Evaluation through:**

**Semester End External - 30 marks  
Time: 1:00 hr**

	<b>Assessment/ Evaluation</b>	<b>Marks</b>
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar	5
3	Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)	5

**QUESTION PAPER PATTERN**

<b>Question No.</b>	<b>Questions</b>	<b>Marks</b>
Q.1	Practical/ Theory	15
Q.2	Practical/ Theory	15
Q.3	Practical/ Theory	15

**Any 2 Questions out of 3 Questions.**

**Note**

1. 15 marks question may be subdivided into 10 & 5 marks or 8 & 7 marks each.
2. Use of simple calculator is allowed in the examination.

**B.Com. (Accountancy) Syllabus  
S.Y. B.COM (Semester - III)**

**Title of Paper: Accounting & Auditing–I (Management Accounting-I)**

Sr. No.	Heading	Particulars
1	<p><b>Description the course:</b></p> <p><b>Including but Not limited to :</b></p>	<p>This course equips learners with essential tools for navigating the complexities of modern business. It begins by introducing the core concepts of management accounting, distinguishing it from financial accounting, and emphasizing its role in decision-making. Learners then delve into the analysis and interpretation of financial statements using techniques like trend analysis, comparative statements, and common size analysis. The second module focuses on ratio analysis, including the Du Pont Chart, providing a deeper understanding of a company's financial health and operational efficiency.</p> <p>In the globalization era, where businesses operate across diverse markets, these analytical skills are crucial for informed decision-making, strategic planning, and performance evaluation. This course prepares learners to assess financial viability, identify areas for improvement, and contribute effectively to organizational success in a competitive global landscape.</p>
2	<b>Vertical :</b>	Major
3	<b>Type :</b>	Theory
4	<b>Credit:</b>	2 credits (1 credit = 15 Hours for Theory)
5	<b>Hours Allotted :</b>	30 Hours
6	<b>Marks Allotted:</b>	50 Marks

7	<p><b>Course Objectives:</b></p> <ul style="list-style-type: none"> <li>• To analyze financial statements using various tools to evaluate a company's financial performance and position.</li> <li>• To evaluate the financial health and efficiency of a company by interpreting various financial ratios and Du Pont analysis.</li> </ul>
8	<p><b>Course Outcomes:</b></p> <ul style="list-style-type: none"> <li>• The learners will apply trend analysis, comparative statements, and common size statements to solve practical problems related to financial statement interpretation.</li> <li>• The learners will be able to create a comprehensive report summarizing the financial performance of a company based on ratio analysis and Du Pont chart findings.</li> </ul>
9	<p><b>Modules:- 02</b></p> <p><b>Module 1:</b> Introduction to Management Accounting</p> <ul style="list-style-type: none"> <li>• Introduction to Management Accounting – Meaning, Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting</li> <li>• Analysis and Interpretation of Financial Statements <ul style="list-style-type: none"> <li>i. Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis</li> <li>ii. Relationship between items in Balance Sheet and Revenue statement</li> <li>iii. Tools of analysis of Financial Statements (i) Trend analysis (ii) Comparative Statement (iii) Common Size Statement</li> </ul> </li> <li>• Note : (i) Problems based on trend analysis (ii) Short Problems on Comparative and Common sized statements</li> </ul> <p><b>Module 2:</b> Ratio Analysis and Interpretation</p> <ul style="list-style-type: none"> <li>• Ratio Analysis: Meaning, classification, Du Point Chart, advantages and limitations (Based on Vertical Form of Financial statements)</li> <li>• Balance Sheet Ratios : i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio</li> <li>• Revenue Statement Ratio: i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio</li> <li>• Combined Ratio : i) Return on capital employed (Including Long Term Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii)</li> </ul>

Return on Equity Capital iv) Dividend Payout Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover  
(Practical Question on Ratio Analysis and Du Point Analysis)

**10 Text Books:**

- Pandey, I. M. *Financial management* (11th ed.). Vikas Publishing House.
- Khan, M. Y., & Jain, P. K. (2018). *Management accounting: Text, problems and cases* (7th ed.). McGraw Hill Education.
- Subramanyam, K. R., & Wild, J. J. (2018). *Financial statement analysis* (11th ed.). McGraw-Hill Education.

**11 Reference Books:**

- Horngren, C. T., Datar, S. M., & Rajan, M. V. (2015). *Cost accounting: A managerial emphasis* (15th ed.). Pearson Education.
- Drury, C. (2018). *Management and cost accounting* (10th ed.). Cengage Learning EMEA.
- Gibson, C. H. *Financial reporting and analysis: Using financial accounting information* (13th ed.). South-Western College Publishing.

**12 Internal Continuous Assessment: 40%**

**External, Semester End Examination 60%,  
Individual Passing in Internal and External Examination**

**13 Continuous Evaluation through:**

	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar	5
3	Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)	5

**Semester End External - 30 marks  
Time: 1:00 hr**

**QUESTION PAPER PATTERN**

Question No.	Questions	Marks
Q.1	Practical/ Theory	15
Q.2	Practical/ Theory	15
Q.3	Practical/ Theory	15

**Any 2 Questions out of 3 Questions.**

**Note**

1. 15 marks question may be subdivided into 10 & 5 marks or 8 & 7 marks each.
2. Use of simple calculator is allowed in the examination.

**Vertical - 4**

**VSC**

**B.Com. (Accountancy) Syllabus  
S.Y. B.COM (Semester - III)**

**Title of Paper: Vocational Skills in Accounting-V**

Sr. No.	Heading	Particulars
1	<b>Description the course :</b>  <b>Including but Not limited to :</b>	<p>This course, equips learners with essential vocational skills for a career in auditing. It provides a strong foundation in auditing basics, including financial statement analysis, error and fraud identification, and the principles of auditing. It also focuses on practical aspects of audit planning, procedures, and documentation, emphasizing the development of skills needed to execute an audit effectively. Learners will gain hands-on knowledge in creating audit programs and working papers, understanding the importance of audit evidence, and mastering the techniques for ensuring compliance and accuracy. This course is designed to prepare learners for roles in auditing firms, corporate finance departments, and regulatory bodies, fostering professional development and contributing to the integrity of financial reporting.</p>
2	<b>Vertical :</b>	VSC
3	<b>Type :</b>	Theory
4	<b>Credit:</b>	2 credits (1 credit = 15 Hours for Theory)
5	<b>Hours Allotted :</b>	30 Hours
6	<b>Marks Allotted:</b>	50 Marks

<b>7</b>	<p><b>Course Objectives</b></p> <ul style="list-style-type: none"> <li>• To analyze the differences between accounting, auditing, and investigation to understand the unique role of auditing in financial reporting.</li> <li>• To evaluate the effectiveness of different audit planning approaches and documentation practices in ensuring a comprehensive audit.</li> </ul>
<b>8</b>	<p><b>Course Outcomes:</b></p> <ul style="list-style-type: none"> <li>• The learners will be able to summarize, interpret and apply the concepts of auditing while its actual performance in the given scenarios</li> <li>• The learners will be able to prepare the plans and list the various documents required for conduct of audit of the company.</li> </ul>

<b>9</b>	<p><b>Modules:- 02</b></p>
	<p><b>Module 1: Introduction to Auditing</b></p>
	<ul style="list-style-type: none"> <li>• Basics – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing, Investigation and Auditing.</li> <li>• Errors &amp; Frauds – Definitions, Reasons and Circumstances, Types of Error, Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud.</li> <li>• Principles of Audit, Materiality, True and Fair view</li> <li>• Types of Audit – Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audit and Social Audit.</li> </ul>
	<p><b>Module 2 Audit Planning, Procedures and Documentation</b></p>
	<ul style="list-style-type: none"> <li>• Audit Planning – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach</li> <li>• Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before commencing Work, Overall Audit Approach.</li> <li>• Audit Working Papers – Meaning, importance, Factors determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books. Note: Carry Hands-on training by using pedagogy of peer-peer learning, simulations for conduct of audit and visits to an audit firm.</li> </ul>

**10 Reference Books:**

- Arens, A. A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2017). *Auditing and assurance services* (16th ed.). Pearson.
- Messier, W. F., Glover, S. M., & Prawitt, D. F. (2017). *Auditing & assurance services: A systematic approach* (10th ed.). McGraw-Hill Education.
- Whittington, R., & Pany, K. (2016). *Principles of auditing & other assurance services* (20th ed.). McGraw-Hill Education.
- Gay, G., & Simnett, R. (2018). *Auditing & assurance services* (7th ed.). McGraw-Hill Education.
- Institute of Chartered Accountants of India (ICAI). (Current Year). *Standards on auditing*. ICAI.
- Louwers, T. J., Ramsay, R. J., Sinason, D. H., Strawser, J. R., & Thibodeau, J. C. *Auditing & assurance services* (7th ed.). McGraw-Hill Education.
- Porter, B., Simon, J., & Hatherly, D.. *Principles of external auditing* (4th ed.). Wiley.

**11 Internal Continuous Assessment: 40%**

**External, Semester End Examination 60%,  
Individual Passing in Internal and External Examination**

**12 Continuous Evaluation through:**

**Semester End External - 30 marks  
Time: 1:00 hr**

	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar	5
3	Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)	5

**QUESTION PAPER PATTERN**

Question No.	Questions	Marks
Q.1	Practical/ Theory	15
Q.2	Practical/ Theory	15
Q.3	Practical/ Theory	15

**Any 2 Questions out of 3 Questions.**

**Note**

1. 15 marks question may be subdivided into 10 & 5 marks or 8 & 7 marks each.
2. Use of simple calculator is allowed in the examination.

# **SEMESTER- IV**

## **Major Subjects**

**B.Com. (Accountancy) Syllabus  
S.Y. B.COM (Semester - IV)**

**Title of Paper: Accountancy & Financial Management–IV**

Sr. No.	Heading	Particulars
1	<b>Description the course :</b>  <b>Including but Not limited to :</b>	<p>This course provides essential knowledge and skills for accounting professionals working in corporate finance and financial reporting. The ability to accurately handle complex financial transactions, like share and debenture redemptions, is highly valued by employers. It enables professionals to contribute to sound financial management and decision-making within organizations. As regulations evolve, professionals with strong accounting knowledge are in demand to ensure compliance and maintain financial integrity.</p> <p>Understanding the redemption of preference shares and debentures is crucial for compliance and financial statement preparation. Career prospects include roles in Corporate accounting departments, Audit firms, Financial analysis and Regulatory compliance.</p>
2	<b>Vertical :</b>	Major
3	<b>Type :</b>	Theory
4	<b>Credit:</b>	2 credits (1 credit = 15 Hours for Theory)
5	<b>Hours Allotted :</b>	30 Hours
6	<b>Marks Allotted:</b>	50 Marks
7	<b>Course Objectives:</b> <ul style="list-style-type: none"> <li>• To calculate the minimum fresh issue of shares required to redeem preference shares, demonstrating an understanding of the provisions of Section 55 of the Companies Act, 2013.</li> <li>• To explain the provisions of Section 71 (1) and (4) of the Companies Act, 2013, and apply the Companies Rules to calculate the Debenture Redemption Reserve (DRR) and redemption procedure.</li> </ul>	

<b>8</b>	<p><b>Course Outcomes:</b></p> <ul style="list-style-type: none"> <li>• The learner will be able to prepare journal entries and balance sheet to reflect the redemption of preference shares using the appropriate methods and accounting treatment.</li> <li>• The learner will be able to construct journal entries, ledger accounts, and a partial balance sheet to record the redemption of debentures using different methods</li> </ul>
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<b>9</b>	<p><b>Modules:- 02</b></p>
	<p><b>Module 1: Redemption of Preference Shares</b></p>
	<ul style="list-style-type: none"> <li>• Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules.</li> <li>• Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013:             <ol style="list-style-type: none"> <li>a. The proceed of a fresh issue of shares, the capitalisation of undistributed profits and a combination of both</li> <li>b. Calculation of minimum fresh issue to provide the fund for redemption. (Question on entries and/or Balance Sheet)</li> </ol> </li> </ul> <p>Note: Companies governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards prescribed for them. Hence, the balance in security premium account not to be utilised for premium payable on redemption of preference shares.</p>
	<p><b>Module 2: Redemption of Debentures</b></p>
	<ul style="list-style-type: none"> <li>• Introduction : Provisions of Section 71 (1) and (4) of the Companies Act, 2013</li> <li>• Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures</li> <li>• Terms of issue of debentures.</li> <li>• Methods of redemption of debentures: By payment in lumpsum and by payment in instalments (excluding from by purchase in open market), Conversion. (Question on entries. ledgers and/or Balance Sheet and /or redemption of preference shares)</li> </ul>
<b>10</b>	<p><b>Reference Books:</b></p> <ul style="list-style-type: none"> <li>• Jain, S. P., &amp; Narang, K. L. (2018). <i>Advanced accountancy</i> (10th ed.). Kalyani Publishers.</li> <li>• Shukla, M. C., Grewal, T. S., &amp; Gupta, S. C. (2020). <i>Advanced accounts</i> (19th ed.). S. Chand Publishing.</li> <li>• Hanif, M., &amp; Mukherjee, A. (2019). <i>Modern accountancy</i> (Vol. 2). McGraw Hill Education.</li> <li>• Tulsian, P. C. (2022). <i>Financial accounting</i>. S. Chand Publishing.</li> <li>• ICAI. (Current Year). <i>Accounting standards</i>. Institute of Chartered Accountants of India.</li> </ul>

- ICAI. (Current Year). *Companies act 2013*. Institute of Chartered Accountants of India.
- Maheshwari, S. N., & Maheshwari, S. K. (2018). *Corporate accounting*. Vikas Publishing House.
- Gupta, R. L., & Radhaswamy, M. (2017). *Advanced accountancy*. Sultan Chand & Sons.
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**11 Internal Continuous Assessment: 40%**

**External, Semester End Examination 60%,  
Individual Passing in Internal and External Examination**

**12 Continuous Evaluation through:**

**Semester End External - 30 marks  
Time: 1:00 hr**

**QUESTION PAPER PATTERN**

	<b>Assessment/ Evaluation</b>	<b>Marks</b>
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar	5
3	Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)	5

<b>Question No.</b>	<b>Questions</b>	<b>Marks</b>
Q.1	Practical/ Theory	15
Q.2	Practical/ Theory	15
Q.3	Practical/ Theory	15

**Any 2 Questions out of 3 Questions**

**Note**

1. 15 marks question may be subdivided into 10 & 5 marks or 8 & 7 marks each.
2. Use of simple calculator is allowed in the examination.

**B.Com. (Accountancy) Syllabus**  
**S.Y. B.COM (Semester - IV)**

**Title of Paper: Accounting & Auditing-II (Management Accounting-II)**

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
<b>1</b>	<b>Description the course:</b>  <b>Including but Not limited to :</b>	In today's dynamic business environment, effective management of short-term finances is critical for survival and growth. This course will equip learners with the essential knowledge and skills to navigate the complexities of working capital and treasury operations. One can learn how to analyze, plan, and control current assets and liabilities, optimize cash flow, and make strategic decisions to enhance your organization's financial stability and profitability. Whether you are aspiring to be a financial analyst, a treasury manager, or an entrepreneur, this course will provide learners with a solid foundation in the core principles of financial management. Learning how to manage cash effectively allows learners to fund growth opportunities, whether unexpected expenses, and ultimately, increase chances of long-term success. In essence, this course transforms learners from a visionary with an idea to a financially savvy entrepreneur capable of building a sustainable business.
<b>2</b>	<b>Vertical :</b>	Major
<b>3</b>	<b>Type :</b>	Theory
<b>4</b>	<b>Credit:</b>	2 credits (1 credit = 15 Hours for Theory)
<b>5</b>	<b>Hours Allotted :</b>	30 Hours
<b>6</b>	<b>Marks Allotted:</b>	50 Marks

<b>7</b>	<p><b>Course Objectives:</b></p> <ul style="list-style-type: none"> <li>• To apply the operating cycle concept and estimate the needs of working capital to analyse a company's efficiency in management.</li> <li>• To apply various cash models to determine the optimal cash balance.</li> </ul>
<b>8</b>	<p><b>Course Outcomes:</b></p> <ul style="list-style-type: none"> <li>• Learners will be able to calculate the operating cycle and estimate the working capital needs of trading and manufacturing firm.</li> <li>• Learners will be able to solve practical problems related to cash management using various models.</li> </ul>

<b>9</b>	<p><b>Modules:- 02</b></p>
	<p><b>Module 1: Working Capital Management</b></p>
	<ul style="list-style-type: none"> <li>• Meaning and Concept of Working Capital</li> <li>• Significance of Working Capital</li> <li>• Approaches of Working Capital Investment</li> <li>• Determinants of Working Capital</li> <li>• Operating Cycle: Meaning and Calculation</li> <li>• Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization.</li> </ul>
	<p><b>Module 2: Treasury and Cash Management</b></p>
	<ul style="list-style-type: none"> <li>• Treasury Management: Meaning and Functions</li> <li>• Cash Management: Need, Plan and Budgeting</li> <li>• Preparation of Cash Budgets for short and long period</li> <li>• Managing Cash Collection and Disbursements: Accelerating Cash Collections and Controlling payments</li> <li>• Cash Model: Calculation of Cash Cycle, Minimum Operating Cash and Cash Turnover.</li> <li>• William Baumol's Economic Order Quantity Model ( Practical problems)</li> <li>• Miller- Orr Cash Management Model</li> </ul>
<b>10</b>	<p><b>Reference Books:</b></p> <ul style="list-style-type: none"> <li>• Horngren, C. T., Datar, S. M., &amp; Rajan, M. V. (2015). <i>Cost accounting: A managerial emphasis</i> (15th ed.). Pearson Education.</li> <li>• Drury, C. (2018). <i>Management and cost accounting</i> (10th ed.). Cengage Learning EMEA.</li> <li>• Gibson, C. H. <i>Financial reporting and analysis: Using financial accounting information</i> (13th ed.). South-Western College Publishing.</li> </ul>

- Pandey, I. M. *Financial management* (11th ed.). Vikas Publishing House.
- Khan, M. Y., & Jain, P. K. (2018). *Management accounting: Text, problems and cases* (7th ed.). McGraw Hill Education.
- Subramanyam, K. R., & Wild, J. J. (2018). *Financial statement analysis* (11th ed.). McGraw-Hill Education.

**11 Internal Continuous Assessment: 40%**

**External, Semester End Examination 60%,  
Individual Passing in Internal and External Examination**

**12 Continuous Evaluation through:**

	<b>Assessment/ Evaluation</b>	<b>Marks</b>
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar	5
3	Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)	5

**Semester End External - 30 marks  
Time: 1:00 hr**

**QUESTION PAPER PATTERN**

<b>Question No.</b>	<b>Questions</b>	<b>Marks</b>
Q.1	Practical/ Theory	15
Q.2	Practical/ Theory	15
Q.3	Practical/ Theory	15

**Any 2 Questions out of 3 Questions.**

**Note**

1. 15 marks question may be subdivided into 10 & 5 marks or 8 & 7 marks each.
2. Use of simple calculator is allowed in the examination.

**SEMESTER- IV**

**SEC**

**B.Com. (Accountancy) Syllabus  
S.Y. B.COM (Semester - IV)**

**Title of Paper: Vocational Skills in Accounting-VI**

Sr. No.	Heading	Particulars
1	<b>Description the course :</b>  <b>Including but Not limited to :</b>	In today's complex business environment, the role of auditors in ensuring financial transparency and accountability is more critical than ever. This course will provide learners with a thorough understanding of the core auditing techniques and internal control system. They will learn how to apply audit sampling methods, evaluate internal controls, and meticulously audit various items within financial statements. They will gain a comprehensive understanding of internal control systems, audit sampling, and the detailed examination of various financial statement items. By the end of this course, learners be equipped with the knowledge and skills necessary to conduct effective audits, ensuring the reliability and integrity of financial information
2	<b>Vertical :</b>	SEC
3	<b>Type :</b>	Theory
4	<b>Credit:</b>	2 credits (1 credit = 15 Hours for Theory)
5	<b>Hours Allotted :</b>	30 Hours
6	<b>Marks Allotted:</b>	50 Marks
7	<b>Course Objectives</b> <ul style="list-style-type: none"> <li>• To analyze the effectiveness of an internal control system by evaluating its strengths and weaknesses in preventing and detecting errors or fraud in financial transactions.</li> <li>• To apply appropriate audit procedures to verify the accuracy and completeness of various items of financial statements.</li> </ul>	
8	<b>Course Outcomes:</b> <ul style="list-style-type: none"> <li>• The learners will be able to summarize and evaluate the existing financial control system of firm based on various case studies.</li> <li>• The learners will be able to identify potential misstatements and ensure compliance with accounting standards.</li> </ul>	

**9 Modules:- 02**

**Module 1: Auditing Techniques and Internal Control System**

- Test Check – Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages, disadvantages, precautions.
- Audit Sampling – Audit Sampling, meaning, purpose, factors in determining sample size – Sampling Risk, Tolerable Error and expected error, methods of selecting Sample Items Evaluation of Sample Results auditors Liability in conducting audit based on Sample
- Internal Control – Meaning and purpose, review of internal control, advantages, auditors duties, review of internal control, Inherent Limitations of Internal control, internal control samples for sales and debtors, purchases and creditors, wages and salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks.
- Internal Audit : Meaning, basic principles of establishing Internal audit, objectives, evaluation of internal Audit by statutory auditor, usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audit

**Module 2 : Audit of Items of Financial Statements**

- Audit of Income : Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received Royalties Received
- Audit of Expenditure : Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense.
- Audit of Assets Book Debts / Debtors, Stocks – Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers Quoted Investments and Unquoted Investment Trade Marks / Copyrights Patents Know-How Plant and Machinery Land and Buildings Furniture and Fixtures.
- Audit of Liabilities : Outstanding Expenses, Bills Payable Secured loans Unsecured Loans, Contingent Liabilities.

**10 Reference Books:**

- Arens, A. A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2017). *Auditing and assurance services* (16th ed.). Pearson.
- Messier, W. F., Glover, S. M., & Prawitt, D. F. (2017). *Auditing & assurance services: A systematic approach* (10th ed.). McGraw-Hill Education.
- Whittington, R., & Pany, K. (2016). *Principles of auditing & other assurance services* (20th ed.). McGraw-Hill Education.
- Gay, G., & Simnett, R. (2018). *Auditing & assurance services* (7th ed.). McGraw-Hill Education.
- Institute of Chartered Accountants of India (ICAI). (Current Year). *Standards on auditing*. ICAI.
- Louwers, T. J., Ramsay, R. J., Sinason, D. H., Strawser, J. R., & Thibodeau, J. C. *Auditing & assurance services* (7th ed.). McGraw-Hill Education.
- Porter, B., Simon, J., & Hatherly, D.. *Principles of external auditing* (4th ed.). Wiley.

**11 Internal Continuous Assessment: 40%****External, Semester End Examination 60%,  
Individual Passing in Internal and External Examination****12 Continuous Evaluation through:****Semester End External - 30 marks  
Time: 1:00 hr**

	<b>Assessment/ Evaluation</b>	<b>Marks</b>
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar	5
3	Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)	5

**QUESTION PAPER PATTERN**

<b>Question No.</b>	<b>Questions</b>	<b>Marks</b>
Q.1	Practical/ Theory	15
Q.2	Practical/ Theory	15
Q.3	Practical/ Theory	15

**Any 2 Questions out of 3 Questions****Note**

1. 15 marks question may be subdivided into 10 & 5 marks or 8 & 7 marks each.
2. Use of simple calculator is allowed in the examination.

## QUESTION PAPER PATTERN (Semester End and Internal Evaluation)

### I) Semester End Examination:

Attempt any 2 out of 3 questions

Question No.	Questions	Marks
Q.1	Practical/ Theory	15
Q.2	Practical/ Theory	15
Q.3	Practical/ Theory	15

- 15 marks question may be subdivided into 10 & 5 marks or 8 & 7 marks each.
- Use of simple calculator is allowed in the examination.

### II) Internal Assessment/Evaluation:

	Internal Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course. (Physical/Online mode)	10

### Letter Grades and Grade Points:

Semester GPA/ Programme CGPA Semester/ Programme	% of Marks	Alpha-Sign/ Letter Grade Result	Grading Point
9.00 - 10.00	90.0 - 100	O (Outstanding)	10
8.00 - < 9.00	80.0 - < 90.0	A+ (Excellent)	9
7.00 - < 8.00	70.0 - < 80.0	A (Very Good)	8
6.00 - < 7.00	60.0 - < 70.0	B+ (Good)	7
5.50 - < 6.00	55.0 - < 60.0	B (Above Avage)	6
5.00 - < 5.50	50.0 - < 55.0	C (Average)	5
4.00 - < 5.00	40.0 - < 50.0	P (Pass)	4
Below 4.00	Below 40.0	F (Fail)	0
Ab (Absent)	-	Ab (Absent)	0



**Sign of the BOS  
Principal Dr. (CA)  
Gajanan Wader  
Chairman  
Board of Studies  
Accountancy**



**Sign of the  
Offg. Associate  
Dean  
Prin. Kishori  
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Offg. Associate Dean  
Prof. Kavita Laghate  
Faculty of  
Commerce &  
Management**

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Prin. Ravindra  
Bambardekar  
Faculty of  
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Management**

# University of Mumbai

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aams3@mu.ac.in



विद्याविषयक प्राधिकरणे  
सभा आणि सेवा विभाग(ए.ए.एम.एस)  
रूम नं. १२८ एम.जी.रोड, फोर्ट,  
मुंबई - ४०० ०३२  
टेलिफोन नं - ०२२ - ६८३२००३३

(नोंक पुनर्मुल्यांकनाद्वारे ३.६५ (सी.जी.पी.ए.) राह अ++ श्रेणी  
विद्यापीठ अनुदान आयोगाद्वारे श्रेणी १ विद्यापीठ दर्जा)


क.वि.प्रा.स.से./आयसीडी/२०२५-२६/३७

दिनांक : २७ मे, २०२५

## परिपत्रक:-

सर्व प्राचार्य/संचालक, संलग्नित महाविद्यालये/संस्था, विद्यापीठ शैक्षणिक विभागांचे संचालक/ विभाग प्रमुख यांना कळविण्यात येते की, राष्ट्रीय शैक्षणिक धोरण २०२० च्या अमलबजावणीच्या अनुषंगाने शैक्षणिक वर्ष २०२५-२६ पासून पदवी व पदव्युत्तर अभ्यासक्रम विद्यापरिषदेच्या दिनांक २८ मार्च २०२५ व २० मे, २०२५ च्या बैठकीमध्ये मंजूर झालेले सर्व अभ्यासक्रम मुंबई विद्यापीठाच्या www.mu.ac.in या संकेत स्थळावर NEP २०२० या टॅब वर उपलब्ध करण्यात आलेले आहेत.

मुंबई - ४०० ०३२  
२७ मे, २०२५

  
(डॉ. प्रसाद कारडे)  
कुलसचिव

<b>Copy forwarded for information and necessary action to :-</b>	
1	The Deputy Registrar, (Admissions, Enrolment, Eligibility and Migration Dept)(AEM), <a href="mailto:dr@eligi.mu.ac.in">dr@eligi.mu.ac.in</a>
2	The Deputy Registrar, Result unit, Vidyanagari <a href="mailto:drresults@exam.mu.ac.in">drresults@exam.mu.ac.in</a>
3	The Deputy Registrar, Marks and Certificate Unit,. Vidyanagari <a href="mailto:dr.verification@mu.ac.in">dr.verification@mu.ac.in</a>
4	The Deputy Registrar, Appointment Unit, Vidyanagari <a href="mailto:dr.appointment@exam.mu.ac.in">dr.appointment@exam.mu.ac.in</a>
5	The Deputy Registrar, CAP Unit, Vidyanagari <a href="mailto:cap.exam@mu.ac.in">cap.exam@mu.ac.in</a>
6	The Deputy Registrar, College Affiliations & Development Department (CAD), <a href="mailto:deputyregistrar.uni@gmail.com">deputyregistrar.uni@gmail.com</a>
7	The Deputy Registrar, PRO, Fort, (Publication Section), <a href="mailto:Pro@mu.ac.in">Pro@mu.ac.in</a>
8	The Deputy Registrar, Executive Authorities Section (EA) <a href="mailto:eau120@fort.mu.ac.in">eau120@fort.mu.ac.in</a> He is requested to treat this as action taken report on the concerned resolution adopted by the Academic Council referred to the above circular.
9	The Deputy Registrar, Research Administration & Promotion Cell (RAPC), <a href="mailto:rapc@mu.ac.in">rapc@mu.ac.in</a>
10	The Deputy Registrar, Academic Appointments & Quality Assurance (AAQA) dy.registrar.tau.fort.mu.ac.in <a href="mailto:ar.tau@fort.mu.ac.in">ar.tau@fort.mu.ac.in</a>
11	The Deputy Registrar, College Teachers Approval Unit (CTA), <a href="mailto:concolsection@gmail.com">concolsection@gmail.com</a>
12	The Deputy Registrars, Finance & Accounts Section, fort <a href="mailto:draccounts@fort.mu.ac.in">draccounts@fort.mu.ac.in</a>
13	The Deputy Registrar, Election Section, Fort <a href="mailto:drelection@election.mu.ac.in">drelection@election.mu.ac.in</a>
14	The Assistant Registrar, Administrative Sub-Campus Thane, <a href="mailto:thanesubcampus@mu.ac.in">thanesubcampus@mu.ac.in</a>
15	The Assistant Registrar, School of Engg. & Applied Sciences, Kalyan, <a href="mailto:ar.seask@mu.ac.in">ar.seask@mu.ac.in</a>
16	The Assistant Registrar, Ratnagiri Sub-centre, Ratnagiri, <a href="mailto:ratnagirisubcentar@gmail.com">ratnagirisubcentar@gmail.com</a>
17	The Director, Centre for Distance and Online Education (CDOE), Vidyanagari, <a href="mailto:director@idol.mu.ac.in">director@idol.mu.ac.in</a>
18	Director, Innovation, Incubation and Linkages, Dr. Sachin Laddha <a href="mailto:pinkumanno@gmail.com">pinkumanno@gmail.com</a>
19	Director, Department of Lifelong Learning and Extension (DLLE), <a href="mailto:dlleuniversityofmumbai@gmail.com">dlleuniversityofmumbai@gmail.com</a>

<b>Copy for information :-</b>	
1	P.A to Hon'ble Vice-Chancellor, <a href="mailto:vice-chancellor@mu.ac.in">vice-chancellor@mu.ac.in</a>
2	P.A to Pro-Vice-Chancellor <a href="mailto:pvc@fort.mu.ac.in">pvc@fort.mu.ac.in</a>
3	P.A to Registrar, <a href="mailto:registrar@fort.mu.ac.in">registrar@fort.mu.ac.in</a>
4	P.A to all Deans of all Faculties
5	P.A to Finance & Account Officers, (F & A.O), <a href="mailto:camu@accounts.mu.ac.in">camu@accounts.mu.ac.in</a>

**To,**

1	The Chairman, Board of Deans <a href="mailto:pvc@fort.mu.ac.in">pvc@fort.mu.ac.in</a>
2	<p><b>Faculty of Humanities,</b></p> <p><b>Offg. Dean</b></p> <p>1. Prof.Anil Singh <a href="mailto:Dranilsingh129@gmail.com">Dranilsingh129@gmail.com</a></p> <p><b>Offg. Associate Dean</b></p> <p>2. Prof.Manisha Karne <a href="mailto:mkarne@economics.mu.ac.in">mkarne@economics.mu.ac.in</a></p> <p>3. Dr.Suchitra Naik <a href="mailto:Naiksuchitra27@gmail.com">Naiksuchitra27@gmail.com</a></p> <p><b>Faculty of Commerce &amp; Management,</b></p> <p><b>Offg. Dean,</b></p> <p>1 Prin.Ravindra Bambardekar <a href="mailto:principal@model-college.edu.in">principal@model-college.edu.in</a></p> <p><b>Offg. Associate Dean</b></p> <p>2. Dr.Kavita Laghate <a href="mailto:kavitalaghate@jbims.mu.ac.in">kavitalaghate@jbims.mu.ac.in</a></p> <p>3. Dr.Ravikant Balkrishna Sangurde <a href="mailto:Ravikant.s.@somaiya.edu">Ravikant.s.@somaiya.edu</a></p> <p>4. Prin.Kishori Bhagat <a href="mailto:kishoribhagat@rediffmail.com">kishoribhagat@rediffmail.com</a></p>

	<p><b>Faculty of Science &amp; Technology</b></p> <p><b>Offg. Dean</b></p> <p>1. Prof. Shivram Garje  <a href="mailto:ssgarje@chem.mu.ac.in">ssgarje@chem.mu.ac.in</a></p> <p><b>Offg. Associate Dean</b></p> <p>2. Dr. Madhav R. Rajwade  <a href="mailto:Madhavr64@gmail.com">Madhavr64@gmail.com</a></p> <p>3. Prin. Deven Shah  <a href="mailto:sir.deven@gmail.com">sir.deven@gmail.com</a></p>
	<p><b>Faculty of Inter-Disciplinary Studies,</b></p> <p><b>Offg. Dean</b></p> <p>1. Dr. Anil K. Singh  <a href="mailto:aksingh@trcl.org.in">aksingh@trcl.org.in</a></p> <p><b>Offg. Associate Dean</b></p> <p>2. Prin. Chadrashekhhar Ashok Chakradeo  <a href="mailto:cachakradeo@gmail.com">cachakradeo@gmail.com</a></p> <p>3. Dr. Kunal Ingle  <a href="mailto:drkunalingle@gmail.com">drkunalingle@gmail.com</a></p>
3	Chairman, Board of Studies,
4	The Director, Board of Examinations and Evaluation, <a href="mailto:dboee@exam.mu.ac.in">dboee@exam.mu.ac.in</a>
5	The Director, Board of Students Development, <a href="mailto:dsd@mu.ac.in">dsd@mu.ac.in</a> <b>DSW</b> <a href="mailto:direcotr@dsw.mu.ac.in">direcotr@dsw.mu.ac.in</a>
6	The Director, Department of Information & Communication Technology, <a href="mailto:director.dict@mu.ac.in">director.dict@mu.ac.in</a>

AC – 28/03/2025  
Item No. – 7.7 (N)

As Per NEP 2020

# University of Mumbai



## Syllabus for Major Vertical – 1 & 4

<b>Name of the Programme – B.Com. (Second Year)</b>		
<b>Faculty of Commerce and Management</b>		
<b>Board of Studies in Commerce</b>		
<b>U.G. Second Year Programme</b>	<b>Exit Degree</b>	<b>U.G. Diploma in Commerce</b>
<b>Semester</b>		<b>III &amp; IV</b>
<b>From the Academic Year</b>		<b>2025-26</b>

# University of Mumbai



(As per NEP 2020)

Sr. No.	Heading	Particulars
1	Title of program O: _____	B.Com. (Second Year)
2	Exit Degree	U.G. Diploma in Commerce
3	Scheme of Examination R: _____	NEP 40% Internal 60% External, Semester End Examination Individual Passing in Internal and External Examination
4	Standards of Passing R: _____	40%
5	Credit Structure Sem. III – R: CU 540 C Sem. IV – R: CU 540 D	Attached herewith
6	Semesters	Sem. III & IV
7	Program Academic Level	5.00
8	Pattern	Semester
9	Status	New
10	To be implemented from Academic Year	2025-26

Sd/-  
Sign of the  
Offg. Associate Dean &  
Chairman  
Prin. Kishori Bhagat  
Faculty of Commerce &  
Management

Sd/-  
Sign of the  
Offg. Associate Dean  
Prof. Kavita Laghate  
Faculty of Commerce &  
Management

Sd/-  
Sign of the  
Offg. Dean  
Prin. Ravindra Bambardekar  
Faculty of Commerce &  
Management

**Under Graduate Diploma in Commerce**  
**Credit Structure (Sem. III & IV)**

R: _____ C											
Level	Semester	Major		Minor	OE	VSC, SEC (VSEC)	AEC, VEC, IKS	OJT, FP, CEP, CC,RP	Cum. Cr. / Sem.	Degree/ Cum. Cr.	
		Mandatory	Electives								
5.0	III	<b>Commerce-III</b> Management : Principles and functions (2)				VSC Advertising-I (2)  OR CSP-I (2)	AEC:2	FP: 2  CC:2	22	UG Diploma 88	
	R: _____ D										
	IV	<b>Commerce-IV</b> Management : Production and finance (2)  Six Sigma and ISO (2)				SEC:2 Advertising-II (2)  OR CSP-II (2)	AEC:2	CEP: 2  CC:2	22		
	<b>Cum Cr.</b>	28		10	12	6+6	8+4+2	8+4	88		
<p><b>Exit option; Award of UG Diploma in Major and Minor with 80-88 credits and an additional 4 credits core NSQF course/ Internship OR Continuewith Major and Minor</b></p>											

[Abbreviation - OE – Open Electives, VSC – Vocation Skill Course, SEC – Skill Enhancement Course, (VSEC), AEC – Ability Enhancement Course, VEC – Value Education Course, IKS – Indian Knowledge System, OJT – on Job Training, FP – Field Project, CEP – Continuing Education Program, CC – Co-Curricular, RP – Research Project ]

**Sem. - III**

# **Vertical – 1 Major**

**Syllabus**  
**B.Com. (Second Year)**  
**(Sem.- III)**

**Title of Paper : Commerce III      Management : Principles and Functions**

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
1	<b>Description of the course : Including but Not limited to :</b>	This course provides an understanding of the concepts, principles and functions of Management. It deals with management lessons from Bhagwat Gita and touch upon the Indian Ethos. The course includes detailed learning on functions of management namely Planning, Controlling, Organising and Directing
2	<b>Vertical :</b>	Major
3	<b>Type :</b>	Theory
4	<b>Credit:</b>	2 credits (1 credit = 15 Hours for Theory in a semester)
5	<b>Hours Allotted :</b>	30 Hours
6	<b>Marks Allotted:</b>	50 Marks
7	<b>Course Objectives:</b> ( List some of the course objectives ) 1. To provide an overview of Management in an organization 2. To understand the principles and functions of management. 3. To provide an insight on the application of principles and functions of Management in their lives.	
8	<b>Course Outcomes:</b> ( List some of the course outcomes ) CO1 Learners will understand the concepts and principles of Management.(Understand) CO2 Learners will learn to apply the functions of management in their daily life (Apply)	

9	<b>Modules:-</b> Per credit One module created
	<b>Module 1: Introduction to Management (15 lectures)</b>
	<b>Unit – I Introduction to Management: (8 lec)</b> <ul style="list-style-type: none"> <li>• Management Concept, Nature, Functions of Management, Managerial Skills, Henry Fayol’s Principles of Management, Peter Drucker’s Dimensions of Management,</li> <li>• Chanakya’s Principles of Management, 10 Key management lessons from Bhagavad Gita, Indian Ethos and its significance to Management.</li> </ul> <b>Unit – II Planning &amp; Controlling: (7 lec)</b> <ul style="list-style-type: none"> <li>• Planning: Meaning, Steps in planning process, MBO- concept &amp; its advantages, MBE – concept and its Advantages, MIS -concept &amp; its components.</li> <li>• Controlling: Meaning, Steps in Control process, Essentials of good control system, Techniques of Controlling.</li> </ul>
	<b>Module 2 Organizing and Directing (15 lectures)</b>
	<b>Unit – I Organizing: (8 lec)</b> <ul style="list-style-type: none"> <li>• Features of Line, Line and Staff, Matrix and Virtual Organisation, Bases of Departmentation, Span of Management- Concept &amp; factors influencing it,</li> <li>• Delegation of Authority- Concept and its Principles, Centralisation v/s Decentralisation.</li> </ul> <b>Unit II Directing: (7 lec)</b> <ul style="list-style-type: none"> <li>• Managerial Communication: Functions, Barriers , Modern Tools used by managers for communication, Motivation- Concept, Factors and its importance,</li> <li>• Leadership- Concept, Styles and Qualities of a leader.</li> </ul>
10	<b>Reference Books:</b> <ol style="list-style-type: none"> <li>1. Management Today Principles&amp; Practice- Gene Burton, Manab Thakur, Tata McGraw Hill, Publishing Co.Ltd.</li> <li>2. Management – James A.F.Stoner, Prentice Hall, Inc .U.S.A.</li> <li>3. Management : Global Prospective –Heinz Weihrich&amp; Harold Koontz, Tata McGraw-Hill, Publishing Co.Ltd.</li> <li>4. Principles of Management- T.Ramasamy.</li> <li>5. Principles and Practices of Management- L.M. Prasad.</li> <li>6. Essentials of Management – Koontz And O’Donnel</li> <li>7. Principles of Management – Sherlekar S. A</li> <li>8. Principles and Practice of Management by L M Prasad</li> <li>9. Corporate Chanakya: Successful Management the ancient way by Radhakrishnan Pillai</li> <li>10. Success Principles of Chanakya by Mahesh Sharma</li> <li>11. Managing by the Bhagavad Gita: Timeless lessons for today’s Managers, by Satinder Dhiman, A.D. Amar Springer publication.</li> <li>12. Professional Development with Managerial Communication by Jitendra Mhatre.</li> <li>13. Executive Guide to Business Communication, Moin Qazi,</li> <li>14. Principles and Practices of Management &amp; Business Communication – Karmakar, Dutta</li> <li>15. Modern Communication Techniques by Sandip Dey</li> </ol>

<b>11</b>	<b>Internal Continuous Assessment: 40%</b>	<b>External, Semester End Examination 60% Individual Passing in Internal and External Examination</b>
<b>12</b>	<b>Continuous Evaluation through:</b> Quizzes, Class Tests, presentation, project, role play, creative writing, assignment etc.( at least 4 )	

### Exam Pattern (External Examination)

**Total Marks: 30**

**2 Credits**

**Time: 1 hour**

#### Answer any two questions out of three questions

Q.1 Answer the Following Questions. a) b)	7.5 x 2= 15
Q.2 Answer the Following Questions. a) b)	7.5 x 2= 15
Q.3 Answer the Following Questions. a) b)	7.5 x 2= 15

### Exam Pattern (Internal Examination) Total 20 Marks

#### Marks

1. Class Test	5 Marks
2. Assignment	5 Marks
3. Presentation	5 Marks
4. Group Discussion	5 Marks
5. Quiz	5 Marks
6. Case Study	5 Marks

**Note:**

1. Any Four out of the above can be taken for the internal Assessment.
2. The internal Assessment shall be conducted throughout the Semester.
3. Field visit can be arranged.

**Syllabus**  
**B.Com. (Second Year)**  
**(Sem.- III)**

**Title of Paper : Family Business Management**

Sr. No.	Heading	Particulars
1	<b>Description the course : Including but Not limited to :</b>	This course provides an introduction to Family Business Management, covering fundamental concept and characteristics of family business management, strategic planning, effective succession planning, maintaining family harmony and role of leadership and business ethics to navigate long-term business sustainability and customer satisfaction.
2	<b>Vertical :</b>	Major
3	<b>Type :</b>	Theory
4	<b>Credit:</b>	2 credits (1 credit = 15 Hours for Theory in a semester)
5	<b>Hours Allotted :</b>	30 Hours
6	<b>Marks Allotted:</b>	50 Marks
7	<b>Course Objectives:</b> ( List some of the course objectives )	<ol style="list-style-type: none"> <li>1. Understand the fundamental concepts, characteristics, and historical evolution of family businesses.</li> <li>2. Analyze the unique challenges and opportunities faced by family businesses in comparison to non-family businesses.</li> <li>3. Apply strategic planning theories and models (e.g., 3-Circle Model, Systems Theory) to family business management &amp; Develop strategies for effective succession planning</li> <li>4. Evaluate the role of governance structures, family constitutions, conflict resolution mechanisms in maintaining family business harmony and role of leadership and business ethics. Critically assess real-world case studies of successful and failed family businesses to derive actionable insights.</li> </ol>
8	<b>Course Outcomes:</b> ( List some of the course outcomes )	<p>CO 1 : Demonstrate a comprehensive understanding of the definitions, types, and importance of family businesses in the global economy. (Understand)</p> <p>CO 2 : Critically analyze the distinctions between family and non-family businesses, including their management styles and challenges. (Analyse)</p> <p>CO 3 : Apply theoretical frameworks (e.g., 3-Circle Model, Family Business Life Cycle) to address generational transitions and strategic regeneration in family businesses. (Apply)</p>

CO 4 : Design governance structures, including family councils and constitutions, to ensure effective decision-making and conflict resolution. Formulate succession plans and financial strategies tailored to the unique needs of family businesses. (Create)

CO 5 : Evaluate case studies of prominent family businesses to identify best practices and lessons learned from both successes and failures. (Evaluate)

**9** **Modules:-** Per credit One module created

### **Module 1: Family Business Management**

#### **Unit I Family Business Management: An Introduction**

- ❖ Historical Evolution of Family Business, Characteristics of Family Business Management, Types of Family Business
- ❖ Family Business: Importance and Challenges, Women in Family Business

##### Case Study

Successful family Business Case Study

<https://medium.com/@vansh.khandelwal06/the-success-story-of-mdh-masala-greatness-born-out-of-persistence-e793bfd557f2>

Failed Family Business Case Study

<https://theseecretariat.in/article/succession-planning-in-corporate-india-why-the-godrej-family-is-an-outlier>

#### **Unit II Strategic Planning & Family Business Theories and Models**

- ❖ Significance of Strategic Planning in Family Businesses, Family business life cycle and stages
- ❖ Systems theory in family business management: The 3-circle model (Family, Business, Ownership), Strategic Regeneration Theory, Family Team Model

##### Case Study

Generational transitions in Family Business

Godrej family amicably splits 127-year-old conglomerate into two groups | Company News - Business Standard - [https://www.business-standard.com/companies/news/godrej-family-amicably-splits-127-year-old-conglomerate-into-two-groups-124050100031\\_1.html](https://www.business-standard.com/companies/news/godrej-family-amicably-splits-127-year-old-conglomerate-into-two-groups-124050100031_1.html)

Family Enterprise: Balancing Tradition and Innovation - <https://www.imd.org/blog/family-business/family-enterprise/>

### **Module 2 : Governance in Family Business**

#### **Unit I Governance in Family Business & Conflict Resolution**

- ❖ Role of Governance in Family Business, Impact of EQ and SQ on Family Business Management, Business Ethics and CSR
- ❖ Types of Conflict in Family Businesses, Principles of Conflict Management in Family Businesses, Conflict resolution strategies

##### Case Study

Tata Trusts to reform operations, reduces management roles and expenses

<https://www.business-standard.com/companies/news/tata-trusts-to-reform-operations-reduces->

[management-roles-and-expenses-124102800285\\_1.html](http://www.business-standard.com/companies/news/management-roles-and-expenses-124102800285_1.html)

India's top 4 business families anchor for a fifth of CSR contributions

[https://www.business-standard.com/companies/news/india-s-top-4-business-families-anchor-for-a-fifth-of-csr-contributions-125022600884\\_1.html](https://www.business-standard.com/companies/news/india-s-top-4-business-families-anchor-for-a-fifth-of-csr-contributions-125022600884_1.html)

## **Unit II Leadership in Family Business**

- ❖ Types of Succession planning in Family business, Techniques of Cultivating Leadership in a Family Business, Leadership Traits for family business successors, Nature and Impact of Transformational Leadership in a Family Business
- ❖ Financial decision-making in family businesses, Profit-sharing mechanisms for family businesses, Factors influencing Family Business Succession

### Case Study

Succession at Reliance: A large family fortune starts a risky transition

[https://www.business-standard.com/companies/news/succession-at-reliance-a-large-family-fortune-starts-a-risky-transition-123082900320\\_1.html](https://www.business-standard.com/companies/news/succession-at-reliance-a-large-family-fortune-starts-a-risky-transition-123082900320_1.html)

What leadership transition means for Reliance Industries

[https://www.business-standard.com/podcast/companies/what-leadership-transition-means-for-reliance-industries-121123000095\\_1.html](https://www.business-standard.com/podcast/companies/what-leadership-transition-means-for-reliance-industries-121123000095_1.html)

**10**

### **Reference Books:**

1. Family Business Management: An Introduction" by Ken Moores
2. Family Business: A Global Perspective" by Pramodita Sharma and Kavil Ramachandran
3. Family Business Governance: Maximizing Family and Business Potential" by John L. Ward
4. Strategic Planning for the Family Business" by Randel S. Carlock and John L. Ward
5. Family Business Models: Practical Solutions for the Family Business" by Alberto Gimeno Sandig and Gemma Baulenas
6. Generation to Generation: Life Cycles of the Family Business" by Kelin E. Gersick et al.
7. Family Business Governance: A Handbook for Families in Business" by John L. Ward
8. The Family Constitution: Agreements to Secure and Perpetuate Your Family and Your Business" by David Gage
9. Family Wars: Stories and Insights from Famous Family Business Feuds" by Grant Gordon and Nigel Nicholso
10. Succession Planning for Family Businesses" by Craig E. Aronoff and John L. Ward
11. Financial Management in Family Businesses" by Peter Leach and Tatiana S. Manolova
12. Perpetuating the Family Business: 50 Lessons Learned from Long Lasting, Successful Families in Business" by John L. Ward
13. Family Business Case Studies Across the World" by Alfredo De Massis and Pramodita Sharma

	14. Indian Family Businesses: Their Survival and Growth" by Kavil Ramachandran 15. Case Studies in Family Business" by Richard Narva and Patricia Angus 16. Case Studies in Family Business" by Roland E. Kidwell 17. Family Business Case Studies Across The World -Succession and Governance in s Disruptive Era by Jeremy Cheng and Et.al.	
<b>11</b>	<b>Internal Continuous Assessment: 40%</b>	<b>External, Semester End Examination 60% Individual Passing in Internal and External Examination</b>
<b>12</b>	<b>Continuous Evaluation through:</b> Quizzes, Class Tests, presentation, project, role play, creative writing, assignment etc.( at least 4 )	

### Exam Pattern (External Examination)

**Total Marks: 30**

**2 Credits**

**Time: 1 hour**

#### Answer any two questions out of three questions

Q.1 Answer the Following Questions. a) b)	7.5 x 2= 15
Q.2 Answer the Following Questions. a) b)	7.5 x 2= 15
Q.3 Answer the Following Questions. a) b)	7.5 x 2= 15

### Exam Pattern (Internal Examination)

**Total 20 Marks**

**Marks**

1. Class Test	5 Marks
2. Assignment	5 Marks
3. Presentation	5 Marks
4. Group Discussion	5 Marks
5. Quiz	5 Marks
6. Case Study	5 Marks

**Note:**

1. Any Four out of the above can be taken for the internal Assessment.
2. The internal Assessment shall be conducted throughout the Semester.
3. Field visit can be arranged.

# **Vertical – 4 VSC**

**Syllabus**  
**B. Com. (Second Year)**  
**(Sem.- III)**

**Title of Paper : Advertising-I**

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
1	<b>Description of the course :</b> <b>Including but Not limited to :</b>	This Course includes Introduction, relevance, Usefulness and Application of Advertisement. It also deals with connection with other courses, demand in the Advertising industry, role and career in advertising agency.
2	<b>Vertical :</b>	VSC
3	<b>Type :</b>	Theory
4	<b>Credit:</b>	2 credits (1 credit = 15 Hours for Theory in a semester)
5	<b>Hours Allotted :</b>	30 Hours
6	<b>Marks Allotted:</b>	50 Marks
7	<b>Course Objectives:</b> ( List some of the course objectives )  1. To introduce the fundamentals of advertising, various aspects and classification of advertising. 2. To understand the role of advertising agency, careers in advertising and brand building.	
8	<b>Course Outcomes:</b> ( List some of the course outcomes )  <b>CO1-</b> Students will be able to understand the fundamentals of advertising, various aspects, classification of advertising. (Understand) <b>CO2-</b> Students would understand role and careers in advertising agency and brand building and can attempt to apply for the same (Apply)	

**9** **Modules:-** Per credit One module can be created

**Module 1: Introduction to Advertising & Key Aspects**

**Unit 1 Fundamentals and Types of Advertising:**

- Definition, Features, Scope of Advertising, Evolution of Advertising, Active Participants, Importance of advertising to consumer, business and nation
- Classification of Advertising: Media, Target audience, Rural, Political, Green, Advocacy advertising.

**Unit II Economic, Social and Ethical Aspects:**

- Impact of advertising on consumer demand and pricing
- Ethical and Social issues of advertising, positive and negative influences of advertising on Indian Culture.

**Module 2: Advertising Agency and Brand Building**

**Unit 1 Advertising Agency and Careers in Advertising:**

- Definition, Features, Functions and structure, Classification of advertising agencies,
- Careers in Advertising: Skills required for advertising career, Various Career Options, Freelancing Careers.

**Unit II Brand Building:**

- Concepts of Branding, Process of Brand Building, Role of advertising in developing
- Brand Image, Brand Equity, Brand Crises Management.

**10** **Reference Books:**

- Belch & Belch, *Advertising and Promotion: An Integrated Marketing Communications Perspective*, McGraw-Hill, 2009.
- David Ogilvy, *Ogilvy on Advertising*, Headline Welbeck, 2023.
- ASCI, *The Code for Self-Regulation of Advertising Content in India*, 2025.
- Arens, Weigold, *Contemporary Advertising*, McGraw-Hill, 2023.
- *Contemporary Advertising*, 2017, 15th Edition, William Arens, Michael Weigold and Christian Arens, Hill Higher Education
- *Advertising: Planning and Implementation*, 2006 – Raghuvir Singh, Sangeeta Sharma – Prentice Hall 6.
- *Advertising Management*, 5th Edition, 2002 – Batra, Myers and Aaker – Pearson Education
- Kotler Philip and Eduardo Roberto, *Social Marketing, Strategies for Changing Public Behaviour*, 1989, The Free Press, New York.
- *Confessions of an Advertising Man*, David Ogilvy, 2012, Southbank Publishing
- *Advertising*, 10th Edition, 2010 - Sandra Moriarty, Nancy D Mitchell, William D. Wells, Pearson
- *Social Media: Marketing Strategies for Rapid Growth Using: Facebook, Twitter, Instagram, LinkedIn, Pinterest and YouTube* Paperback – March 8, 2016
- *Advertising Concept Book* Paperback – Import, 31 July 2012, by Pete Barry
- *The Advertising Age Encyclopedia of Advertising (Three Volume Set)* by John McDonough and Karen Egolf.

11	Internal Continuous Assessment: 40%	External, Semester End Examination 60% Individual Passing in Internal and External Examination
12	<b>Continuous Evaluation through:</b> Quizzes, Class Tests, presentation, project, role play, creative writing, assignment etc.( at least 4 )	

Exam Pattern (External Examination)	
<b>Total Marks: 30</b>  <b>Time: 1 hour</b>	<b>2 Credits</b>
<b>Answer any two questions out of three questions</b>	
Q.1 Answer the Following Questions. a) b)	7.5 x 2= 15
Q.2 Answer the Following Questions. a) b)	7.5 x 2= 15
Q.3 Answer the Following Questions. a) b)	7.5 x 2= 15

Exam Pattern (Internal Examination) Total 20 Marks		Marks
1. Class Test	5 Marks	
2. Assignment	5 Marks	
3. Presentation	5 Marks	
4. Group Discussion	5 Marks	
5. Quiz	5 Marks	
6. Case Study	5 Marks	
<b>Note:</b>	1. Any Four out of the above can be taken for the internal Assessment. 2. The internal Assessment shall be conducted throughout the Semester. 3. Field visit can be arranged.	

**Syllabus**  
**B. Com. (Second Year)**  
**(Sem.- III)**

**Title of Paper : Company Secretarial Practice-I**

Sr. No.	Heading	Particulars
1	<b>Description of the course :</b>  <b>Including but Not limited to :</b>	<p>This course includes understanding of Companies and its legal compliance under Companies Act, 2013. It also covers role and responsibilities of company secretary towards better governance and highlights various secretarial duties towards formation of company.</p> <p>Course mentions secretarial correspondence with different regulatory bodies and stakeholders. Similarly various specimens give more clarity of documents created and maintained by Company Secretary and need to develop drafting skills. Study covers various secretarial standards by ICSI and secretarial audit in compliance management.</p>
2	<b>Vertical :</b>	VSC
3	<b>Type :</b>	Theory
4	<b>Credit:</b>	2 credits (1 credit = 15 Hours for Theory in a semester)
5	<b>Hours Allotted :</b>	30 Hours
6	<b>Marks Allotted:</b>	50 Marks
7	<b>Course Objectives:</b> ( List some of the course objectives ) 1. To understand the insight of Company and the roles and responsibilities of Company Secretary 2. To equip learners with the knowledge and skills to function as Company Secretary 3. To make the learners understand the legal compliance towards Company Statutory provisions and rules and regulations 4. To get acquainted with documents and secretarial correspondence	

8	<p><b>Course Outcomes:</b> ( List some of the course outcomes )</p> <ul style="list-style-type: none"> <li>• <b>CO1:</b> Learners will understand the functions of Company Secretary (understand)</li> <li>• <b>CO2:</b> Learners will get the knowledge of legal compliance under Company’s Act</li> <li>• <b>CO3:</b> Learners will develop the drafting skills in correspondence. (Apply)</li> </ul>
9	<p><b>Modules:-</b> Per credit One module can be created</p> <p><b>Module 1: Company Documentation and Role of Company Secretary</b></p> <p><b>Unit I Company Formation Procedure and Documentation</b></p> <ul style="list-style-type: none"> <li>• Company Formation – Definition and features of Company, Secretarial duties in formation of Company and its stages, Procedure of Online Registration of Company</li> <li>• Memorandum of Association (MOA)- Clauses and alteration of MOA Article of Association (AOA) – Contents. Prospectus-Contents, Statement in Lieu of Prospectus, Misleading prospectus</li> </ul> <p><b>Unit II Role of Company Secretary and Specimens of correspondence</b></p> <ul style="list-style-type: none"> <li>• Company Secretary- Qualification, Appointment procedure, resignation and removal, functions, Rights and Role of Company Secretary, Career options of CS, Knowledge and Skill sets required, Use of digital platform-Benefits and Challenges</li> <li>• Specimen: Certificate of Incorporation, Letter to ROC: Alteration of MOA/AOA, Letter to Stock Exchange: Listing of shares.</li> </ul> <p><b>Module 2: Company Secretary Services and Correspondence</b></p> <p><b>Unit I Company Secretary Services</b></p> <ul style="list-style-type: none"> <li>• Advisory Services- An advisor to chairman, CS as an liaison officer between the a)company and stock exchange, b)company and depository Participants, c) Company and ROC</li> <li>• Representation Services at Regulatory Body- Company Law Board (CLB), Ministry of Corporate Affairs (MCA), SEBI, Stock Exchange, Consumer Forum, Cyber Law Compliance, Arbitration &amp; Conciliation services</li> </ul> <p><b>Unit II Company Secretarial Standards and Correspondence</b></p> <ul style="list-style-type: none"> <li>• Secretarial Standards by ICSI (Brief Overview of SS1-10) and Secretarial Audit – Procedure, Importance and Audit Report, Due diligence certificate</li> <li>• Secretary Correspondence- With stakeholders like Shareholders, Directors, Debenture Holders, Financial Institution, During Corporate Restructuring, Valuation, Insolvency. Key correspondence like notices, minutes, Reports, Resolutions and circulars.</li> </ul>
11	<p><b>Reference Books:</b></p> <ul style="list-style-type: none"> <li>• K.R. Chandratre (2022) "Company Secretarial Practice Manual", Lexis Nexis Publishers, 5th Edition, Vol.1</li> <li>• M Iqbal Patel FCA (2023) “Guide on Company Secretarial Practices-Company Law, Procedures and Practices” Petiwala Publication,</li> <li>• M.C.Bhandari (2023) “Guide to Company Law Procedure” Bharat Law House, Vol.1</li> </ul>

	<ul style="list-style-type: none"> <li>Corporate Professional (2024) “Companies Act, 2013” Commercial Law Publishers India Pvt Ltd. 17<sup>th</sup> Edition</li> <li>Dr. D. K. Jain (2025) “Company Law Ready Reckoner” Bharat Books, 27<sup>th</sup> Edition</li> </ul>	
<b>12</b>	<b>Internal Continuous Assessment: 40%</b>	<b>External, Semester End Examination 60% Individual Passing in Internal and External Examination</b>
<b>13</b>	<b>Continuous Evaluation through:</b> Quizzes, Class Tests, presentation, project, role play, creative writing, assignment etc.( at least 4 )	

<b>Exam Pattern (External Examination)</b>	
<b>Total Marks: 30</b>	<b>2 Credits</b>
<b>Time: 1 hour</b>	
<b>Answer any two questions out of three questions</b>	
Q.1 Answer the Following Questions. a) b)	7.5 x 2= 15
Q.2 Answer the Following Questions. a) b)	7.5 x 2= 15
Q.3 Answer the Following Questions. a) b)	7.5 x 2= 15

<b>Exam Pattern (Internal Examination)</b>	<b>Marks</b>
<b>Total 20 Marks</b>	
1. Class Test	5 Marks
2. Assignment	5 Marks
3. Presentation	5 Marks
4. Group Discussion	5 Marks
5. Quiz	5 Marks
6. Case Study	5 Marks
<b>Note:</b>	1. Any Four out of the above can be taken for the internal Assessment. 2. The internal Assessment shall be conducted throughout the Semester. 3. Field visit can be arranged.

**Sem. - IV**

# **Vertical – 4 Major**

**Syllabus**  
**B.Com. (Second Year)**  
**(Sem.- IV)**

**Title of Paper : Commerce IV Management : Production and Finance**

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
1	<b>Description of the course : Including but Not limited to :</b>	This course provides an understanding of Production Management and Finance Management. It includes production management, quality and quality management, Indian Financial system and Trends in Finance
2	<b>Vertical :</b>	Major
3	<b>Type :</b>	Theory
4	<b>Credit:</b>	2 credits (1 credit = 15 Hours for Theory in a semester)
5	<b>Hours Allotted :</b>	30 Hours
6	<b>Marks Allotted:</b>	50 Marks
7	<b>Course Objectives:</b> ( List some of the course objectives ) 1. To provide an overview of Production and Quality Management 2. To understand the Indian Financial System and the various trends in the area of finance. 3. To make the learners apply some investment avenues	
8	<b>Course Outcomes:</b> ( List some of the course outcomes ) CO1 The learners will get insights on various aspects relating to Production and Quality. (Aware) CO2 The learners will understand Indian Financial System.(Understand) CO3 The learners will know about various trends in the area of finance and try to apply various investment avenues in practical life.(Apply)	

9	<p><b>Modules:-</b> Per credit One module created</p> <hr/> <p><b>Module 1: Production &amp; Quality: (15 lectures)</b></p> <hr/> <p><b>Unit I: Production : (7 lec)</b></p> <ul style="list-style-type: none"> <li>• Production: Concept, Production Management- concept, scope and importance, Steps in Production, Planning and Control, Types of Production System – Intermittent and Continuous</li> <li>• Productivity - Concept, Factors influencing Productivity, Measures to improve productivity, Inventory Management- concept, Objectives and Importance</li> </ul> <p><b>Unit II: Quality: (8 lec)</b></p> <ul style="list-style-type: none"> <li>• Quality - concept &amp; Dimensions, Quality Management tools- TQM – Concept &amp; importance, Six Sigma – Concept &amp; process, Kaizen – Concept &amp; Process</li> <li>• Quality Circle &amp; Features, ISO 9000- Procedure to obtain Certification, Service Quality Management- Importance and Measures to improve Service Quality.</li> </ul> <hr/> <p><b>Module 2 Finance: (15 lectures)</b></p> <hr/> <p><b>Unit I: Indian Financial System: (8 lec)</b></p> <ul style="list-style-type: none"> <li>• Structure of Financial Market, Procedure of IPO, Stock Exchange- functions, SEBI- Functions, Investor Protection Measures of SEBI</li> <li>• Types of Depositories – concept, Dematerialisation &amp; benefits- Credit Rating- concept, Advantages, CRISIL- Concept and role.</li> </ul> <p><b>Unit II: Trends in Finance: (7 lec)</b></p> <ul style="list-style-type: none"> <li>• Sources of finance for start-up ventures, Mutual Funds- concept, Advantages, Types, Systematic Investment Plan (SIP)</li> <li>• Derivatives – concept &amp; Types (Forwards, Futures, Options, Swaps), Micro Finance &amp; its importance, Self Help Group &amp; features.</li> </ul>
10	<p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. Production and Operations Management –Prof L.C.J hamb, Event Publishing House.</li> <li>2. Production Planning &amp; Control- Prof L.C. Jhamb, Event Publishing House</li> <li>3. Production &amp; Operation Management (Text &amp; Cases)- K.Ashwathappa G.Sudeshana Reddy, Himalaya Publication.</li> <li>4. Launching New Ventues : An Entrepreneurial Approach-Kathleen R.Allen, Cengage Learning</li> <li>5. Essentials of Inventory Management-MaxMuller, Amacon Publishes</li> <li>6. Indian Financial System—Bharathi Pathiak, Pearson Publication</li> <li>7. Financial Institutions and Markets : Structure Growth&amp; Innovations – L.M.Bhole , Jitendra Mahakad, Tata McGraw Hill.</li> <li>8.The Indian Financial System and Financial Market Operator-Vasant Desai, Himalaya Publishing</li> <li>9. Indian Financial System – M.Y. Khan, Tata McGraw –Hill</li> <li>10.Production and Operations Management –Anandkumar Sharma, Anmol Publication</li> </ol>

11	Internal Continuous Assessment: 40%	External, Semester End Examination 60% Individual Passing in Internal and External Examination
12	<b>Continuous Evaluation through:</b> Quizzes, Class Tests, presentation, project, role play, creative writing, assignment etc.( at least 4 )	

### Exam Pattern (External Examination)

**Total Marks: 30**

**2 Credits**

**Time: 1 hour**

#### Answer any two questions out of three questions

Q.1 Answer the Following Questions. a) b)	7.5 x 2= 15
Q.2 Answer the Following Questions. a) b)	7.5 x 2= 15
Q.3 Answer the Following Questions. a) b)	7.5 x 2= 15

### Exam Pattern (Internal Examination)

**Total 20 Marks**

**Marks**

1. Class Test	5 Marks
2. Assignment	5 Marks
3. Presentation	5 Marks
4. Group Discussion	5 Marks
5. Quiz	5 Marks
6. Case Study	5 Marks

**Note:**

1. Any Four out of the above can be taken for the internal Assessment.
2. The internal Assessment shall be conducted throughout the Semester.
3. Field visit can be arranged.

**Syllabus**  
**B.Com. (Second Year)**  
**(Sem.- IV)**

**Title of Paper : Six Sigma and ISO**

Sr. No.	Heading	Particulars
1	<b>Description the course : Including but Not limited to :</b>	This course on Six Sigma and ISO standards equips the students with problem-solving skills, process improvement techniques, and knowledge of quality management systems, enhancing the career prospects in various industries.
2	<b>Vertical :</b>	Major
3	<b>Type :</b>	Theory
4	<b>Credit:</b>	2 credits (1 credit = 15 Hours for Theory in a semester)
5	<b>Hours Allotted :</b>	30Hours
6	<b>Marks Allotted:</b>	50 Marks
7	<b>Course Objectives:</b> ( List some of the course objectives ) <ol style="list-style-type: none"> <li>1. Understand the tools and techniques, advantages, and challenges of the Six Sigma methodology.</li> <li>2. Analyse the role of Six Sigma Green Belts, Black Belts, and Master Black Belts</li> <li>3. Understand the purpose of ISO Standards, the role of internal and external audits, and compliance.</li> <li>4. Evaluate the challenges in achieving and maintaining ISO Certification</li> <li>5. Apply the knowledge to anticipate issues related to the practical implementation of Six Sigma.</li> </ol>	
8	<b>Course Outcomes:</b> ( List some of the course outcomes ) <p>CO 1 : Learners will gain foundational knowledge of Lean methodologies and Six Sigma concepts (Understand)</p> <p>CO 2: Gain a comprehensive understanding of the specific ISO standard, its requirements, and its principles. (Understand)</p> <p>CO 3: Learners become adept at the Define, Measure, Analyze, Improve, and Control (DMAIC) methodology, a structured approach to problem-solving and process improvement. (Apply)</p> <p>CO 4: Learn about the process of becoming ISO certified, including preparing for initial certification, maintaining compliance, and undergoing surveillance audits (Analyse)</p> <p>CO 5 :Evaluate case studies of successful implementation of Six Sigma and ISO in various sectors. (Evaluate)</p>	

**9** **Modules:-** Per credit One module created

### **Module 1: Six Sigma**

#### **Unit I Introduction to Six Sigma**

- Overview of Six Sigma methodology
- History and Evolution of Six Sigma
- Key principles of Six Sigma: -
- Challenges of Six Sigma
- Levels of Six Sigma Certification
- Six Sigma improvement process
- Career options in Six Sigma.

Case study

Motorola - <https://pecb.com/article/six-sigma-a-case-study-in-motorola>

Dabbawallas - <https://kadence.com/the-genius-of-mumbais-dabbawalas-a-model-of-six-sigma-excellence>

#### **Unit II : Six Sigma Methodology and Trends**

- Six Sigma methodology/Phases – DMAIC (Define, Measure, Analyse, Improve, Control) – Purpose, Main Activities **and Tools & Techniques**
- Concept of Green Six Sigma, Fit Sigma, Lean Six Sigma
- Techniques & tools used to accomplish Lean Six Sigma goals

Case Study - <https://funding.ryan.com/blog/business-strategy/lean-six-sigma-manufacturing-industry-case-studies/>

- Future trends in Six Sigma (Digital Transformation, Integration with Artificial Intelligence (AI) and Machine Learning (ML), Agile Lean Six Sigma, Focus on Sustainability, Remote Collaboration, and Virtual Teams)
- Role of technology in Six Sigma implementation
- Ethical Considerations in Six Sigma.

### **Module 2 : ISO Standards, Certification and Auditing**

#### **Unit I Introduction to ISO Standards**

- Concept of Quality, Quality standards-Principles of quality standards.
- ISO and its role in standardization
- Benefits of ISO certification for organizations
- Overview of common ISO standards- (ISO 9001 – Quality Management Systems, ISO 14001 – Environmental Management Systems, ISO 45001 – Occupational Health and Safety Management Systems, ISO 21001 – Educational Organisations). - Features, Benefit
- The importance of continual improvement (Kaizen) in ISO standards

Case study - <https://www.bsigroup.com/en-IN/products-and-services/standards/iso-45001-occupational-health-and-safety/>

**Unit II : ISO Certification and Auditing**

- Improving standards -Utilizing tools like PDCA and root cause analysis.
- Conducting audits- Types of ISO audits
- Steps for a successful audit
- Role of technology in simplifying ISO Compliance process
- Linking ISO standards to sustainability goals.
- ISO ethics and compliance

**10 Reference Books:**

1. Alan Larson, Demystifying Six Sigma- A Company -Wide Approach to Continuous Improvement, AMACOM, IBSN – 0-8144-7184-6
2. Hubert k Ramprasad & Anwar EI-Homsi (2008), TPS-Lean Six Sigma – Linking Human Capital to Lean Six Sigma, Sara Books Pvt. Ltd.
3. Graham Wilson, 1994, On Route to Perfection- A Guide to Achieving Six Sigma, IFS International limited, UK
4. William Truscott, 2008, Six Sigma- Continual Improvement for Businesses, Elsevier
5. R. Eric Reidenbach and Reginald W. Goeke, 2007, Strategic Six Sigma for Champions- Keys to Sustainable Competitive Advantage, Pearson Advantage
6. Jiju Anthony, Ricardo Banuaelas, Ashok Kkumar (Ed) 2008, World Class Applications of Six Sigma, Elsevier India Private Limited.
7. <https://innocentrix.com/files/presentationintrosixsigma.pdf>
8. [https://goleansixsigma.com/roles-lean-six-sigma/?srsltid=AfmBOorofQ0Jr52\\_wPOjo3jP6sFcOekOE\\_aBS1g8my0nprUvxYmKT6-Z](https://goleansixsigma.com/roles-lean-six-sigma/?srsltid=AfmBOorofQ0Jr52_wPOjo3jP6sFcOekOE_aBS1g8my0nprUvxYmKT6-Z)
9. <https://asq.org/quality-resources/learn-about-standards?srsltid=AfmBOoqeme9hQQeUfB3BHERd4mKyFHNadDJWJVXX6uC4a9fv1N9TBLCp>
10. Iliemena, R. O., Amedu, J. M. I., & Goodluck, H. C. (2022). Sustainability in production of goods and services: Addressing ethical issues using the lean six sigma approach. *Human resources management in changing times*, 416-429
11. <https://www.siscertifications.com/iso-certification-for-education-institutes-india/>

**11 Internal Continuous Assessment: 40%**

**External, Semester End Examination  
60% Individual Passing in Internal and  
External Examination**

**12 Continuous Evaluation through:**

Quizzes, Class Tests, presentation, project, role play, creative writing, assignment etc. ( at least 4 )

<b>Exam Pattern (External Examination)</b>	
<b>Total Marks: 30</b>	<b>2 Credits</b>
<b>Time: 1 hour</b>	
<b>Answer any two questions out of three questions</b>	
Q.1 Answer the Following Questions. a) b)	7.5 x 2= 15
Q.2 Answer the Following Questions. a) b)	7.5 x 2= 15
Q.3 Answer the Following Questions. a) b)	7.5 x 2= 15

<b>Exam Pattern (Internal Examination)</b>	<b>Marks</b>
<b>Total 20 Marks</b>	
1. Class Test	5 Marks
2. Assignment	5 Marks
3. Presentation	5 Marks
4. Group Discussion	5 Marks
5. Quiz	5 Marks
6. Case Study	5 Marks
<b>Note:</b> <ol style="list-style-type: none"> <li>1. Any Four out of the above can be taken for the internal Assessment.</li> <li>2. The internal Assessment shall be conducted throughout the Semester.</li> <li>3. Field visit can be arranged.</li> </ol>	

**SEC**

## Syllabus B. Com. (Second year) (Sem.- IV)

Title of Paper : Advertising-II

Sr. No.	Heading	Particulars
1	<b>Description the course :</b>  <b>Including but Not limited to :</b>	This course includes the understanding of media and emerging media in advertising. It also includes the planning creativity and execution of advertising campaign. The course will help learners to acquire the skills required in the field of advertising.
2	<b>Vertical :</b>	SEC
3	<b>Type :</b>	Theory
4	<b>Credit:</b>	2 credits (1 credit = 15 Hours for Theory in a semester)
5	<b>Hours Allotted :</b>	30 Hours
6	<b>Marks Allotted:</b>	50 Marks
7	<b>Course Objectives:</b> ( List some of the course objectives ) 1. The objective of this course is to highlight the role of advertising as an important function in marketing 2. To orient learners towards the practical aspects and techniques of advertising. 3. It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in advertising.	
8	<b>Course Outcomes:</b> ( List some of the course outcomes )  <b>CO1-</b> Understand the types of media in advertising, media objectives, media planning strategies ,emerging media and trends in advertising (Understand)  <b>CO2-</b> Conceptualize and execute an effective advertising campaign by using advertising models, creativity and budgeting methods for print and broadcast ads.(Apply)	

**9** **Modules:-** Per credit One module created

**Module 1: Media and Emerging Trends in Advertising**

**Unit I Media in advertising :**

- Traditional media- Print, Television, Radio, Outdoor advertising, Digital media-advantages and limitations, Media Objectives - Reach, Frequency and GRPs
- Media Planning- Concept, Factors considered while selecting media, Media Scheduling Strategies

**Unit II Emerging media and use of AI in advertising:**

- Google Ads, YouTube Ads, Social media advertising, Interactive Advertising -Types of Interactive Ad Content
- Use of AI in Advertising-Types and Significance, AI in Content Creation, Data science and analytics for Targeting

**Module 2 Planning, Creativity and Execution of Advertising Campaign**

**Unit I Advertising Campaign:**

- Concept, Steps in planning Advertising Campaign, DAGMAR model, Advertising Budget- Factors determining advertising budget, methods of setting advertising budget-
- Creativity in advertising, Storytelling and visual communication in advertising

**Unit II Preparing print and broadcast ads:**

- Essentials of Copywriting, Copy – Elements, Layout- Principles, Illustration- Importance
- Scriptwriting and elements of a good script, Concept of Storyboard, Jingles and Music – Importance, Execution Styles

**10 Reference Books:**

- Belch & Belch, Advertising and Promotion: An Integrated Marketing Communications Perspective, McGraw-Hill, 2009.
- David Ogilvy, Ogilvy on Advertising, Headline Welbeck, 2023.
- Contemporary Advertising, 2017, 15th Edition, William Arens, Michael Weigold and Christian Arens, Hill Higher Education
- Advertising: Planning and Implementation, 2006 – Raghuvir Singh, Sangeeta Sharma –Prentice Hall 6.
- Advertising Management, 5th Edition, 2002 – Batra, Myers and Aaker – Pearson Education
- Kotler Philip and Eduardo Roberto, Social Marketing, Strategies for Changing Public Behaviour, 1989, The Free Press, New York.
- Confessions of an Advertising Man, David Ogilvy, 2012, Southbank Publishing
- Advertising, 10th Edition, 2010 - Sandra Moriarty, Nancy D Mitchell, William D. Wells, Pearson
- Social Media: Marketing Strategies for Rapid Growth Using: Facebook, Twitter, Instagram, LinkedIn, Pinterest and YouTube Paperback – March 8, 2016
- Advertising Concept Book Paperback – Import, 31 July 2012, by Pete Barry
- The Advertising Age Encyclopedia of Advertising (Three Volume Set) by John McDonough and Karen Egolf

11	Internal Continuous Assessment: 40%	External, Semester End Examination 60% Individual Passing in Internal and External Examination
12	<b>Continuous Evaluation through:</b> Quizzes, Class Tests, presentation, project, role play, creative writing, assignment etc.( at least 4 )	

<b>Exam Pattern (External Examination)</b>	
<b>Total Marks: 30</b>	<b>2 Credits</b>
<b>Time: 1 hour</b>	
<b>Answer any two questions out of three questions</b>	
Q.1 Answer the Following Questions. a) b)	7.5 x 2= 15
Q.2 Answer the Following Questions. a) b)	7.5 x 2= 15
Q.3 Answer the Following Questions. a) b)	7.5 x 2= 15

<b>Exam Pattern (Internal Examination)</b>		<b>Marks</b>
<b>Total 20 Marks</b>		
1. Class Test		5 Marks
2. Assignment		5 Marks
3. Presentation		5 Marks
4. Group Discussion		5 Marks
5. Quiz		5 Marks
6. Case Study		5 Marks
<b>Note:</b>	1. Any Four out of the above can be taken for the internal Assessment. 2. The internal Assessment shall be conducted throughout the Semester. 3. Field visit can be arranged.	

**Syllabus**  
**B. Com. (Second year)**  
**(Sem.- IV)**

Title of Paper : COMPANY SECRETARIAL PRACTICE-II

Sr. No.	Heading	Particulars
1	<b>Description the course :</b>  <b>Including but Not limited to :</b>	The Company Secretarial Practice course is designed to equip students with a comprehensive understanding of corporate governance, compliance management, and secretarial duties. The syllabus covers key aspects such as Management of Companies, Company Meetings, Dematerialization and Online Trading, and Recent Trends in Company Secretarial Practice. This course aims to develop proficiency in handling regulatory compliance, conducting meetings, and ensuring ethical corporate practices in alignment with Indian corporate laws.
2	<b>Vertical :</b>	SEC
3	<b>Type :</b>	Theory
4	<b>Credit:</b>	2 credits (1 credit = 15 Hours for Theory in a semester)
5	<b>Hours Allotted :</b>	30 Hours
6	<b>Marks Allotted:</b>	50 Marks
7	<b>Course Objectives:</b> ( List some of the course objectives )	<ol style="list-style-type: none"><li>1. To understand the roles, responsibilities, and legal framework governing directors, auditors, and secretarial professionals.</li><li>2. To gain expertise in organizing and managing various company meetings and maintaining accurate records.</li><li>3. To comprehend the process of dematerialization, online trading systems, and listing of securities.</li><li>4. To stay updated with recent trends in corporate secretarial practice, including digital compliance, cybersecurity, and emerging technologies like blockchain and AI.</li></ol>

**8 Course Outcomes:** ( List some of the course outcomes )

**CO1:** Demonstrate knowledge of the legal and regulatory framework related to company management and compliance.(Understand)

**CO2:** Effectively manage company meetings and documentation, including notices, resolutions, and minutes.

**CO3:** Analyze the impact of digital transformation, cybersecurity, and AI on corporate secretarial practice. (Analyse)

**CO4:** Apply the process of dematerialization, online trading mechanisms, and understand the listing requirements.(Apply)

**9 Modules:-** Per credit One module created

**Module 1: COMPANY MANAGEMENT AND COMPANY MEETINGS**

**Unit I Management of Companies:**

- Directors – Appointment, Duties, Role, Directors Report, Director Identification Number (DIN), Types of Directors
- Role of CEO, Non- Executive Directors, Independent Director

**Unit II Company Meetings:**

- Types of Company meeting, Secretarial Duties – Before, During and after company meeting – Annual General Meeting, Extra-Ordinary General Meeting, Board Meeting,
- Concept of Terms related to Meetings: Notices, Agenda, Chairman, Quorum, Proxy, Motion, Resolution, Minutes, Voting. Drafting of - Notices, Agenda Motion, Resolution and Minutes

**Module 2 : DEMATERIALIZATION AND RECENT TRENDS IN CSP**

**Unit I Dematerialisation and Online Trading:**

- Dematerialisation – Need and Importance, Secretarial Duties, Procedures, Participants
- Online Trading – Concept, Advantages & Disadvantages, Bombay Stock Exchange Online Trading (BOLT), BOSS; Listing of securities – Procedure, Advantages, Secretarial Duties, Scrips –Types

**Unit II Recent Trends in CSP:**

- MCA 21 Portal – E-Filing & Online Company Administration, Digital Signatures (DSC), Director Identification Number (DIN) & KYC Compliance, XBRL (Extensible Business Reporting Language) – Financial & Secretarial Reporting, Virtual AGMs & E-Voting – SEBI & MCA Guidelines,
- Role of Company Secretary in Startups, MSMEs & Tech-Based Companies, Cross-Border Compliance & International Business Laws Affecting Indian Companies, Role of AI & Blockchain in Secretarial Record-Keeping & Due Diligence

<b>10</b>	<b>Reference Books:</b> <ol style="list-style-type: none"> <li>1. "An Outline of Company Secretarial Practice" by V. Balachandran and P.K. Ghosh, published by Sultan Chand &amp; Sons, 2022.</li> <li>2. "Secretarial Practice" by M.C. Kuchhal, published by S Chand Publishing, 18th Edition</li> <li>3. "Company Law and Secretarial Practice" by Dr. B. Chandrashekara, Dr. K. Ramachandra, and Prof. Alla Bakash S., published by Himalaya Publishing House, First Edition, 2011.</li> <li>4. "Secretarial Practice" by M.C. Kuchhal, published by Vikas Publishing House, 18th Edition.</li> <li>5. "Company Secretarial Practice Manual" by K.R. Chandratre, published by Lexis Nexis Publishers, 5th Edition, 2022.</li> </ol>	
<b>11</b>	<b>Internal Continuous Assessment: 40%</b>	<b>External, Semester End Examination 60% Individual Passing in Internal and External Examination</b>
<b>12</b>	<b>Continuous Evaluation through:</b> Quizzes, Class Tests, presentation, project, role play, creative writing, assignment etc.( at least 4 )	

<b>Exam Pattern (External Examination)</b>	
<b>Total Marks: 30</b>	<b>2 Credits</b>
<b>Time: 1 hour</b>	
<b>Answer any two questions out of three questions</b>	
Q.1 Answer the Following Questions. a) b)	7.5 x 2= 15
Q.2 Answer the Following Questions. a) b)	7.5 x 2= 15
Q.3 Answer the Following Questions. a) b)	7.5 x 2= 15

<b>Exam Pattern (Internal Examination)</b> <b>Total 20 Marks</b>	<b>Marks</b>
1. Class Test	5 Marks
2. Assignment	5 Marks
3. Presentation	5 Marks
4. Group Discussion	5 Marks
5. Quiz	5 Marks
6. Case Study	5 Marks
<b>Note:</b> 1. Any Four out of the above can be taken for the internal Assessment. 2. The internal Assessment shall be conducted throughout the Semester. 3. Field visit can be arranged.	

**Letter Grades and Grade Points:**

<b>Semester GPA/ Programme CGPA Semester/ Programme</b>	<b>% of Marks</b>	<b>Alpha-Sign/ Letter Grade Result</b>	<b>Grading Point</b>
9.00 - 10.00	90.0 - 100	O (Outstanding)	10
8.00 - < 9.00	80.0 - < 90.0	A+ (Excellent)	9
7.00 - < 8.00	70.0 - < 80.0	A (Very Good)	8
6.00 - < 7.00	60.0 - < 70.0	B+ (Good)	7
5.50 - < 6.00	55.0 - < 60.0	B (Above Average)	6
5.00 - < 5.50	50.0 - < 55.0	C (Average)	5
4.00 - < 5.00	40.0 - < 50.0	P (Pass)	4
Below 4.00	Below 40.0	F (Fail)	0
Ab (Absent)	-	Ab (Absent)	0

**Sd/-  
Sign of the  
Offg. Associate Dean &  
Chairman  
Prin. Kishori Bhagat  
Faculty of Commerce &  
Management**

**Sd/-  
Sign of the  
Offg. Associate Dean  
Prof. Kavita Laghate  
Faculty of Commerce &  
Management**

**Sd/-  
Sign of the  
Offg. Dean  
Prin. Ravindra Bambardekar  
Faculty of Commerce &  
Management**

**Credit Structure for 4 Years Honours/Honours with Research Degree Program with ME-ME B.Com.  
For Faculty of Commerce**

**Self-Finance Programs also**

**Model M1**

Academic Level	Semester	Major (M1)		Minor (M2)	OE other Faculty	VSC, SEC (Related to core)	AEC, IKS, VEC	OJT, FP, CEP, CC, RP	Cum Cr/semester	Degree/ Cumm Cr.
		Mandatory	Elective							
4.5	I	2+2+2	-	-	2+2	VSC(2) SEC(2)	AEC(2), VEC(2), IKS(2)	CC (2)	22	UG Certificate 44
	II	2+2+2	-	2	2+2	VSC(2) SEC(2)	AEC(2), VEC(2)	CC (2)	22	
<b>Exit Option Award of UG Certificate in Major with 44 Credits and additional 4 credits core NSQF Course/ Internship or continue with Major and Minor</b>										
5.0	III	4+4		4	2	VSC(2)	AEC(2)	CC(2), FP(2)	22	UG Diploma 88
	IV	4+4		4	2	SEC(2)	AEC(2)	cc(2), CEP(2)	22	
<b>Exit Option Award of UG Diploma in Major with 88 Credits and additional 4 credits core NSQF Course/ Internship or continue with Major and Minor</b>										
5.5	V	4+4+2	4	4		VSC(2)		FP(2), CEP(2)	22	UG Degree 132
	VI	4+4+2	4	4				OJT(4)	22	
<b>Exit option: Award of UG Degree in Major and Minor with 132 Credits of continue with Major and Minor</b>										
6	VII	4+4+4+2	4	RM (4)					22	UG Honours Degree 176
	VIII	4+4+4+2	4					OJT(4)	22	
<b>Four Year UG Honours Degree in Major and Minor with 176 credits</b>										
6	VII	4+4+2	4	RM (4)				RP (4)	22	UG Honours with Research Degree 176
	VIII	4+4+2	4					RP(8)	22	
<b>Four Year UG Honours with Research Degree in Major and Minor with 176 credits</b>										

**Syllabus**  
**B.Com. (Second Year)**  
**(Sem.- III)**

**Title of Paper : Commerce III      Management : Principles and Functions**

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
1	<b>Description of the course : Including but Not limited to :</b>	This course provides an understanding of the concepts, principles and functions of Management. It deals with management lessons from Bhagwat Gita and touch upon the Indian Ethos. The course includes detailed learning on functions of management namely Planning, Controlling, Organising and Directing
2	<b>Vertical :</b>	Major
3	<b>Type :</b>	Theory
4	<b>Credit:</b>	2 credits (1 credit = 15 Hours for Theory in a semester)
5	<b>Hours Allotted :</b>	30 Hours
6	<b>Marks Allotted:</b>	50 Marks
7	<b>Course Objectives:</b> ( List some of the course objectives ) 1. To provide an overview of Management in an organization 2. To understand the principles and functions of management. 3. To provide an insight on the application of principles and functions of Management in their lives.	
8	<b>Course Outcomes:</b> ( List some of the course outcomes ) CO1 Learners will understand the concepts and principles of Management.(Understand) CO2 Learners will learn to apply the functions of management in their daily life (Apply)	

**9** **Modules:-** Per credit One module created

**Module 1: Introduction to Management (15 lectures)**

**Unit – I** Introduction to Management: (8 lec)

- Management Concept, Nature, Functions of Management, Managerial Skills, Henry Fayol’s Principles of Management, Peter Drucker’s Dimensions of Management,
- Chanakya’s Principles of Management, 10 Key management lessons from Bhagavad Gita, Indian Ethos and its significance to Management.

**Unit – II** Planning & Controlling: (7 lec)

- Planning: Meaning, Steps in planning process, MBO- concept & its advantages, MBE – concept and its Advantages, MIS -concept & its components.
- Controlling: Meaning, Steps in Control process, Essentials of good control system, Techniques of Controlling.

**Module 2 Organizing and Directing (15 lectures)**

**Unit – I** Organizing: (8 lec)

- Features of Line, Line and Staff, Matrix and Virtual Organisation, Bases of Departmentation, Span of Management- Concept & factors influencing it,
- Delegation of Authority- Concept and its Principles, Centralisation v/s Decentralisation.

**Unit II** Directing: (7 lec)

- Managerial Communication: Functions, Barriers , Modern Tools used by managers for communication, Motivation- Concept, Factors and its importance,
- Leadership- Concept, Styles and Qualities of a leader.

**10** **Reference Books:**

1. Management Today Principles& Practice- Gene Burton, Manab Thakur, Tata McGraw Hill, Publishing Co.Ltd.
2. Management – James A.F.Stoner, Prentice Hall, Inc .U.S.A.
3. Management : Global Prospective –Heinz Weihrich& Harold Koontz, Tata McGraw-Hill, Publishing Co.Ltd.
4. Principles of Management- T.Ramasamy.
5. Principles and Practices of Management- L.M. Prasad.
6. Essentials of Management – Koontz And O“Donnel
7. Principles of Management – Sherlekar S. A
8. Principles and Practice of Management by L M Prasad
9. Corporate Chanakya: Successful Management the ancient way by Radhakrishnan Pillai
10. Success Principles of Chanakya by Mahesh Sharma
11. Managing by the Bhagavad Gita: Timeless lessons for today’s Managers, by Satinder Dhiman, A.D. Amar Springer publication.
12. Professional Development with Managerial Communication by Jitendra Mhatre.
13. Executive Guide to Business Communication, Moin Qazi,
14. Principles and Practices of Management & Business Communication – Karmakar, Dutta
15. Modern Communication Techniques by Sandip Dey

<b>11</b>	<b>Internal Continuous Assessment: 40%</b>	<b>External, Semester End Examination 60% Individual Passing in Internal and External Examination</b>
<b>12</b>	<b>Continuous Evaluation through:</b> Quizzes, Class Tests, presentation, project, role play, creative writing, assignment etc.( at least 4 )	

### Exam Pattern (External Examination)

**Total Marks: 30**

**2 Credits**

**Time: 1 hour**

#### Answer any two questions out of three questions

Q.1 Answer the Following Questions. a) b)	7.5 x 2= 15
Q.2 Answer the Following Questions. a) b)	7.5 x 2= 15
Q.3 Answer the Following Questions. a) b)	7.5 x 2= 15

### Exam Pattern (Internal Examination) Total 20 Marks

#### Marks

1. Class Test	5 Marks
2. Assignment	5 Marks
3. Presentation	5 Marks
4. Group Discussion	5 Marks
5. Quiz	5 Marks
6. Case Study	5 Marks

**Note:**

1. Any Four out of the above can be taken for the internal Assessment.
2. The internal Assessment shall be conducted throughout the Semester.
3. Field visit can be arranged.

**B.Com. (Accountancy) Syllabus  
S.Y. B.COM (Semester - III)**

**Title of Paper: Accountancy & Financial Management–III**

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
1	<b>Description the course:</b>  <b>Including but Not limited to :</b>	This course delves into the critical aspects of accounting for businesses undergoing incorporation transitions and the fundamental principles of company accounts. It focuses on the intricacies of pre and post-incorporation accounting, emphasizing the apportionment of profits and losses during this transitional phase. Learners learn to analyze financial transactions, apply apportionment principles, and understand the treatment of profits and losses. It also shifts to the core of company accounts, covering the meaning and types of companies, statutory book maintenance under the Companies Act, 2013, and the preparation of financial statements as per Schedule III. This course is essential for aspiring accountants and finance professionals, providing a strong foundation for advanced studies and career success in the dynamic 21st-century business environment.
2	<b>Vertical :</b>	Major
3	<b>Type :</b>	Theory
4	<b>Credit:</b>	2 credits (1 credit = 15 Hours for Theory)
5	<b>Hours Allotted :</b>	30 Hours
6	<b>Marks Allotted:</b>	50 Marks

<b>7</b>	<p><b>Course Objectives:</b></p> <ul style="list-style-type: none"> <li>To analyze the financial transactions of a business during the pre and post-incorporation periods to determine the appropriate apportionment of profits and losses.</li> <li>To evaluate and prepare the financial statements of a company prepared according to Schedule III of the Companies Act, 2013, to assess its financial health.</li> </ul>
<b>8</b>	<p><b>Course Outcomes:</b></p> <ul style="list-style-type: none"> <li>The learners will be able to compute and prepare profit or loss statement for the pre and post-incorporation periods in a given case study.</li> <li>The learners will be able to prepare a complete set of financial statements, including the Profit and Loss Statement and Balance Sheet, for a given company based on provided data and in compliance with Schedule III of the Companies Act, 2013.</li> </ul>

<b>9</b>	<p><b>Modules:- 02</b></p> <p><b>Module 1: Ascertainment and Treatment of Profit Prior to Incorporation</b></p> <ul style="list-style-type: none"> <li>Introduction to Pre and Post Incorporation</li> <li>Basis of Apportionment between Pre and Post Incorporation Period</li> <li>Computation of Pre and Post Incorporation Profit/ Loss</li> <li>Treatment of Pre and Post Incorporation Profit/ Loss</li> </ul> <p><b>Module 2: Introduction to Company Accounts</b></p> <ul style="list-style-type: none"> <li>Meaning of Company, Types of Company, Maintenance of Books of Accounts</li> <li>List of Statutory Books to be maintained by Public Company under Companies Act 2013</li> <li>Financial Statements of the Company (Sec 129 of the Companies Act, 2013):</li> <li>Schedule III of the Companies Act, 2013</li> <li>Preparation of Profit and Loss Statement Part II of Schedule III</li> <li>Preparation of Balance Sheet Part I of Schedule III</li> <li>Preparation of Final accounts of the Company.</li> </ul>
<b>10</b>	<p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>Introduction to Accountancy T.S. Grewal S. Chand and Co. (P) Ltd., New Delhi</li> <li>Advanced Accounts Shukla and Grewal S. Chand and Co. (P) Ltd., New Delhi</li> <li>Advanced accountancy R.L. Gupta and M. Radhaswamy S. Chand and Co. (P) Ltd., New Delhi</li> <li>Modern Accountancy Mukerjee and Hanif Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>Jain, S. P., &amp; Narang, K. L. (2018). Advanced accountancy (10th ed.). Kalyani Publishers.</li> <li>Tulsian, P. C. (2018). <i>Corporate accounting</i>. S. Chand Publishing.</li> <li>Ruchi, G., &amp; Chaturvedi, R. (2019). <i>Accounting for management</i>. Taxmann Publications.</li> </ol>

8. Maheshwari, S. N., & Maheshwari, S. K. (2018). *Corporate accounting*. Vikas Publishing House.

**11 Internal Continuous Assessment: 40%**

**External, Semester End Examination 60%,  
Individual Passing in Internal and External Examination**

**12 Continuous Evaluation through:**

**Semester End External - 30 marks  
Time: 1:00 hr**

	<b>Assessment/ Evaluation</b>	<b>Marks</b>
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar	5
3	Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)	5

**QUESTION PAPER PATTERN**

<b>Question No.</b>	<b>Questions</b>	<b>Marks</b>
Q.1	Practical/ Theory	15
Q.2	Practical/ Theory	15
Q.3	Practical/ Theory	15

**Any 2 Questions out of 3 Questions.**

**Note**

1. 15 marks question may be subdivided into 10 & 5 marks or 8 & 7 marks each.
2. Use of simple calculator is allowed in the examination.

**Syllabus**  
**B.Com. (Second Year)**  
**(Sem.- III)**

**Title of Paper : Family Business Management**

Sr. No.	Heading	Particulars
1	<b>Description the course : Including but Not limited to :</b>	This course provides an introduction to Family Business Management, covering fundamental concept and characteristics of family business management, strategic planning, effective succession planning, maintaining family harmony and role of leadership and business ethics to navigate long-term business sustainability and customer satisfaction.
2	<b>Vertical :</b>	Major
3	<b>Type :</b>	Theory
4	<b>Credit:</b>	2 credits (1 credit = 15 Hours for Theory in a semester)
5	<b>Hours Allotted :</b>	30 Hours
6	<b>Marks Allotted:</b>	50 Marks
7	<b>Course Objectives:</b> ( List some of the course objectives )	<ol style="list-style-type: none"> <li>1. Understand the fundamental concepts, characteristics, and historical evolution of family businesses.</li> <li>2. Analyze the unique challenges and opportunities faced by family businesses in comparison to non-family businesses.</li> <li>3. Apply strategic planning theories and models (e.g., 3-Circle Model, Systems Theory) to family business management &amp; Develop strategies for effective succession planning</li> <li>4. Evaluate the role of governance structures, family constitutions, conflict resolution mechanisms in maintaining family business harmony and role of leadership and business ethics. Critically assess real-world case studies of successful and failed family businesses to derive actionable insights.</li> </ol>
8	<b>Course Outcomes:</b> ( List some of the course outcomes )	<p>CO 1 : Demonstrate a comprehensive understanding of the definitions, types, and importance of family businesses in the global economy. (Understand)</p> <p>CO 2 : Critically analyze the distinctions between family and non-family businesses, including their management styles and challenges. (Analyse)</p> <p>CO 3 : Apply theoretical frameworks (e.g., 3-Circle Model, Family Business Life Cycle) to address generational transitions and strategic regeneration in family businesses. (Apply)</p>

CO 4 : Design governance structures, including family councils and constitutions, to ensure effective decision-making and conflict resolution. Formulate succession plans and financial strategies tailored to the unique needs of family businesses. (Create)

CO 5 : Evaluate case studies of prominent family businesses to identify best practices and lessons learned from both successes and failures. (Evaluate)

**9** **Modules:-** Per credit One module created

### **Module 1: Family Business Management**

#### **Unit I Family Business Management: An Introduction**

- ❖ Historical Evolution of Family Business, Characteristics of Family Business Management, Types of Family Business
- ❖ Family Business: Importance and Challenges, Women in Family Business

##### Case Study

Successful family Business Case Study

<https://medium.com/@vansh.khandelwal06/the-success-story-of-mdh-masala-greatness-born-out-of-persistence-e793bfd557f2>

Failed Family Business Case Study

<https://thesecretariat.in/article/succession-planning-in-corporate-india-why-the-godrej-family-is-an-outlier>

#### **Unit II Strategic Planning & Family Business Theories and Models**

- ❖ Significance of Strategic Planning in Family Businesses, Family business life cycle and stages
- ❖ Systems theory in family business management: The 3-circle model (Family, Business, Ownership), Strategic Regeneration Theory, Family Team Model

##### Case Study

Generational transitions in Family Business

Godrej family amicably splits 127-year-old conglomerate into two groups | Company News - Business Standard - [https://www.business-standard.com/companies/news/godrej-family-amicably-splits-127-year-old-conglomerate-into-two-groups-124050100031\\_1.html](https://www.business-standard.com/companies/news/godrej-family-amicably-splits-127-year-old-conglomerate-into-two-groups-124050100031_1.html)

Family Enterprise: Balancing Tradition and Innovation - <https://www.imd.org/blog/family-business/family-enterprise/>

### **Module 2 : Governance in Family Business**

#### **Unit I Governance in Family Business & Conflict Resolution**

- ❖ Role of Governance in Family Business, Impact of EQ and SQ on Family Business Management, Business Ethics and CSR
- ❖ Types of Conflict in Family Businesses, Principles of Conflict Management in Family Businesses, Conflict resolution strategies

##### Case Study

Tata Trusts to reform operations, reduces management roles and expenses

<https://www.business-standard.com/companies/news/tata-trusts-to-reform-operations-reduces->

[management-roles-and-expenses-124102800285\\_1.html](http://www.business-standard.com/companies/news/management-roles-and-expenses-124102800285_1.html)

India's top 4 business families anchor for a fifth of CSR contributions

[https://www.business-standard.com/companies/news/india-s-top-4-business-families-anchor-for-a-fifth-of-csr-contributions-125022600884\\_1.html](https://www.business-standard.com/companies/news/india-s-top-4-business-families-anchor-for-a-fifth-of-csr-contributions-125022600884_1.html)

## **Unit II Leadership in Family Business**

- ❖ Types of Succession planning in Family business, Techniques of Cultivating Leadership in a Family Business, Leadership Traits for family business successors, Nature and Impact of Transformational Leadership in a Family Business
- ❖ Financial decision-making in family businesses, Profit-sharing mechanisms for family businesses, Factors influencing Family Business Succession

### Case Study

Succession at Reliance: A large family fortune starts a risky transition

[https://www.business-standard.com/companies/news/succession-at-reliance-a-large-family-fortune-starts-a-risky-transition-123082900320\\_1.html](https://www.business-standard.com/companies/news/succession-at-reliance-a-large-family-fortune-starts-a-risky-transition-123082900320_1.html)

What leadership transition means for Reliance Industries

[https://www.business-standard.com/podcast/companies/what-leadership-transition-means-for-reliance-industries-121123000095\\_1.html](https://www.business-standard.com/podcast/companies/what-leadership-transition-means-for-reliance-industries-121123000095_1.html)

**10**

### **Reference Books:**

1. Family Business Management: An Introduction" by Ken Moores
2. Family Business: A Global Perspective" by Pramodita Sharma and Kavil Ramachandran
3. Family Business Governance: Maximizing Family and Business Potential" by John L. Ward
4. Strategic Planning for the Family Business" by Randel S. Carlock and John L. Ward
5. Family Business Models: Practical Solutions for the Family Business" by Alberto Gimeno Sandig and Gemma Baulenas
6. Generation to Generation: Life Cycles of the Family Business" by Kelin E. Gersick et al.
7. Family Business Governance: A Handbook for Families in Business" by John L. Ward
8. The Family Constitution: Agreements to Secure and Perpetuate Your Family and Your Business" by David Gage
9. Family Wars: Stories and Insights from Famous Family Business Feuds" by Grant Gordon and Nigel Nicholso
10. Succession Planning for Family Businesses" by Craig E. Aronoff and John L. Ward
11. Financial Management in Family Businesses" by Peter Leach and Tatiana S. Manolova
12. Perpetuating the Family Business: 50 Lessons Learned from Long Lasting, Successful Families in Business" by John L. Ward
13. Family Business Case Studies Across the World" by Alfredo De Massis and Pramodita Sharma

	14. Indian Family Businesses: Their Survival and Growth" by Kavil Ramachandran 15. Case Studies in Family Business" by Richard Narva and Patricia Angus 16. Case Studies in Family Business" by Roland E. Kidwell 17. Family Business Case Studies Across The World -Succession and Governance in s Disruptive Era by Jeremy Cheng and Et.al.	
<b>11</b>	<b>Internal Continuous Assessment: 40%</b>	<b>External, Semester End Examination 60% Individual Passing in Internal and External Examination</b>
<b>12</b>	<b>Continuous Evaluation through:</b> Quizzes, Class Tests, presentation, project, role play, creative writing, assignment etc.( at least 4 )	

### Exam Pattern (External Examination)

**Total Marks: 30**

**2 Credits**

**Time: 1 hour**

#### Answer any two questions out of three questions

Q.1 Answer the Following Questions. a) b)	7.5 x 2= 15
Q.2 Answer the Following Questions. a) b)	7.5 x 2= 15
Q.3 Answer the Following Questions. a) b)	7.5 x 2= 15

### Exam Pattern (Internal Examination)

**Total 20 Marks**

**Marks**

1. Class Test	5 Marks
2. Assignment	5 Marks
3. Presentation	5 Marks
4. Group Discussion	5 Marks
5. Quiz	5 Marks
6. Case Study	5 Marks

**Note:**

1. Any Four out of the above can be taken for the internal Assessment.
2. The internal Assessment shall be conducted throughout the Semester.
3. Field visit can be arranged.

**B.Com. (Accountancy) Syllabus  
S.Y. B.COM (Semester - III)**

**Title of Paper: Accounting & Auditing–I (Management Accounting-I)**

Sr. No.	Heading	Particulars
1	<p><b>Description the course:</b></p> <p><b>Including but Not limited to :</b></p>	<p>This course equips learners with essential tools for navigating the complexities of modern business. It begins by introducing the core concepts of management accounting, distinguishing it from financial accounting, and emphasizing its role in decision-making. Learners then delve into the analysis and interpretation of financial statements using techniques like trend analysis, comparative statements, and common size analysis. The second module focuses on ratio analysis, including the Du Pont Chart, providing a deeper understanding of a company's financial health and operational efficiency.</p> <p>In the globalization era, where businesses operate across diverse markets, these analytical skills are crucial for informed decision-making, strategic planning, and performance evaluation. This course prepares learners to assess financial viability, identify areas for improvement, and contribute effectively to organizational success in a competitive global landscape.</p>
2	<b>Vertical :</b>	Major
3	<b>Type :</b>	Theory
4	<b>Credit:</b>	2 credits (1 credit = 15 Hours for Theory)
5	<b>Hours Allotted :</b>	30 Hours
6	<b>Marks Allotted:</b>	50 Marks

7	<p><b>Course Objectives:</b></p> <ul style="list-style-type: none"> <li>To analyze financial statements using various tools to evaluate a company's financial performance and position.</li> <li>To evaluate the financial health and efficiency of a company by interpreting various financial ratios and Du Pont analysis.</li> </ul>
8	<p><b>Course Outcomes:</b></p> <ul style="list-style-type: none"> <li>The learners will apply trend analysis, comparative statements, and common size statements to solve practical problems related to financial statement interpretation.</li> <li>The learners will be able to create a comprehensive report summarizing the financial performance of a company based on ratio analysis and Du Pont chart findings.</li> </ul>
9	<p><b>Modules:- 02</b></p> <p><b>Module 1:</b> Introduction to Management Accounting</p> <ul style="list-style-type: none"> <li>Introduction to Management Accounting – Meaning, Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting</li> <li>Analysis and Interpretation of Financial Statements <ul style="list-style-type: none"> <li>Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis</li> <li>Relationship between items in Balance Sheet and Revenue statement</li> <li>Tools of analysis of Financial Statements (i) Trend analysis (ii) Comparative Statement (iii) Common Size Statement</li> </ul> </li> <li>Note : (i) Problems based on trend analysis (ii) Short Problems on Comparative and Common sized statements</li> </ul> <p><b>Module 2:</b> Ratio Analysis and Interpretation</p> <ul style="list-style-type: none"> <li>Ratio Analysis: Meaning, classification, Du Point Chart, advantages and limitations (Based on Vertical Form of Financial statements)</li> <li>Balance Sheet Ratios : i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio</li> <li>Revenue Statement Ratio: i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio</li> <li>Combined Ratio : i) Return on capital employed (Including Long Term Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii)</li> </ul>

Return on Equity Capital iv) Dividend Payout Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover  
(Practical Question on Ratio Analysis and Du Point Analysis)

**10 Text Books:**

- Pandey, I. M. *Financial management* (11th ed.). Vikas Publishing House.
- Khan, M. Y., & Jain, P. K. (2018). *Management accounting: Text, problems and cases* (7th ed.). McGraw Hill Education.
- Subramanyam, K. R., & Wild, J. J. (2018). *Financial statement analysis* (11th ed.). McGraw-Hill Education.

**11 Reference Books:**

- Horngren, C. T., Datar, S. M., & Rajan, M. V. (2015). *Cost accounting: A managerial emphasis* (15th ed.). Pearson Education.
- Drury, C. (2018). *Management and cost accounting* (10th ed.). Cengage Learning EMEA.
- Gibson, C. H. *Financial reporting and analysis: Using financial accounting information* (13th ed.). South-Western College Publishing.

**12 Internal Continuous Assessment: 40%**

**External, Semester End Examination 60%,  
Individual Passing in Internal and External Examination**

**13 Continuous Evaluation through:**

	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar	5
3	Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)	5

**Semester End External - 30 marks  
Time: 1:00 hr**

**QUESTION PAPER PATTERN**

Question No.	Questions	Marks
Q.1	Practical/ Theory	15
Q.2	Practical/ Theory	15
Q.3	Practical/ Theory	15

**Any 2 Questions out of 3 Questions.**

**Note**

1. 15 marks question may be subdivided into 10 & 5 marks or 8 & 7 marks each.
2. Use of simple calculator is allowed in the examination.

**Syllabus**  
**B. Com. (Business Economics)**  
**(Sem.- III)**

**Title of Paper: Micro Economics of Factor Pricing**

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
<b>1</b>	<b>Description the course:</b>  <b>Including but Not limited to :</b>	This course provides an in-depth understanding of the factor price determination. It includes remuneration for the land, the labour, the capital and the entrepreneurial abilities in the form of rent, wages, interest and profit. It aware students regarding the classical and modern theories of determination of remuneration to various factors of production.
<b>2</b>	<b>Vertical :</b>	Major
<b>3</b>	<b>Type :</b>	Theory
<b>4</b>	<b>Credit:</b>	2 credits (1 credit = 15 Hours for Theory or 30 Hours of Practical work in a semester)
<b>5</b>	<b>Hours Allotted :</b>	30 Hours
<b>6</b>	<b>Marks Allotted:</b>	50 Marks
<b>7</b>	<b>Course Objectives:</b> ( List some of the course objectives )	<ol style="list-style-type: none"><li>1. To make the students understand the fundamentals of remuneration of factors of production.</li><li>2. To make learners Identify different types of theories of factor remuneration.</li><li>3. To develop analytical skills of the learners with reference to the factor pricing in modern context.</li></ol>
<b>8</b>	<b>Course Outcomes:</b> By the end of the course, students will be able to:	<ol style="list-style-type: none"><li>1. Understand the fundamentals of rent, wages, interest and profit.</li><li>2. Learn different approaches of factor price determination.</li><li>3. Analyze and apply factor pricing in modern context.</li></ol>

9

**Syllabus****Module I: Rent and Wages****(15 hours)**

- Introduction- Demand and supply of land – Meaning of rent – Determination of Rent for Industrial and office spaces.
- Characteristics of labour -- demand for labour – Supply of labour –Equilibrium in labour market – Wage determination.
- Wage and productivity – Efficiency Wage Theory --Causes of wage differences – Nominal and real wages – Role of Technology and Skills in wage determination.

**Module 2: Interest and Profit****(15 hours)**

- Definition of interest – Gross interest and net interest - Natural interest and market rate of interest.
- Liquidity preference theory - Modern theory of interest.
- Meaning of profit – Gross profit and net profit - Normal profit and Supernormal profit - - Innovation theory - Risk Bearing Theory of profit.

10

**References:**

- Principles of Microeconomics N Gregory Mankiw, Cengage Learning, 6th Edition, Harvard University.
- Microeconomic Theory KPM Sundaram and M P Vaish, S. Chand Publications, New Delhi, 21st Edition.
- Micro Economics-K C Dash- Himalaya Publishing House
- Ahuja, H.L, Micro Economics, S. Chand
- Mehta P.K, Singh M.– Micro Economics– Taxmann Publication
- Micro Economics-T.R. Jain , B.D. Majhi, V.K. Global
- Browning, E.K. and J.M. Browning; Microeconomic Theory and Applications, Kalyani Publishers, New Delhi.
- Dwivedi, D.N. Micro Economics, Vikash Publication
- Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, 11. McGraw-Hill International

11

**Internal Continuous Assessment: 40%****Continuous evaluation pattern**

<b>1</b>	Class Test Two (5 marks each)	10 Marks
<b>2</b>	Assignment/ Project Presentation/ Case Study writing	10 Marks
<b>3</b>	Book review/Newspaper review (in any language)/ Case Studies	10 Marks
	<b>Take any two of the above (from 1, 2 and 3)</b>	<b>20 Marks</b>

12

**External, Semester End Examination 60% Individual Passing in Internal and External Examination**

**Format of Question Paper**

**Semester End Examination Question Paper Pattern**

Time: 1 Hour

Max. Marks:30

Note:

- All questions are compulsory
- Each question has internal options
- Figure to the right indicate full marks.

Q.1.	Answer the following questions ( <b>Any 2</b> ):	15 Marks
A.		
B.		
C.		
Q.2.	Answer the following questions ( <b>Any 2</b> ):	15 Marks
A.		
B.		
C.		

AC – 28/03/2025

Item No. – 7.9 (N) (6ab) Sem. III & IV

As Per NEP 2020

# University of Mumbai



## Syllabus for Minor Vertical 2

Faculty of Commerce and Management

Board of Studies in Commerce

Second Year Programme - Minor in Commerce

Semester

III & IV

Title of Paper

Sem.

Total Credits 4

I) Business Law – II : Sale of Goods Act

III

4

II) Fundamentals of Business : Introduction to  
Management

4

Title of Paper

Credits

I) Business Law – III : The Negotiable  
Instruments Act

IV

4

II) Fundamentals of Business : Introduction to  
Finance

4

From the Academic Year

2025-26

**Sem. - III**

**Syllabus**  
**B.Com. (Second Year)**  
**(Sem.- III)**

**Title of Paper: Business Law-II :- The Sale of Goods Act 1930**

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
1	<b>Description the course :</b> <b>Including but Not limited to :</b>	The course includes the formation of contract of sale and the terms associated with the Sale of Goods Act. It also includes the performance and suits for breach of contract under the Sale of Goods Act 1930
2	<b>Vertical :</b>	Minor
3	<b>Type :</b>	Theory
4	<b>Credit:</b>	4 credits
5	<b>Hours Allotted :</b>	60 Hours
6	<b>Marks Allotted:</b>	100 Marks
7	<b>Course Objectives:</b> ( List some of the course objectives ) 1. To help the students understand the basic concepts of Sale of Goods Act 1930. 2. To help the students to understand the nuance of Performance and Breach of Contract. 3. To make the students understand the object and significance of the Sale of Goods Act 1930. 4. To make the students understand various provisions related to Damages, Remedy, Repudiation under the said Act.	
8	<b>Course Outcomes:</b> ( List some of the course outcomes ) 1. Learners will gain knowledge of The Sale of Goods Act 1930. (Understand) 2. Learners would be able to identify the difference between Sale and agreement to sell and Conditions and Warranties(Analyze) 3. Learners will be able to understand the duties of Buyer and Seller towards each other. 4. Learners will know the Duties of Buyer and Seller & Rights of Unpaid Seller. 5. Learners will be able to understand Suits for Breach of Contract and Remedies.(apply)	

**9** **Modules:-** Per credit One module created

**Module 1: The Sale of Good Act Formation and Terms (S1- S10)**

**Unit I Formation of the Contract and Terms (S1-S6)**

- Concept (S.1), Definitions (S.2), Sale and Agreement to Sell (S.4),
- Distinguish between Sale and Agreement to Sell, Contract of sale how made (S.5), Existing or future goods (S.6)

**Unit II Concepts and Ascertainment (S7-S10)**

- Goods perishing before making of contract (S.7), Goods perishing before sale but after agreement to sell (S.8)
- Ascertainment of price (S.9), Agreement to sell at valuation (S.10).

**Module 2 Conditions and Warranties (S11- S20)**

**Unit I Conditions and Warranties**

- Stipulations as to time (S.11), Condition and warranty (S.12) Concept of Condition and Warranty, Types of Conditions and Warranties.
- When condition to be treated as warranty (S.13), Implied undertaking as to title, etc. (S.14)

**Unit II Specific Sale**

- Sale by description (S.15), Implied conditions as to quality or fitness (S.16), Sale by sample (S.17)
- Goods must be ascertained.(S 18), Property passes when intended to pass. (S 19) Specific goods in a deliverable state. (S 20)

**Module 3 Performance of Contract (S31- S50)**

**Unit I Performance of Contract**

- Duties of seller and buyer (S.31), Delivery (S. 33), Effect of part delivery. (S 34)
- Rules as to delivery (S.36), Instalment deliveries. (S 38), Risk where goods are delivered at distant place (S. 40)

**Unit II**

- Buyer's right of examining the goods (S.41), Acceptance (S.42), Liability of buyer for neglecting or refusing delivery of goods (S.44)
- "Unpaid seller" defined (S.45), 46. Unpaid seller's rights (S.46), Seller's lien (S.47), Right of stoppage in transit (S.50).

**Module 4 Breach of Contract (S55- S64)**

## Unit I Suits for Breach of the Contract

- Suit for price (S.55), Damages for non-acceptance (S.56), Damages for non-delivery (S.57)
- Specific performance (S.58), Remedy for breach of warranty (S.59), Repudiation of contract before due date (S.60),

## Unit II Special Damages and Auction Sale

- Interest by way of damages and special damages (S.61), Exclusion of implied terms and conditions(S.62)
- Reasonable time a question of fact (S.63), Auction sale (S.64)

**10 Reference Books:**

1. The Sale of Goods Act 1930 – Bare Act
2. Law of Sale of Goods and Partnership: A Concise Study by Dr. Nilima Chandiramani, Shroff Publishers.
3. The Sale of Goods Act: P. Ramanatha Aiyar, University Book Agency.
4. Avatar Singh's – Law of Sale of Goods.

**11 Internal Continuous Assessment: 40%****External, Semester End Examination  
60% Individual Passing in Internal  
and External Examination****12 Continuous Evaluation through:**

Quizzes, Class Tests, presentation, project, role play, creative writing, assignment etc.( at least 4 )

**Exam Pattern (External Examination)****Total Marks: 60****4 Credits****Time: 2 Hours****Answer the Following Question**

Q. 1 Answer the Following Questions. (Any One) 10 x 1 = 10  
a)  
b)

Q. 2 Answer the Following Questions. (Any One) 10 x 1 = 10  
a)  
b)

Q. 3 Answer the Following Questions. (Any One) 10 x 1 = 10  
a)  
b)

Q. 4 Answer the Following Questions. (Any One) 10 x 1 = 10  
a)  
b)

Q. 5 Short Notes (Any Four) 5 x 4 = 20

a)

b)

c)

d)

e)

f)

g)

h)

**Exam Pattern (Internal Examination)  
Total 40 Marks****Marks**

1. Class Test 10 Marks

2. Assignment 10 Marks

3. Presentation 10 Marks

4. Group Discussion 10 Marks

5. Quiz 10 Marks

6. Case Study 10 Marks

**Note:** 1. Any Four out of the above can be taken for the internal Assessment.  
2. The internal Assessment shall be conducted throughout the Semester.  
3. Field visit can be arranged.

**Syllabus**  
**B.Com. (Second Year)**  
**(Sem.- III)**

**Title of Paper: Fundamentals of Business :- Introduction to Management**

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
1	<b>Description of the course :</b> <b>Including but Not limited to :</b>	This course provides an understanding of the concepts, principles and functions of Management. It deals with management lessons from Bhagwat Gita and touch upon the Indian Ethos. The course includes detailed learning on functions of management namely Planning, Controlling, Organising and Directing.
2	<b>Vertical :</b>	Minor
3	<b>Type :</b>	Theory
4	<b>Credit:</b>	4 credits
5	<b>Hours Allotted :</b>	60 Hours
6	<b>Marks Allotted:</b>	100 Marks
7	<b>Course Objectives:</b> ( List some of the course objectives ) 1. To provide an overview of Management in an organization 2. To understand the principles and functions of management. 3. To provide an insight on the application of principles and functions of Management in their lives.	
8	<b>Course Outcomes:</b> ( List some of the course outcomes ) CO1 Learners will understand the concepts and principles of Management.(Understand) CO2 Learners will learn to apply the functions of management in their daily life (Apply)	

**9** **Modules:-** Per credit One module can be created

**Module 1: Introduction to Management (15 lectures)**

**Unit I Management**

- Concept, Nature, Functions, Levels of Management, Managerial Skills,
- Techniques of Scientific Management Theory by F.W. Taylor, Principles of Management by Henri Fayol, Dimensions of Management by Peter Drucker

**Unit II Indian Management Thoughts**

- Indian Management Thoughts, Chanakya's Principles of Management
- 10 key Management Lessons from Bhagwad Gita, Indian Ethos & its Significance to Management

**Module 2 : Planning & Decision Making (15 lectures)**

**Unit I Planning**

- Steps, Importance, Components of Planning, Coordination – Importance,
- M.B.O -Process, Advantages, Management By Exception- Advantages; Management Information System- Concept, Components

**Unit II Decision Making**

- Concept, Importance, Process of Decision-making and Techniques,
- Essentials of a Sound Decision Making, Impact of Technology on Decision Making.

**Module 3: Organizing (15 lectures)**

**Unit I Organisation Structures**

- Features of Organisation Structures: Line Organisation, Line & Staff Organisation, Matrix Organisation, Virtual Organisation, Formal and Informal Organisation.
- Departmentation -Meaning & Bases,

**Unit II Span of Management and Delegation of Authority**

- Span of Management- concept & Factors Influencing Span of Management, Advantages of appropriate Span of Management.
- Delegation of Authority- Process, Barriers to Delegation, Principles of Effective Delegation, Centralization v/s Decentralisation.

**Module 4: Directing and Controlling (15 lectures)**

	<p><b>Unit I Directing</b></p> <ul style="list-style-type: none"> <li>• Concept, Importance and Scope of Directing</li> <li>• Motivation – Concept, Importance, Factors influencing motivation, Maslow’s Theory of Motivation, Leadership- concept, Styles &amp; Qualities of good leader.</li> </ul> <p><b>Unit II Controlling</b></p> <ul style="list-style-type: none"> <li>• Managerial Communication: Functions, Barriers, Modern Tools used by managers for communication.</li> <li>• Controlling – Concept, Steps in control process, Essentials of good control system, Techniques of Controlling.</li> </ul>
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<b>10</b>	<p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. Management Today Principles &amp; Practice- Gene Burton, Manab Thakur, Tata McGraw Hill, Publishing Co.Ltd.</li> <li>2. Management – James A.F.Stoner, Prentice Hall, Inc .U.S.A.</li> <li>3. Management : Global Prospective –Heinz Wehrich &amp; Harold Koontz, Tata McGraw- Hill, Publishing Co.Ltd.</li> <li>4. Principles of Management- T.Ramasamy.</li> <li>5. Principles and Practices of Management- L.M. Prasad.</li> <li>6. Essentials of Management – Koontz And O’Donnel</li> <li>7. Principles of Management –Sherlekar S. A</li> <li>8. Principles and Practice of Management by L M Prasad</li> <li>9. Corporate Chanakya: Successful Management the ancient way by Radhakrishnan Pillai</li> <li>10.Success Principles of Chanakya by Mahesh Sharma</li> <li>11.Managing by the Bhagavad Gita:Timeless lessons for today’s Managers, by Satinder Dhiman, A.D. Amar Springer publication.</li> <li>12.Professional Development with Managerial Communication by JitendraMhatre.</li> <li>13.Executive Guide to Business Communication, MoinQazi,</li> <li>14.Principles and Practices of Management &amp; Business Communication – Karmakar, Dutta</li> <li>15.Modern Communication Techniques by Sandip Dey</li> </ol>
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<b>11</b>	<b>Internal Continuous Assessment: 40%</b>	<b>External, Semester End Examination 60% Individual Passing in Internal and External Examination</b>
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<b>12</b>	<p><b>Continuous Evaluation through:</b> Quizzes, Class Tests, presentation, project, role play, creative writing, assignment etc.( at least 4 )</p>
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**Exam Pattern (External Examination)****Total Marks: 60****4 Credits****Time: 2 Hours****Answer the Following Question**

Q. 1 Answer the Following Questions. (Any One) 10 x 1 = 10

- a)
- 
- b)

Q. 2 Answer the Following Questions. (Any One) 10 x 1 = 10

- a)
- 
- b)

Q. 3 Answer the Following Questions. (Any One) 10 x 1 = 10

- a)
- 
- b)

Q. 4 Answer the Following Questions. (Any One) 10 x 1 = 10

- a)
- 
- b)

Q. 5 Short Notes (Any Four) 5 x 4 = 20

- a)
- 
- b)
- 
- c)
- 
- d)

- e)
- 
- f)
- 
- g)
- 
- h)

**Exam Pattern (Internal Examination)  
Total 40 Marks****Marks**

1. Class Test 10 Marks

2. Assignment 10 Marks

3. Presentation 10 Marks

4. Group Discussion 10 Marks

5. Quiz 10 Marks

6. Case Study 10 Marks

**Note:**  
1. Any Four out of the above can be taken for the internal Assessment.  
2. The internal Assessment shall be conducted throughout the Semester.  
3. Field visit can be arranged.

**Sem. - IV**

**AC – 20/05/2025**  
**Item No. – 6.18 (N) (2a) Sem. III**

**As Per NEP 2020**

## **University of Mumbai**



<b>Syllabus for Basket of OE</b>	
<b>Faculty of Science</b>	
<b>Board of Studies in Computer Science</b>	
<b>UG Second Year Programme</b>	
<b>Semester</b>	<b>III</b>
<b>Title of Paper</b>	<b>Credits 2</b>
<b>D) Cyber &amp; Digital Safety</b>	<b>2</b>
<b>From the Academic Year</b>	<b>2025 – 2026</b>

## Name of the Course: Cyber & Digital Safety

Sr. No.	Heading	Particulars
1	Description the course:	<p><b>Introduction:</b></p> <p>With the rapid rise in digital connectivity, individuals are increasingly vulnerable to online threats. This course introduces students to essential concepts of digital safety, privacy, and responsible online behavior. It provides practical knowledge to protect personal data, secure digital devices, and navigate the internet safely.</p> <p><b>Relevance:</b></p> <p>In today's digital age, everyone is a digital citizen. Whether you're a student, professional, or homemaker, digital safety is vital for safeguarding identity, finances, and mental well-being. This course addresses the urgent need to educate individuals in navigating online spaces securely.</p> <p><b>Usefulness:</b></p> <p>The course empowers learners with practical knowledge on how to stay safe online—be it managing privacy settings on social media, identifying phishing emails, or using strong passwords. These skills are useful in daily digital activities across personal, academic, and professional spaces.</p> <p><b>Application:</b></p> <p>Students can immediately apply the concepts learned—from using secure Wi-Fi and avoiding fake news to setting up two-factor authentication and protecting children's online experiences. It also helps in developing a safety-first approach to technology use.</p> <p><b>Interest:</b></p> <p>This course connects to the everyday digital life of learners—making it highly relatable. It explores topics like deepfakes, social media responsibility, digital detox, and cyberbullying, which resonate with students from all disciplines and age groups.</p> <p><b>Connection with Other Courses:</b></p> <p>While not technical, this course complements subjects in Media Studies, Psychology, Communication, Law, and even Business. It strengthens digital literacy, a valuable</p>

		<p>soft skill, and supports courses related to digital ethics, digital marketing, and online communication.</p> <p><b>Demand in the Industry:</b></p> <p>Digital awareness is considered a critical life skill by employers. Companies value employees who understand safe digital practices, especially in remote and hybrid work environments. With increasing data breaches and cybercrime, demand for digitally responsible professionals is rising.</p> <p><b>Job Prospects:</b></p> <p>Although not a technical specialization, this course adds weight to any resume by demonstrating digital literacy. It prepares students for roles in education, administration, customer service, journalism, HR, and more—where safe technology use is expected and respected.</p>
<b>2</b>	<b>Vertical:</b>	Open Elective
<b>3</b>	<b>Type:</b>	Theory
<b>4</b>	<b>Credits:</b>	2 credits
<b>5</b>	<b>Hours Allotted:</b>	30 hours
<b>6</b>	<b>Marks Allotted:</b>	50 Marks
<b>7</b>	<p><b>Course Objectives (CO):</b></p> <p><b>CO 1.</b> To introduce the foundational concepts of cyber safety and digital privacy.</p> <p><b>CO 2.</b> To create awareness of common online threats and best practices for digital hygiene.</p> <p><b>CO 3.</b> To equip students with skills for safe usage of social media, devices, and the internet.</p> <p><b>CO 4.</b> To develop a mindset for ethical digital behavior and responsible technology use.</p> <p><b>CO 5.</b> To explore emerging cyber risks including AI, deepfakes, and the role of legislation.</p>	
<b>8</b>	<p><b>Course Outcomes (OC):</b></p> <p>After successful completion of this course, students would be able to -</p> <p><b>OC 1.</b> Understand key concepts in cyber security and differentiate between threats and risks.</p> <p><b>OC 2.</b> Apply safe browsing practices and protect their digital identity across platforms.</p> <p><b>OC 3.</b> Identify and avoid common cyber scams, phishing attacks, and fake news.</p> <p><b>OC 4.</b> Safeguard personal devices, use secure communication tools, and manage passwords.</p>	

	<b>OC 5.</b> Understand the ethical concerns and emerging trends in AI-driven cyber threats.
<b>9</b>	<p><b>Modules:</b></p> <p><b>Module 1: Fundamentals of Digital Safety &amp; Online Behavior</b></p> <p><b>Introduction to Digital Safety and Cyber Security:</b> What is Digital Safety?, Everyday importance of staying safe online, Cyber Security vs. Digital Safety, Ethical and responsible use of technology</p> <p><b>Common Online Threats and How to Avoid Them:</b> Types of online threats: viruses, phishing, scams, Understanding social engineering and digital fraud, Case examples of real-world cyber attacks</p> <p><b>Safe Internet and Social Media Use:</b> How to browse safely: HTTPS, safe websites, online shopping tips, Social media privacy settings, Digital identity and managing your online presence, Deepfakes and misinformation, Screen time, mental health, and digital well-being</p> <p><b>Online Safety for Children and Teenagers:</b> Common risks for young users, Using parental controls and safe browsing tools, Identifying and addressing cyberbullying, Teaching children responsible internet use</p> <p><b>Module 2: Personal Device Security, Privacy &amp; Emerging Trends</b></p> <p><b>Securing Devices and Networks:</b> How to keep your phone and laptop safe, Safe use of public Wi-Fi and VPNs, Protecting smart devices (IoT) at home, Backing up your data securely</p> <p><b>Building Good Digital Habits (Cyber Hygiene):</b> Creating strong passwords and using multi-factor authentication, Keeping software updated and avoiding unsafe downloads, Spotting fake news and online hoaxes</p> <p><b>Understanding Data Privacy:</b> What is personal data and why it matters, Data protection laws in simple terms (like GDPR), Using privacy-friendly tools (browsers, search engines, messaging apps), What to do if a data breach happens</p> <p><b>Cyber Safety at Work and Emerging Technologies:</b> Staying safe while working online or remotely, Secure email and workplace communication, How AI is used in cyber security – the good and the bad, Deepfakes, AI-based scams, and how to stay alert, Introduction to how blockchain can help in digital security</p>
<b>10</b>	<p><b>Text Books</b></p> <ol style="list-style-type: none"> <li>1. Security in the Cyber Age: An Introduction to Policy and Technology, John E. Savage, Derek S. Reveron, Cambridge University Press, 2023</li> <li>2. Cyber Security and Personal Data Awareness: Leverage Personal Data safety in Cyber Threat environment, Selvaraj G, Notion Pres, 2024</li> <li>3. Cyber and Digital Safety: Fundamentals and Best Practices, Maurya R K, SYBGEN Learning, 2025</li> </ol>
<b>11</b>	<p><b>Reference Books</b></p> <ol style="list-style-type: none"> <li>1. Cyber Safety for Everyone: A comprehensive guide to online safety,</li> </ol>

	JaagoTeens, BPB Publications, 3rd Edition, 2024 2. The Basics of Cyber Safety: Computer and Mobile Device Safety, John Sammons (Author), Michael Cross MD, Syngress, 2016 3. Cybersecurity for Everyone, David B. Skillicorn, Routledge, CRC Press, 2022 4. Cybersecurity for Dummies, Joseph Steinberg, Wiley, 2020																						
<b>12</b>	<b>Internal Continuous Assessment: 40%</b>	<b>Semester End Examination: 60%</b>																					
<b>13</b>	<b>Continuous Evaluation through:</b> Class Test on Module 1: 10 marks Class Test on Module 2: 10 marks <hr/> <b>Average of 2 Class Tests: 10 marks</b> Assignment on Module 1: 5 marks Assignment on Module 2: 5 marks <hr/> <b>Total of 2 Assignments: 10 marks</b> <b>Total: 20 marks</b>	<b>Evaluation through:</b> <b>A Semester End Theory Examination of 1 hour duration for 30 marks</b> as per the paper pattern given below. <hr/> <b>Total: 30 marks</b>																					
<b>14</b>	<b>Format of Question Paper:</b>  <table border="1" style="width: 100%;"> <tr> <td colspan="2"><b>Total Marks: 30</b></td> <td colspan="2" style="text-align: right;"><b>Duration: 1 Hour</b></td> </tr> <tr> <th>Question</th> <th>Based On</th> <th>Options</th> <th>Marks</th> </tr> <tr> <td><b>Q. 1</b></td> <td>Module 1</td> <td><i>Any 2 out of 4</i></td> <td>10</td> </tr> <tr> <td><b>Q. 2</b></td> <td>Module 2</td> <td><i>Any 2 out of 4</i></td> <td>10</td> </tr> <tr> <td><b>Q. 3</b></td> <td>Module 1 &amp; 2</td> <td><i>Any 2 out of 4</i></td> <td>10</td> </tr> </table>			<b>Total Marks: 30</b>		<b>Duration: 1 Hour</b>		Question	Based On	Options	Marks	<b>Q. 1</b>	Module 1	<i>Any 2 out of 4</i>	10	<b>Q. 2</b>	Module 2	<i>Any 2 out of 4</i>	10	<b>Q. 3</b>	Module 1 & 2	<i>Any 2 out of 4</i>	10
<b>Total Marks: 30</b>		<b>Duration: 1 Hour</b>																					
Question	Based On	Options	Marks																				
<b>Q. 1</b>	Module 1	<i>Any 2 out of 4</i>	10																				
<b>Q. 2</b>	Module 2	<i>Any 2 out of 4</i>	10																				
<b>Q. 3</b>	Module 1 & 2	<i>Any 2 out of 4</i>	10																				

**Syllabus**  
**B. Com. (Second Year)**  
**(Sem.- III)**

**Title of Paper : Advertising-I**

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
<b>1</b>	<b>Description of the course :</b> <b>Including but Not limited to :</b>	This Course includes Introduction, relevance, Usefulness and Application of Advertisement. It also deals with connection with other courses, demand in the Advertising industry, role and career in advertising agency.
<b>2</b>	<b>Vertical :</b>	VSC
<b>3</b>	<b>Type :</b>	Theory
<b>4</b>	<b>Credit:</b>	2 credits (1 credit = 15 Hours for Theory in a semester)
<b>5</b>	<b>Hours Allotted :</b>	30 Hours
<b>6</b>	<b>Marks Allotted:</b>	50 Marks
<b>7</b>	<b>Course Objectives:</b> ( List some of the course objectives )  1. To introduce the fundamentals of advertising, various aspects and classification of advertising. 2. To understand the role of advertising agency, careers in advertising and brand building.	
<b>8</b>	<b>Course Outcomes:</b> ( List some of the course outcomes )  <b>CO1-</b> Students will be able to understand the fundamentals of advertising, various aspects, classification of advertising. (Understand) <b>CO2-</b> Students would understand role and careers in advertising agency and brand building and can attempt to apply for the same (Apply)	

**9** **Modules:-** Per credit One module can be created

**Module 1: Introduction to Advertising & Key Aspects**

**Unit 1 Fundamentals and Types of Advertising:**

- Definition, Features, Scope of Advertising, Evolution of Advertising, Active Participants, Importance of advertising to consumer, business and nation
- Classification of Advertising: Media, Target audience, Rural, Political, Green, Advocacy advertising.

**Unit II Economic, Social and Ethical Aspects:**

- Impact of advertising on consumer demand and pricing
- Ethical and Social issues of advertising, positive and negative influences of advertising on Indian Culture.

**Module 2: Advertising Agency and Brand Building**

**Unit 1 Advertising Agency and Careers in Advertising:**

- Definition, Features, Functions and structure, Classification of advertising agencies,
- Careers in Advertising: Skills required for advertising career, Various Career Options, Freelancing Careers.

**Unit II Brand Building:**

- Concepts of Branding, Process of Brand Building, Role of advertising in developing
- Brand Image, Brand Equity, Brand Crises Management.

**10** **Reference Books:**

- Belch & Belch, *Advertising and Promotion: An Integrated Marketing Communications Perspective*, McGraw-Hill, 2009.
- David Ogilvy, *Ogilvy on Advertising*, Headline Welbeck, 2023.
- ASCI, The Code for Self-Regulation of Advertising Content in India, 2025.
- Arens, Weigold, *Contemporary Advertising*, McGraw-Hill, 2023.
- Contemporary Advertising, 2017, 15th Edition, William Arens, Michael Weigold and Christian Arens, Hill Higher Education
- Advertising: Planning and Implementation, 2006 – Raghuvir Singh, Sangeeta Sharma – Prentice Hall 6.
- Advertising Management, 5th Edition, 2002 – Batra, Myers and Aaker – Pearson Education
- Kotler Philip and Eduardo Roberto, Social Marketing, Strategies for Changing Public Behaviour, 1989, The Free Press, New York.
- Confessions of an Advertising Man, David Ogilvy, 2012, Southbank Publishing
- Advertising, 10th Edition, 2010 - Sandra Moriarty, Nancy D Mitchell, William D. Wells, Pearson
- Social Media: Marketing Strategies for Rapid Growth Using: Facebook, Twitter, Instagram, LinkedIn, Pinterest and YouTube Paperback – March 8, 2016
- Advertising Concept Book Paperback – Import, 31 July 2012, by Pete Barry
- The Advertising Age Encyclopedia of Advertising (Three Volume Set) by John McDonough and Karen Egolf.

11	Internal Continuous Assessment: 40%	External, Semester End Examination 60% Individual Passing in Internal and External Examination
12	<b>Continuous Evaluation through:</b> Quizzes, Class Tests, presentation, project, role play, creative writing, assignment etc.( at least 4 )	

Exam Pattern (External Examination)	
<b>Total Marks: 30</b> <b>Time: 1 hour</b>	<b>2 Credits</b>
<b>Answer any two questions out of three questions</b>	
Q.1 Answer the Following Questions. a) b)	7.5 x 2= 15
Q.2 Answer the Following Questions. a) b)	7.5 x 2= 15
Q.3 Answer the Following Questions. a) b)	7.5 x 2= 15

Exam Pattern (Internal Examination) Total 20 Marks		Marks
1. Class Test	5 Marks	
2. Assignment	5 Marks	
3. Presentation	5 Marks	
4. Group Discussion	5 Marks	
5. Quiz	5 Marks	
6. Case Study	5 Marks	
<b>Note:</b>	1. Any Four out of the above can be taken for the internal Assessment. 2. The internal Assessment shall be conducted throughout the Semester. 3. Field visit can be arranged.	

**B.Com. (Accountancy) Syllabus  
S.Y. B.COM (Semester - III)**

**Title of Paper: Vocational Skills in Accounting-V**

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
1	<b>Description the course :</b>  <b>Including but Not limited to :</b>	This course, equips learners with essential vocational skills for a career in auditing. It provides a strong foundation in auditing basics, including financial statement analysis, error and fraud identification, and the principles of auditing. It also focuses on practical aspects of audit planning, procedures, and documentation, emphasizing the development of skills needed to execute an audit effectively. Learners will gain hands-on knowledge in creating audit programs and working papers, understanding the importance of audit evidence, and mastering the techniques for ensuring compliance and accuracy. This course is designed to prepare learners for roles in auditing firms, corporate finance departments, and regulatory bodies, fostering professional development and contributing to the integrity of financial reporting.
2	<b>Vertical :</b>	VSC
3	<b>Type :</b>	Theory
4	<b>Credit:</b>	2 credits (1 credit = 15 Hours for Theory)
5	<b>Hours Allotted :</b>	30 Hours
6	<b>Marks Allotted:</b>	50 Marks

<b>7</b>	<p><b>Course Objectives</b></p> <ul style="list-style-type: none"> <li>• To analyze the differences between accounting, auditing, and investigation to understand the unique role of auditing in financial reporting.</li> <li>• To evaluate the effectiveness of different audit planning approaches and documentation practices in ensuring a comprehensive audit.</li> </ul>
<b>8</b>	<p><b>Course Outcomes:</b></p> <ul style="list-style-type: none"> <li>• The learners will be able to summarize, interpret and apply the concepts of auditing while its actual performance in the given scenarios</li> <li>• The learners will be able to prepare the plans and list the various documents required for conduct of audit of the company.</li> </ul>

<b>9</b>	<p><b>Modules:- 02</b></p>
	<p><b>Module 1: Introduction to Auditing</b></p>
	<ul style="list-style-type: none"> <li>• Basics – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing, Investigation and Auditing.</li> <li>• Errors &amp; Frauds – Definitions, Reasons and Circumstances, Types of Error, Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud.</li> <li>• Principles of Audit, Materiality, True and Fair view</li> <li>• Types of Audit – Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audit and Social Audit.</li> </ul>
	<p><b>Module 2 Audit Planning, Procedures and Documentation</b></p>
	<ul style="list-style-type: none"> <li>• Audit Planning – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach</li> <li>• Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before commencing Work, Overall Audit Approach.</li> <li>• Audit Working Papers – Meaning, importance, Factors determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client’s Books. Note: Carry Hands-on training by using pedagogy of peer-peer learning, simulations for conduct of audit and visits to an audit firm.</li> </ul>

**10 Reference Books:**

- Arens, A. A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2017). *Auditing and assurance services* (16th ed.). Pearson.
- Messier, W. F., Glover, S. M., & Prawitt, D. F. (2017). *Auditing & assurance services: A systematic approach* (10th ed.). McGraw-Hill Education.
- Whittington, R., & Pany, K. (2016). *Principles of auditing & other assurance services* (20th ed.). McGraw-Hill Education.
- Gay, G., & Simnett, R. (2018). *Auditing & assurance services* (7th ed.). McGraw-Hill Education.
- Institute of Chartered Accountants of India (ICAI). (Current Year). *Standards on auditing*. ICAI.
- Louwers, T. J., Ramsay, R. J., Sinason, D. H., Strawser, J. R., & Thibodeau, J. C. *Auditing & assurance services* (7th ed.). McGraw-Hill Education.
- Porter, B., Simon, J., & Hatherly, D.. *Principles of external auditing* (4th ed.). Wiley.

**11 Internal Continuous Assessment: 40%**

**External, Semester End Examination 60%,  
Individual Passing in Internal and External Examination**

**12 Continuous Evaluation through:**

**Semester End External - 30 marks  
Time: 1:00 hr**

	<b>Assessment/ Evaluation</b>	<b>Marks</b>
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar	5
3	Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)	5

**QUESTION PAPER PATTERN**

<b>Question No.</b>	<b>Questions</b>	<b>Marks</b>
Q.1	Practical/ Theory	15
Q.2	Practical/ Theory	15
Q.3	Practical/ Theory	15

**Any 2 Questions out of 3 Questions.**

**Note**

1. 15 marks question may be subdivided into 10 & 5 marks or 8 & 7 marks each.
2. Use of simple calculator is allowed in the examination.



**Title of Paper- हिंदी भाषा:व्यावहारिक प्रयोग**

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
1	<b>Description of the course:</b>	भाषा का जीवन में सदैव महत्व रहा है। जीवन और भाषा का चोली-दामन का संबंध है। जब हमारी भाषा मधुर और सार्थक होती है तो श्रोता पर विशिष्ट प्रभाव पड़ता है। भाषा का यदि सही और सार्थक रूप से प्रयोग किया जाए तो मनुष्य जीवन में कहीं भी असफल नहीं हो सकता है। इसी भाषा के माध्यम से हम सभी को अपनी ओर आकर्षित भी करते हैं। वर्तमान युग में रोजगार में बहुत से क्षेत्र भाषा से जुड़े हुए हैं, जिसके माध्यम से विद्यार्थी इनका लाभ ग्रहण कर सकते हैं। भाषाई क्षमता हमारे विचारों की संवाहक होती है। आज डिजिटल युग में अभिव्यक्ति के कई माध्यमों का प्रसार हुआ है, इन माध्यमों में भाषा ही सशक्त तत्व है जो आपकी अभिव्यक्ति को पूरे जगत को अवगत कराती है। भाषा का महत्व हर समय, हर माध्यम में रहा है, परंतु भाषा का सार्थक रूप का प्रयोग आज बहुत आवश्यक है। आज हिंदी अंतरराष्ट्रीय स्तर पर प्रयोग में लाई जा रही है, तकनीक, सूचना प्रौद्योगिकी सोशल मीडिया, राजनीति की भाषा हिंदी बन चुकी है। जीवन में कई क्षेत्रों में व्यावहारिक स्तर पर हमें अपनी भाषा के लिखित स्वरूप के कार्यों को करना होता है और ऐसे में कार्य-दक्षता महत्व रखती है। हिंदी भाषा में व्यावहारिक प्रयोग को केंद्र में रखकर और इन्हीं पहलुओं को ध्यान में रखते हुए इस पाठ्यक्रम का गठन किया गया है। हम हिंदी भाषा को सही और शुद्ध रूप में प्रयोग कर अभिव्यक्ति को सफल बनाएं और बिना व्याकरण के यह संभव नहीं है। इस दृष्टि से पाठ्यक्रम सर्वाधिक लाभकारी सिद्ध होगा।
2	<b>Vertical:</b>	AEC
3	<b>Type:</b>	Theory
4	<b>Credit:</b>	2 credits (1 credit = 15 Hours for Theory)
5	<b>Hours Allotted:</b>	30 Hours
6	<b>Marks Allotted:</b>	50 Marks
7	<b>Course Objectives:</b>	1. विद्यार्थियों को राजभाषा हिंदी का विधिवत ज्ञान प्रदान करना।

	2. विद्यार्थियों को राजभाषा हिंदी के व्याकरण से परिचय करवाना। 3. विद्यार्थियों को संज्ञा आदि का ज्ञान प्रदान करना। 4. विद्यार्थियों को कारकों, वाक्य रचना एवं भाषिक चिह्नों आदि का ज्ञान प्रदान करना।
<b>8</b>	<b>Course Outcomes:</b> 1. विद्यार्थियों को राजभाषा हिंदी का ज्ञान प्राप्त होगा, एवं दक्षता प्राप्त होगी। 2. विद्यार्थियों को राजभाषा हिंदी के व्याकरणिक प्रयोग की जानकारी प्राप्त होगी। 3. विद्यार्थियों को हिंदी-संज्ञा आदि का ज्ञान प्राप्त होने के साथ भाषा के शुद्ध, व्यावहारिक रूप का ज्ञान होगा। 4. विद्यार्थियों को कारकों, वाक्य रचना एवं भाषिक चिह्नों आदि का ज्ञान प्राप्त होगा।
<b>9</b>	Modules (Per credit one module can be created)
	<b>इकाई-1</b> <b>व्याख्यान-15</b> <b>क्रेडिट-01</b>
	1. हिंदी भाषा : सामान्य परिचय
	2. राजभाषा हिंदी : संवैधानिक महत्त्व
	3. वर्णमाला : स्वर एवं व्यंजन
	4. शब्द भेद : सामान्य परिचय (संज्ञा आदि)
	<b>इकाई-2</b> <b>व्याख्यान-15</b> <b>क्रेडिट-01</b>
	1. वाक्य : सामान्य परिचय
	2. वर्तनी : शुद्धता का प्रयोग एवं सावधानियाँ
	3. कारक एवं विराम चिह्न
	4. पत्र लेखन : (बधाई, निमंत्रण, सुझाव, शिकायत, आभार, आवेदन, RTI लेखन)
<b>10</b>	<b>संदर्भ ग्रंथ-</b> 1. बाबूराम सक्सेना- सामान्य भाषा विज्ञान, हिंदी साहित्य सम्मेलन, प्रयाग 2. कामताप्रसाद गुरु- हिंदी व्याकरण, लोकभारती प्रकाशन, इलाहाबाद 3. आचार्य देवेन्द्र नाथ शर्मा- भाषा विज्ञान की भूमिका, राधाकृष्ण प्रकाशन, दिल्ली 4. भाषा विज्ञान एवं भाषाशास्त्र- कपिलदेव द्विवेदी, विश्वविद्यालय प्रकाशन, वाराणसी 5. भोलानाथ तिवारी- भाषा विज्ञान, किताब महल, इलाहाबाद
<b>11</b>	<b>Internal Continuous Assessment :</b> <b>40%</b>
	<b>External : Semester End Examination :</b> <b>60%</b>
<b>12</b>	<b>Continuous Evaluation through:</b> ● रचनात्मक कार्य/प्रकल्प इत्यादि- 10 अंक ● प्रस्तुति/परिसंवाद सहभागिता इत्यादि- 05 अंक ● अकादमिक, व्यावसायिक एवं कौशल संवर्धन गतिविधियाँ- 05 अंक <b>कुल 20 अंक</b>
	<b>लिखित परीक्षा</b> <b>अंक : 30</b> <b>समयावधि : 01 घंटा</b>

<b>13</b>	<b>Format of Question Paper: for the semester end examination</b> <b>अंक : 30</b>	<b>लिखित परीक्षा</b> <b>समयावधि : 01 घंटा</b>
	<b>निर्देश-</b> 1. दोनों इकाइयों से प्रश्न पूछे जाएं। 2. तीन प्रश्न पूछे जाएं, किन्हीं दो प्रश्नों के उत्तर अपेक्षित हैं।	<b>15x2 = 30 अंक</b> <b>कुलयोग- 30 अंक</b>

**Sd/-**

**Sign of the BOS  
Chairman  
Prof. Dr. Santosh  
Motwani  
Board of Studies in  
Hindi**

**Sd/-**

**Sign of the  
Offg. Associate Dean  
Dr. Suchitra Naik  
Faculty of  
Humanities**

**Sd/-**

**Sign of the  
Offg. Associate Dean  
Prof. Manisha  
Karne  
Faculty of Humanities**

**Sd/-**

**Sign of the  
Offg. Dean  
Prof. Anil Singh  
Faculty of  
Humanities**

AC – 20/05/2025  
Item No. – 5.45 (N) Sem-III 2(a)

## As Per NEP 2020

### University of Mumbai



<b>Syllabus for Marathi - AEC</b>	
<b>Board of Studies in Marathi</b>	
<b>UG Second Year Programme</b>	
<b>Semester</b>	<b>III</b>
<b>Title of Paper</b>	<b>लेखन कौशल्ये -२ (महाजालावरील लेखन)</b>
<b>Credits</b>	<b>2</b>
<b>From the Academic Year</b>	<b>2025-26</b>

**Syllabus**  
**B.A. (Marathi AEC)**  
**(Semester - III)**

**Title of Paper : लेखन कौशल्ये - २ (महाजालावरील लेखन)**

Sr. No.	Heading	Particulars
1.	<b>अभ्यासक्रमाचे वर्णन : (Description of the Course )</b>	<p>राष्ट्रीय शैक्षणिक धोरण - २०२० विद्यार्थ्यांच्या सर्वांगीण विकासावर (Wholistic Development) भर देते. या धोरणात सर्वांगीण विकासाचा भाग म्हणून क्षमता वर्धन अभ्यासक्रम (Ability Enhancement Course) या स्तंभांतर्गत भाषिक कौशल्य अभ्यासक्रमाचा समावेश करण्यात आला आहे. कला, वाणिज्य व विज्ञान या विद्याशाखांमध्ये अध्ययन करणाऱ्या विद्यार्थ्यांना तिसऱ्या सत्रामध्ये 'आधुनिक भारतीय भाषां'चे अध्ययन अनिवार्य करण्यात आले आहे. सदर क्षमता वर्धन अभ्यासक्रमाचे स्वरूप प्रामुख्याने भाषाकेंद्री असावे, असेही राष्ट्रीय शैक्षणिक धोरणात नमूद करण्यात आले आहे. विद्यार्थ्यांना विविध प्रकारच्या भाषिक कौशल्यांचा तपशीलवार परिचय करून देणे, तसेच ती कौशल्ये आत्मसात करण्याची संधी विद्यार्थ्यांना उपलब्ध करून देणे, ही या अभ्यासक्रमाची महत्त्वाची उद्दिष्टे आहेत. ही उद्दिष्टे लक्षात घेऊन 'लेखन कौशल्ये - २ (महाजालावरील लेखन)' (श्रेयांकने २) या अभ्यासपत्रिकेची आखणी करण्यात आली आहे.</p> <p>आंतरमहाजाल हे एकविसाव्या शतकातील अत्यंत प्रभावी साधन आहे. जगभरातील संगणक एकमेकांशी जोडले जाऊन त्यांचे जाळे तयार झाले आहे. विविध सामाजिक माध्यमस्थळांवर स्वतःचे खाते (अकाउंट) तयार करणे आणि त्यावर मराठी भाषा व देवनागरी लिपीतून लिहिणे, ही समकालीन संपर्क व्यवहारातील आवश्यक बाब झाली आहे. यास अनुसरून आपल्या अभिव्यक्तीला व्यासपीठ मिळवून देणारी अनुदिनी (ब्लॉग) तयार करणे, विकिपीडियावर भोवतालातील भाषा, साहित्य, संस्कृतीशी निगडित माहितीपर व विश्लेषणात्मक नोंदी लिहिणे, सामाजिक माध्यमस्थळांवरील आपल्या खात्यावर सातत्याने अभ्यासपूर्ण लेखन करणे, स्वक्षमतेशी निगडित समाजगट / आभासी कट्टे (कम्युनिटी ग्रुप) तयार करणे, या बाबींसाठी आवश्यक सामाजिक माध्यमस्थळ साक्षरता आणि मराठी भाषा व देवनागरी लिपीतून लिहिण्याची क्षमता 'लेखन कौशल्ये - २ (महाजालावरील लेखन)' (श्रेयांकने २) या अभ्यासपत्रिकेच्या अध्ययनातून विद्यार्थ्यांमध्ये निर्माण होईल.</p>

2.	<b>Vertical</b>	Ability Enhancement Course
3.	<b>Type</b>	Theory
4.	<b>Credit</b>	2 Credits (1 Credit = 15 Hours for Theory or 30 Hours of Practical Work in a Semester)
5.	<b>Hours Allotted</b>	30 Hours (AEC या स्तंभांतर्गत शिकविल्या जाणाऱ्या अभ्यासपत्रिकांच्या कार्यभारासंबंधी मुंबई विद्यापीठाच्या दिनांक २३ जुलै, २०२४ च्या NO.AAMS_UGS/ICC/2024-25/19 या परिपत्रकाचा आधार घ्यावा.)
6.	<b>Marks Allotted</b>	50 Marks
7.	<b>अभ्यासक्रम उद्दिष्टे (Course Objectives) :</b> १. महाजालावरील लेखन कौशल्याचे स्वरूप समजावून सांगणे. २. महाजालावर प्रभावी लेखन करण्यासाठी आवश्यक असणाऱ्या तंत्रांचा परिचय करून देणे. ३. नेहमीच्या पठडीतील लेखन व महाजालावरील लेखन यांमधील साम्य-भेद स्पष्ट करणे. ४. विविध सामाजिक माध्यमस्थळांवर लेखन करण्यासाठी आवश्यक कौशल्ये व क्षमता विकसित करणे.	
8.	<b>अभ्यासक्रम निष्पत्ती (Course Outcomes) :</b> १. विद्यार्थ्यांना महाजालावरील लेखन कौशल्याचे स्वरूप समजेल. २. विद्यार्थ्यांना महाजालावर प्रभावी लेखन करण्यासाठी आवश्यक तंत्रांचा परिचय होईल. ३. विद्यार्थ्यांना नेहमीच्या पठडीतील लेखन व महाजालावरील लेखन यांमधील साम्य-भेद स्पष्ट होईल. ४. विद्यार्थ्यांमध्ये विविध सामाजिक माध्यमस्थळांवर लेखन करण्यासाठी आवश्यक कौशल्ये व क्षमता विकसित होतील.	
9.	<b>अभ्यासघटक (Module) :</b>	
	<b>घटक - १ : सामाजिक माध्यमस्थळांवर मराठी भाषा व देवनागरीतून लेखन (भाग - १)</b>	
	अ) अनुदिनी (ब्लॉग) लेखन आ) विकिपीडियावरील लेखन (६० मिनिटांच्या १५ तासिका, श्रेयांकन १)  (सूचना : विद्यार्थ्यांमध्ये उपरोक्त सामाजिक माध्यमस्थळांवर लेखन करण्यासाठी आवश्यक कौशल्ये व क्षमता विकसित होतील या दृष्टीने शिक्षकांनी सराव करून घ्यावा.)	

<b>घटक -२ : सामाजिक माध्यमस्थळांवर मराठी भाषा व देवनागरीतून लेखन (भाग - २)</b>	
<p>अ) फेसबुक, इन्स्टाग्राम, एक्स यांवरील लेखन  आ) समाज गट (कम्युनिटी ग्रुप), आभासी कट्टे यांवरील लेखन  (६० मिनिटांच्या १५ तासिका, श्रेयांकन-१)</p> <p>(सूचना : विद्यार्थ्यांमध्ये उपरोक्त सामाजिक माध्यमस्थळांवर लेखन करण्यासाठी आवश्यक कौशल्ये व क्षमता विकसित होतील या दृष्टीने शिक्षकांनी सराव करून घ्यावा.)</p>	
<b>10.</b>	<b>पाठ्य ग्रंथ (Text books) : N. A.</b>
<b>11.</b>	<p><b>संदर्भ ग्रंथ (Reference Books) :</b></p> <p>१. मराठी व्याकरण आणि लेखन, विनायक गंधे व मीरा जोशी, निराली प्रकाशन, पुणे, २०१२.  २. उपयोजित मराठी, (संपा.) केतकी मोडक व अन्य, पद्मगंधा प्रकाशन, पुणे, २०१२.  ३. मराठी भाषिक कौशल्य विकास, (संपा.) पृथ्वीराज तौर, अथर्व पब्लिकेशन्स, धुळे, २०१८.  ४. व्यावहारिक मराठी, ल. रा. नसिराबादकर, भाषा विकास संशोधन संस्था, कोल्हापूर, २०२३.  ५. <i>Aayushi International Interdisciplinary Research Journal</i> (ISSN 2349-638x) Peer Reviewed Journal <a href="http://www.aiirjournal.com">www.aiirjournal.com</a></p>
<b>12.</b>	<p><b>Internal Continuous Assessment : 40%</b></p> <p><b>External, Semester End Examination : 60% Individual Passing in Internal and External Examination</b></p>
<b>13.</b>	<p><b>अंतर्गत सातत्यपूर्ण मूल्यांकन (Internal Continuous Assessment) : २० गुण</b></p> <p><b>अंतर्गत मूल्यांकनाचे स्वरूप (Format of Internal Assessment) :</b></p> <p>चाचणी परीक्षा / मौखिक परीक्षा / प्रकल्पलेखन / नियतकार्य (Assignment) / सादरीकरण / प्रश्नमंजूषा यांपैकी कोणत्याही पद्धतींचा अवलंब करून अंतर्गत मूल्यमापन करता येईल.  (प्रत्यक्ष उपस्थिती किंवा ऑनलाईन)</p>

14. बहिरगत परीक्षा (External Examination) : ३० गुण (वेळ : एक तास)

बहिरगत परीक्षेच्या प्रश्नपत्रिकेचे स्वरूप (Format of Question Paper) :

१. प्रत्येकी १५ गुणांचे एकूण तीन प्रश्न विचारावेत. त्यांपैकी विद्यार्थ्यांनी कोणतेही दोन प्रश्न सोडवावेत.
२. पहिले दोन प्रश्न दीर्घोत्तरी स्वरूपाचे असावेत. दोन्ही घटकांवर आधारित १५ गुणांचे अंतर्गत पर्याय असलेले दोन प्रश्न विचारावेत.
३. तिसरा प्रश्न हा घटक क्रमांक एक व दोनवर आधारित १५ गुणांचा वस्तुनिष्ठ स्वरूपाचा असावा. प्रत्येक घटकावर दहा याप्रमाणे एकूण वीस प्रश्न विचारावेत. विद्यार्थ्यांनी कोणतेही पंधरा प्रश्न सोडवावेत.

Sd /-

Sign of the BOS  
Chairman  
Prof. Dr. Satish  
Kamat  
Board of Studies in  
Marathi

Sd/-

Sign of the  
Offg. Associate Dean  
Dr. Suchitra Naik  
Faculty of  
Humanities

Sd/-

Sign of the  
Offg. Associate Dean  
Prof. Manisha  
Karne  
Faculty of Humanities

Sd/-

Sign of the  
Offg. Dean  
Prof. Anil Singh  
Faculty of  
Humanities

AC – 20/05/2025

Item No. 8.47 (N) Sem III/IV 1(c)

## As Per NEP 2020

# University of Mumbai



### Syllabus for CC

Ad- hoc Board of Studies in N.C.C./N.S.S./Sports Co-Curricular

UG First Year Programme - Co-Curricular Course

Semester	III & IV	
Title of Paper	Sem	Credits
Indian Theatre: Classical Roots and Contemporary Expressions	III	2
Integrated Theatre Production: Stage Craft, Costume, Music and Technology	IV	2
From the Academic Year		2025-26

**Semester III As per NEP 2020**

# **Indian Theatre: Classical Roots and Contemporary Expressions**

Syllabus for Two Credits Programme

With effect from Academic Year 2025-2026

### **Aims and Objectives**

- To understand the historical evolution of Indian theatre from Vedic to modern times.
- To analyze the core principles of Bharata's *Natyashastra* and their relevance in contemporary theatre.
- To examine major classical playwrights and evaluate the narrative and thematic aspects of their works.
- To explore and differentiate various streams of modern Indian theatre including commercial, experimental, and children's theatre.
- To develop a critical perspective on the sociopolitical role of street and one-act plays.
- To appreciate the interdisciplinary nature of performing arts by connecting theory with practical examples.

### **Learning Outcomes**

#### **The course will enable the learner to**

- Describe the historical and cultural development of Indian theatre across different time periods.
- Interpret and apply the aesthetic principles from *Natyashastra* (such as Rasa and Abhinaya) in the analysis of theatrical performances.
- Critically evaluate classical Indian plays for their structure, themes, character development, and historical significance.
- Compare and contrast different forms of modern Indian theatre and assess their audience impact and staging methods.
- Demonstrate understanding of street theatre and one-act plays by creating outlines or performing excerpts reflecting real-world issues.
- Reflect on the role of performing arts in cultural preservation, education, and community engagement.

### **Modules at Glance**

#### **Semester III**

<b>Module No.</b>	<b>Unit</b>	<b>Content</b>	<b>No. of Hours</b>
1	I	Indian Theatre: Historical Roots	07
	II	Bharata's <i>Natyashastra</i> and Theatrical Principles	08
2	III	Classical Playwrights and Dramatic Texts	07
	IV	Streams and Forms of Modern Indian Theatre	08
<b>Total No. of Hours</b>			<b>30</b>

Module No.	Unit	Content
1	I	<p><b>Indian Theatre: Historical Roots</b></p> <ul style="list-style-type: none"> <li>History of Indian Drama, Origins: Historical development: From Vedic rituals to Sanskrit drama, medieval folk forms, colonial influences, and post-independence trends.</li> <li>Major periods: Ancient (Natyashastra era), Medieval (Bhakti and folk traditions), Modern (colonial and post-independence)</li> </ul>
	II	<p><b>Bharata's <i>Natyashastra</i> and Theatrical Principles</b></p> <ul style="list-style-type: none"> <li>In-depth analysis of <i>Natyashastra</i>, the foundational treatise on Indian dramaturgy</li> <li>Key concepts:</li> <li>Natyagriha (Ancient theatre architecture)</li> <li>Rasa Theory – the aesthetic experience and emotional flavors</li> <li>Bhava, Abhinaya, and their relevance in classical performance</li> <li>Influence of <i>Natyashastra</i> on later theatrical tradition</li> </ul>
2	III	<p><b>Classical Playwrights and Dramatic Texts</b></p> <ul style="list-style-type: none"> <li>Critical study of major classical dramatists and their works:</li> <li><b>Kalidasa</b> – <i>Abhijnanasakuntalam</i>, <i>Malavikagnimitram</i></li> <li><b>Bhasa, Sudraka, Bhavabhuti</b> – Key themes and innovations.</li> <li>Analysis of plot structure, character portrayal, and cultural context in classical play.</li> </ul>
	IV	<p><b>Streams and Forms of Modern Indian Theatre</b></p> <ul style="list-style-type: none"> <li><b>Commercial Theatre:</b> Characteristics, audience engagement, and production values</li> <li><b>Experimental Theatre:</b> Alternative spaces, innovative storytelling, and non-linear narratives</li> <li><b>Amateur Theatre:</b> Community participation, regional theatre groups, and resourceful staging</li> <li><b>Children's Theatre:</b> Educational objectives, interactive methods, and imagination-centered content</li> <li><b>One-Act Plays:</b> Structure, brevity, and intensity of narrative</li> <li><b>Street Theatre (Nukkad Natak):</b> Origin, purpose, and</li> </ul>

		socio-political engagement
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### **Scheme of Evaluation**

The Scheme of Examination shall be of 50 marks. It will be divided into Internal Evaluation (20 marks) and Semester End Examination (30 Marks).

### **Semester III (50 Marks - 2 Credits)**

#### **Internal Evaluation (20 Marks)**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Marks</b>
1	Presentation <b>OR</b> Project <b>OR</b> Assignment	15
2	Participation in Workshop / Conference / Seminar (as decided by the Teacher) <b>OR</b> Participation in Online Workshop / Conference / Seminar (as decided by the Teacher) <b>OR</b> Field Visit <b>OR</b> Attendance	5

### Semester End Examination (30 Marks)

<b>Question No.</b>	<b>Particulars</b>	<b>Marks</b>
1	<b>Objective Type Questions (All Units)</b>	06
2	<b>Descriptive Question(s) on Unit I</b> The Question may be divided into sub questions: Attempt any 2 out of 4 (Each of 3 Marks)	06
3	<b>Descriptive Question(s) on Unit II</b> The Question may be divided into sub questions: Attempt any 2 out of 4 (Each of 3 Marks)	06
4	<b>Descriptive Question(s) on Unit III</b> The Question may be divided into sub questions: Attempt any 2 out of 4 (Each of 3 Marks)	06
5	<b>Descriptive Question(s) on Unit IV</b> The Question may be divided into sub questions: Attempt any 2 out of 4 (Each of 3 Marks)	06
<b>Total</b>		<b>30</b>

## Reference Books

- *Ankur, D. R. (2021). Doosare Natyashastra ki Khoj (in Hindi). Vani Prakashan. ISBN: 978-9350004302.*
- *Bhatia, N. (Ed.). (2009). Modern Indian theatre: A reader. Oxford University Press.*
- *Brockett, O. G. (1991). History of the theatre (7th ed.). Allyn and Bacon.*
- *Brockett, O. G. (1987). Theatre: An introduction (5th ed.). Holt, Rinehart and Winston.*
- *Coulson, M. (Trans.). (2006). Plays of Kalidasa: Theatre of memory. Penguin Books.*
- *Dinkar, R. S. (1966). Sanskriti ke chaar adhyay (in Hindi). Udayachal. ISBN: 9788185341052.*
- *Dikshit, S. N. (2009). Bharat aur Bhartiya Natyakala (in Hindi). Rashtriya Sanskrit Sansthan.*
- *Fischer-Lichte, E. (2008). The transformative power of performance: A new aesthetics. Routledge.*
- *Fischer-Lichte, E., & Majumdar, R. (Eds.). (2010). Theatres of India: A concise companion. Oxford University Press.*
- *Gargi, B. (1991). Indian theatre. National Book Trust.*
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- *Karnad, G. (1995). Three modern Indian plays: Tughlaq, Hayavadana, Nagamandala. Oxford University Press.*
- *Mason, D. (Ed.). (2006). Performance traditions in India. Oxford University Press.*
- *Mathur, J. C. (2006). Paramparasheel natya (in Hindi). National School of Drama. ISBN-13: 9788181970756.*
- *Macdonell, A. A. (1900). A history of Sanskrit literature. D. Appleton and Company.*
- *Ranganathacharya, A. (1971). Indian drama. Sahitya Akademi.*
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- *Sircar, B. (2009). Three plays: Evam Indrajit, Pagla Ghoda, and Bhoma. Oxford University Press.*
- *Solomon, R. H. (2004). New directions in Indian theatre. Seagull Books.*
- *Tendulkar, V. (2004). Collected plays in translation (Vol. 1). Oxford University Press.*
- *Tanvir, H. (2007). Charandas Chor and other plays. Seagull Books.*
- *Vatsyayan, K. (1980). Traditional Indian theatre: Multiple streams. National Book Trust.*
- *Vatsyayan, K. (1996). Indian poetics and Natyashastra. [Publisher not listed].*
- *Varadpande, M. L. (1987). A history of Indian theatre (Vols. 1–3). Abhinav Publications.*
- *Wales, H. W. (2010). Bharat ka pracheen natak: Vishwa sahitya aur theatre ke liye mulyon ka adhyayan (in Hindi). Motilal Banarsidass Publishing House. ISBN: 978-8120824522.*
- *Wilson, E., & Alvin, G. (2001). Theatre: The lively art (6th ed.). McGraw-Hill.*

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### Syllabus for CC

Ad- hoc Board of Studies in N.C.C./N.S.S./Sports Co-Curricular

UG First Year Programme – National Service Course

Semester	III & IV	
Title of Paper	Sem	Credits
Study of Indian Social Reformers	III	2
Youth and Disaster Management	IV	2
From the Academic Year		2025-26

# UNIVERSITY OF MUMBAI

## Semester III

(w.e.f. June, 2025)

Sub: - NSS- Study of Indian Social Reformers

Credits: 02

Lectures: 30

Marks:50

Unit Number	SEMESTER 3 Title of the Unit	No. of Lecture	No. of Credits
1	<b>History of Social work in India</b>	15	1
	Social Reformers: Definition, concept and Nature		
	History of Indian Social Reformers		
	Characteristics Indian Social Reformers - Pre-Post Independence		
	<b>Skills for NSS volunteers:</b>		
	<b>Soft Skills for NSS Volunteers</b> – Communication skills, Public speaking skills, Body Language, Content writing, Resume writing.		
	<b>Life Skills</b> – problem solving, Empathy, coping with emotions, self- Awareness and inter personal skills.		
2	<b>Contributions of Social Reformers</b>	15	1
	• Mahatma Gandhi		
	• Swami Vivekanand		
	• Sant Gadge Baba		
	• Mahatma Jyotiba Phule		
	• Rajshri Shahu Maharaj		
	• Baba Amte		
• RajaRam Mohan Roy			

### References –

- 1) Fadake G. D., (Sampadak) – Mahatma FuleSamagraWangmaya.
- 2) Salunkhe P.B., (Sampadak) – Mahatma FuleGouravGranth.
- 3) NarkeHari,(Sampadak) -Mahatma Fule :ShodhachyaNavyaWata.
- 4) Bhosale S. S., (Sampadak) –Krantisukte: RajarshiChhatrapatiShahu
- 5) PawarJaysingrao, (Sampadak) –RajarshiShahuSmarakGranth
- 6) Dr. BabasahebAmbedkarlekhanaaniBhashanekhand 18, Bhag –1,2,3.
- 7) ToksalePracta -VyavysaikSamajkarya

- 8) Dr. V.C. Dande : National Service Scheme Review
- 9) Joshi V.N.-BhartiyTatvdnyanachabruhadItihas, Khand10
- 10) YadiIndumati -BharatratnaShendgeDipak (Anuwad) -MadarTeressa.
- 11) Marathi Vishwakosh, Khanda12.
- 12) Bhagat R.T. - Swami VivekanandTeAcharyaVinoba.
- 13) ShethPurushottam, KhambeteJayashri, Mane ShailajaRashtriyaSevaYojna
- 14) MishrAnupam - AajBhikharehaiTalab(Hindi)
- 15) ThotePurushottam–SamajkaryachiMultatve
- 16) Bhide G.L.,MaharashtratilSamajSudharanechaItihaas

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### Syllabus for CC

Ad- hoc Board of Studies in N.C.C./N.S.S./Sports Co-Curricular

UG First Year Programme – CC- Sports

Semester	III & IV	
Title of Paper	Sem	Credits
Introduction to Sports Training & Tests and Measurement	III	2
Advanced Sports Training and Performance Evaluation	IV	2
From the Academic Year		2025-26

**Course (Optional): Introduction to Sports, Physical Literacy, Health & Fitness and  
Yog**

**CBCS (Choice Based Credit System)**

**Second Year- Semester III**

**Course Structure**

<b>Semester</b>	<b>Paper</b>	<b>Title of Paper</b>	<b>No of lecture (Theory)</b>	<b>Internal Evaluation (IE)</b>	<b>End Semester Evaluation</b>	<b>Total Marks</b>	<b>Credits</b>
Third	CC	Introduction to Sports Training & Tests and Measurement	30	20	30	50	02
<b>Total</b>	-	-	<b>30</b>	<b>20</b>	<b>30</b>	<b>50</b>	<b>02</b>

# UNIVERSITY OF MUMBAI

## Semester III

(w.e.f. June, 2025)

### Sub:- Introduction to Sports Training & Tests and Measurement

#### Preamble:

Sports play a vital role in fostering physical fitness, mental resilience, and holistic well-being. Understanding the intricacies of sports training and the science of test and measurement is essential for optimizing athletic performance and personal growth. Sports training encompasses systematic methods to enhance physical capabilities, skill development, and strategic planning, while test and measurement provide the tools to evaluate fitness levels, track progress, and refine training protocols. Together, these disciplines empower individuals to achieve their full potential, making them indispensable components of modern sports science and athletic excellence.

#### Aims and Objectives

##### Sports Training

- To understand the foundation and principles of sports training.
- To study various training methods and their applications.
- To explore the process of designing personalized and professional training plans.
- To analyze the role of training in achieving peak performance.

##### Tests and Measurement in Sports

- To understand the significance of test and measurement in sports.
- To learn about various types of tests and their applications.
- To comprehend the criteria for good testing and measurement methods.
- To explore the use of test and measurement data for performance analysis and improvement.

#### Learning Outcomes

##### Sports Training

The course will enable the learner to:

- Understand and apply the principles of sports training.
- Identify and differentiate between various training methods.
- Develop effective exercise plans and training schedules.
- Evaluate the impact of training on performance enhancement.

##### Tests and Measurement in Sports

The course will enable the learner to:

- Identify and explain the importance of test and measurement in sports.
- Apply various skill, fitness, and psychological tests.
- Evaluate test results to assess fitness and performance levels.
- Utilize test data to design targeted training and rehabilitation programs

# UNIVERSITY OF MUMBAI

Semester – III

(w.e.f. June, 2025)

**Sub:- Introduction to Sports Training & Tests and Measurement**

**Credits: 02**

**Lectures: 30**

**Marks:50**

Module No.	Unit No	Title of the Unit	No. of Lectures	No. of Credits
1	I	<b><i>Introduction to Sports Training</i></b> <b>Meaning, Definition, and Components/Elements of Sports Training</b> <ul style="list-style-type: none"><li>• Meaning</li><li>• Definition</li><li>• Components/Elements</li></ul>	2	1
	II	<b>Principles of Sport Training</b> <ul style="list-style-type: none"><li>• FITT Principle (Frequency, Intensity, Time, Type)</li><li>• Specificity</li><li>• Progression</li><li>• Overload</li><li>• Reversibility</li><li>• Tedium</li></ul>	5	
	III	<b>Types of Training Methods</b> <ul style="list-style-type: none"><li>• Interval Training</li><li>• Fartlek Training</li><li>• Continuous Training</li><li>• Weight Training</li><li>• Circuit Training</li><li>• Plyometric Training</li><li>• Flexibility Training</li></ul>	5	
	IV	<b>Basic Guidelines for Designing Exercise Plans and Training Schedules</b> <ul style="list-style-type: none"><li>• Current Health Status</li><li>• Medical History</li><li>• Level of Fitness</li><li>• Training Load</li><li>• Periodisation</li><li>• Holistic/Integrated Approach</li><li>• Person-Centred Approach</li><li>• Training Intensity</li></ul>	3	
		<b>Total</b>	<b>15</b>	<b>1</b>

**Sub:- Introduction to Sports Training & Tests and Measurement**

**Credits: 02**

**Lectures: 30**

**Marks:50**

<b>Module No.</b>	<b>Unit No</b>	<b>Title of the Unit</b>	<b>No. of Lectures</b>	<b>No. of Credits</b>
<b>2</b>		<b><i>Test and Measurement in Sports</i></b>		
	<b>I</b>	<b>Meaning and Importance of Test and Measurement in Sports</b> <ul style="list-style-type: none"> <li>• Meaning &amp; Importance</li> </ul>	<b>1</b>	
	<b>II</b>	<b>Criteria of a Good Test</b> <ul style="list-style-type: none"> <li>• Validity</li> <li>• Reliability</li> <li>• Objectivity</li> <li>• Feasibility</li> </ul>	<b>2</b>	
	<b>III</b>	<b>Types of Tests</b> Skill Tests <ul style="list-style-type: none"> <li>• Wall Volley Test</li> <li>• Basketball Free Throw Test</li> <li>• Badminton Short Serve Test</li> </ul> Fitness Tests <ul style="list-style-type: none"> <li>• Cooper's 12-Minute Run/Walk Test</li> <li>• Sit and Reach Flexibility Test</li> <li>• Push-Up Test</li> </ul> Psychological Tests <ul style="list-style-type: none"> <li>• Sport Motivation Scale (SMS)</li> <li>• Competitive State Anxiety Inventory (CSAI-2)</li> <li>• Mental Toughness Questionnaire (MTQ)</li> </ul>	<b>6</b>	<b>1</b>
	<b>IV</b>	<b>Methods of Measurement</b> <ul style="list-style-type: none"> <li>• Anthropometric Measurements</li> <li>• Motor Fitness Measurements</li> <li>• Physiological Measurements</li> </ul>	<b>3</b>	
	<b>V</b>	<b>Applications of Test and Measurement in Sports</b> <b>Talent Identification</b> <ul style="list-style-type: none"> <li>• Performance Analysis</li> <li>• Designing Training Programs</li> <li>• Injury Prevention and Rehabilitation</li> </ul>	<b>3</b>	
		<b>Total</b>	<b>15</b>	<b>1</b>

**Scheme of Evaluation -**

The Scheme of Examination shall be of 50 marks. It will be divided into Internal Evaluation

(20 marks) and Semester End Examination (30 Marks).

**Semester III (50 Marks - 2 Credits)****Internal Evaluation (20 Marks)**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Marks</b>
1	Presentation <b>OR</b> Project <b>OR</b> Assignment	15
2	Participation in Workshop / Conference / Seminar / Fitness or Sports Activity (as decided by the Sports Incharge) <b>OR</b> Participation in Online Workshop / Conference / Seminar / Fitness or Sports related course (as decided by the Sports Incharge) <b>OR</b> Field Visit / Sports Events <b>OR</b> Attendance of Sports Practice Sessions	5

**Semester End Examination (30 Marks)**

<b>Question No.</b>	<b>Particulars</b>	<b>Marks</b>
1 to 30	<b>Objective Type Questions (All Units)</b> <b>Each question will carry one mark</b>	30
<b>Total</b>		30

## References –

1. "Science and Practice of Strength Training" - Vladimir M. Zatsiorsky and William J. Kraemer
2. "Essentials of Strength Training and Conditioning" - National Strength and Conditioning Association (NSCA)
3. "Principles and Practice of Resistance Training" - Michael H. Stone, Meg Stone, and William A. Sands
4. "Periodization Training for Sports" - Tudor O. Bompá and Carlo A. Buzzichelli
5. "High-Performance Training for Sports" - David Joyce and Daniel Lewindon
6. "Tests and Measurements in Sports and Physical Education" - Dr. A.K. Uppal and Dr. G.P. Gautam
7. "Measurement by the Physical Educator: Why and How" - David K. Miller and Harold M. Barrow
8. "Kinanthropometry and Exercise Physiology Laboratory Manual" - Roger Eston and Thomas Reilly
9. "Evaluation of Human Work" - John R. Wilson and NIGEL CORLETT
10. "Advanced Fitness Assessment and Exercise Prescription" - Vivian H. Heyward and Ann L. Gibson

AC – 15/07/2025

Item No. – 5.3

**As Per NEP 2020**

# University of Mumbai



**Syllabus for Co- Curricular (CC)**

**Vertical - 6**

<b>Board of Studies in Extension Work</b>	
<b>UG Second Year Program – Co- Curricular Course</b>	
<b>Semester</b>	<b>III</b>
<b>Title of Paper</b>	<b>Extension Work</b>
<b>Credits</b>	<b>2</b>
<b>From the Academic Year</b>	<b>2025-26</b>

## **Introduction**

The National Education Policy (NEP) 2020 is a comprehensive framework introduced by the Government of India to revamp the country's education system. It has replaced the previous National Policy on Education, which has aim to ensure universal access to quality education from preschool to higher education, including vocational education. NEP 2020 emphasizes a more holistic, multidisciplinary, and flexible curriculum which lay emphasis on conceptual understanding rather than rote learning allowing students to choose subjects across disciplines without strict boundaries.

The National Education Policy (NEP) 2020 of India addresses the role of higher education institutions in fostering community engagement and extension work. It highlights the social responsibility of higher education institutions towards their communities. It encourages institutions to engage with local communities, address societal challenges, and contribute to sustainable development. The policy promotes the implementation of outreach programs by higher education institutions to disseminate knowledge, provide services, and support community development. These programs may include literacy campaigns, career development programs, social issues awareness programs, health and hygiene initiatives, skill development workshops, and technology-oriented activities. The policy suggests integrating extension work into the curriculum of higher education programs. This allows learners to gain practical experience, develop leadership skills, and contribute to community development while pursuing their studies. It recognizes incentives to encourage active engagement in community service and extension activities.

Overall, NEP 2020 recognizes the significant role of higher education institutions in promoting community engagement, social responsibility, and sustainable development through extension work. By integrating extension activities into their mission and operations, institutions can contribute to building inclusive and resilient societies.

*Extension work in the context of education refers to the activities and programs conducted by educational institutions to engage with communities, address societal needs, and promote social development.*

### *Aim of Extension Work under NEP:*

- Extension work aims to identify and address the specific needs and challenges faced by communities. NEP 2020 encourages higher education institutions to engage with local

communities and contribute to their development by offering programs and services that address social needs, such as literacy programs, health awareness campaigns, and vocational training.

- Extension work aims to empower communities by providing them with the knowledge, skills, and resources they need to address their own requirements and improve their quality of life.

*Key objectives of Extension Work under NEP:*

- To ensure equal access to quality education and educational opportunities to aspirants.
- To support the government initiatives in achieving universal foundational literacy and numeracy as per sustainable development program.
- To organize remedial programs to address the learning breaches among the youth and provide unending education opportunities.
- To offer more holistic, multidisciplinary, and flexible curricular activities with an emphasis on conceptual understanding and personality development.
- To offer a wide range of activities & promote critical thinking, creativity, and innovation.
- To provide aspirants with multiple pathways for skill development and employment.
- To implement outreach programs to disseminate knowledge, provide services, and support community development.

**Extension Work Activities:**

Extension Work activities introduced by DLLE are a crucial aspect of the educational environment, offering multifaceted benefits that extend beyond academic learning. Many extension activities focus on social issues, sustainability, and environmental conservation. These activities educate the communities on sustainable practices which promote inclusivity and social justice. These activities focus especially on training women in various skills, including entrepreneurship and digital literacy through various vocational skill-oriented projects offered by the department. These activities have significantly contributed to skill development among community members, leading to improved employment opportunities and personality development. Learners participate in extension work activities as part of their curriculum, to gain practical experience and to contribute to community development. Thus, engaging in extension work fosters a sense of social responsibility and civic engagement among the learners and facilitators.

Given below are the activities / programs to be conducted by the colleges as a part of Extension Work as enlisted topics. The learner will focus on enlisted topics and participate in following activities during Semester III in this academic year.

**ACTIVITIES FOR SEMESTER III = 2 Credits**

Sr. No.	Unit	No. of Lectures
1.	<p><b><u>Organising &amp; Participation in Training Session</u></b></p> <p>Every learner should attend the orientation / training session organised by their college for orientation of annual extension work program. Attendance is compulsory. <b>In this session the learners will be oriented about the activities to be conducted during the semester followed by question-and-answer session.</b> The learner must read resource material and guideline carefully and plan his / her activities for the semester during academic year.</p>	2 Lectures
2.	<p><b><u>Participation in Project /Activities</u></b> (as given below)</p> <p><b>In this session learners will be oriented about any 5 Topics selected by college (preferably which are not taken in Semester 1 and 2) for awareness under Extension Work. The college may select more than 5 topics if the enrolment of learners is more than 200. The learners will participate in activities based on these topics selected by college.)</b></p> <ol style="list-style-type: none"> <li>1. Election Literacy</li> <li>2. Nasha Mukti</li> <li>3. My Career.</li> <li>4. Physical Education and Yoga.</li> <li>5. Discipline and Civic Sense.</li> <li>6. Sustainable Health Practices &amp; Precautions.</li> <li>7. Care for Senior Citizens</li> <li>8. Palliative Care for patients.</li> <li>9. Child Care</li> <li>10. Stress Management</li> <li>11. Positive Thinking.</li> </ol>	22 Lectures including guidance for practice session, preparations and actual conduct of program.

12. Communal Harmony
13. Book Reading Practices
14. Journalism and Media
15. Sustainable Natural Resources
16. Career Opportunities in NEP 2020
17. Indian Scientists and Their Contributions
18. Women Entrepreneurs & Leadership in India
19. Digital India and Technological Innovations
20. Stop Food Waste

**Learners will be oriented and motivated to participate in minimum four activities given below based on above topics:**

1. Seminar /conferences, discussion sessions, debate, rallies
2. Competitions (essay/creative writing, elocution, poster/ video/ rangoli making etc. – Minimum 2 competitions)
3. Extension Work group activities of other groups in the college.
4. Prepare your PPT, design your posters / charts.
5. Survey / short term academic courses / innovative programs.
6. Field visit / field work / case studies / developing innovative engineering models / projects
7. Participation in Street Plays
8. Event / hospitality / human resource management program /assignment
9. Novel formulation development (pharmacy),
10. Self-medication survey (pharmacy),

**Learners are required to prepare short videos (duration 3-4 minutes) of the activity where the college will organize such competition.**

**The learners will be oriented about various career development opportunities in University of Mumbai, and schemes of student development by the Government.**

**Learners will be oriented and given an opportunity for:**

- Script writing / Direction for street play.

	<ul style="list-style-type: none"> <li>- Composing / Singing (Songs, Powada)</li> <li>- Playing Musical Instrument during the event.</li> <li>- Participation in various college and university level competitions.</li> <li>- Participate in Cultural Performance / Organising Committee for Festival / Programs / Event Management.</li> </ul>	
3	<p><u>Participation Video / Stage Performance / Assignment / Report Writing and submission</u></p> <ul style="list-style-type: none"> <li>- Present your report / video during the college program.</li> <li>- All learners enrolled in Extension Work can make activity video or stage performance (3-4 minutes duration) creating awareness about any social issues / topics enlisted here followed by assignment / report writing as per format.</li> <li>- <b>College will organise a program in the hall / classroom for all learners and give them an opportunity</b> to present their assignment / report with PPT / video presentation followed by question answer session / test / interview by the college.</li> </ul>	6 Lectures including guidance for practice session, preparations and actual conduct of program.

### Evaluation Pattern

#### Internal Assessment

Sr. No.	Assessment Criteria	Maximum Marks
1	Attendance, punctuality, completion of hours, participation in programs, presentations and feedback.	10
2	Proficiency in required skill sets, overall performance, submission of written report / assignments and expected development.	10
	Total	20 Marks

## **External Assessment**

**(Based on Extension Work guidelines and five enlisted topics chosen by the college.)**

### **Question Paper Pattern**

**Time: 1.00 Hours**

**Total Marks 30**

**Instructions: 1. All questions are compulsory.**

**2. Figures to the right indicate maximum marks.**

---

Q.1. Rewrite the following statement by choosing correct alternative given below. - 06 Marks  
(6 statements. One mark each)

Q.2. Write short Notes On (Any Two out of Four) - 06 Marks

Q.3. Answer the following questions. (Any Three out of Five) - 18 Marks

#### **References:**

- Agricultural Extension: Principles and Methods" by "Ray V. Herren (2008)
- Agricultural Extension by G. S. R. Murthy (2010)
- Agricultural Extension in Developing Countries by R. W. Snapp (2012)
- 'Community Development: Theory and Practice' by Margaret Ledwith (2020)
- Extension Communication and Management by B. M. Panda (2016)
- Extension Education: Principles and Practice by Dahama and Bhatnagar (2017)
- Guidelines for Extension Work published by Department of Lifelong Learning and Extension, University of Mumbai.
- Introduction to Agricultural Extension by S. S. Acharya (2015)
- 'Innovation in India: Combining Economic Growth with Inclusive Development' edited by Sunil Mani and Henny Romijn.
- 'Participatory Extension Approaches for Sustainable Development' by Chambers and Guijt (2019)
- 'Rural Development and Extension Education' by Singh and Swanson (2018)
- 'Social Work and Community Development' by Pawar and Cox (2019)

<b>Sd/-</b>	<b>Sd/-</b>	<b>Sd/-</b>	<b>Sd/-</b>
<b>Sign of the BOS Coordinator, Dr. Kunal Jadhav, Board of Studies in Extension work</b>	<b>Sign of the Offg. Associate Dean, Dr. Suchitra Naik Faculty of Humanities</b>	<b>Sign of the Offg. Associate Dean, Dr. Manisha Karne Faculty of Humanities</b>	<b>Sign of the Offg. Dean, Prof. Dr. Anil Singh Faculty of Humanities</b>



Re-accredited with A ++ Grade (CGPA 3.65) by NAAC  
Category- I University Status awarded by UGC

No. AAMS\_UGS/ICC/2024-25/213

Date: 18<sup>th</sup> January, 2025

**CIRCULAR:-**

Attention of all the Principals of the Affiliated Colleges, Directors of the Recognized Institutions and the Head, University Departments are hereby informed that the recommendations made by the Board of Deans at its meeting held on 30<sup>th</sup> November, 2024 subsequently approved by the Academic Council at its meeting held on 04<sup>th</sup> December, 2024 vide Item No. 6.39 and that in accordance therewith **Guidelines for Field Project for Under Graduate Students** are accepted as per appendix (NEP 2020) with effect from the academic year 2024-25.

(The said circular is available on the University's website [www.mu.ac.in](http://www.mu.ac.in)).

MUMBAI – 400 032  
18<sup>th</sup> January, 2025

  
(Dr. Prasad Karande)  
REGISTRAR

To,

The Principals of the Affiliated Colleges, Directors of the Recognized Institutions and the Head, University Departments.

**AC/6.39/04/12/2024**

Copy forwarded with Compliments for information to:-

- 1) The Chairman, Board of Deans,
- 2) The Deans, Faculties of Science & Technology, Commerce and Management, Humanities and Interdisciplinary Studies,
- 3) The Chairman, All Board of Studies,
- 4) The Director, Board of Examinations and Evaluation,
- 5) The Director, Department of Students Development,
- 6) The Director, Department of Information & Communication Technology,
- 7) The Director, Centre for Distance and Online Education (CDOE), Vidyanagari,
- 8) The Deputy Registrar, Admissions, Enrolment, Eligibility & Migration Department (AEM).

<b>Copy forwarded for information and necessary action to :-</b>	
1	The Deputy Registrar, (Admissions, Enrolment, Eligibility and Migration Dept)(AEM), <a href="mailto:dr@eligi.mu.ac.in">dr@eligi.mu.ac.in</a>
2	The Deputy Registrar, Result unit, Vidyanagari <a href="mailto:drresults@exam.mu.ac.in">drresults@exam.mu.ac.in</a>
3	The Deputy Registrar, Marks and Certificate Unit,. Vidyanagari <a href="mailto:dr.verification@mu.ac.in">dr.verification@mu.ac.in</a>
4	The Deputy Registrar, Appointment Unit, Vidyanagari <a href="mailto:dr.appointment@exam.mu.ac.in">dr.appointment@exam.mu.ac.in</a>
5	The Deputy Registrar, CAP Unit, Vidyanagari <a href="mailto:cap.exam@mu.ac.in">cap.exam@mu.ac.in</a>
6	The Deputy Registrar, College Affiliations & Development Department (CAD), <a href="mailto:deputyregistrar.uni@gmail.com">deputyregistrar.uni@gmail.com</a>
7	The Deputy Registrar, PRO, Fort, (Publication Section), <a href="mailto:Pro@mu.ac.in">Pro@mu.ac.in</a>
8	The Deputy Registrar, Executive Authorities Section (EA) <a href="mailto:eau120@fort.mu.ac.in">eau120@fort.mu.ac.in</a>  He is requested to treat this as action taken report on the concerned resolution adopted by the Academic Council referred to the above circular.
9	The Deputy Registrar, Research Administration & Promotion Cell (RAPC), <a href="mailto:rapc@mu.ac.in">rapc@mu.ac.in</a>
10	The Deputy Registrar, Academic Appointments & Quality Assurance (AAQA) dy.registrar.tau.fort.mu.ac.in <a href="mailto:ar.tau@fort.mu.ac.in">ar.tau@fort.mu.ac.in</a>
11	The Deputy Registrar, College Teachers Approval Unit (CTA), <a href="mailto:concolsection@gmail.com">concolsection@gmail.com</a>
12	The Deputy Registrars, Finance & Accounts Section, fort <a href="mailto:draccounts@fort.mu.ac.in">draccounts@fort.mu.ac.in</a>
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16	The Assistant Registrar, Ratnagiri Sub-centre, Ratnagiri, <a href="mailto:ratnagirisubcentre@gmail.com">ratnagirisubcentre@gmail.com</a>
17	The Director, Centre for Distance and Online Education (CDOE), Vidyanagari, <a href="mailto:director@idol.mu.ac.in">director@idol.mu.ac.in</a>
18	Director, Innovation, Incubation and Linkages, Dr. Sachin Laddha <a href="mailto:pinkumanno@gmail.com">pinkumanno@gmail.com</a>
19	Director, Department of Lifelong Learning and Extension (DLLE), Dlleuniversityofmumbai@gmail.com

**Copy for information :-**

1	P.A to Hon'ble Vice-Chancellor, <a href="mailto:vice-chancellor@mu.ac.in">vice-chancellor@mu.ac.in</a>
2	P.A to Pro-Vice-Chancellor <a href="mailto:pvc@fort.mu.ac.in">pvc@fort.mu.ac.in</a>
3	P.A to Registrar, <a href="mailto:registrar@fort.mu.ac.in">registrar@fort.mu.ac.in</a>
4	P.A to all Deans of all Faculties
5	P.A to Finance & Account Officers, (F & A.O), <a href="mailto:camu@accounts.mu.ac.in">camu@accounts.mu.ac.in</a>

**To,**

1	The Chairman, Board of Deans <a href="mailto:pvc@fort.mu.ac.in">pvc@fort.mu.ac.in</a>
2	<b>Faculty of Humanities,</b> <b>Dean</b> 1. Prof.Anil Singh <a href="mailto:Dranilsingh129@gmail.com">Dranilsingh129@gmail.com</a> <b>Associate Dean</b> 2. Dr.Suchitra Naik <a href="mailto:Naiksuchitra27@gmail.com">Naiksuchitra27@gmail.com</a> 3.Prof.Manisha Karne <a href="mailto:mkarne@economics.mu.ac.in">mkarne@economics.mu.ac.in</a>
	<b>Faculty of Commerce &amp; Management,</b> <b>Dean</b> 1. Dr.Kavita Laghate <a href="mailto:kavitalaghate@jbims.mu.ac.in">kavitalaghate@jbims.mu.ac.in</a> <b>Associate Dean</b> 2. Dr.Ravikant Balkrishna Sangurde <a href="mailto:Ravikant.s.@somaiya.edu">Ravikant.s.@somaiya.edu</a> 3. Prin.Kishori Bhagat <a href="mailto:kishoribhagat@rediffmail.com">kishoribhagat@rediffmail.com</a>

	<p><b>Faculty of Science &amp; Technology</b></p> <p><b>Dean</b></p> <p>1. Prof. Shivram Garje  <a href="mailto:ssgarje@chem.mu.ac.in">ssgarje@chem.mu.ac.in</a></p> <p><b>Associate Dean</b></p> <p>2. Dr. Madhav R. Rajwade  <a href="mailto:Madhavr64@gmail.com">Madhavr64@gmail.com</a></p> <p>3. Prin. Deven Shah  <a href="mailto:sir.deven@gmail.com">sir.deven@gmail.com</a></p>
	<p><b>Faculty of Inter-Disciplinary Studies,</b></p> <p><b>Dean</b></p> <p>1. Dr. Anil K. Singh  <a href="mailto:aksingh@trcl.org.in">aksingh@trcl.org.in</a></p> <p><b>Associate Dean</b></p> <p>2. Prin. Chadrashekhhar Ashok Chakradeo  <a href="mailto:cachakradeo@gmail.com">cachakradeo@gmail.com</a></p>
3	Chairman, Board of Studies,
4	The Director, Board of Examinations and Evaluation, <a href="mailto:dboee@exam.mu.ac.in">dboee@exam.mu.ac.in</a>
5	The Director, Board of Students Development, <a href="mailto:dsd@mu.ac.in@gmail.com">dsd@mu.ac.in@gmail.com</a> DSW <a href="mailto:direcotr@dsw.mu.ac.in">direcotr@dsw.mu.ac.in</a>
6	The Director, Department of Information & Communication Technology, <a href="mailto:director.dict@mu.ac.in">director.dict@mu.ac.in</a>

AC – 04-12-2024

Item No. – 6.39

**As Per NEP 2020**

**University of Mumbai**



**Guidelines for Field Project (FP)**

**for Under Graduate Students as per NEP 2020**

**(With effect from the academic year 2024-25)**

# Index

1. Introduction
2. Objectives
3. Outcomes
4. Indicative list of areas for FP
5. Roles-and responsibilities
6. The process of Implementation
7. Credits and Duration
8. Project (Dissertation) Report
9. Evaluation Pattern
10. Appendix I: Guide interaction diary Form
11. Appendix II: Main Page Format of Project Report
12. Appendix III: College/Institute/ Department Certificate format
13. Appendix IV: Proforma for student's Declaration
14. Appendix V: Students Feedback on Field project
15. FP Guidelines Draft Committee

## **1. Introduction:**

One of the main objectives of NEP 2020 is to improve employability of students at the same time to nurture better understanding of socio-economic context. With introduction of NEP 2020, the higher education programs in India are gearing up to combine theoretical learning with practical application. NEP 2020 report emphasizes on giving exposure to students to understand development related issues in urban and rural areas. Field project work will provide students opportunity to visit and observe situation in rural and urban contexts, students are expected to observe and study actual field situations in socio economic contexts while doing their field work. It will improve opportunities to understand interconnect between theoretical knowledge and practical applications. Field project is expected to enhance their sensitivity to socio economic issues and improve their ability of problem solving as well as designing innovative solutions to the existing and emerging problems. Field project component will broaden the possibilities of deeper learning and enhancing research acumen of students. Field project broadens opportunities of social responsibility, environmental sustainability, nation building and peace.

## **2. Objectives**

**Field project program in general sets out to achieve objectives such as:**

1. Align classroom learnings with awareness about socio-economic conditions.
2. Provide students with exposure to socio economic conditions and align their experiences with contemporary problems.
3. Integrating theoretical and practical modes blended learning under the guidance of their faculty.
4. Enhance research skills including knowledge discovery, analytical tools, methodologies, and ethical conduct.
5. Facilitate problem-solving, decision-making, teamwork, and collaboration.
6. Foster ability to work in team, develop social awareness and nurture human values among students.
7. Encourage collaboration between Higher Education Institutes (HEIs), social organization, Government and non-government institutes for better implementation of Field project.

### **3. Outcomes:**

After the completion of the FP program, the student will be able to;

1. Apply concepts learned in classrooms to real-world socioeconomic conditions enhancing their understanding and skills.
2. Show insights into the challenges, opportunities and culture of socioeconomic diversity, preparing them for future role as responsible citizens.
3. Demonstrate evidence of research aptitude and skills of critical thinking, analytical skills, and ethical research conduct in field work.
4. Display problem-solving abilities in making informed decisions in complex scenarios through practical situations.
5. Work in teams and collaborate to achieve common goals in the work field environments through collaborative efforts.
6. Show integrity in their dealings with their work and the people that they interact with by upholding professional; principles and ethical standards.

### **4. Indicative list of areas for FP:**

The areas of field work can be decided by the head of the institution in consultation with the faculty in respective subjects.

### **5. Role and responsibilities**

#### **Head of the Department (HOD):**

1. Allotment of guides for the students for field project should be done by Head of the Department/Director/Principal of the institute as the case may apply.
2. While allocating the students under more than one guide- the principle of fairness in distribution should be followed.
3. In case the number of in- house guides are not adequate then students can be allotted to competent external experts.
4. To ensure that FP program aligns with departmental and academic objectives.
5. To provide resources and assistance to ensure effective supervision.

#### **FP Coordinator:**

1. To oversee the quality and effectiveness of the FP program.
2. To establish mechanisms for evaluating the program and making improvements.
3. To act as a liaison between the department, students, faculty mentors and FP supervisors

(Host institute/ organization).

**Student Coordinators:**

To help the FP coordinator in pre-, during and post-FP activities.

**Faculty Mentor:**

1. To give Guidelines for Students to meet the guide periodically to discuss the field project.
2. To assist in identifying FP opportunities.
3. To monitor student progress and provide guidance.
4. To review and approve FP plans and to take regular feedback on student's engagement.
5. To collect and review progress reports.
6. To evaluate FP documentation including reports, presentations, or other required deliverables (if applicable).

**6. Process of FP implementation:**

**Flow chart**

1. Formation of FP Committee
2. Appointment of Coordinators
3. Field project orientation by the FP committee
4. Allotment of students as per guidelines
5. Execution of FP
6. Evaluation
7. Student Feedback

**Mechanism for the implementation of FP:**

1. To facilitate effective implementation of the FP program, Colleges/Departments/Institutes are encouraged to establish FP committee responsible for overseeing its smooth functioning. It will consist of the following: Head of the department, FP Coordinator, Faculty Mentors and one/two student coordinators.
2. One teaching faculty member and one/two students from each undergraduate department will be nominated to serve as coordinators for the FP program. These coordinators will play

a crucial role in coordinating and implementing the program within their respective departments.

3. The teacher coordinator will take the lead in preparing an action plan for the implementation of the FP program.
4. To streamline the administrative process, the Department/Centre will provide necessary formats to students for documentation related to the program.
5. Each Department/Centre must ensure collaborations with 8-10 relevant organizations, industries, or research institutes. These collaborations will serve as crucial avenues for facilitating FP opportunities for students.
6. Effective communication is key to the success of the FP program. Regular communication with heads and coordinator of the department/centre/Institute and maintaining proper records is essential. This faculty mentor and individual student will also be responsible for maintaining relevant documents related to the program.
7. Before the commencement of the FP program, an orientation session will be conducted by the Head of Department. This session will serve to familiarize students with the purpose, process, and code of conduct associated with the program.
8. To ensure effective mentoring and support, an equal number of students will be allocated to each faculty member of the department. These faculty members will act as FP mentors and will be responsible for monitoring and evaluating the progress of the allotted students.
9. Throughout the FP period, students will maintain activity reports as per the provided format and get it validated by the supervisor.
10. Upon completion of the FP program, students must submit a completion certificate duly signed by the faculty supervisor.

### **7. Credits and duration:**

1. FP will carry weightage of two credits.
2. Each student is required to complete minimum of 2-3 field visits.
3. The FP program is to be completed during Semester II. According to the guidelines outlined in the National Education Policy (NEP), undergraduate students are expected to fulfill this requirement either within the second semester of their UG program or during the semester break following the second semester.

### **8. Project (Dissertation) Report:**

Students are required to submit a report of the field project at the end of the semester in following

suggested format.

All projects should be typed on *A4 sheets, Font Size 12, Times New Roman, one and a half spacing on executive bond paper*. The project report shall have appropriate chapter scheme and be presented in minimum of 20 pages.

Report should be arranged in the following manner.

### **TitlePage**

- Title of the Report (Font size 14)
- Name of the Student
- Roll number/Seat number
- Program Title
- Name of the Mentor
- Month of Submission

### **Certificate by the Institute**

### **Certificate by Mentor**

### **Student's Declaration**

### **Acknowledgement**

### **Abstract**

A brief summary of the field visit, key observations, and main conclusions (200-300 words)

### **Table of contents**

- Include headings and subheadings with page numbers.

### **List of Figures and Tables**

- List all figures and tables included in the report with corresponding page numbers.

### **Chapter1: Introduction**

- Purpose of the visit: Outline the objectives and expected outcome of the field visit.
- Background Information: Provide context about the site(s) visited, including historical and cultural significance.
- Scope of the Report: Define the boundaries of what the report will cover.

### **Chapter2: Literature Review**

- Review relevant literature on the site(s) visited, focusing on previous studies, historical accounts, and critical analyses of the literary significance.

### **Chapter 3: Methodology**

- Describe the approach and tools used for data collection during the visit (e.g., observational methods, interviews, archival research).
- Discuss the rationale behind the chosen methods.

### **Chapter 4: Field Work Descriptions, Observations and Analysis**

- Provide detailed descriptions of each site visited/ Field work carried out.
- Include observations related to fieldwork: work's-relevance to topic selected.
- Use photographs, diagrams, and sketches, etc. to support the descriptions.
- Analyze the data collected in relation to the study objectives.

### **Chapter 5: Conclusion and Recommendations**

- Discuss how the findings from the visit contribute to the understanding of subject area.
- Summarize the key findings and their significance.
- Offer recommendations based on the research findings for further study or preservation efforts.

### **References**

- List all sources cited in the report in a consistent format.

### **Appendices**

- Include additional data, interview transcripts, notes, or documents that are relevant to the report but not integral to its main text.

### **9. Evaluation Pattern**

Evaluation during the FP program involves two key components: External Evaluation (40%) and Internal Evaluation (60%).

(i) Internal Evaluation by Guide (Marks 20)

<b>Criteria</b>	<b>Marks</b>
Field visit completion, Attendance and interaction	10
Overall Report quality	10
<b>Total</b>	<b>20</b>

(ii) External Evaluation (Marks 30)

<b>Criteria</b>	<b>Marks</b>
Objectives, Literature Review, Methodology, Data Analysis, Conclusion and Recommendations	15
Overall Project Report Structure and Style	5
Presentation Skills & Communication	10
<b>Total</b>	<b>30</b>

**Appendix I**  
**GUIDE INTERACTION DIARY FORM**

I, the undersigned Ms /Mr. \_\_\_\_\_ Roll  
No. \_\_\_\_\_ studying in the \_\_\_\_\_ Year of \_\_\_\_\_ Full-  
time Course is doing my project work under the guidance of Dr./Ms./Mr.  
\_\_\_\_\_, wish to state that I have met my Internal  
guide on the following dates mentioned below for Project Guidance:-

Sr.No.	Date	Signature of the Internal Guide

\_\_\_\_\_  
Signature of the Candidate

\_\_\_\_\_  
Signature of Internal Guide

**IMPORTANT:** It is expected that student will be meeting their guide at least five times for the project work interaction. The candidate should retain the above stated 'Project Guide Interaction Certificate Form' and submit the same with required signatures of the guide while submitting the Project to the Institute.

**THE PROJECT REPORT WILL NOT BE ACCEPTED WITHOUT THE DULY FILLED PROJECT GUIDE INTERACTION CERTIFICATE.**

## **Appendix II**

Main Page Format of Project Report

**Title of the Project**

Name of the Student

(Name of Academic Course and Academic Year Details)

Example: Masters in Management Studies

Under the Guidance of

Name of Guide

Name of the Department/College/Institute

Academic Year – 2024-25

### Appendix III

Name of the Department/College/Institute

## Certificate

I hereby certify that Mr./Ms. \_\_\_\_\_, Student of \_\_\_\_\_ Institute studying in \_\_\_\_\_, has completed a project titled \_\_\_\_\_ in the area of \_\_\_\_\_ specialization for the academic year 2024-2025. To the best of my knowledge the work of the student is original and the information included in the project is correct.

Internal Guide

Head of the Department

Principal

## Annexure IV

### Declaration

I, Mr./Ms. \_\_\_\_\_ Student of  
\_\_\_\_\_ Institute studying in  
\_\_\_\_\_, hereby declare that I have completed the field  
project entitled \_\_\_\_\_ during the academic year  
2024-2025.

The report work is original and the information/data included in the report is true emerging from the primary and/ secondary data gathered and analyzed as part of this project.

Due credit is extended on the work of Literature/Secondary Survey by endorsing it in the Bibliography as per prescribed format.

Signature of the Student with Date

Name of Student

**Annexure V**  
**Student Feedback on FP**  
**(To be filled by Students after FP completion)**

Student Name:

Seat No. /Roll No.:

Email:

Department:

Name of the Mentor:

Title/Heading of Field Project:

Brief description of FP carried out:

Dates of FP:

Was your internship experience related to your major area of study?

- Yes, to a large degree
- Yes, to a slight degree
- No, not related at all

Indicate the degree to which you agree or disagree with the following statements.

<b>This experience has:</b>	<b>Strongly Agree</b>	<b>Agree</b>	<b>No opinion</b>	<b>Disagree</b>	<b>Strongly Disagree</b>
Given me the opportunity to explore a career field					
Allowed me to apply classroom theory to practice					
Helped me develop my decision-making and problem-solving skills					
Expanded my knowledge about the work world before permanent employment					
Helped me develop my written and oral communication skills					
Provided a chance to use leadership skills (influence others, develop ideas with others, stimulate decision-making and action)					
Expanded my sensitivity to the ethical implications of the work involved					

Made it possible for me to be more confident in new situations					
Given me a chance to improve my interpersonal skills					
Helped me learn to handle responsibility and use my time wisely					
Helped me discover new aspects of myself that I didn't know existed before					
Helped me develop new interests and abilities					
Helped me clarify my career goals					
Allowed me to acquire information and/ or use equipment not available at my Institute					
Allowed me to realize socio-economic issues in the society					

- In the Institute FP program, faculty members are expected to be mentors for students. Do you feel that your faculty mentor served such a function? Why or why not?

- How well were you able to accomplish the initial goals, tasks and new skills that were set down in your learning contract? In what ways were you able to take a new direction or expand beyond your contract? Why were some goals not accomplished adequately?

- In what areas did you most develop and improve?

- What has been the most significant accomplishment or satisfying moment of your FP?

- What did you dislike about the FP?

- Considering your overall experience, how would you rate this FP? (Circle one). –  
Satisfactory/ Good/ Excellent

- Give suggestions as to how your FP experience could have been improved. (Could you have handled added responsibility? Would you have liked more discussions with your professor concerning your FP? Was closer supervision needed? Was more of an orientation required?)

Signature of Student

Name

Date:

## Under the Guidance of

Hon'ble Vice Chancellor  
**Prof. Dr. Ravindra Kulkarni**

Hon'ble Pro-Vice Chancellor  
**(Prin.) Dr. Ajay Bhamare**

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### FP Guidelines Draft Committee

**Prof. Shivram S. Garje** Convener  
Off. Dean (Science and Technology)

**Prof. Smita Shukla** Member  
Director, Alkesh Dinesh Mody Institute of Finance and Management Studies

**Prof. Manisha A. Karne** Member  
Director, Department of Economics

**Prof. Priya Vaidya** Member  
Head, Department of Philosophy

**Dr. Suchitra Naik** Member  
Principal, K.G. Joshi College of Arts & N.G. Bedekar College of Commerce

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