



**Vivekanand Education Society's College of Arts, Science and Commerce  
(Autonomous)**

**Sindhi Society, Chembur, Mumbai, Maharashtra – 400 071.**

*Accredited by NAAC "A Grade" in 3<sup>rd</sup> Cycle - 2017*  
*Best College Award – Urban Area, University of Mumbai (2012-13)*  
*Recipient of FIST Grant (DST) and STAR College Grant (DBT)*

**Affiliated to the  
University of Mumbai**

**NEP HOLISTIC DEVELOPMENT CURRICULUM FRAMEWORK**

*Syllabus for*

**Program: S.Y.BCOM**

**Undergraduate Programme**

**As per NEP 2020  
with effect from Academic Year 2023 - 2024**

## **Program Outcomes (PO)**

**A learner completing B.Com. will be able to:**

PO-1 Understand the role of business , commerce, management, accounting and economics and it's implications on society.

PO-2 Acquire conceptual knowledge of accounting and skills of maintaining financial statements, their components and how information from business transactions flow into these statements.

PO-3 Acquire entrepreneurial, administrative, legal and managerial skills.

PO-4 Develop the skills and techniques of communication and creative ability.

PO-5 Improve competency to make eligible and employable in the job market.

PO- 6 Recognize different value systems and ethics and develop a sense of social service.

PO-7 Become a responsible and dutiful citizen

## **Program Specific Outcomes (PSO's)**

**On completion of B.COM program, learners will be enriched with knowledge and be able to:**

PSO-1 Understand and comprehend the problems, policies and prospects of the Indian Economy and gain insights into reforms and measures

PSO-2 Appreciate the interdependence of economies and understand international trade theories, Balance of Payments, Commercial Policy and Foreign Exchange Market.

PSO-3 Acquire conceptual knowledge of accounting and skills of maintaining financial statements, their components and how information from business transactions flow into these statements.

PSO-4 Develop the skills in the cost assessment of all facets of a business, including the cost of products, processes and contracts.

PSO-5 Understand computation of Income Tax of individuals and registration and level of Goods and Service Tax.

PSO-6 Understand the concepts of Business, Entrepreneurship, Service Sector, Management, Finance and Business Law and apply in current business scenario.

PSO-7 Acquire knowledge about Marketing, Human Resource Management and International business exploring different career opportunities in the field of Commerce.

**VIVEKANAND EDUCATION SOCIETY'S COLLEGE OF  
ARTS, SCIENCE AND COMMERCE (AUTONOMOUS)**

**NEP HOLISTIC DEVELOPMENT CURRICULUM  
FRAMEWORK**

**For**

**S. Y. B. COM. (COMMERCE) (Sem-III)**

**Commerce III – Principles of Management**

**(Major Course)**

**Undergraduate Programme**

**From**

**Academic year**

**2024-25**

**S. Y. B. COM. SEMESTER III**  
**(Major Course)**

**COURSE TITLE: Commerce III – Principles of Management**

**COURSE CODE: UMMCOS3-202 [CREDITS - 02]**

<b>Course Learning Objective</b>		
The objective of this course is to develop understanding among the students regarding business, its aspects and various types of business organisations.		
<b>Course Learning Outcomes</b>		
After completion of this course learners will be able to: <b>CO1:</b> Explain the concepts, functions, and principles of management. <b>CO2:</b> Apply planning and organizing techniques in managerial contexts. <b>CO3:</b> Analyze leadership, motivation, delegation, and span of control in organizations. <b>CO4:</b> Evaluate controlling methods and decision-making tools for effective management. <b>CO5:</b> Integrate coordination across managerial functions to enhance organizational efficiency.		
<b>UNIT</b>	<b>Name of the Unit</b>	<b>No. of Lectures</b>
<b>1.</b>	<b>Introduction to Management</b> <ul style="list-style-type: none"><li>● <b>Management-</b> Concept, Nature, Functions, Levels of Management, Henri Fayol's Principles of Management</li><li>● <b>Planning</b> - Steps, Importance, Components, Management By Objectives - Process, Management By Exception, Management Information System, <b>Decision Making</b> - Concept, Techniques</li><li>● <b>Organising-</b> Steps, Organization Structures – Features, Types- Line, Line &amp; Staff Organisation, Matrix Organisation, Virtual Organization, Departmentation - Concept, Bases of Departmentation</li></ul>	<b>(15 L)</b>
<b>2.</b>	<b>Directing and Controlling</b> <ul style="list-style-type: none"><li>● <b>Motivation</b> – Concept, Importance, Influencing factors, <b>Leadership-</b> Concept, Functions, Styles, Qualities of a good leader.</li><li>● <b>Span of control</b> - Concept, Factors, <b>Delegation of Authority</b> - Process, Barriers to Delegation, Principles of Effective Delegation,</li><li>● <b>Controlling</b> – Concept, Steps, Essentials of a good control system, Techniques of Controlling - PERT, CPM, Budgetary</li></ul>	<b>(15 L)</b>

	Control, Management Audit, Coordination - Essence of coordination	
<b>Ref:</b>	<ul style="list-style-type: none"> <li>• <i>Principles of Management, Ramasamy, Himalaya Publication, Mumbai</i></li> <li>• <i>Principles of Management, Tripathi Reddy, Tata McGraw Hill</i></li> <li>• <i>Management Text &amp; Cases, VSP Rao, Excel Books, Delhi</i></li> <li>• <i>Management Concepts and OB, P S Rao &amp; N V Shah, AjabPustakalaya</i></li> <li>• <i>Essentials of Management, Koontz II &amp; W, Mc. Grew Hill, New York</i></li> <li>• <i>Principles of Management and Cases – Dr..M.Sakthivel Murugan, New Age Publications</i></li> <li>• <i>Management Today Principles &amp; Practice- Gene Burton, Manab Thakur, Tata McGraw - Hill, Publishing Co.Ltd.</i></li> <li>• <i>Management – James A.F. Stoner, Prentice Hall, Inc .U.S.A.</i></li> <li>• <i>Management : Global Prospective – Heinz Weihrich &amp; Harold Koontz, Tata McGraw - Hill Publishing Co.Ltd.</i></li> <li>• <i>Essential of Database Management Systems -AlexisLeon, Mathews Leon Vijay Nicole, Imprints Pvt Ltd.</i></li> <li>• <i>Management –Task ,Resp, Practices – Peta Druche “willian Heinemann LTD.</i></li> </ul>	

### MODALITY OF ASSESSMENT

The performance of the learners for those exams having Semester End Examinations and Internal Assessment shall be evaluated in two parts as per the following ratio:

#### **Semester End Examination: Internal Assessment [60:40]**

The learner's performance shall be assessed by conducting the **Semester-end Examination with 60% marks** and **Continuous Internal Assessment (CIA) with 40% marks**. Practical

Examination will consist of Semester-end examination.

**Students will have to score 40% of marks INDIVIDUALLY in Internal assessment as well as Semester-end Examination to pass the course.**

**Internal Assessment:** It is defined as the assessment of the learners on the basis of internal evaluation by way of participation of learners in various academic and correlated activities in the given semester of the programme.

**Semester End Assessment:** It is defined as the assessment of the learners on the basis of Performance in the Semester-end Theory/ Practical examination.

**Table-1-**

**Mode of Assessment under NEP 2020**

<b>Name of the course</b>	<b>Nature of Evaluation &amp; Mode of Assessment</b>	<b>Credits</b>	<b>Duration</b>	<b>Marks</b>
Major Course - Commerce III – Principles of Management (Theory)	<b>1. Internal (40%)</b> (Table 2)	<b>2-Credits</b>		20
	<b>2. Semester-end Examination (60%)</b>		<b>90 min</b>	30

**Table - 2**

**Theory - Mode of assessment-Continuous Internal Assessment [40%]**

<b>Evaluation type</b>
<ol style="list-style-type: none"> <li>1. Assignments.</li> <li>2. Project based learning activities (Group Discussion Research/ Case studies/ Reports / Assignments / Presentations / Skit / Poster / etc.).</li> <li>3. Class Test (Objective - Multiple Choice Questions/ Subjective).</li> <li>4. Active participation in class activities.</li> <li>5. Overall conduct as a responsible student with respect to good behaviour, leadership</li> </ol>

qualities, interpersonal skills etc.

**Table – 3**

**Question Paper Pattern for Semester End Examination**

Total Marks: 30

**Q.1 Answer Any Two of the following Out of Three questions - Unit – I (15)**

a.

b.

c.

**Q.2 Answer Any Two of the following Out of Three questions - Unit – II (15)**

a.

b.

c.





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***Syllabus for***

**Program: B.COM**

**Since 1962  
(Program code: VESUCCO)**

**As per NEP 2020  
with effect from Academic Year 2023 - 2024**



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**NEP HOLISTIC DEVELOPMENT BASED  
CURRICULUM FRAMEWORK**

**For Minor**

**S. Y. B. Com (Semester-III)**

**(BUSINESS LAW)**

**Undergraduate Programme**

**From**

**Academic year**

**2024-25**

**S. Y. B. COM (MINOR) SEMESTER III**

**Minor- II**

**COURSE TITLE: BUSINESS LAW**

**COURSE CODE: UMN COS3-216[CREDITS - 04]**

Course Learning Objective		
The objective of this course is to impart basic knowledge of the important business laws along with relevant case laws.		
Course Learning Outcomes		
<b>After completion of this course learner will be able to:</b> <b>CO1:</b> Explain the fundamental concepts of the Indian Contract Act, 1872. <b>CO2:</b> Analyze the validity, performance, discharge, and breach of contracts. <b>CO3:</b> Interpret the provisions relating to special contracts. <b>CO4:</b> Apply the provisions of the Sale of Goods Act, 1930 to practical situations. <b>CO5:</b> Evaluate the nature and functioning of partnership firms under the Indian Partnership Act, 1932. <b>CO6:</b> Assess the concept, features, and legal framework of Limited Liability Partnership (LLP).		
UNIT	Name of the Unit	No. of Lectures
1	<b>Indian Contract Act,1872</b> <ul style="list-style-type: none"><li>• Agreement-Contract-Meaning-Characteristics-Difference between Agreement and Contract-Kinds of Contract-Essentials of valid Contract</li><li>• Offer and Acceptance-Essentials-Kinds of offer-Distinguish between Offer and Invitation to offer-Lapse of offer-Communication of acceptance- Revocation(sec.3,5)</li><li>• Consideration (S. 2 &amp; 25) -Essentials-Doctrine of privity of contract- 'No Consideration No Contract' (Ss. 25) Unlawful Consideration (S 23) -Capacity of Parties (S. 10-12) -Free consent</li><li>• Lawful object-Wagering Contract-Void agreement-Performance of contract-Discharge of Contract-Breach of Contract-Remedies for breach</li><li>• E-Contract-Features-Limitations of e-contract-Quasi Contract-Contingent Contract.</li></ul>	(15 L)

2	<p><b>Special Contracts:</b></p> <ul style="list-style-type: none"> <li>• <b>Law of Indemnity &amp; Guarantee</b> (Section 124-125, Section 126-147) Concept-Essential's elements of Indemnity and Guarantee- Contract of Indemnity vs. Guarantee-Modes of Discharge of Surety.</li> <li>• <b>Law of Bailment</b> (Section 148-171)– Concept-Essentials of Bailment, Kinds of Bailment-Rights and Duties of Bailor and Bailee</li> <li>• <b>Law of Pledge</b>-(Section 172-181) Concept, Essentials of valid Pledge, Lien and its types, Difference between Pledge and Lien, Rights of Pawnor &amp; Pawnee.</li> <li>• <b>Law of Agency</b>–(Section 182-238) Concept- Principal-Agent relationship-sub agent and substitute agent-Modes of creation of Agency-Modes of termination of Agency, Rights &amp; Duties of Principal and Agent.</li> </ul>	(15 L)
3.	<p><b>Sale of goods act,1930</b></p> <ul style="list-style-type: none"> <li>• Sale of Goods Act, 1930-Contract of sale (S.2) -Meaning- Difference between Sale and Agreement to Sell (S.4) - Classification of Goods-Effects of destruction of Goods (Ss. 6,7.8)</li> <li>• Conditions and Warranties (Ss. 11-25 &amp; 62, 63) - Distinguish between Conditions and Warranties-Implied Conditions &amp; Warranties</li> <li>• Concept of Doctrine of Caveat Emptor –Exceptions- Sale by non-owner -Performance of contract of sale</li> <li>• Unpaid seller (Ss. 45-54, 55 &amp; 56)- Meaning and Rights of an Unpaid seller-Remedies for breach of contract of sale (Ss. 55-61)-Auction Sale-Concept and Legal provisions.</li> </ul>	(15L)
4.	<p><b>Indian Partnership Act, 1932 and Limited Liability Partnership, 2008</b></p> <ul style="list-style-type: none"> <li>• <b>Indian Partnership Act,1932-</b> Partnership Firm-Concept-Essentials-Partnership deed-Types of partners and partnership-Rights and Duties of partner- Distinguish between Partnership &amp; Hindu Undivided Family (HUF)-Modes of dissolution of partnership- Consequences of Dissolution.</li> <li>• <b>Limited Liability Partnership (LLP), 2008</b>-Concept-Salient features of LLP- Procedure for incorporation- Extent of L.L.P.- Conversion of LLP-Mutual rights &amp; duties of partners-Winding up of LLP-Distinction between LLP and Partnership- Whistle</li> </ul>	

	blowing.	
<b>Ref:</b>	<p><b>References:</b></p> <ul style="list-style-type: none"> <li>• Bhushan, Bharat., Kapoor, N.D., Abbi, Rajni, “Elements of Business Law”. Sultan Chand &amp; Sons Pvt. Ltd.</li> <li>• Dagar, Inder Jeet and Agnihotri, Anurag. Business Laws : Text and Problems. Sage Publication.</li> <li>• Jagota R. (2019). Business Laws. MKM Publishers ScholarTech Press.</li> <li>• Sharma, J.P. and Kanojia S. (2019). Business Laws. New Delhi. Bharat Law House Pvt. Ltd.</li> <li>• Singh, Avtar.(2018). The Principles of Mercantile Law. Lucknow. Eastern Book Company.</li> <li>• Tulsian P.C. (2018). Business Law. New Delhi.Tata McGraw Hill.</li> <li>• Kuchhal, M C. (2018). Business Laws. New Delhi. Vikas Publishing House. • Arora, Sushma. (2015). Business Laws. New Delhi. Taxmann</li> </ul> <p><b>Web Resources:</b></p> <ul style="list-style-type: none"> <li>• <a href="https://www.geektonight.com/indian-contract-act-1872/">https://www.geektonight.com/indian-contract-act-1872/</a></li> <li>• <a href="https://www.doccity.com/en/business-law-notes-on-the-law-of-contract/2598540/">https://www.doccity.com/en/business-law-notes-on-the-law-of-contract/2598540/</a></li> <li>• <a href="https://www.jandkicai.org/pdf/16817Discharge.pdf">https://www.jandkicai.org/pdf/16817Discharge.pdf</a></li> <li>• <a href="https://businessjargons.com/contract-of-indemnity.html">https://businessjargons.com/contract-of-indemnity.html</a></li> <li>• <a href="https://legodesk.com/legopedia/contract-of-indemnity/">https://legodesk.com/legopedia/contract-of-indemnity/</a></li> <li>• <a href="https://www.toppr.com/guides/business-laws-cs/indian-contract-act-1872/contract-of-guarantee/">https://www.toppr.com/guides/business-laws-cs/indian-contract-act-1872/contract-of-guarantee/</a></li> <li>• <a href="https://www.toppr.com/guides/business-law/the-sale-of-goods-act-1930/">https://www.toppr.com/guides/business-law/the-sale-of-goods-act-1930/</a></li> </ul>	

Since 1962

### Modality of Assessment

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#### **Semester End Examination: Internal Assessment [60:40]**

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#### **A. Theory - Mode of Assessment-Continuous Internal Assessment [40%]**

Sr.No	Evaluation type
1.	<ul style="list-style-type: none"><li>● Class Test (Objective - Multiple Choice Questions/ Subjective)</li></ul>
2.	<ul style="list-style-type: none"><li>● Project based learning activities (Group Discussion Research/ Case studies/ Reports / Assignments / Presentations / Skit / Poster / etc.).</li><li>● Active participation in class activities.</li><li>● Assignments.</li><li>● Overall conduct as a responsible student with respect to good behaviour, leadership qualities, interpersonal skills etc.</li></ul>

**B. Theory - External examination – 60%**

**Semester End Theory Assessment**

Duration - Each paper shall be of 2 hours duration.

Total Marks: 60

**Q.1. (A) Explain the terms (Any 5 out of 8) (10)**

**(B) Case Study (Any 2 out of 4) (10)**

**Q.2. Answer Any One of the following - Module - I (10)**

- a.
- b.

**Q.3. Answer Any One of the following - Module - II (10)**

- a.
- b.

**Q.4. Answer Any One of the following - Module - III (10)**

- a.
- b.

**Q.5. Answer Any One of the following - Module - IV (10)**

- a.
- b.



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**NEP HOLISTIC DEVELOPMENT BASED  
CURRICULUM FRAMEWORK**

**For**

**Open/ General Electives (OE/ GE)**

**Advertising**

**Undergraduate Programme**

**From**

**Academic year**

**2024-25**

## B.Com -SEMESTER III

### Open/ General Electives (OE/ GE)

#### COURSE TITLE: Advertising

COURSE CODE: UOECOS3-257[CREDITS - 02]

Course Learning Objective		
The objective of this course is to make the students understand the concept of advertising and understand the role of advertising for the success of brands and its importance within the marketing function of a company.		
Course Learning Outcomes		
<b>After completion of this course learner will be able to:</b> <b>CO1:</b> Explain the <b>concept, evolution, features, and participants of advertising.</b> <b>CO2:</b> Classify different <b>types of advertising</b> based on geography, media, target audience, and special purposes. <b>CO3:</b> Evaluate the <b>role of media in advertising.</b> <b>CO4:</b> Describe the <b>structure, functions, and services of advertising agencies.</b> <b>CO5:</b> Analyze the <b>role of advertising in brand building.</b> <b>CO6:</b> Apply <b>creative strategies in advertising.</b>		
UNIT	Name of the Unit	No. of Lectures
1	<b>Introduction to Advertising and Media in Advertising:</b> <ul style="list-style-type: none"><li>• <b>Advertising:</b> Concept, Features, Evolution of Advertising, Active Participants, Benefits of advertising to Business firms and consumers.</li><li>• <b>Classification of advertising:</b> Geographic, Media, Target audience and Special purpose advertising (Pro Bono Advertising, Rural advertising, Political advertising, Green Advertising)</li><li>• <b>Media in Advertising :</b> Traditional media: advantages and limitations and Digital media : Forms, Significance and Limitations</li></ul>	(15 L)

2	<p><b>Key Elements in Advertising:</b></p> <ul style="list-style-type: none"> <li>• <b>Advertising agency :</b>Features, Structure and services offered, Types of advertising agencies,Career Options and Freelancing Career Options in advertising</li> <li>• <b>Advertising and Brand building:</b> The Communication Process, AIDA Model, Role of advertising in developing Brand Image and Brand Equity and managing Brand Crises,Use of Artificial intelligence, Data science and analytics for Targeting</li> <li>• <b>Creative aspects of advertising :</b> Types of Buying Motives - High Involvement and Low Involvement Products, Selling Points, Concept of Unique Selling Proposition (USP),Types of Appeals, Role of celebrities as source in ads,Executorial styles of presenting ads</li> </ul>	(15 L)
Ref:	<p><b>References:</b></p> <ol style="list-style-type: none"> <li>1. <i>Advertising and Promotion : An Integrated Marketing Communications Perspective</i> George Belch and Michael Belch, 2015, 10<sup>th</sup> Edition, McGraw Hill Education</li> <li>2. <i>Contemporary Advertising</i>, 2017, 15th Edition, William Arens, Michael Weigold and Christian Arens, Hill Higher Education</li> <li>3. <i>Strategic Brand Management – Kevin Lane Keller</i>, 4th Edition, 2013 – Pearson Education Limited</li> <li>4. <i>Kleppner’s Advertising Procedure – Ron Lane and Karen King</i>, 18th edition, 2011 – Pearson Education Limited</li> <li>5. <i>Advertising: Planning and Implementation</i>, 2006 – Raghuvir Singh, Sangeeta Sharma –Prentice Hall</li> <li>6. <i>Advertising Management</i>, 5th Edition, 2002 – Batra, Myers and Aaker – Pearson Education</li> <li>7. <i>Advertising Principles and Practice</i>, 2012 - Ruchi Gupta – S.Chand Publishing</li> <li>8. <i>Brand Equity &amp; Advertising- Advertising’s role in building strong brands</i>, 2013- David A. Aker, Alexander L. Biel, Psychology Press</li> <li>9. <i>Brand Positioning – Strategies for Competitive Advantage</i>, Subroto Sengupta, 2005, Tata McGraw Hill Publication.</li> <li>10. <i>The Advertising Association Handbook - J. J. D. Bullmore, M. J. Waterson</i>, 1983- Holt Rinehart &amp; Winston</li> <li>11. <i>Integrated Advertising, Promotion, and Marketing Communications</i>, Kenneth E. Clow and Donald E. Baack, 5th Edition, 2012 – Pearson Education Limited</li> <li>12. <i>Kotler Philip and Eduardo Roberto, Social Marketing, Strategies for Changing Public Behaviour</i>, 1989, The Free Press, New York.</li> </ol>	

	3. <i>Confessions of an Advertising Man</i> , David Ogilvy, 2012, Southbank Publishing 4. <i>Advertising</i> , 10 <sup>th</sup> Edition, 2010 - Sandra Moriarty, Nancy D Mitchell, William	
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#### MODALITY OF ASSESSMENT

Name of the course	Nature of Evaluation & Mode of Assessment	Credits	Duration	Marks
Open Elective (OE) Advertising	Continuous Internal Evaluation Assignments/ Presentations/ Projects / Group Discussion/ Case Studies etc. <b>Any two modes of assessment with  evaluation at Department level  (25 M Each)</b>	2-Credits	-	50



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NEP HOLISTIC DEVELOPMENT CURRICULUM  
FRAMEWORK**

**For**

**S. Y. B. COM**

**Major Course**

**Semester – IV**

**Commerce IV - Management: Production & Finance**

**Undergraduate Programme**

**From**

**Academic year**

**2024-25**

## S. Y. B. COM. (COMMERCE) SEMESTER IV

### Major / Core Course- I

**COURSE TITLE: Commerce IV - Management: Production & Finance**

**COURSE CODE: UMMCOS4-202 [CREDITS - 04]**

Course Learning Objective		
The objective of this course is to develop understanding among the students regarding business, its aspects and various types of business organisations.		
Course Learning Outcomes		
After completion of this course learners will be able to:		
<b>CO1:</b> Explain the concepts of production management, systems, productivity, and inventory management techniques.		
<b>CO2:</b> Apply production planning, control, and quality management tools such as TQM, Six Sigma, ISO 9000, Kaizen, and Quality Circles.		
<b>CO3:</b> Analyze the structure of the Indian financial system, including markets, depositories, SEBI regulations, stock exchanges, and credit rating agencies.		
<b>CO4:</b> Evaluate financial instruments such as mutual funds, derivatives, commodity markets, and personal finance options, assessing their role in investment decisions.		
<b>CO5:</b> Integrate and assess innovative financing models such as start-up ventures, sources of funding, and venture capital, linking them with production and service quality improvements.		
UNIT	Name of the Unit	No. of Lectures
1.	<b>Production and Inventory Management</b> <ul style="list-style-type: none"><li>• Production Management: Objectives, Scope, Production Planning &amp; Control: Steps, Importance</li><li>• Production Systems &amp; Productivity: Concept, Types - Continuous and Intermittent, Factors influencing productivity, Measures for improving productivity</li><li>• Inventory Management: Objectives, Inventory control techniques, Scientific inventory control System - Importance</li></ul>	(15 L)
2.	<b>Quality Management</b> <ul style="list-style-type: none"><li>• Introduction to Quality: Dimensions of Quality, Cost of Quality</li><li>• Quality Management Tools: TQM – Importance Six Sigma – Process ISO 9000 Certification Procedure Kaizen – Process</li></ul>	(15 L)

	<p>Quality Circle: Features</p> <ul style="list-style-type: none"> <li>Service Quality Management: Importance, SERVQUAL model, Measures to improve service quality</li> </ul>	
3.	<p><b>Indian Financial System</b></p> <ul style="list-style-type: none"> <li><b>Indian Financial Market:</b> Structure Primary Market – IPO Procedure Dematerialisation - Concept, Requirements for Demat A/c, Depositories – Role, NSDL and CDSL, Depository Participants</li> <li><b>SEBI</b> - Functions of SEBI, Investors protection measures of SEBI. <b>Stock Exchange</b> – Functions, <b>Speculators</b> – Concept &amp; Types</li> <li><b>Credit Rating:</b> Advantages, Credit Rating Agencies in India - CRISIL, CARE, and ICRA.</li> </ul>	(15 L)
4.	<p><b>Key Dimensions of Finance</b></p> <ul style="list-style-type: none"> <li><b>Personal Finance</b> – Concept, Investment options under personal finance</li> <li><b>Mutual Funds</b> - Advantages and Limitations, Types, Factors responsible for growth of mutual funds, Systematic Investment Plan (SIP) <b>Commodity Market</b> - Categories, <b>Derivatives Market</b> - Concept, Participants, Types of Derivative Instruments.</li> <li><b>Start-up Ventures</b> – Concept, Sources of Funding, <b>Venture Capital</b> - Concept, Features</li> </ul>	(15 L)
Ref:	<ul style="list-style-type: none"> <li><i>Production and Operations Management –Prof L.C. Jhamb, Event Publishing House.</i></li> <li><i>Production Planning &amp; Control- Prof L.C. Jhamb, Event Publishing House</i></li> <li><i>Production &amp; Operation Management (Text &amp; Cases)- K.Ashwathappa &amp; G. Sudeshana Reddy, Himalaya Publication.</i></li> <li><i>Launching New Ventures: An Entrepreneurial Approach- KathleenR. Allen, Cengage Learning</i></li> <li><i>Essentials of Inventory Management-MaxMuller, Amacon Publishers</i></li> <li><i>Indian Financial System—Bharathi Pathiak, Pearson Publication</i></li> </ul>	



	<ul style="list-style-type: none"> <li>• <i>Financial Institutions and Markets : Structure Growth&amp; Innovations – L.M.Bhole , Jitendra Mahakad, Tata McGraw Hill.</i></li> <li>• <i>The Indian Financial System and Financial Market Operator-Vasant Desai, Himalaya Publishing</i></li> <li>• <i>Indian Financial System – M.Y.Khan, Tata McGraw –Hill</i></li> <li>• <i>Mutual Funds in India: Emerging Issues-Nalini Prava Tripathy, Excel Books New Delhi.</i></li> <li>• <i>Start up Stand up: A step by step guide to Growing your Business, Nandini Vaidyanathan, Jaico Publishing House, Mumbai</i></li> </ul>	
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### MODALITY OF ASSESSMENT

The performance of the learners for the exam shall be evaluated in two parts as per the following ratio:

#### **Semester End Examination: Internal Assessment [60:40]**

The learner's performance shall be assessed by conducting the **Semester-end Examination with 60% marks** and **Continuous Internal Assessment (CIA) with 40% marks**.

**Students will have to score 40% of marks INDIVIDUALLY in Internal assessment as well as Semester-end Examination to pass the course.**

**Internal Assessment:** It is defined as the assessment of the learners on the basis of internal evaluation by way of participation of learners in various academic and correlated activities in the given semester of the programme.

**Semester End Assessment:** It is defined as the assessment of the learners on the basis of Performance in the Semester-end Theory/ Practical examination.

**Table-1-**

#### **Mode of Assessment under NEP 2020**

<b>Name of the course</b>	<b>Nature of Evaluation &amp; Mode of Assessment</b>	<b>Credits</b>	<b>Duration</b>	<b>Marks</b>
Major Subject Course - - (Commerce IV)	<b>1. Semester-end Examination (60%)</b>	<b>4-Credit</b>	<b>2 Hrs</b>	<b>60</b>

Production and Finance- (Theory)				
	<b>2. Internal (40%)</b> (Table 2)		-	40

**Table - 2**

**Theory - Mode of assessment-Continuous Internal Assessment [40%]**

<b>Evaluation type</b>
<ol style="list-style-type: none"> <li>1. Assignments.</li> <li>2. Project based learning activities (Group Discussion Research/ Case studies/ Reports / Assignments / Presentations / Skit / Poster / etc.).</li> <li>3. Class Test (Objective - Multiple Choice Questions/ Subjective).</li> <li>4. Active participation in class activities.</li> <li>5. Overall conduct as a responsible student with respect to good behaviour, leadership qualities, interpersonal skills etc.</li> </ol>

**Table – 3**

**Question Paper Pattern for Semester End Examination**

<b>Total Marks: 60</b>	<b>Time: 2 hours</b>
<b>Q.1 Answer Any Two of the following Out of Three questions - Unit – I</b>	<b>(15)</b>
a.	
b.	
c.	
<b>Q.2 Answer Any Two of the following Out of Three questions - Unit – II</b>	<b>(15)</b>
a.	
b.	
c.	

**Q.3 Answer Any Two of the following Out of Three questions - Unit – III (15)**

**a.**

**b.**

**c.**

**Q.4 Answer Any Two of the following Out of Three questions - Unit – IV (15)**

**a.**

**b.**

**c.**



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**Affiliated to the  
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*Syllabus for*

**Program: B.COM**

**(Program code: VESUCCO)**

**As per NEP 2020  
with effect from Academic Year 2023 - 2024**



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**VIVEKANAND EDUCATION SOCIETY'S COLLEGE  
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**NEP HOLISTIC DEVELOPMENT BASED  
CURRICULUM FRAMEWORK**

**For**

**S. Y. B. Com (Semester-IV)**

**(CORPORATE LAW)**

**Undergraduate Programme**

**From**

**Academic year**

**2024-25**

**S. Y. B. COM - SEMESTER IV**

**CORPORATE LAW**

**COURSE CODE: UMN COS4-217 [CREDITS - 04]**

<b>Course Learning Objective</b>		
The objective of the course is to impart basic knowledge of the provisions of the Companies Act, 2013 and the Intellectual Properties Rights.		
<b>Course Learning Outcomes</b>		
<b>After completion of this course learner will be able to:</b>		
<b>CO1:</b> Explain the concept, characteristics, classification, and formation of companies under the Companies Act, 2013.		
<b>CO2:</b> Describe the administration and regulatory framework of company law.		
<b>CO3:</b> Analyze the issue, transfer, and buyback of shares and the rights and liabilities of members under the Companies Act, 2013.		
<b>CO4:</b> Assess the management and governance of companies.		
<b>CO5:</b> Explain the concept, nature, and legal framework of Intellectual Property Rights in India.		
<b>CO6:</b> Apply legal provisions relating to patent, copyright, and trademark protection.		
<b>UNIT</b>	<b>Name of the Unit</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Companies Act, 2013 (Part-I)</b> <ul style="list-style-type: none"><li>● <b>Introduction:</b> Characteristics of a company-Lifting of corporate veil-Classification of company-Formation of company-Promoters and their legal position-Pre incorporation contract and provisional contracts-On-line registration of a company.</li><li>● <b>Administration of Company Law</b>-National Company Law Tribunal (NCLT)-National Company Law Appellate Tribunal (NCLAT)-Special Courts.</li><li>● <b>Documents:</b> Memorandum of Association and its alteration-Articles of Association and its alteration-Doctrine of Ultra-Vires-Doctrines of Constructive Notice and Indoor Management.</li></ul>	<b>(15 L)</b>

2	<b>Companies Act, 2013 (Part-II)</b> <ul style="list-style-type: none"> <li>● <b>Issue of shares:</b>Prospectus-types of prospectus-misstatement in prospectus-private placement-rules regarding private placement-employee stock option-issue of bonus shares-transfer and transmission of shares-buyback.</li> <li>● <b>Member of a Company:</b>Concept-Who can become a member- Modes of acquiring membership-Cessation of membership-Rights &amp; Liabilities of Members.</li> <li>● <b>Management:</b> Classification of directors-Director Identity Number (DIN)-Appointment-Removal of Directors-Legal positions, Powers and Duties-Key managerial personnel-Prohibition of Insider Trading.</li> </ul>	(15 L)
3.	<b>Companies Act 2013 (Part III)</b> <ul style="list-style-type: none"> <li>● <b>Company Meetings:</b> Meeting of shareholders and board-Types of meeting-Convening and conduct of meetings-requisites of valid meeting-notice-agenda-chairman-quorum-proxy-resolutions-minutes-postal ballot-meeting through video conferencing-e-voting.</li> <li>● <b>Winding Up of Company:</b> Introduction – Meaning- Modes of Winding up –Consequence of Winding up – Official Liquidator – Role &amp; Responsibilities of Liquidator – Defunct Company – Insolvency Code.</li> </ul>	(15L)
4.	<b>INTELLECTUAL PROPERTY RIGHTS</b> <ul style="list-style-type: none"> <li>● <b>Intellectual Property Right (IPR)</b> – Concept, Nature, Introduction &amp; background of IPR in India.</li> <li>● <b>IPR relating to Patents</b> – Concepts of Invention and discovery-Comparison (S2 (j))-Concept of Patents-General principles applicable to working of patented inventions-Term of Patent-Infringement of Patent Rights &amp; Remedies. (Ss. 104-115)</li> <li>● <b>IPR relating to Copyrights-</b> Concept of Copyright (Ss. 14, 16,54,) Concept of author and authorized acts, (S.2) Ownership of Copyright (S.17) Duration or term of Copyright. (S. 22-27), Original work and fair use, Rights of Copyright holder-Infringement of Copyrights &amp; Remedies. (Ss. 51, 52)</li> <li>● <b>IPR relating to Trademarks</b> –Concept-Functions of Trade Mark-types-trademarks that cannot be registered-Registration of Trademarks and rights of the proprietor of Trademarks-Procedure for registration of Trademarks- Infringement of Trademarks &amp; Remedies.</li> </ul>	

<b>Ref:</b>	<p><b>References:</b></p> <ul style="list-style-type: none"> <li>• <i>N. D. Kapoor, Company Law &amp; Secretarial Practice</i>, Sultan Chand &amp; Sons, New Delhi, 2003</li> <li>• <i>Srinivasan, Company Law and Secretarial Practice</i>, Margam publications, Chennai, 2005.</li> <li>• <i>R.S.N.Pillai &amp; Bhagwathi, Business Law</i>, S. Chand &amp; Co., New Delhi, 2003.</li> <li>• <i>A.K. Majumdar and G.K. Kapoor, Company Law and practice</i>, Nabhi publications, New Delhi, 2003.</li> <li>• <i>Bhushan, Bharat. Kapoor, N.D., Abbi, Rajni, "Elements of Company Law"</i>. Sultan Chand &amp; Sons Pvt. Ltd.</li> <li>• <i>Chadha R. &amp; Chadha, S.(2018). Company Laws</i>. Scholar Tech Press, Delhi.</li> <li>• <i>Hicks, Andrew &amp; Goo S.H., (2017) Cases and Material on Company Law</i>, Oxford University Press.</li> <li>• <i>Kumar, A., (2019) Corporate Laws</i>, Taxmann Pvt Ltd</li> <li>• <i>Sharma, J.P.(2018). An Easy Approach to Corporate Laws</i>, Ane Books Pvt. Ltd., New Delhi</li> <li>• <i>S.N Maheshwari, Elements of Corporate Law</i>, HPH.</li> <li>• <i>Balchandran, Business Law for Management</i>, HPH</li> </ul> <p><b>Web Resources:</b></p> <ul style="list-style-type: none"> <li>• <a href="https://www.icsi.edu/media/webmodules/FinalCompanyLawBook22092020.pdf">https://www.icsi.edu/media/webmodules/FinalCompanyLawBook22092020.pdf</a></li> <li>• <a href="https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-6-April-2021.pdf">https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-6-April-2021.pdf</a></li> <li>• <a href="https://www.writinglaw.com/characteristics-of-company/">https://www.writinglaw.com/characteristics-of-company/</a></li> <li>• <a href="https://www.toppr.com/guides/principles-and-practices-of-accounting/intro-to-company-accounts/types-of-companies/">https://www.toppr.com/guides/principles-and-practices-of-accounting/intro-to-company-accounts/types-of-companies/</a></li> <li>• <a href="https://www.yourarticlelibrary.com/company/companies-types">https://www.yourarticlelibrary.com/company/companies-types</a></li> </ul>	
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### Modality of Assessment

The performance of the learners for those exams having Semester End Examinations and Internal Assessment shall be evaluated in two parts as per the following ratio:

#### **Semester End Examination: Internal Assessment [60:40]**

The learner's performance shall be assessed by conducting the Semester-end Examination with 60% marks and Continuous Internal Assessment (CIA) with 40% marks. Practical Examination will consist of Semester-end examination.

**Students will have to score 40% of marks INDIVIDUALLY in Internal assessment as well as Semester-end Examination to pass the course.**

**Internal Assessment:** It is defined as the assessment of the learners on the basis of internal evaluation by way of participation of learners in various academic and correlated activities in the given semester of the programme.

**Semester End Assessment:** It is defined as the assessment of the learners on the basis of Performance in the Semester-end Theory/ Practical examination.

#### **A. Theory - Mode of Assessment-Continuous Internal Assessment [40%]**

Sr.No .	Evaluation type
1.	<ul style="list-style-type: none"><li>● Class Test (Objective - Multiple Choice Questions/ Subjective)</li></ul>
2.	<ul style="list-style-type: none"><li>● Project based learning activities (Group Discussion Research/ Case studies/ Reports / Assignments / Presentations / Skit / Poster / etc.).</li><li>● Active participation in class activities.</li><li>● Assignments.</li><li>● Overall conduct as a responsible student with respect to good behaviour, leadership qualities, interpersonal skills etc.</li></ul>

**B. Theory - External examination – 60%**

**Semester End Theory Assessment**

Duration - Each paper shall be of 2 hours duration.

Total Marks: 60

**Q.1. (A) Explain the terms (Any 5 out of 8) (10)**

**(B) Case Study (Any 2 out of 4) (10)**

**Q.2. Answer Any One of the following - Module - I (10)**

a.

b.

**Q.3. Answer Any One of the following - Module - II (10)**

a.

b.

**Q.4. Answer Any One of the following - Module - III (10)**

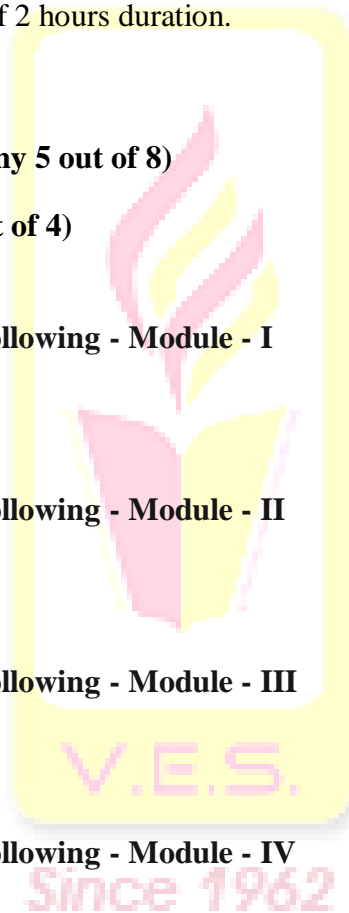
a.

b.

**Q.5. Answer Any One of the following - Module - IV (10)**

a.

b.





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**NEP HOLISTIC DEVELOPMENT CURRICULUM FRAMEWORK**

*Syllabus for*  
**Program: S.Y.BCOM**

**Undergraduate Programme**

**As per NEP 2020  
with effect from Academic Year 2023 - 2024**

## **Program Outcomes (PO)**

**A learner completing B.Com. will be able to:**

PO-1 Understand the role of business , commerce, management, accounting and economics and it's implications on society.

PO-2 Acquire conceptual knowledge of accounting and skills of maintaining financial statements, their components and how information from business transactions flow into these statements.

PO-3 Acquire entrepreneurial, administrative, legal and managerial skills.

PO-4 Develop the skills and techniques of communication and creative ability.

PO-5 Improve competency to make eligible and employable in the job market.

PO- 6 Recognize different value systems and ethics and develop a sense of social service.

PO-7 Become a responsible and dutiful citizen

## **Program Specific Outcomes (PSO's)**

**On completion of B.COM program, learners will be enriched with knowledge and be able to:**

PSO-1 Understand and comprehend the problems, policies and prospects of the Indian Economy and gain insights into reforms and measures

PSO-2 Appreciate the interdependence of economies and understand international trade theories, Balance of Payments, Commercial Policy and Foreign Exchange Market.

PSO-3 Acquire conceptual knowledge of accounting and skills of maintaining financial statements, their components and how information from business transactions flow into these statements.

PSO-4 Develop the skills in the cost assessment of all facets of a business, including the cost of products, processes and contracts.

PSO-5 Understand computation of Income Tax of individuals and registration and level of Goods and Service Tax.

PSO-6 Understand the concepts of Business, Entrepreneurship, Service Sector, Management, Finance and Business Law and apply in current business scenario.

PSO-7 Acquire knowledge about Marketing, Human Resource Management and International business exploring different career opportunities in the field of Commerce.



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ARTS, SCIENCE AND COMMERCE (AUTONOMOUS)  
NEP HOLISTIC DEVELOPMENT CURRICULUM  
FRAMEWORK**

**For**

**S. Y. B. COM (Commerce) Semester – IV**

**Basics of Finance**

**(Open Elective)**

**Undergraduate Programme**

**From**

**Academic year**

**2025-26**

**S. Y. B. COM. (COMMERCE) SEMESTER IV**

**Open Elective**

**COURSE TITLE: Basics of Finance**

**COURSE CODE: UOECOS4-251 [CREDITS - 02]**

Course Learning Objective		
The objective of this course is to develop understanding among the students regarding the Indian Financial System and various dimensions of finance.		
Course Learning Outcomes		
After completion of this course learners will be able to: <b>CO1:</b> Explain the structure and functioning of the Indian financial system <b>CO2:</b> Describe the role of depositories and evaluate the functions of SEBI <b>CO3:</b> Apply key concepts of personal finance assess the role of commodity and derivatives markets in financial risk management. <b>CO4:</b> Assess the importance of start-up ventures and venture capital		
UNIT	Name of the Unit	No. of Lectures
1.	<b>Indian Financial System</b> <ul style="list-style-type: none"><li>● <b>Indian Financial Market:</b> Structure Primary Market – IPO Procedure Dematerialisation - Concept, Requirements for Demat A/c, Depositories – Role, NSDL and CDSL, Depository Participants</li><li>● <b>SEBI</b> - Functions of SEBI, Investors protection measures of SEBI. <b>Stock Exchange</b> – Functions, <b>Speculators</b> – Concept &amp; Types</li><li>● <b>Credit Rating:</b> Advantages, Credit Rating Agencies in India - CRISIL, CARE, and ICRA.</li></ul>	(15 L)
2.	<b>Key Dimensions of Finance</b> <ul style="list-style-type: none"><li>● <b>Personal Finance</b> – Concept, Investment options under personal finance</li><li>● <b>Mutual Funds</b> - Advantages and Limitations, Types, Factors</li></ul>	(15 L)

	<p>responsible for growth of mutual funds, Systematic Investment Plan (SIP)</p> <p><b>Commodity Market</b> - Categories,</p> <p><b>Derivatives Market</b> - Concept, Participants, Types of Derivative Instruments.</p> <ul style="list-style-type: none"> <li>● <b>Start-up Ventures</b> – Concept, Sources of Funding,</li> <li>● <b>Venture Capital</b> - Concept, Features</li> </ul>	
<b>Ref:</b>	<ul style="list-style-type: none"> <li>● <i>Indian Financial System—Bharathi Pathiak, Pearson Publication</i></li> <li>● <i>Financial Institutions and Markets : Structure Growth &amp; Innovations – L.M.Bhole , Jitendra Mahakad, Tata McGraw Hill.</i></li> <li>● <i>The Indian Financial System and Financial Market Operator-Vasant Desai, Himalaya Publishing</i></li> <li>● <i>Indian Financial System – M.Y.Khan, Tata McGraw –Hill</i></li> <li>● <i>Mutual Funds in India: Emerging Issues-Nalini Prava Tripathy, Excel Books New Delhi.</i></li> <li>● <i>Start up Stand up: A step by step guide to Growing your Business, Nandini Vaidyanathan, Jaico Publishing House, Mumbai</i></li> </ul>	

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**Semester End Assessment:** It is defined as the assessment of the learners on the basis of Performance in the Semester-end Theory/ Practical examination.

**Table-1-**

**Mode of Assessment under NEP 2020**

Name of the course	Nature of Evaluation & Mode of Assessment	Credits	Duration	Marks
Open Elective – Basics of Finance (Theory)	<b>1. Internal (40%)</b> (Table 2)	<b>2-Credits</b>		20
	<b>2. Semester-end Examination (60%)</b>		<b>90 min</b>	30

**Table - 2**

**Theory - Mode of assessment-Continuous Internal Assessment [40%]**

Evaluation type
<ol style="list-style-type: none"> <li>1. Assignments.</li> <li>2. Project based learning activities (Group Discussion Research/ Case studies/ Reports / Assignments / Presentations / Skit / Poster / etc.).</li> <li>3. Class Test (Objective - Multiple Choice Questions/ Subjective).</li> <li>4. Active participation in class activities.</li> <li>5. Overall conduct as a responsible student with respect to good behaviour, leadership qualities, interpersonal skills etc.</li> </ol>

**Table – 3**

**Question Paper Pattern for Semester End Examination**

**Total Marks: 30**

**Time: 1.5 hours**

**Q.1 Answer Any Two of the following Out of Three questions - Unit – I (15)**

**a.**

**b.**

**c.**

**Q.2 Answer Any Two of the following Out of Three questions - Unit – II (15)**

**a.**

**b.**

**c.**