UNIVERSITY OF MUMBAI
No.UG/256 of 2008

CIRCULAR: -

A reference is invited to the Ordinances, Regulations and syllabi relating to the Bachelor of Commerce (Accounting and Finance) **vide** this office Circular No. UG/233 of 2003 dated 7th June, 2003 and the Principals of the affiliated colleges in Commerce and the Professor-cum-Director, Institute of Distance Education are hereby informed that the recommendation made by the Board of studies in Accountancy at its meeting held on 9th January, 2008 has been accepted by the Academic Council at its meeting held on 15th April, 2008 **vide** item No.4.59 and that, in accordance therewith, the syllabus and the pattern of question paper for the F.Y.B.Com. (Accounting and Finance) (Semester I and II) is revised as per **Appendix** and that the same has been brought into force with effect from the academic year 2008 – 2009.

MUMBAI- 400 032

18th June, 2008

for REGISTRAR

To,

The Principals of the affiliated colleges in Commerce and the Professor-cum-Director, Institute of Distance Education.

AC/4.59/15.04.2008

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No.256-A of 2008 MUMBAI – 400 032 18th June,2008

Copy forwarded with compliments for information to : -

1) The Dean, Faculty of Commerce.
2) The Chairman, Board of Studies in Accountancy.
5) The Controller of Examinations,
6) The Co-ordinator, University Computerization Center.

15/06

for REGISTRAR

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Copy to :-

The Director, Board of College and University Development, , the Deputy Registrar (Eligibility and Migration Section), the Director of Students Welfare, the Executive Secretary to the Vice-Chancellor, the Pro-Vice-Chancellor, the Registrar and the Assistant Registrar, Administrative sub-center, Ratnagiri for information.

The Controller Examinations (10 copies), the Finance and Accounts Officer (2 copies), Record Section (5 copies), Publications Section (5 copies), the Deputy Registrar, Enrolment, Eligibility and Migration Section (3copies), the Deputy Registrar, Statistical Unit (2 copies), the Deputy Registrar (Accounts Section),Vidyanagari (2 copies) the Deputy Registrar, Affiliation Section (2 copies), the Director, Institute of Distance Education, (10 copies) the Director University Computer Center (IDE Building), Vidyanagari, (2 copies) the Deputy Registrar (Special Cell), the Deputy Registrar,(PRO) . the Assistant Registrar, Academic Authorities Unit (2 copies)and the Assistant Registrar, Executive Authorities Unit (2 copies) . They are requested to treat this as action taken report on the concerned resolution adopted by the Academic Council referred to in the above Circular and that, no separate Action Taken Report will be sent in this connection. the Assistant Registrar Constituent Colleges Unit (2 copies), BUCT(1 copy), the Deputy Account, Unit V(1 copy), the In-charge Director, Centralize Computing Facility (1 copy), the Receptionist (1 copy), the Telephone Operator (1 copy), the Secretary MUASA (1 copy), the Superintendent, Post-Graduate Section (2 copies), the Superintendent, Thesis Section (2 copies)

skCurcularwagh08/25108

Enclosure to Item No. 4.59
15.4.2008

UNIVERSITY OF MUMBAI

Revised Syllabus

and

Pattern of Question Paper

for

F.Y.B.Com.

(Sem. I & II)

(Accounting and Finance)

(With effect from the academic year 2008-2009)

BACHELOR OF COMMERCE (ACCOUNTING AND FINANCE)

COURSE STRUCTURE

FIRST YEAR

FIRST SEMESTER		SECOND SEMESTER	
1.1.1	Financial Accounting Paper – I (Elements of Fin. Accounting)	1.2.1	Financial Accounting Paper – II (Special Accounting Areas)
1.1.2	Cost Accounting Paper – I (Introduction and Element of Cost)	1.2.2	Auditing Paper – I (Introduction Planning and technique of Auditing)
1.1.3	Economics – Paper – I (Micro Economics)	1.2.3	Financial Management Paper – I (Introduction to Financial Management)
1.1.4	Commerce Paper – I (Business Environment)	1.2.4	Taxation Paper – I (Indirect Taxes Paper - I)
1.1.5	Information Technology Paper – I (Introduction and Elements)	1.2.5	Business Law Paper – I Business Regulatory Frame work
1.1.6	Business Communication–Paper-I Introduction and Principles	1.2.6	Quantitative Methods for Business Paper – I
1.1.7	Foundation Course – Paper – I (Fundamentals of Environment Management)	1.2.7	Business Communication Paper – II Application in Business

Bachelor of Commerce (Accounting and Finance)

FIRST YEAR, 1st SEMESTER

1.1.1 FINANCIAL ACCOUNTING PAPER- 1: Elements of Financial Accounting-

A) Topics for the study	No of lectures
1. Introduction to accounting	08
2. Accounting Procedure	12
3. Capital And Revenue	04
4. Reconciliation and Rectification	06
5. Depreciation Provisions, and Reserve	08
6. Final Accounts	12

1. Introduction to accounting

(i) **Meaning and Scope of Accounting:**

(a) Need
(b) Objectives
(c) Functions
(d) Development and Definition of Accounting
(e) Book keeping and Accounting
(f) Users of Accounting
(g) Disclosures
(h) Branches of Accounting
(i) Objectives of Accounting
(j) Methods of Accounting
(k) Limitations of Accounting

(ii) **Accounting Principles:**

(a) Accounting Concepts
(b) Accounting Convention
(c) Accounting Standard

2. Accounting Procedure:

(a) Accounting Cycle
(b) Rules of Debit and Credit
(c) Journal
(d) Subsidiary Book
(e) Ledger
(f) Opening Entry
(h) Trial Balance

3. Capital, Revenue and Deferred Revenue Expenditure and Receipt

(1) Expenditure, Importance and Tests:
 (a) Capital
 (b) Revenue
 (c) Distinction between Capital Expenditure and Revenue Expenditure
 (d) Deferred Revenue
 (e) Unusual Expenses
 (f) Effect or Error
 (g) Criteria Tests

(2) Receipts :
 (a) Capital
 (b) Revenue
 (c) Distinction between Capital Receipt and Revenue Receipt

(3) Profit or Loss :
 (a) Revenue
 (b) Capital

4. Reconciliation and Rectification:

(A) (i) Bank reconciliation
 (a) Cash book to Bank Statement (including Overdraft)
 (b) Bank Statement to Cash book (including Overdraft)

(ii) Debtors & Creditors Reconciliation
 (a) Customer account in Proprietor book to Proprietor Account in Customer book
 (b) Supplier Account in Proprietor book to Proprietor Account in Supplier Book

(B) Rectification:
 (i) Types
 (ii) Rectification of entry.
 (Excluding suspense account)

5. Depreciation Provisions and Reserve

(i) Practical Problem based on Accounting Treatment by Provision for Depreciation using Straight Line Method and Reducing Balance Method.

(ii) Presentation of Fixed Assets in the Final Accounts of Sole Trader

6. Final Accounts :

(i) Introduction

(ii) Adjusting and Closing Entries:
 (a) Outstanding Expense and Outstanding Income
 (b) Prepaid Expenses and Incomes Received in Advance
 (c) Depreciation

(d) Bad Debts, Provision for Bad and Doubtful Debts, Reserve for discount on Debtors/ Creditors
(e) Goods or Material or cash withdrawn by proprietor.
(f) Sales or Purchases include Fixed Assets and Investments
(g) Goods or Materials lost by fire, Theft, etc. Goods sent on sales or return basis
(h) Rectification of errors

(iii) Preparation of Final Accounts in Horizontal Format:
(a) Manufacturing Account
(b) Trading Account
(c) Profit and Loss Account
(d) Balance Sheet

B) Question Paper Pattern

1. **Question paper should be of 60 marks and of 02 hours duration.**
2. **04 Questions to be set**
3. **Detailed pattern can be as follows**

Q 1. Compulsory – Practical	15 Marks
Q 2. Compulsory – Objective Type True or false, match the following and/or multiple choice questions	15 Marks
Q 3. Practical	15 Marks
OR	
Q 3. Practical	15 Marks
Q 4. Practical	15 Marks
OR	
Q 4. Theory / Practical	15 Marks

Note : Relevant Law In force and Relevant Accounting Standards In force on 1st April immediately preceding the commencement of Academic Year are applicable for ensuing examinations after relevant year

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C) Reference Books

1.	Introduction to Accountancy T. S. Gerwal	:	S. Chand and Co. (P)Ltd. New Delhi
2.	Advanced Accounts Shukla and Grewal	:	S. Chand and Co. (P)Ltd. New Delhi
3.	Advanced Accountancy R.L. Gupta and M. Radhaswamy	:	Sultan Chand and Co. (P) Ltd., New Delhi
4.	Modern Accountancy Mukerjee and Hanif	:	Tata Mc. Grow Hill and Co. Ltd. Mumbai
5.	Financial Accounting Leslie Chandwichk	:	Prentice Hall of India (Advin Bakley (P)Ltd)
6.	Accounting Standards	:	Institute of Chartered Accountants of India, New Delhi
7.	Financial Accounting for Management Texts and cases –Dr. Dinesh D. Harsalekar	:	Multi-Tech. Publishing Co. Ltd. Mumbai
8.	Financial Accounting – P. C. Tulsian	:	Tata Mc. Grow Hill and Co. Ltd. Mumbai
9.	Accounting Principles Anthony, R.N. and Reece J.S.	:	Richard Irwin Inc.
10.	Financial Accounting Gupta R.L. and Radhaswamy M.	:	Sultan Chand and Sons
11.	Financial Accounting Monga J.R. Ahuja Girish and Shehgal Ashok	:	Mayur Paper Back
12.	Advanced Accounts Shukla M.C., Grewal T.S. and Gupta	:	S. Chand and Co. (P)Ltd. New Delhi
13.	Compendium of Statement and Standards of Accounting	:	The Institute of Charted Accounti of India

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1.1.2 COST ACCOUNTING-1: Introduction and Elements OF Cost

A) Topics for the study

	No of lectures
1. Introduction	06
2. Cost Concepts	06
3. Material cost	08
4. Labours Cost	08
5. Overheads Cost	10
6. Cost Sheet	12

1. Introduction :

(a) Evolution
(b) Objectives
(c) Importance and Advantages of Cost Accounting
(d) Difference between Cost Accounting and Financial Accounting
(e) Limitations of Financial Accounting

2. Cost Concepts :

a) Cost Accounting
(b) Classification of Costs with different parameters
(c) Cost Allocation & Apportionment

3. Material cost :

(a) Material control procedure
(b) Documentation
(c) Stock ledger, Bin Card
(d) Stock levels
(e) E.O.Q.

4. Labours Cost :

(a) Composition of Labour Cost
(b) Labour Cost Records
(c) Overtime / Idle Time / Incentive Schemes

5. Overheads :

(a) Classification
(b) Allocation & Absorption of Overheads

6. Cost Sheet :

Preparation of Cost Sheet of a Manufacturing Concern

B) Question Paper Pattern

1. **Question paper should be of 60 marks and of 02 hours duration.**
2. **04 Questions to be set**
3. **Detailed pattern can be as follows;**

Q 1. Compulsory – Practical	15 Marks
Q 2. Compulsory – Objective Type True or false, Mach the following and/or multiple choice questions	15 Marks
Q 3. Practical	15 Marks
OR	
Q 3. Theory/ Practical	15 Marks
Q 4. Practical	15 Marks
OR	
Q 4. Theory / Practical	15 Marks

Note : Relevant Law In force and Relevant Accounting Standards In force on1st April immediately preceding The commencement of Academic Year are applicable for ensuing examinations after relevant year

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C) Reference Books

1.	Lectures on Costing Swaminathan	:	S. Chand and Co. (P)Ltd., New Delhi
2.	Cost Accounting C.S. Rayudu	:	Tata Mcgraw Hills
3.	Cost Accounting Jawaharlal	:	Tata Mcgraw Hills Ltd.
4.	Cost Accounting Ravi M. Kishore	:	Taxmann Ltd., New Delhi
5.	Cost Accounting N.K. Prasad	:	N.K. Prasad
6.	Cost Accounting Theory and Practice	:	B.K. Bhar

7.	Cost Accounting Theory and Practice M.N.Arora	:	Sultan Chand and Sons
8.	Cost Accounting Theory and Solutions V.K. Saxena, C.D. Vashist	:	S. Chand and Son.
9.	Cost Accounting Jain S.P. and Nrang K.L.	:	Kalyani New Delhi

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1.1.3 ECONOMICS – I : Micro Economics

A) Topics for the study	No of lectures
1. Introduction	08
2. Demand and Supply	10
3. Production Function	06
4. Cost and Revenue Analysis	06
5. Market Structure	10
6. Project Planning and Pricing Practices	10

1. **Introduction:**
   - (a) Scarcity
   - (b) Choice and efficiency (with reference to PPC) – Basic tools of Economics analysis: equations,
   - (c) Functions
   - (d) Identities
   - (e) Slope
   - (f) Time – series
   - (g) Cross-section analysis
   - (h) Scatter diagrams
   - (i) Derivatives and limits
2. **Demand and Supply:**
   - (a) Determination of equilibrium price in an open market system
   - (b) Elasticity of demand – Price
   - (c) Income
   - (d) Cross – Promotional elasticity of demand – its measurement and its application in business decisions
   - (e) Indifference Curves Analysis (Case studies) Properties of Indifference Curves, Consumer's Equilibrium
   - (f) Demand forecasting: Survey and statistical methods
3. **Production Function:**
   - (a) Production function – Laws explaining production function in the short and the long run Internal and External economics (Case studies)
4. **Cost and Revenue Analysis:**
   - (a)Cost concepts- behaviour of costs in the short-run and long run (case studies). Revenue concepts Break-even Analysis
5. **Market Structure:**
   - (a) Features of perfect competition and monopoly – Concept of price discrimination – equilibrium under dumping
   - (b) Features of Monopolistic competition
   - (c) Oligopoly – Price indeterminateness – Cartel formation

(d) Different forms of price leadership (Case studies)

6. **Project Planning and Pricing Practices:**

(a) Project Planning

i) Meaning & Significance

ii) Steps in Investment appraisal

(b) Pricing practices

i) Marginal cost pricing – Cost plus pricing – Transfer pricing

ii) Pricing practices (case studies)

B) Question Paper Pattern

1. **Question paper should be of 60 marks and of 02 hours duration.**
2. **04 Questions to be set**
3. **Detailed pattern can be as follows;**

Q 1. Compulsory – Objective Type — 15 Marks
True or false, Mach the following and/or multiple choice questions

Q 2. Compulsory Questions with internal choice within the question. — 15 Marks

Q 3. Compulsory Questions with internal choice within the question. — 15 Marks

Q 4. Compulsory Questions with internal choice within the question. — 15 Marks
(Note : Questions may sub divided in to (a) and (b), if necessary, for 8 , 7, marks respectively.)

C) Reference Books

1. Micro Economics :
   Ahuja H.L.
2. Principles of Economics : Crystall 1999
   Lipsey R. K.A.
3. An Introduction to Positive Economics :
   Lipsey

4.	Economics P.A. Samuelson	:	Tata Mcgraw Hill, New Delhi
5.	A course in Micro Economics theory, Mankiw, Krepps, David M 1990	:	Princeton University Press.
6.	Modern Micro Economics Koutsoyiannis. A (1979)	:	Macmillan Press London
7.	Prices and Distribution, Da Costa G.C. 1980 Production	:	Tata Mcgraw Hill, New Delhi
8.	An Introduction to Cost and Production Functions Health fields and Wibe (1987)	:	Mac Millan London
9.	Micro Economics Theory, Anindya Sen- (1999)	:	Oxford University Press
10.	Managerial Economics, Dominic Salvador (1996)	:	Mc Graw Hill International Edition
11.	Intermediate Micro Economics Varian H.R.	:	A Modern Approch, East West Press
12.	Micro Economics Theory and application, Manusfield E and Yohe. G.	:	W.W. Norton and Company, New London
13.	A Text book of Economic theory Stonier A.W. and D.F. Hague (1972)	:	ELBS and Longman Group, London
14.	Managerial Economics, Dobbs Ian, (2000)	:	Oxford University Press
15.	Micro Economics for Managerial Students Dholkia R and Oza. A	:	

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1.1.4 COMMERCE I: Business Environment

A) Topics for the study

Topics for the study	No of lectures
1. Business	08
2. Business Structure	10
3. Business Environment	06
4. International Environment	06
5. Business Objectives	10
6. Business and Social Control	10

1. **Business:**
   (a) Definitions, Features, Functions, Scope and Significance
   (b) Evolution from local to global state
   (c) Changing Scenario since libralisation

2. **Business Structure:**
   (a) Concept and terms
   (b) Structural relationship of Business components – like trade, Industry, commerce and services
   (c) Various sector and business units in the economy like private sector, Public sector and co-op. sector

3. **Business Environment:**
   (a) Environment – concept and significance – Economic – political – Social – Technological – legal – cultural Environments
   (b) Inter – dependence of Business and Environment
   (c) Educational Environment and Business – Career options in Business

4. **International Environment:**
   (a) International environment (overview)
   (b) Trends in world and the problems of developing countries.
   (c) Foreign trade and economic growth

5. **Business Objectives**
   (a) Business Objectives
   (b) Multiplicity of Objectives
   (c) Organic Objectives – Survival - Growth - Image

6. **Business and Social Control**
   (a) Business and Government
   (b) Consumerism and consumer Movement
   (c) Social Audit
   (d) Role of NGOs

B) Question Paper Pattern

1. Question paper should be of 60 marks and of 2 hours duration.
2. 04 Questions to be set
3. Detailed pattern can be as follows;

Q 1. Compulsory – Objective Type — 15 Marks
True or false, Mach the following and/or multiple choice questions

Q 2. Compulsory Questions with internal choice within the question. — 15 Marks

Q 3. Compulsory Questions with internal choice within the question. — 15 Marks

Q 4. Compulsory Questions with internal choice within the question. — 15 Marks
(Note : Questions may sub divided in to (a) and (b), if necessary, for 8 , 7, marks respectively.)

C) Reference Books

1.	Business and Management Economics Mukharjee, Sampat	:	New Central Agency Education Book, Calcutta
2.	Globalisation and Indian Libralisation Raam S. Shiva	:	
3.	Globalisation and Indian Financial Markets Tandon R.K., Gupta S.L.	:	
4.	Globalisation Stratergies and Eco. Liberalisation Batra Gs Kaur, Narander	:	
5.	Indian Economy under Liberalisation system Bhule Shkar AV. Desai R.	:	
.	Entrepreneurial Development Gupat CB, Srinivasan NP	:	Sultan Chand and Sons
.	Business Environment Charu Nilam Fransis	:	

8.	Business Environment Mathew M.J.	:	
9.	Business Environment in India Chopra B.S.	:	
10.	How to strat your own small Industrial Unit Lal-Sdarshan	:	
11.	Essential of Business Finance Srivastava	:	Himalaya Publishing
12.	Essential of Management Weihrich and Koontz	:	Tata McGraw Hill
13.	Management and Organization Louis A. Allen	:	McGraw Hill, Tokyo
14.	Modern Management Hampton, David R.	:	McGraw Hill, New York
15.	Management Stoner and Freeman	:	Prentice-Hall, New Delhi
16.	The International Business Environment Sundaram and Black	:	Prentice Hall
17.	Indian Economy Agarwal A.N.	:	Vikas Publishing House
18.	Money Market Operations in India Sengupta A.K. and Agarwal M.K.	:	Skylark publication, New Delhi

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1.1.5 INFORMATION TECHNOLOGY I: Introduction and Elements

A) Topics for the study

Topics for the study	No of lectures
1. Introduction to Computer	06
2. Office Productivity tool	10
3. Introduction to Accounting Package	10
4. Introduction to Tally Accounting Information	08
5. Vouchers in Tally	08
6. Reports	08

1. Introduction to Computer

(a) Definition of computer, hardware, software, generation of computer, parts of computer (block diagram), types of computer

(b) I/O devices: keyboard, mouse, printer, plotter

(c) Storage devices: Primary and secondary memory

(d) Software: concept of system software and applications software

(e) operating system : DOS, UNIX, WINDOWS

2. Office Productivity tool

(a) MS-WORD: uses of word, creating, editing, formatting, and printing documents, use of tools such as spell check, thesaurus, etc.

(b) MS-EXCEL: Application of spreadsheet related to accounting and finance, creating dynamic and sensitive worksheet, using graphics and formatting of worksheet

(c) MS-POWERPOINT: Creating, editing, formatting, animation, customization, transition of slides, using graphics into slide show

3. Introduction to Accounting Package

(a) Introduction to computerized accounting, importance and application of accounting package, advantage and Disadvantage of computerized accounting

4. Introduction to Tally Accounting Information

(a) Opening Screen of Tally, Creating Company, Loading/Selecting a Company, Shutting a Company, Altering/ Modifying Existing Company, Configuring Company

(b) Menu related to Accounts, Groups, Managing Groups, and Multiple Groups

(c) Ledgers: Creating Single Ledger, Advanced usage of Single Ledger, Displaying Ledgers, Altering Multiple Ledgers

5. Vouchers in Tally

(a) Pre-defined Vouchers: Contra Voucher, Sales Voucher, Payment Voucher, Receipt Voucher, Journal Voucher, Memo Voucher, Optional Vouchers, Post-Dated Vouchers

(b) Configuring Vouchers, Creating/Customizing Vouchers, Displaying Vouchers, Altering Vouchers

6. Reports

(a) Trial Balance, Balance Sheet, Profit and Loss Account, Account Books, Statements of Accounts, Bank Reconciliation Statement, Day book

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B) Question Paper Pattern

1. **Question paper should be of 60 marks and of 02 hours duration.**
2. **04 Questions to be set**
3. **Detailed pattern can be as follows;**

Q 1. Compulsory – Objective Type — 15 Marks
True or false, Mach the following and/or multiple choice questions

Q 2. Compulsory Questions with internal choice within the question. — 15 Marks

Q 3. Compulsory Questions with internal choice within the question. — 15 Marks

Q 4. Compulsory Questions with internal choice within the question. — 15 Marks
(Note : Questions may sub divided in to (a) and (b), if necessary, for 8 , 7, marks respectively.)

C) Reference Books

1.	Fundamentals of Computers Rajaraman- V	:	Prentice Hall of India
2.	Computer Today (3rd Ed.) Sacders, Donald H.	:	New York Mc Graw Hill
3.	Computers and Commonsense (4th Ed.) Hunt, Roger and Shelly John	:	Prentice Hall Inida

4. Computers Subramanian N. : Wheeler
5. Introduction to Computers Xavier C. : New Age, New Delhi
6. Computer in Business Sanders D. : McGraw Hill
7. Computer and Information Management S.C. Bhatnagar and V. Ramant : Prentice Hall
8. Internet for Business Brummer, Lavrej : Cambridge
9. E-mail for Everyone Leon Alexis and Leon : Methews, Chennai
10. Basic Computer Programmes for Business Sternberg C. : New Jersey Hayden

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1.1.6 BUSINESS COMMUNICATION –I : Introduction and Principles

A) Topics for the study

		No of lectures
1.	Introduction to Communication	08
2.	Methods of verbal Communication	10
3.	Dimensions of corporate Communication	10
4.	Informal dimension of Communication	10
5.	listening and improving Communication	06
6.	Business English	06

1. Introduction to Communication

(a) The Concept of Communication
(b) Definitions of Communication
(c) The process of effective Communication
(d) Significance of feedback
(e) Attributes of Communication
(f) Importance of Communication in corporate world.

2. Methods of Verba' Communication

(a) Nature and definition of verbal communication
(b) Oral Communication definition advantages and disadvantages
(c) Written communication, definition, features, advantages and disadvantages in business world
(d) Tips for making verbal communication effective

3. Formal dimensions of corporate communication

(a) Introduction and hierarchical structure
(b) Downward -- definition, merits and demerits
(c) Upward- definition, advantages and disadvantages
(d) Horizontal –definition, strengths and limitations

4. Informal Dimension of Communication

(a) Nature and importance
(b) Grapevine communication –definition and salient features
(c) Advantages and disadvantages of grapevine
(d) Types of grapevine chains
(e) Effective use of grapevine

5. Listening and improving communication

(a) Nature and definition of listening
(b) Process of effective listening
(c) Barriers to effective listening
(d) Guidelines for effective listening

6. Business English

(a) Introduction and importance of English in business
(b) Commercial English
(c) Features of commercial English
(e) English for business

B) Question Paper Pattern

1. **Question paper should be of 60 marks and of 02 hours duration.**
2. **04 Questions to be set**
3. **Detailed pattern can be as follows;**

Q 1. Compulsory – Objective Type — 15 Marks
True or false, Mach the following and/or multiple choice questions

Q 2. Compulsory Questions with internal choice within the question. — 15 Marks

Q 3. Compulsory Questions with internal choice within the question. — 15 Marks

Q 4. Compulsory Questions with internal choice within the question. — 15 Marks
(Note : Questions may sub divided in to (a) and (b), if necessary, for 8 , 7, marks respectively.)

C) Reference Books

1.	Effective Communication in Business Wolf and Aurner	:	Southern Western Pub. Cineinnali, U.S.A.
2.	People and Communications Dewerell C.S.	:	Gee and Co. Publisher
3.	A Guide to Defensive Writing Skills Stewart Jan	:	
4.	Today's Business Letter writing Avett Elizabeth Maynerd	:	Prentice Hall
5.	Practical Communication Bergin Francis J. Pittman	:	

6.	Business Communication Today Bovee and Thill	:	Tata McGraw Hill, New Delhi
7.	Business Communication Randell E. Magors	:	Macmillan Publishing Company, London
8.	Business Communication Balasubramanyam	:	Vikas Publishing House, New Delhi
9.	Effective Business Communication Kaul	:	Prentice Hall, New Delhi
10.	Business Communication: The Real World and Your Career Senguin J	:	Allied Publisher, New Delhi
11.	Communicative Competence in Business English Robinson, Netrakanti and Shintre	:	Orient Longman, Hydrabad
12.	Business Communication K.K. Sinha	:	Galgotia Publishing House

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1.1.7 FOUNDATION COURSE – I : Fundamentals of Environmental Management

A) Topics for the study

Topics for the study	No of lectures
1. Fundamentals of Business	08
2. Business and Society	06
3. Business and basic commercial information	10
4. Business and Basic Accounting Information	10
5. Basic Environmental Challenges	10
6. Organisation and Management	06

1. Fundamentals of Business

(a) Concept: Business, profession and employment
(b) Comparison of business, Profession and employment
(c) Business risks – features and causes
(d) Basic factors of starting a business

2. Business and Society

(a) Ecology and business
- i. Meaning of environment
- ii. Ecology and ecology balance
- iii. Relationship between ecology and business
- iv. Protection of environment and need for Pollution control
- v. Environment audit

(b) Social Responsibilities of business
- i. Concept of social responsibilities
- ii. Cases for and against social responsibilities

(c) Business Ethics
- i. Concept and need
- ii. Principles of business ethics

3. Business and basic commercial information

(a) Introduction of Commerce
(b) Classification of business activities
(Business = Industry + Commerce)
(c) Managerial response to change in business environment – MIS, forecasting, Experts, Innovation, Path of least resistance, Acquisition, Merger, Joint venture etc.
(d) Commercial Terms
- I. Services
- II. Outstanding
- III. e-commerce
- IV. M-commerce
- V. Infrastructure
- VI. Bank assurance

VII. Liberalizations
VIII. Privatization
IX. Globalization
X. Profit

4. Business and Basic Accounting Information

(a) Meaning and objectives Accounting
(b) Accounting as a source of Information
(c) Internal and external users of Accounting Information and their needs
(d) Basic accounting terms – Assets, Liability, Capital, expenses, Income, Expenditure, Revenue, Debtors, Creditors, Goods, Stock, Voucher, Transaction, Drawings

5. Basic Economic Challenges

(a) Poverty – Absolute and relative, Main programmes for poverty alleviation
(b) Rural Development key issues – credit and marketing co-operatives, alternatives to farming, organic farming
(c) Employment – Problems and policies
(d) Infrastructure – Meaning, types and problems a critical assessment

6. Organisation and Management

(a) Organisation – Meaning and features
(b) Management – Meaning features
(c) Difference between organization and management

B) Question Paper Pattern

1. Question paper should be of 60 marks and of 02 hours duration.
2. 04 Questions to be set
3. Detailed pattern can be as follows;

Q 1. Compulsory – Objective Type — 15 Marks
True or false, Mach the following and/or multiple choice questions

Q 2. Compulsory Questions with internal choice within the question. — 15 Marks

Q 3. Compulsory Questions with internal choice within the question. — 15 Marks

Q 4. Compulsory Questions with internal choice within the question. — 15 Marks
(Note: Questions may sub divided in to (a) and (b), if necessary, for 8, 7, marks respectively)

C) Reference Books

1.	Centre for Science and Environment (1997) The State of India's Environment 1984-85 Reprint. CSE, New Delhi	:	
2.	Man's Impact on Environment 1971 Detwyler T.R.	:	McGraw Hill, New Yor
3.	Ecology and Development in Third World Gupta A	:	Roylledge, London-19
4.	Environmental Priorities in India and Sustainable Development Khoshoo	:	Indian Environmental Society, New Delhi
5.	The Hindu Survey of Environment (1991-97) - Chennai	:	
6.	Environment and Entrepreneur Tondon B.C.	:	Chugh Publication, Allahabad
7.	Entrepreneurial Megabucks Siner A David	:	John Wiley and Sons, ne York
8.	Practical Guide to Industrial Entrepreneurs Srivastava S. B.	:	Sultan Chand and Sons, New Delhi
9.	Project Preparation, Appraisal, Implementation Prasanna Chandra	:	Tata McGraw Hill, New Delhi
10.	Venture Capital – The Indian Experience Pandey I. M.	:	Prentice Hall of India
11.	Entrepreneurship- New Venture Creation Holt	:	Prentice Hall of India

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FIRST YEAR- 2ND SEMESTER

1.2.1 FINANCIAL ACCOUNTING PAPER-2: Special Accounting Areas

A) Topics for the study

Topics for the study	No of lectures
1. Stock Valuation and Valuation of Inventory	08
2. Accounting of Department Store	08
3. Single Entry System of Accounting	10
4. Final Accounts of Non Profit making organization	10
5. Branch Accounting	10
6. Accounting in Computerized Environment	04

1. Stock Valuation and Valuation of Inventory :

1. Methods of Stock Valuation as per AS-2
2. Problems of stock Valuation on FIFO and Weighted average Method (Preparation of Stock register/ store register by applying FIFO and Weighted Average Method of Stock Valuation)
3. Problems on Reconciliation of Stock- Stock verification on prior or subsequent to year end

2. Accounting of Departmental Store (including Mall):

1. Meaning
2. Basis of allocation (of expenses and income/ receipts)
3. Inter Department Transfer
   a) At Cost Price
   b) At Invoice Price
4. Stock Reserve
5. Problem based on Departmental Trading and Profit and Loss account and Balance Sheet

3. Single Entry System of Accounting :

1. a) Introduction
   b) Feature
   c) Limitations
2. Problem based on conversion of Single entry into Double entry

. Final Accounts of Non Profit making organization :

1. Meaning
2. Problem based on Preparation of Income & Expenditure Account and Balance Sheet from Receipt and Payment and opening Balance Sheet
3. Problem based on Preparation of Receipt and Payments Account from the Income and Expenditure and Balance sheet

5. Branch Accounting :

1. Brach Accounting in Head-Office books-
   a) Memorandum Debtors Method
   b) Stock and Debtors Method
   c) Independent Branch
   Accounting under separate books

6. Accounting in Computerized Environment:

1. An overview of computerized environment
2. Features of computerized Accounting System
3. Concept of grouping of Accounts
4. Codification of Accounts
5. Maintaining the hierarchy and ledgers
6. Accounting Packages and consideration of them in selection

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B) Question Paper Pattern

1. **Question paper should be of 60 marks and of 02 hours duration.**
2. **04 Questions to be set**
3. **Detailed pattern can be as follows;**

Q 1. Compulsory – Practical 15 Marks

Q 2. Compulsory – Objective Type 15 Marks
True or false, Mach the following and/or multiple choice questions

Q 3. Practical 15 Marks

OR

Q 3. Practical 15 Marks

Q 4. Practical 15 Marks

OR

Q 4. Theory / Practical 15 Marks

Note : Relevant Law In force and Relevant Accounting Standards In force on 1st April immediately preceding The commencement of Academic Year are applicable for ensuing examinations after relevant year

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C) Reference Books

1.	Introduction to Accountancy T. S. Gerwal	:	S. Chand and Co. (P)Ltd., New Delhi
2.	Advanced Accounts Shukla and Grewal	:	S. Chand and Co. (P)Ltd., New Delhi
3.	Advanced Accountancy R.L. Gupta and M. Radhaswamy	:	Sultan Chand and Co. (P) Ltd., New Delhi
4.	Modern Accountancy Mukerjee and Hanif	:	Tata Mc. Grow Hill and Co. Ltd. Mumbai
5.	Financial Accounting Lesile Chandwichk	:	Prentice Hall of India (Advin Bakley (P)Ltd.)
6.	Accounting Standards	:	Institute of Chartered Accountants of India, New Delhi
7.	Financial Accounting for Management Texts and cases –Dr. Dinesh D. Harsalekar	:	Multi-Tech. Publishing Co. Ltd. Mumbai
8.	Financial Accounting – P. C. Tulsian	:	Tata Mc. Grow Hill and Co. Ltd. Mumbai
9.	Accounting Principles Anthony, R.N. and Reece J.S.	:	Richard Trwin Inc.
10.	Financial Accounting Gupta R.L. and Radhaswamy M.	:	Sultan Chand and Sons
11.	Financial Accounting Monga J.R. Ahuja Girish and Shehgal Ashok	:	Mayur Paper Back
12.	Advanced Accounts Shukla M.C., Grewal T.S. and Gupta	:	S. Chand and Co. (P)Ltd., New Delhi
13.	Compendium of Statement and Standards of Accounting	:	The Institute of Charted Account of India

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1.2.2 AUDITING PAPER- 1: Introduction planning and Techniques of Auditing

A) Topics for the study	No of lectures
1. Auditing- Introduction	06
2. Types of Audit	06
3. Audit Planning	08
4. Vouching	10
5. Verification	10
6. Reading of Ledgers	10

1. Auditing:- Introduction:

(a) Evolution
(b) Definition
(c) Scope
(d) Objectives
(e) Functions
(f) Principles
(g) Advantages and Limitations of Auditing

2. Types of Audit:

(a) Statutory Audit
(b) Non- Statutory audit and Internal Audit
(c) Concurrent Audit
(d) Interim Audit
(e) Cost Audit
(f) Tax Audit
(g) Balance sheet Audit
(h) In-depth Audit
(i) Cash Audit
(j) Special Audit
(k) Management Audit
(l) Operational Audit
(m) Efficiency Audit
(n) Propriety Audit

3. Audit Planning:

(a) Appointment of Auditor
(b) Letter of Communication
(c) Audit Programme
(d) Working Papers
(e) Audit Memorandum
(f) Audit Notebook
(g) Audit Markings
(h) Control over the Quality of Audit Work

4. **Vouching :**
   (a) Meaning
   (b) Requirements of a Voucher
   (c) Vouching of Incomes & Expenses

5. **Verification:**
   (a) Cash Verification
   (b) Stock Verification
   (c) Fixed Assets Verification
   (d) Share Capital Verification
   (e) Liabilities Verification
   (f) Bank Verification

6. **Reading of Ledgers:**
   (a) Personal Accounts
   (b) Nominal Accounts
   (c) Real Accounts

B) **Question Pattern**

1. **Question paper should be of 60 marks and of 02 hours duration.**
2. **04 Questions to be set**
3. **Detailed pattern can be as follows;**

Q 1. Compulsory – Objective Type 15 Marks
True or false, Mach the following and/or multiple choice questions

Q 2. Compulsory Questions with internal choice within the question. 15 Marks

Q 3. Compulsory Questions with internal choice within the question. 15 Marks

Q 4. Compulsory Questions with internal choice within the question. 15 Marks
(Note : Questions may sub divided in to (a) and (b), if necessary, for 8 , 7, marks respectively.)

C) Reference Books

1.	Contemporary Auditing Kamal Gupta	:	Tata Mc. Grow Hill New Delhi
2.	A Handbook of Practical Auditing B.N. Tandon	:	S. Chand and Co. (P)Ltd., New Delhi
3.	Fundamentals of Auditing Kamal Gupta and Ashok Arora	:	Tata Mc. Grow Hill Ltd. New Delhi
4.	Textbook of Auditing Batra and Bagradia	:	Tata Mc. Grow Hill New Delhi
5.	Practical Auditing S.V. Ghatalia	:	Spicer and Peglar

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1.2.3 FINANCIAL MANAGEMENT PAPER- 1:
Introduction to Financial management:

A) Topics for the study	No of lectures
1. Introduction to financial Management	08
2. Capital Budgeting	08
3. Concepts in valuation	10
4. Financial Analysis	10
5. Cost of Capital	08
6. Valuation of securities	06

1. Introduction to financial Management:

(a) Evolution
(b) Meaning
(c) Importance
(d) Scope & objectives of financial management
(e) Conflicts in Principles of Profit vs Value Maximization

2. Capital Budgeting

(a) Nature of Investment decisions
(b) Investment evaluation criteria
(c) Payback period
(d) Accounting rate of return
(e) Profitability index
(f) NPV and IRR comparison

3. Concepts in valuation

(a) The time value of money
(b) Present values
(c) Internal rate of return or yield
(d) Bond returns
(e) The returns from stock investment

4. Financial Analysis

(a) Basic Concepts of Balance Sheet, Profit & Loss
(b) Ratios
(c) Funds Flow, Cash Flow & Working Capital (excluding problems – Basic concept only)

5. Cost of Capital

(a) Significance of cost of capital
(b) Cost of debt, Preference shares, Equity capital, and Retained earnings.
(c) Combined (Weighted) cost of capital

6. Valuation of securities

(a) Valuation of shares

(b) valuation of bonds

B) Question Pattern

1. Question paper should be of 60 marks and of 02 hours duration.
2. 04 Questions to be set
3. Detailed pattern can be as follows;

Q 1. Compulsory – Objective Type — 15 Marks
True or false, Mach the following and/or multiple choice questions

Q 2. Compulsory Questions with internal choice within the question. — 15 Marks

Q 3. Compulsory Questions with internal choice within the question. — 15 Marks

Q 4. Compulsory Questions with internal choice within the question. — 15 Marks
(Note : Questions may sub divided in to (a) and (b), if necessary, for 8 , 7, marks respectively.)

C) Reference Books

1.	Financial Management & Policy Van Horne J.C.	:	Prentice Hall of India, New Delhi
2.	Fundamentals of Financial Management Van Horne J.C.	:	Prentice Hall of India, New Delhi
3.	Financial Management, Text & Problems Khan M.Y. & Jain P.K.	:	Tata McGraw Hill, New Delhi
4.	Financial Management, Theory & Practice Prasanna Chandra	:	Tata McGraw Hill, New Delhi
5.	Financial Management Pandey I.M.	:	Vikas Publishing House, New Delhi
6.	Financial Management, Theory & Practice Brigham E.F., Gapenski L.C. and Ehrhardt M.C.	:	Harcourt College Publishers, Sigapore
7.	Modern Working Capital Management Bhalla V.K.	:	Amol Publications, Delhi

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1.2.4 TAXATION PAPER – 1: Indirect Taxes Paper - I

A) Topics for the study	No of lectures
A. CENTRAL SALES TAX ACT, 1956	
1. Definitions	07
2. Principles for determination inter-state Sales and Purchases	07
3. Liabilities and Rate	06
B. The Maharashtra Value Added Tax Act, 2002.	
1. DEFINITIONS	12
2. Incidence and Levy of Tax	10
3. Payment of Tax and Recovery, set off and refund	08

(A)CENTRAL SALES TAX ACT, 1956

1 Definitions:

Section:

2(aa) Business

2(b) Dealer

2(c) Declared Goods

2(g) Sale

2(h) Sales Price

2. Principles for determination inter-state Sales and Purchases

Section :

3 Sale and purchase in course of inter-state trade or commerce

4 Sale or purchase out side state

5 Sale or purchase in the course of import or export

3. Liabilities and Rate :

Section:

6 Liabilities to tax

8 Rate of tax

(B)The Maharashtra Value Added Tax Act, 2002.

1. DEFINITIONS:

Section:

2(4) Business

2(8) Dealer

2(12) Goods

2(13) Importer

2(15) Manufacture

2(20) Purchase Price

2(22) Resale

2(24) Sales

2(25) Sales Price

2(27) Service

2(33) Turnover of sales

2.Incidence and Levy of Tax

Section:

3 Incidence of Tax

4 Tax Payable

5 Tax no leviable on certain goods

6 Levy of Sales Tax on goods specified in the schedule

7 Rate of Tax on Packing Material

8 Certain Sales & Purchases not liable to tax.

3.Payment of Tax and Recovery, set off and refund

Section:

42 Composition of Tax

Set – off, Refunds etc.

Section:

48 and 49 Set-off, Refund etc. along with rules 52, 53, 54

B) Question Paper Pattern

1. **Question paper should be of 60 marks and of 02 hours duration.**
2. **04 Questions to be set**
3. **Detailed pattern is as under:**

Q. 1 Compulsory-Practical on MVAT 15 marks

Q. 2 Compulsory- Objectives (both CST and MVAT) 15 marks
True and false, match the followings and/or multiple choice questions

Q. 3 Practical MVAT
Or
Q.3 Practical CST 15 marks

Q. 4 Theory MVAT
OR
Q.4 Theory CST 15 marks

Note : Relevant Law and rules In force and Relevant Accounting Standards In force on 1st April immediately preceding The commencement of Academic Year are applicable for ensuing examinations after relevant year

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C) Reference Books

1.	Indirect Taxes- Law and Practioce V. S. Datey	:	Taxmann
2.	Study Material on Sales Tax Laws for beginners	:	Sales tax Practioners
3.	Central Sales Tax Act. 1956 S.N. Adhiya	:	Taxmann
4.	Maharashtra Value Added Tax 2002 Pl. Subramanian	:	A Snow White Publications Pvt. Ltd.
5.	VAT- Value Added Tax Chittora B.K.	:	Mark Publications
6.	Maharashtra Value Added Tax 2002 Phadake Deelip	:	Maharashtra Sales tax VAT News
7.	Maharashtra Value Added Tax 2002 Shah Shantilal	:	A Snow White Publications Pvt. Ltd.

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1.2.5 BUSINESS LAW PAPER – I : Business Regulatory Framework

Topics for the study	No of lectures
1. Law of Contract 1872	10
2. Special Contracts	10
3. Sale of Goods Act 1930	10
4. Negotiable Instrument Act 1881	08
5. The Consumer Protection Act 1986	06
6. Foreign Exchange Management Act 2000	06

1. Law of Contract -1872

(a) Nature of contract
(b) Classification of contracts
(c) Offer and acceptance
(d) Capacity of parties to contract
(e) Free consent
(f) Consideration
(g) Legality of object
(h) Agreement declared void
(i) Performance of contract
(j) Discharge of contract
(k) Remedies for breach of contract

2. Special Contracts

(a) Indemnity
(b) Guarantee
(c) Bailment and pledge
(d) Agency

3. Sale of Goods Act -1930

(a) Formation of contract of sale
(b) Goods and their classification
(c) Price, Conditions and warranties
(d) Transfer of property in goods
(e) Performance of the contract of sales
(f) Unpaid seller and his rights
(g) Sale by auction
(h) Hire purchase agreement

4. Negotiable Instrument Act -1881

(a) Definition of negotiable instruments
(b) Features of negotiable instruments
(c) Promissory note
(d) Bill of exchange and cheque

(e) Holder and holder in the due course
(f) Crossing of a cheuqe
(g) Types of crossing, Negotiation
(h) Dishonor and discharge of negotiable instruments

5. The Consumer Protection Act -1986

(a) Salient features
(b) Definition of consumer
(c) Grievance redressal machinery

6. Foreign Exchange Management Act – 2000:

(a) Definition and main provisions

B) Question Paper Pattern

1. **Question paper should be of 60 marks and of 02 hours duration.**
2. **04 Questions to be set**
3. **Detailed pattern can be as follows;**

Q 1. Compulsory – Objective Type True or false, Mach the following and/or multiple choice questions	15 Marks
Q 2. Compulsory Questions with internal choice within the question.	15 Marks
Q 3. Compulsory Questions with internal choice within the question.	15 Marks
Q 4. Compulsory Questions with internal choice within the question.	15 Marks

(Note : Questions may sub divided in to (a) and (b), if necessary, for 8 , 7, marks respectively.)

C) Reference Books

1.	Indian Contract Act, Sales of Goods Act and Partnership Act Desai T.R. – S.C.	:	Sarkar and Sons Pvt. Ltd.
2.	The Negotiable Instruments act Khegamwala J.S.	:	N.M. Tripathi Pvt. Ltd. Mumbai
3.	The Principles of Mercantile Law	:	Eastern Book Company,

Lucknow

Singh Avtar : Vikas Publishing House, New Delhi

4. Business Law
Kuchal M.C. : Sultan Chand and Sons, New Delhi

5. Business Law
Kapoor N.D. : Galgotia, New Delhi

6 Business Law
Chandha P.R.

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1.2.6 QUANTITATIVE METHODS FOR BUSINESS –I :

A) Topics for the study

Topics for the study	No of lectures
1. Introduction	06
2. Presentation of Data	10
3. Analysis of Quantitative Data	10
4. Measures of Dispersion	10
5. Index Numbers	08
6. Elementary Calculus	06

1. Introduction

(a) Meaning, scope and limitation of statistics
(b) Concepts of statistical population and sample from a population
(c) Qualitative and quantitative data
(d) Discrete and continuous data
(e) Primary and Secondary data

2. Presentation of Data

(a) Construction of table
(b) Univariate frequency distribution of discrete and continuous variables
(c) Cumulative frequency distribution
(d) Graphical representation of frequency distribution by Histogram, Frequency polygon, Frequency curve and Ogives
(d) Diagrammatic representation using Bar diagrams
(e) Pie chart and Rectangle

3. Analysis of Quantitative Data

(a) Measures of Central tendency or location
(b) Arithmetic mean (simple and weighted), Geometric mean
(c) Median, Quartiles, Deciles, Percentiles, Mode, Merits, Demerits and uses of Mean, Median and Mode
(d) Requirements of a good average

4. Measures of Dispersion

(a) Range, Semi-inter quartile range, Mean absolute deviation, Standard deviation
(b) Coefficient of Variation

5. Index Numbers

(a) Index number as a comparative tool
(b) Simple and Composite Index Numbers
(c) Laspeyre's, Paasche's, Marshal Edgeworth's, Bowley's and Fisher's Index Numbers
(d) Cost of living Index Number
(e) Real Income concept of wholesale price Index number

6. Elementary Calculus

(a) Introduction to functions and limit (concept only)
(b) Differentiation
(c) Derivatives of x^n, e^x, a^x, logx
(d) Laws of derivatives for sum, product and quotient of two function of x
(e) Application of derivatives
(f) Maxima and Minima (Statement of sufficient condition in terms of first and second order derivatives)
(g) Simple applications in Economics, Commerce and Management

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B) Question Paper Pattern

1. Question paper should be of 60 marks and of 02 hours duration.
2. 04 Questions to be set
3. Detailed pattern can be as follows;

Q 1.	Compulsory – Practical	15 Marks
Q 2.	Compulsory – Objective Type True or false, Mach the following and/or multiple choice questions	15 Marks
Q 3.	Practical	15 Marks
OR		
Q 3.	Practical	15 Marks
Q 4.	Practical	15 Marks
OR		
Q 4.	Theory / Practical	15 Marks

C) Reference Books

1.	Modern Business Statistics-Revised by B. Pearles and Sullivan	:	Prentice Hall
2.	Statistical for Management Levin R. and Rubin D.S.	:	Prentice Hall of India
3.	Statistical Methods S. P. Gupta	:	S. Chand and Co.
4.	Fundamentals of Statistics Elhance D.N.	:	
5.	Statistics, Theory, Method and Applications D. C. Sancheti and V. K. Kappor	:	

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1.2.7 BUSINESS COMMUNICATION –II : Application in Business

A) Topics for the study

Topics for the study	No of lectures
1. Interviews	08
2. Barriers to effective Business communication	10
3. Non-verbal Aspects of business communication	10
4. Theory and practice of advanced commercial correspondence	10
5. Report Writing	06
6. Presentation	06

1. Interviews

(a) Definition and importance
(b) Types of interviews
(c) Conducting an interview
(d) Preparations made by interviewer
(e) Preparations made by interviewee
(f) Letter of application and resume.

2. Barriers to effective Business communication

(a) Nature and definitions of barrier
(b) Physical barriers, types- and illustrations
(c) Semantic barriers –types and illustrations
(d) Psychological barriers -types and illustrations
(e) Guidelines for removal of barriers.

3. Non-verbal Aspects of business communication

(a) Nature and definition
(b) Kinesics –Facial expressions, gesture posture, eye contact, silence
(c) Para –Language and importance of voice
(d) Word accent and sentence accent
(e) Advantages and limitations of Para language
(f) Exercises in voice modulation

4. Theory and practice of advanced commercial correspondence

(a) Basics of letter writing
(b) Parts and layouts of Business letter
(c) Functions of business letter
- i) Letter of inquiry
- ii) Letter of order
- iii) Letter of complaint
- iv) Letter of sales
- v) Letter of collection

5. Report Writing

(a) Nature and definition
(b) Types of reports
(c) Structure of report
(d) Exercises in formal report writing

6. Presentation

(a) Nature, importance and definition
(b) Structure of presentation
(c) Guidelines for effective presentation
(d) Exercise in presentation
(e) Fax-E-mail and video -conferencing

B) Question Paper Pattern

1. **Question paper should be of 60 marks and of 02 hours duration.**
2. **04 Questions to be set**
3. **Detailed pattern can be as follows;**

Q 1. Compulsory – Objective Type — 15 Marks
True or false, Mach the following and/or multiple choice questions

Q 2. Compulsory Questions with internal choice within the question. — 15 Marks

Q 3. Compulsory Questions with internal choice within the question. — 15 Marks

Q 4. Compulsory Questions with internal choice within the question. — 15 Marks
(Note : Questions may sub divided in to (a) and (b), if necessary, for 8 , 7, marks respectively.)

C) Reference Books

1.	Effective Communication in Business Wolf and Aurner	:	Southern Western Pub. Cineinnali, U.S.A.
2.	People and Communications Dewerell C.S.	:	Gee and Co. Publisher
3.	A Guide to Defensive Writing Skills Stewart Jan	:	
4.	Today's Business Letter writing Avett Elizabeth Maynerd	:	Prentice Hall
5.	Practical Communication Bergin Francis J. Pittman	:	
6.	Business Communication Today Bovee and Thill	:	Tata McGraw Hill, New Delhi
7.	Business Communication Randell E. Magors	:	Macmillan Publishing Company, London
8.	Business Communication Balasubramanyam	:	Vikas Publishing House, New Delhi
9.	Effective Business Communication Kaul	:	Prentice Hall, New Delhi
10.	Business Communication: The Real World and Your Career Senguin J	:	Allied Publisher, New Delhi
11.	Communicative Competence in Business English Robinson, Netrakanti and Shintre	:	Orient Longman, Hydrabad
12.	Business Communication K.K. Sinha	:	Galgotia Publishing House

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