

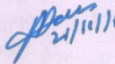
**UNIVERSITY OF MUMBAI**

**No. UG/ 90 of 2016-17**

**CIRCULAR:-**

A reference is invited to the Syllabi relating to the Diploma in Accounting & Taxation vide this office Circular No. UG/13 of 2016-17 dated 8<sup>th</sup> June, 2016 the Principals of affiliated Colleges in Commerce are hereby informed that the approved by the Academic Council at its meeting held on 24<sup>th</sup> June, 2016 vide item No. 4.35 and that in accordance therewith, the revised syllabus as per Choice Based Credit System for Diploma in Accounting & Taxation (Sem. III & IV), which is available on the University's web site ([www.mu.ac.in](http://www.mu.ac.in)) and that the same has been brought into force with effect from the academic year 2016-17.

MUMBAI – 400 032  
October, 2016

  
(Dr.M.A. Khan)  
REGISTRAR

To,

The Principals of affiliated Colleges in Commerce and the Heads of recognized Institutions concerned.

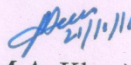
**A.C/4.35 /24/06/2016**

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No. UG/90 -A of 2016-17      MUMBAI-400 032      25 October, 2016

Copy forwarded with compliments for information to:-

- 1) The Dean, Faculty of Commerce,
- 2) The Director, Board of College and University Development,
- 3) The Controller of Examinations,
- 4) The Co-Ordinator, University Computerization Centre.

  
(Dr.M.A. Khan)  
REGISTRAR

PTO..

**SYLLABUS AND QUESTION  
PAPER PATTERN  
AT  
ADVANCE DIPLOMA COURSE  
(w.e.f. 2016-2017)  
(Semester III)  
OF  
DIPLOMA IN ACCOUNTING & TAXATION**  
Approved by UGC to Birla College with Effect  
from the Academic Year 2015-2016.  
  
(Under NOS and CBSGS)

## Syllabus and question paper pattern of Advance Diploma Course

(Semester III) – Duration Six Months

### **SKILL COMPONENTS**

- Accountancy and Financial Management-Paper 3
- Indirect Tax –Paper 1
- Management Accounting –Paper 1

### **GENERAL COMPONENTS**

- Commerce paper – Paper 3
- Business Law–Paper 1
- Information Technology–Paper 1
- Business Economics paper – Paper 3

ADVANCE DIPLOMA in ACCOUNTING AND TAXATION  
(SUMMARY OF SYLLABUS- SEMESTER III)

Code	Course Title	Credits
3.1	ACCOUNTING & FINANCIAL MANAGEMENT-Paper 3	6
3.2	INDIRECT TAX – Paper 1	6
3.3	MANAGEMENT ACCOUNTING – Paper 1	6
3.4	COMMERCE – Paper 3	3
3.5	BUSINESS LAW– Paper 1	3
3.6	INFORMATION TECHNOLOGY – Paper 1	3
3.7	BUSINESS ECONOMICS– Paper 3	3

[As per UGC Guidelines One Credit is equivalent to 15 hours of learning (Lectures, Assignments, Industrial Visit and Internal Work etc.)]

**Note:**

- Total Number of Credits for Advance Diploma Course(Semester III) are 30 Credits ( Duration – 6 Months)
- No. of Sessions are divided into class work and for internal assessment into assignments, practical, projects, fieldwork etc.
- Class Work:  
Skill Component -36 Hours per Course  
General Component – 27 Hours per course

3.1 Accountancy and Financial Management- Paper 3

**SYLLABUS**

Module	Topics	No. of Sessions
1	<b>Partnership Final Accounts based on Adjustment of Admission or Retirement/ Death of a Partner during the Year</b>	10
	Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year	
2	<b>Piecemeal Distribution of Cash</b>	10
	Excess Capital Method only Asset taken over by a partner Treatment of past profits or past losses in the Balance sheet Contingent liabilities / Realization expenses/amount kept aside for expenses and adjustment of actual Treatment of secured liabilities Treatment of preferential liabilities like Govt. dues / labour dues etc	
3	<b>Amalgamation of Firms</b>	10
	Realization method only Calculation of purchase consideration Journal/ledger accounts of old firms Preparing Balance sheet of new firm Adjustment of goodwill in the new firm	
4	<b>Accounting with the Use of Accounting Software( Tally ERP 9)</b>	06

### 3.1 Accountancy and Financial Management- Paper 3

#### QUESTION PAPER PATTERN

MAXIMUM MARKS : 60

QUESTION TO BE SET : 04

DURATION : 2 HOURS.

ALL QUESTIONS ARE COMPULSORY CARRYING 15 MARKS EACH.

Q-1	Objective questions A) sub question to be asked 10 and to be answered any 08 B) sub question to be asked 10 and to be answered any 07 ( * multiple choice/ true or false/ match the columns, fill in blanks)	15 marks
Q-2	Full length question or	15 marks
Q-2	Full length question	15 marks
Q- 3	Full length question Or	15 marks
Q-3	Full length question	15 marks
Q-4	Full length question Or	15 marks
Q-4	Theory Question	15 marks

#### ❖ NOTE:-

- Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks .
- Q.4 short notes can be asked , it is advisable to ask 05 short notes and the students may be expected to answer 03 out of them .
- Attempt be made to cover all the topics . As far as possible , options may be given within the same module so that no module is skipped by the students



3.2INDIRECT TAX- Paper 1

**SYLLABUS**

MODULE	CONTENTS	No. of Sessions
	<b>MAHARASHTRA VALUE ADDED TAX – 2002</b>	
<b>1</b>	<b>Important Definitions</b>	<b>10</b>
	Sec: 2 (4) Businesses Sec: 2 (8) Dealers Sec: 2 (12) Goods Sec: 2 (13) Importer Sec: 2 (15) Manufacturer Sec: 2 (20) Purchase Price Sec: 2 (22) Resale Sec: 2 (24) Sales Sec: 2 (25) Sales Price Sec: 2 (27) Service Sec: 2 (33) Turnover of Sales and Rule 3	
<b>2</b>	<b>Incidence of Levy of Tax</b>	<b>8</b>
	Sec. 3 Incidence of Tax Sec. 4 Tax Payable Sec. 5 Tax Not Leviable on Certain Goods Sec. 6 Levy of Sales Tax on goods specified in the schedule Sec. 7 Rate of tax on Packing Material Sec. 8 Certain Sale and Purchase Not Liable For Tax	
<b>3</b>	<b>Payment of Tax and Recovery</b>	<b>8</b>
	Section: 42 - Composition of Tax and Notification 1505/CR-105/Taxation -1	
<b>4</b>	<b>Set Off, Refund etc.</b>	<b>10</b>
	Section 48 and 49 Set Off, Refund etc. along with rules 52, 53, 54, 55.	

### 3.2 INDIRECT TAX- Paper 1

#### QUESTION PAPER PATTERN

MAXIMUM MARKS : 60

QUESTION TO BE SET : 04

DURATION : 2 HOURS.

ALL QUESTIONS ARE COMPULSORY CARRYING 15 MARKS EACH.

Q-1	Objective questions A) sub question to be asked 10 and to be answered any 08 B) sub question to be asked 10 and to be answered any 07 ( * multiple choice/ true or false/ match the columns, fill in blanks)	15 marks
Q-2	Full length question or	15 marks
Q-2	Full length question	15 marks
Q- 3	Full length question Or	15 marks
Q-3	Full length question	15 marks
Q-4	Full length question Or	15 marks
Q-4	Theory Question	15 marks

#### ❖ NOTE:-

- Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks .
- Q.4 short notes can be asked , it is advisable to ask 05 shortnotes and the students may be expected to answer 03 out of them .
- Attempt be made to cover all the topics . As far as possible , options may be given within the same module so that no module is skipped by the students



3.3 Management Accounting – Paper 1

**SYLLABUS**

Module	Topics	No. of Sessions
1	<b>Introduction to Management Accounting</b>	12
	a)Introduction b)Meaning c)Importance d)Scope and Objectives e)Management Accounting v/s Financial Accounting	
2	<b>Study of Financial Statements</b>	12
	a) Vertical Forms of Balance Sheet and Profit and Loss Account b) Trend Analysis c) Comparative Statement d) Common Size Statement	
3	<b>Ratio Analysis</b>	12
	a) Balance Sheet Ratios b) Revenue Statement Ratios c) Combined Ratios	

### 3.3 Management Accounting – Paper 1

#### QUESTION PAPER PATTERN

MAXIMUM MARKS : 60

QUESTION TO BE SET : 04

DURATION : 2 HOURS.

ALL QUESTIONS ARE COMPULSORY CARRYING 15 MARKS EACH.

Q-1	Objective questions A) sub question to be asked 10 and to be answered any 08 B) sub question to be asked 10 and to be answered any 07 ( * multiple choice/ true or false/ match the columns, fill in blanks)	15 marks
Q-2	Full length question or	15 marks
Q-2	Full length question	15 marks
Q- 3	Full length question Or	15 marks
Q-3	Full length question	15 marks
Q-4	Full length question Or	15 marks
Q-4	Theory Question	15 marks

#### ❖ NOTE:-

- Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks .
- Q.4 short notes can be asked , it is advisable to ask 05 short notes and the students may be expected to answer 03 out of them
- Attempt be made to cover all the topics . As far as possible , options may be given within the same module so that no module is skipped by the students.

### 3.4 Commerce Paper -3

## SYLLABUS

Module	Contents	No. of lectures
<b>1</b>	<b>Management and Planning</b>	<b>10</b>
	A) Management - Definition of Management – Importance – Characteristics – Principles – Functions – Levels of Management. B) Planning - Definition – Process – Components – Advantages and Constraints – Essentials of a Good Plan.	
<b>2</b>	<b>Organising</b>	<b>10</b>
	Process – Formal and Informal Organisation – Organisation Structure – Line Organisation – Line and Staff Organisation – Span of Control – Factors – Graicunas Theory – Departmentalisation – Meaning – Bases of Departmentalisation – Delegation – Process – Barriers to Delegation – Delegation v/s Decentralisation – Matrix Organisation.	
<b>3</b>	<b>Current Challenges</b>	<b>07</b>
	Knowledge Management Management of Change. Stress Management at Work.	

3.4 Commerce Paper -3

**QUESTION PAPER PATTERN**

MAXIMUM MARKS : 60

QUESTION TO BE SET : 04

DURATION : 2 HOURS.

ALL QUESTIONS ARE COMPULSORY CARRYING 15 MARKS EACH.

Q-1	Objective questions ( * multiple choice/ true or false/ match the columns, fill in blanks)	15 marks
Q-2	Full length question or	15 marks
Q-2	Full length question	15 marks
Q- 3	Full length question Or	15 marks
Q-3	Full length question	15 marks
Q-4	Full length question Or	15 marks
Q-4	Full length question	15 marks

❖ **NOTE:-**

- Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks .
- Attempt be made to cover all the topics . As far as possible , options may be given within the same module so that no module is skipped by the students.

**3.5 BUSINESS LAW- Paper 1**

**SYLLABUS**

Module	Contents	No. of Sessions
<b>1</b>	<b>1: Contract Act, 1872</b>	<b>10</b>
	1. Definition of Contract and Formation of Contract (Section 1 to 9). 2. Agreement that are enforceable by law( Section 10 to 11). 3. Consent and Free Consent - Voidable Contracts (Section 12 to 22). 4. Void Agreements (Section 23 to 30). 5. Contingent Contracts (Chapter III - Section 31 to 36). 6. Anticipatory Breach of Contract (Section 39). 7. Discharge of Contract by performance, Breach, Frustration, Agreement, Accord and Satisfaction, Operation of Law. 8. Quasi Contracts (Chapter III sections 68 to 72)	
<b>2</b>	<b>Contract Act, 1872.</b>	<b>10</b>
	1. Contract of Indemnity 2. Contract of Guarantee 3. Contract of Bailment 4. Contract of Pledge 5. Contract of Agency	
<b>3</b>	<b>Sale of Goods Act, 1930</b>	<b>07</b>
	1.Sale and agreement to sell. 2. Different types of Goods and Price (section 6 to 10 ) 3. Conditions and Warranties (Section 11 to 17 ) 4. When does the property in goods pass to the buyer (Section 18 to 25 ) 5. Rights of an Unpaid Seller (Section 45 to 54 )	

**3.5 BUSINESS LAW- Paper 1**

**QUESTION PAPER PATTERN**

MAXIMUM MARKS : 60

QUESTION TO BE SET : 04

DURATION : 2 HOURS.

ALL QUESTIONS ARE COMPULSORY CARRYING 15 MARKS EACH.

Q-1	Objective questions A) sub question to be asked 10 and to be answered any 08 B) sub question to be asked 10 and to be answered any 07 ( * multiple choice/ true or false/ match the columns, fill in blanks)	15 marks
Q-2	Full length question or	15 marks
Q-2	Full length question	15 marks
Q- 3	Full length question Or	15 marks
Q-3	Full length question	15 marks
Q-4	Full length question Or	15 marks
Q-4	Full length question	15 marks

❖ **NOTE:-**

- Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks .
- Attempt be made to cover all the topics . As far as possible , options may be given within the same module so that no module is skipped by the students

### 3.6 INFORMATION TECHNOLOGY- Paper 1

Mod ule	Contents	No. of Sessions
<b>1.</b>	<b>DBMS using MS-access</b>	<b>14</b>
	<ol style="list-style-type: none"> <li>1. Database basics</li> <li>2. Working with database</li> <li>3. Creating database tables</li> <li>4. Entering data in a table</li> <li>5. Sorting records</li> <li>6. Quering in a database</li> <li>7. Generating Reports</li> <li>8. Common Corporate Database management systems</li> </ol>	
<b>2</b>	<b>Networking Basics</b>	<b>07</b>
	<ol style="list-style-type: none"> <li>1. Overview: Definition, Advantages.</li> <li>2. Types: Common Types-LANs, WANs, Hybrid Networks -CANs, MANs,HANs. Intranets and Extranets.</li> <li>3. Networks Structures- Server-Based, Client /Server, Peer to Peer</li> <li>4. Topologies- Star, Bus, Ring.</li> <li>5. Network Media- Wired-Twisted pair, Co-axial, Fibre Optic and Wireless-Radio and infrared.</li> <li>6.Network Hardware: NIC's, Hubs, Bridges, Switches, Routers.</li> <li>7. Cables: Ethernet, Fast Ethernet, Gigabit Ethernet.</li> <li>8.Network Protocols : TCP/IP, IPX/SPX, NETbios/NetBUI.</li> <li>9. Digital Data connections: Broadband Connections, DSL Technologies, Cable Modem Connections, ATM</li> </ol>	
<b>3</b>	<b>Internet</b>  Overview: Definition, Types of connections, Sharing internet connection, HotSpots . Internet Services -, Email, News, FTP, IRC,IM, Online Services, Peer to Peer, Services, Blogs, Communities, Social Networking websites. WWW: IP addresses, Domain names, URLs. Hyperlinks, HTML,Web Searching the Web: Directories, Search Engines-Boolean Search, Advanced Search, Meta Search Engines Cyber Crimes, Cyber law, Hacking , Sniffing, Spoofing, Social Engineering.	<b>06</b>



### 3.6 INFORMATION TECHNOLOGY- Paper 1

#### Question Paper Pattern

MAXIMUM MARKS : 60

QUESTION TO BE SET : 04

DURATION : 2 HOURS.

ALL QUESTIONS ARE COMPULSORY CARRYING 15 MARKS EACH.

Q-1	Objective questions A) sub question to be asked 10 and to be answered any 08 B) sub question to be asked 10 and to be answered any 07 ( * multiple choice/ true or false/ match the columns, fill in blanks)	15 marks
Q-2	Full length question or	15 marks
Q-2	Full length question	15 marks
Q- 3	Full length question Or	15 marks
Q-3	Full length question	15 marks
Q-4	Full length question Or	15 marks
Q-4	Full length question	15 marks

❖ **NOTE:-**

- Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks .
- Attempt be made to cover all the topics . As far as possible , options may be given within the same module so that no module is skipped by the students

3.7BUSINESS ECONOMICS –Paper 3

**SYLLABUS**

<b>Module</b>	<b>Content</b>	<b>No.of lectures</b>
<b>1</b>	<b>Introduction to Macro Economics</b>	<b>10</b>
	Circular Flow of Income: Closed (two and three sector models) and Open Economy Models- Trade Cycles: Features and Phases-Changing Sectoral Composition of India's National Income.	
<b>2</b>	<b>Economy in the Short-Run</b>	<b>10</b>
	Meaning of Aggregate Demand and Equilibrium National Income ( $Y=E$ ), Concept of Multiplier-Supply of Money: Constituents, Determinants, Velocity of Circulation of Money; RBI's Approach to Money Supply - Demand for Money, Liquidity Preference Approach.	
<b>3</b>	<b>Issues in Inflation</b>	<b>07</b>
	Demand Pull and Cost Push Inflation, Causes and Effects of Inflation, Measures to control inflation in India. Impact of globalization on employment in India.	

### 3.7 BUSINESS ECONOMICS – Paper 3

#### QUESTION PAPER PATTERN

MAXIMUM MARKS : 60

QUESTION TO BE SET : 04

DURATION : 2 HOURS.

ALL QUESTIONS ARE COMPULSORY CARRYING 15 MARKS EACH.

Q-1	Objective questions A) sub question to be asked 10 and to be answered any 08 B) sub question to be asked 10 and to be answered any 07 ( * multiple choice/ true or false/ match the columns, fill in blanks)	15 marks
Q-2	Full length question or	15 marks
Q-2	Full length question	15 marks
Q- 3	Full length question Or	15 marks
Q-3	Full length question	15 marks
Q-4	Full length question Or	15 marks
Q-4	Full length question	15 marks

❖ **NOTE:-**

- Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks .
- Attempt be made to cover all the topics . As far as possible , options may be given within the same module so that no module is skipped by the students

**SYLLABUS AND QUESTION  
PAPER PATTERN  
AT  
ADVANCE DIPLOMA COURSE  
(Semester IV)  
(w.e.f. 2016-2017)  
OF  
DIPLOMA IN ACCOUNTING & TAXATION**

Approved by UGC to Birla College with Effect  
from the Academic Year 2015-2016.

**(Under NOS and CBSGS)**

# Syllabus and question paper pattern of Advance Diploma Course

(Semester IV)- Duration Six Months

## **SKILL COMPONENTS**

- Accountancy and Financial Management-Paper 4
- Indirect Tax – Paper 2
- Management Accounting-Paper 2

## **GENERAL COMPONENTS**

- Commerce paper -4
- Business Law- Paper 2
- Information Technology- Paper 2
- Business Economics - Paper 4

ADVANCE DIPLOMA in ACCOUNTING AND TAXATION  
(SUMMARY OF SYLLABUS- SEMESTER IV)

Code	Course Title	Credits
4.1	ACCOUNTING & FINANCIAL MANAGEMENT-Paper 4	6
4.2	INDIRECT TAX – Paper 2	6
4.3	MANAGEMENT ACCOUNTING- Paper 2	6
4.4	COMMERCE PAPER-4	3
4.5	BUSINESS LAW- Paper 2	3
4.6	INFORMATION TECHNOLOGY – Paper 2	3
4.7	BUSINESS ECONOMICS – Paper 4	3

[As per UGC Guidelines One Credit is equivalent to 15 hours of learning (Lectures, Assignments, Industrial Visit and Internal Work etc.)]

**Note:**

- Total Number of Credits for Advance Diploma Course(Semester IV) are 30 Credits ( Duration – 6 Months)
- No. of Sessions are divided into class work and internal assessment into assignments, practical, projects, fieldwork etc.
- Class Work:  
Skill Component -36 Hours per Course  
General Component – 27 Hours per course

## 4.1 Accountancy and Financial Management-4

### SYLLABUS

Module	Topics	No. of Sessions
1	<b>Fire Insurance Claims</b>	10
	Computation of loss of stock by fire Ascertainment of claim as per the insurance policy Excluding loss of profit and consequential loss	
2	<b>Redemption of Preference Shares</b>	10
	Company Law / Legal Provisions for redemption of preference shares in Companies Act Sources of redemption including divisible profits and proceeds of fresh issue of shares Premium on redemption from security premium and profits of company Capital Redemption Reserve Account - creation and use	
3	<b>Redemption of Debentures</b>	10
	Redemption of debentures by payment from sources including out of capital and /or out of profits. Debenture redemption reserve and debenture redemption sinking fund excluding insurance policy. Redemption of debentures by conversion into new class of shares or debentures with options- including at par, premium and discount	
4	<b>Accounting with the Use of Accounting Software</b>	06



#### 4.1 Accountancy and Financial Management- Paper 4

### QUESTION PAPER PATTERN

MAXIMUM MARKS : 60

QUESTION TO BE SET : 04

DURATION : 2 HOURS.

ALL QUESTIONS ARE COMPULSORY CARRYING 15 MARKS EACH.

Q-1	Objective questions A) sub question to be asked 10 and to be answered any 08 B) sub question to be asked 10 and to be answered any 07 ( * multiple choice/ true or false/ match the columns, fill in blanks)	15 marks
Q-2	Full length question or	15 marks
Q-2	Full length question	15 marks
Q- 3	Full length question Or	15 marks
Q-3	Full length question	15 marks
Q-4	Full length question Or	15 marks
Q-4	Theory Question	15 marks

#### ❖ NOTE:-

- Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks .
- Q.4 short notes can be asked , it is advisable to ask 05 short notes and the students may be expected to answer 03 out of them .
- Attempt be made to cover all the topics . As far as possible , options may be given within the same module so that no module is skipped by the students

## 4.2 INDIRECT TAX- Paper 2

### SYLLABUS

MODULE	CONTENTS	No. of Sessions
	<b>Service Tax</b>	
<b>1</b>	<b>Basic Terms</b>	<b>12</b>
	Terms- Service, Activity, Consideration, Person, Declared Services Applicability of Service Tax Registration under Service Tax law (Sec 69) Registration Procedure Mega Exemptions from Service Tax under notification 25/2012, Threshold Exemption Service Tax Returns and Penalty for late filing Payment of service tax and rate of service tax Negative List (Sec 66 D Specifies services which are not taxable)	
<b>2</b>	<b>Services Specifically Excluded</b>	<b>12</b>
	Transfer of title in goods or immovable property Transfer delivery or supply of any goods which is deemed sale Transactions on money or actionable claims Provision of service by employee to employer Services provided by MP, MLA, etc. Duties preferred by persons who hold posts in pursuance of provision of constitution e.g. Central Vigilance Committee Duties performed as a chairperson or member or director in body established by central, state Govt. or local authority	
<b>3</b>	<b>Point of Taxation</b>	<b>12</b>
	Determination of point of taxation Point of taxation for services including continuous supply of services from 1.4.2012 Special provision for individual	

## 4.2 INDIRECT TAX- Paper 2

### QUESTION PAPER PATTERN

MAXIMUM MARKS : 60

QUESTION TO BE SET : 04

DURATION : 2 HOURS.

ALL QUESTIONS ARE COMPULSORY CARRYING 15 MARKS EACH.

Q-1	Objective questions A) sub question to be asked 10 and to be answered any 08 B) sub question to be asked 10 and to be answered any 07 ( * multiple choice/ true or false/ match the columns, fill in blanks)	15 marks
Q-2	Full length question or	15 marks
Q-2	Full length question	15 marks
Q- 3	Full length question Or	15 marks
Q-3	Full length question	15 marks
Q-4	Full length question Or	15 marks
Q-4	Theory Question	15 marks

#### ❖ NOTE:-

- Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks .
- Q.4 short notes can be asked , it is advisable to ask 05 shortnotes and the students may be expected to answer 03 out of them .
- Attempt be made to cover all the topics . As far as possible , options may be given within the same module so that no module is skipped by the students

4.3 Management Accounting –Paper 2

**SYLLABUS**

Module	Topics	No. of Sessions
1	<b>Cash Management :</b>	12
	a) Introduction b) Motives for Holding Cash c) Aspects of Cash Management, Long Term Cash Forecasting, Reasons for Cash Surplus. d) Cash Management Techniques	
2	<b>Preparation of Cash Flow Statement with reference to Accounting Standard No. 3( Indirect Method Only)</b>	12
3	<b>Working Capital Management</b>	12
	a) Gross and Net working capital, Positive and Negative Working capital. b) Estimation of Working Capital	

### 4.3 Management Accounting –Paper 2

#### QUESTION PAPER PATTERN

MAXIMUM MARKS : 60

QUESTION TO BE SET : 04

DURATION : 2 HOURS.

ALL QUESTIONS ARE COMPULSORY CARRYING 15 MARKS EACH.

Q-1	Objective questions A) sub question to be asked 10 and to be answered any 08 B) sub question to be asked 10 and to be answered any 07 ( * multiple choice/ true or false/ match the columns, fill in blanks)	15 marks
Q-2	Full length question or	15 marks
Q-2	Full length question	15 marks
Q- 3	Full length question Or	15 marks
Q-3	Full length question	15 marks
Q-4	Full length question Or	15 marks
Q-4	Theory Question	15 marks

❖ **NOTE:-**

- Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks .
- Q.4 short notes can be asked , it is advisable to ask 05 shortnotes and the students may be expected to answer 03 out of them
- Attempt be made to cover all the topics . As far as possible , options may be given within the same module so that no module is skipped by the students.

#### 4.4 Commerce Paper -4

### SYLLABUS

Module	Contents	No. of lectures
<b>1</b>	<b>Production Management</b>	<b>10</b>
	Scope – Functions – Production Planning and Control – Objectives and Steps – Concepts of Productivity and Efficiency - Factors for Location of Production Unit – Production Systems – Intermittent – Continuous – Flexible Manufacturing System – Selection of Suitable Production System	
<b>2</b>	<b>Quality Management</b>	<b>08</b>
	<ol style="list-style-type: none"><li>1. Quality Management – Meaning and Definition- Techniques of Quality Control- Quality Circle and its process.</li><li>2. TQM - Meaning and Features.</li><li>3. Six Sigma- Meaning and Features, Steps</li><li>4. Kaizen - Meaning and Process.</li></ol>	
<b>3</b>	<b>Indian Financial System</b>	<b>09</b>
	<ol style="list-style-type: none"><li>1. Indian Financial Market- Meaning and Structure.</li><li>2. SEBI- Functions.</li><li>3. Stock Exchange- Delimitation, Functions and Dematerialisation.</li></ol> Credit Rating Agencies- Meaning, Functions, Advantages Role and CRISIL	

4.4 Commerce Paper -4

**QUESTION PAPER PATTERN**

MAXIMUM MARKS : 60

QUESTION TO BE SET : 04

DURATION : 2 HOURS.

ALL QUESTIONS ARE COMPULSORY CARRYING 15 MARKS EACH.

Q-1	Objective questions ( * multiple choice/ true or false/ match the columns, fill in blanks)	15 marks
Q-2	Full length question or	15 marks
Q-2	Full length question	15 marks
Q- 3	Full length question Or	15 marks
Q-3	Full length question	15 marks
Q-4	Full length question Or	15 marks
Q-4	Full length question	15 marks

❖ **NOTE:-**

- Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks .
- Attempt be made to cover all the topics . As far as possible , options may be given within the same module so that no module is skipped by the students.



**4.5 BUSINESS LAW- Paper 2**

**SYLLABUS**

<b>Module</b>	<b>Contents</b>	<b>No. of Sessions</b>
<b>1</b>	<b>The Companies Act, 1956</b>	<b>10</b>
	1. Definition, Features of a Company 2. Registration of a Company 3. Types of Companies. 4. Memorandum of Association- Definition, importance and clauses, Doctrine of Ultra Virus, Doctrine of Indoor Management, Doctrine of Constructive Notice. 5. Articles of Association- Definition, importance and contents. 6. Membership of a Company-Its acquisition and Cessation, Rights and Duties of Members.	
<b>2</b>	<b>Partnership Act, 1932</b>	<b>05</b>
	1. Definitions and types of Partnership (Section 4). 2. Relations of Partners with One Another - Rights and Duties of Partners to one another (Section 12 to 17). 3. Relation of Partners with Third Parties - Extent of Implied Authority of a Partner (Chapter III - Section 18 to 29). 4. Minors Position in Partnership (Section 69). 5. Dissolution of Firm and Dissolution of Partnership (Section 39 to 45). 6. Effect of Non-Registration (Section 69).	
<b>3</b>	<b>Maharashtra Co-operative Societies Act, 1960</b>	<b>07</b>
	1. Definition and Features of A Co-operative Society. 2. Formation and Registration (including reference to by-law and model by-laws) 3. Types of Co-operative societies. 4. Membership 4.1 Types of Membership. 4.2 Acquisition of Membership. 4.3 termination of Membership.	

	<p>4.4 Rights and Duties of Membership.</p> <p>5. Management</p> <p>5.1 Managing Committee (a) Its Composition by nomination and by Election, (b) Powers and Functions of the Managing Committee (c) Removal of Managing Committee.</p> <p>5.2 Annual General Meeting, Special General Meeting.</p> <p>5.3 (a) Audit Enquiry, Inspection and Supervision (b) Dispute, Judicial Powers - Registrar's Powers , Co-operatives Courts and Appellate Courts.</p>	
4	<b>Consumers Protection Act, 1986</b>	05
	<p>1. Definitions.</p> <p>2. Consumer Protection Councils (Section 4 to 8).</p> <p>3. Consumer Disputes Redressal Agencies (Section 9 to 15)</p> <p>4. District Forums, State Commission and National Commission - Jurisdiction of and Composition of Terms and Conditions of Service - Removal of the Precedent of member of the National Commission from office in certain circumstances (Rules 12 and 13 of the Consumer Protection Act, 1987).</p>	

**4.5 BUSINESS LAW- Paper 2**

**QUESTION PAPER PATTERN**

MAXIMUM MARKS : 60

QUESTION TO BE SET : 04

DURATION : 2 HOURS.

ALL QUESTIONS ARE COMPULSORY CARRYING 15 MARKS EACH.

Q-1	Full Length Question OR Write Short Notes on (any three out of five)	15 marks
Q-2	Full Length Question OR	15 marks
Q-2	Write Short Notes on (any three out of five)	15 marks
Q- 3	Full Length Question OR	15 marks
Q-3	Write Short Notes on (any three out of five)	15 marks
Q-4	Full Length Question OR	15 marks
Q-4	Write Short Notes on (any three out of five)	15 marks

❖ **NOTE:-**

- Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks .
- Attempt be made to cover all the topics . As far as possible , options may be given within the same module so that no module is skipped by the students

## 4.6 INFORMATION TECHNOLOGY- Paper 2

Module	Contents	No. of Sessions
<b>1.</b>	<b>Web Designing Using HTML</b>	<b>14</b>
	<ol style="list-style-type: none"> <li>1. Evolution of HTML</li> <li>2. Concept of Hyper Text, Tags</li> <li>3. Structure of an HTML , file</li> <li>4. Basic Tags &lt;head&gt;.&lt;title&gt;,&lt;body&gt;,&lt;h1&gt; to &lt;h6&gt;,&lt;p&gt;,&lt;p&gt;,&lt;b&gt;</li> <li>5. Formatting text –logical and Physical tags</li> <li>6. Style Sheets</li> <li>7. Creating lists and tables</li> <li>8. Adding graphics with and without text alignment</li> <li>9. Creating links internal and External, mail links</li> <li>10. Creating Frames</li> <li>11. Creating Forms</li> <li>12. Introduction to Softwares like Front Page, Dream Weaver to create webpages.</li> </ol>	
<b>2</b>	<b>E-Commerce</b>	<b>13</b>
	<ol style="list-style-type: none"> <li>1. Definition , Difference between E-Commerce and E-business</li> <li>2. E-Commerce infrastructure</li> <li>3. Features of E-Commerce (Advertising)</li> <li>4. Types of E-Commerce (B2C, B2B, C2C, P2P)</li> <li>5. Business Models in E-Commerce ( Revenue , Advertising Subscription, transaction Fee, Sales Revenue, Affiliate Revenue)</li> <li>6. Major B2C models ( Portal , E tailer, Content Provider Transaction Broker, Market Creator, Service Provider , Community Provider)</li> <li>7. E-Commerce Security: Integrity, Non Repudiation, Authenticity, Confidentiality, Privacy, Availability.</li> </ol>	

## 4.6 INFORMATION TECHNOLOGY- Paper 2

### QUESTION PAPER PATTERN

MAXIMUM MARKS : 60

QUESTION TO BE SET : 04

DURATION : 2 HOURS.

ALL QUESTIONS ARE COMPULSORY CARRYING 15 MARKS EACH.

Q-1	Objective questions A) sub question to be asked 10 and to be answered any 08 B) sub question to be asked 10 and to be answered any 07 ( * multiple choice/ true or false/ match the columns, fill in blanks)	15 marks
Q-2	Full length question or	15 marks
Q-2	Full length question	15 marks
Q- 3	Full length question Or	15 marks
Q-3	Full length question	15 marks
Q-4	Full length question Or	15 marks
Q-4	Full length question	15 marks

❖ **NOTE:-**

- Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks .
- Attempt be made to cover all the topics . As far as possible , options may be given within the same module so that no module is skipped by the students

4.7BUSINESS ECONOMICS –Paper 4

**SYLLABUS**

<b>Module</b>	<b>Content</b>	<b>No.of lectures</b>
<b>1</b>	<b>Economic Transition in India</b>	<b>10</b>
	Agriculture: Importance of agriculture in Indian economy, Recent issues and Policies in Indian agriculture . Industry: Structural Changes ,Small Scale Industries: Role, Problems and Policies Since 2000 ,Disinvestment: Policies and issues.	
<b>2</b>	<b>Economy in the long-run</b>	<b>10</b>
	Sources of Growth–Concept and Importance of Knowledge Economy: Knowledge-Based Exports from India.	
<b>3</b>	<b>Inclusive Growth</b>	<b>07</b>
	Meaning and Importance, Overview of Millennium Development Goals - Government Policy to Promote Human Development in India with reference to Education, Health and Family Welfare - National Population Policy 2000.	

## 4.7 BUSINESS ECONOMICS –Paper 4

### QUESTION PAPER PATTERN

MAXIMUM MARKS : 60

QUESTION TO BE SET : 04

DURATION : 2 HOURS.

ALL QUESTIONS ARE COMPULSORY CARRYING 15 MARKS EACH.

Q-1	Objective questions A) sub question to be asked 10 and to be answered any 08 B) sub question to be asked 10 and to be answered any 07 ( * multiple choice/ true or false/ match the columns, fill in blanks)	15 marks
Q-2	Full length question or	15 marks
Q-2	Full length question	15 marks
Q- 3	Full length question Or	15 marks
Q-3	Full length question	15 marks
Q-4	Full length question Or	15 marks
Q-4	Full length question	15 marks

❖ **NOTE:-**

- Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks .
- Attempt be made to cover all the topics . As far as possible , options may be given within the same module so that no module is skipped by the students