AC- 25/03/2026
Item No. – 8.14 (N)

As Per NEP 2020

University of Mumbai

Syllabus for Major Vertical – 1 & 4 and 6		
Faulty of Commerce & Management		
Board of Studies in Commerce		
Name of the Programme – B.Com.		
U.G. Third Year Programme	Exit Degree	B.Com.
Semester		Sem. V & VI
From the Academic Year		2026-27

University of Mumbai

(As per NEP 2020)

Sr. No.	Heading	Particulars
1	Title of program O:____________________	B.Com.
2	Exit Degree	B.Com.
3	Scheme of Examination R: ____________	NEP 40% Internal 60% External, Semester End Examination Individual Passing in Internal and External Examination
4	Standards of Passing R: ______________	40%
5	Credit Structure R: CU-540E R: CU-540F	Attached herewith
6	Semesters	Sem. V &VI
7	Program Academic Level	5.5
8	Pattern	Semester
9	Status	New
10	To be implemented from Academic Year	2026-27

Sd/-
Sign of the BOS
Dr Kishori Bhagat
Offg. Associate
Dean/Chairman
BOS in Commerce

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

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

B.Com.

Credit Structure (Sem. V & VI)

	R: CU-540E									
Vertical		**1**		**2**	**3**	**4**	**5**	**6**		
Level	**Semester**	**Major**		**Minor**	**OE**	**VSC,SEC (VSEC)**	**AE C,V EC, IKS**	**OJT, FP,CE P, CC,RP**	**Cum.C r. / Sem.**	**Degree/Cu m.Cr.**
		Mandatory 4+4+2	**Electives 4**			**2**				
5.5	V	Commerce V (Marketing Mgt)-2 OR Commerce V (Marketing Mgt)– 4 **2/4 credits to be taken from** Accountancy, Business Economics Or Business Management IKS in Commerce & Management -2	Export Marketing OR Marketing Research OR Purchase & Store-keeping OR E& MSSI OR Business Insurance	4	----	Investment Analysis and Portfolio Management Or Labour Welfare & Practice Or Operations Research Or Psychology of Human Behaviour at Work Or Rural Marketing Or Trade Union & Industrial Relations Or Transport Management Or International Marketing	----	CEP:2	22	**UG Degree132**
	R: CU-540F									
	VI	Commerce VI Human Resource Management-2 Commerce VI Human Resource Management -4	Export Marketing-II Or Marketing Research-II Or Purchase & Store Keeping - II Or E & MSSI – II Or Business Insurance II	4	----	----	—	OJT:4	22	
	Cum Cr.	48	8	18	12	8+6	8+4+2	8+2+2 +2+4	132	
Exitoption; Award of UG Degree in Major and Minor with 132 credits of Continue with Major and Minor										

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

[* 2 Credit IKS Major paper (Core Subject Specific) Theory]

Program Structure for Sem. V & VI
(NEP 2020)

Vertical No		Paper Title	Credits
		Sem. V	
1.	Mandatory	1.Commerce V -Marketing Management	4
		2. Commerce V -Marketing Management	2
		3. IKS in Commerce & Management	2
	Electives	1. Export Marketing-I OR	4
		2. Marketing Research-I OR	4
		3. Purchase & Store Keeping – I OR	4
		4. Entrepreneurship and MSSI – I OR	4
		5. Business Insurance I	4
2.		**Minor** (To be selected from other discipline)	4
4.	VSC	1. Investment Analysis and Portfolio Management OR	2
		2. Labour Welfare & Practice OR	2
		3. Operations Research OR	2
		4. Psychology of Human Behaviour at Work OR	2
		5. Rural Marketing OR	2
		6. Trade Union & Industrial Relations OR	2
		7. Transport Management OR	2
		8. International Marketing	2
5.		**CEP** (To be selected from CEP topic list)	2
		Credits	22
		Sem. VI	
1.	Mandatory	1. Human Resource Management	4
		2. Human Resource Management	2
	Electives	1. Export Marketing-II OR	4
		2. Marketing Research-II OR	4
		3. Purchase & Store Keeping – II OR	4
		4. Entrepreneurship and MSSI – II OR	4
		5. Business Insurance II	4
2.		**Minor** (To be selected from other discipline)	4
6.	VI	**OJT**	4
		Credits	22
		Total Credits	44

Sem. - V

Syllabus
B.Com.
(Sem.-V)

Title of Paper: Commerce V - Marketing Management

Sr. No.	Heading	Particulars
1	**Description the course :** **Including but Not limited to :**	This course introduces students to the fundamental concepts and practices of marketing in today's dynamic business environment. It explores how organizations identify customer needs, create value, and build strong relationships through effective product development, pricing, promotion, and distribution strategies. Topics include market research, consumer behavior, branding, digital and social media marketing, and ethical considerations in marketing decision-making.
2	**Vertical :**	Major
3	**Type :**	Theory / Practical
4	**Credit**:	4 credits
5	**Hours Allotted :**	60 Hours
6	**Marks Allotted**:	100 Marks
7	**Course Objectives**: (List some of the course objectives) 1. To introduce to the learners the concept of Marketing. 2. To develop students' understanding of marketing strategies, and the marketing mix 3. To prepare them with skills to navigate emerging trends and implement sustainable practices 4. To help the learners succeed in modern marketing careers.	

8	**Course Outcomes**: (List some of the course outcomes) CO 1. Explain core marketing concepts, terminology, and frameworks. CO 2 Analyze consumer behavior and target markets using demographic, psychographic, and behavioral data. CO 3 Apply the marketing mix (product, price, place, and promotion) to develop effective marketing strategies. CO 4 Evaluate branding and positioning strategies in competitive markets. CO 5 Identify ethical, legal, and social issues affecting marketing practices.
9	**Modules**:- Per credit One module can be created
	MODULE - I: Introduction to Marketing and Consumer Behaviour (15)
	<u>Unit – I</u> Introduction to Marketing • Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing, Marketing Research - Concept, Features, Process, • Marketing Information System-Concept, Components, Data Mining- Concept, Importance **<u>Unit – II</u> Consumer Behaviour** • Consumer Behaviour- Concept, Factors influencing Consumer Behaviour, Market Segmentation- Concept, Benefits, Bases of market segmentation • Customer Relationship Management- Concept, Techniques, Market Targeting- Concept, Five patterns of Target market Selection
	MODULE - II: Marketing Mix Decisions- I (15)
	<u>Unit – I Marketing Mix – Product</u> • Marketing Mix- Concept, Product- Product Decision Areas, Product Life Cycle- Concept, Managing stages of PLC • Branding- Concept, Components, Brand Equity- Concept, Factors influencing Brand Equity **<u>Unit – II Marketing Mix – Positioning and Price</u>** • Packaging- Concept, Essentials of a good package, Product Positioning- Concept, Strategies of Product Positioning, Service Positioning- Importance & Challenges • Pricing- Concept of Pricing, Objectives of Pricing, Factors Influencing Pricing, Methods of Pricing, Pricing Strategies

	MODULE - III: Marketing Decisions II (15)
	<u>Unit – I Marketing Mix – Place</u> • Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional & Contemporary Channels) • Supply Chain Management-Concept, Components of SCM **<u>Unit – II – Marketing Mix – Promotion</u>** • Promotion- Concept, Importance, Elements of Promotion mix, Integrated Marketing Communication (IMC)- Concept, Scope, Importance, Digital Marketing: Concepts and trends. • Sales Management- Concept, Components, Emerging trends in selling, Personal Selling- Concept, Process of personal selling, Skill Sets required for Effective Selling
	MODULE - IV: Key Marketing Dimensions (15)
	<u>Unit – I Marketing Ethics & Competitive Strategies</u> • Marketing Ethics: Concept, Unethical practices in marketing, General role of consumer organizations • Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher Marketing Ethics **<u>Unit – II Rural Marketing & Challenges in Marketing</u>** • Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing, Digital Marketing- Concept, trends in Digital Marketing, Green Marketing- concept, importance • Challenges faced by Marketing Managers in 21st Century, Careers in Marketing – Skill sets required for effective marketing, Factors contributing to Success & Reasons for failure of brands in India with suitable examples.
10	**Reference Books:** • **Kotler, Philip & Keller, Kevin Lane.** *Marketing Management*. Pearson Education, Latest Indian Edition. • **Ramaswamy, V. S. & Namakumari, S.** *Marketing Management: Planning, Implementation and Control*. McGraw-Hill Education.

	• **Ramaswamy, V. S. & Namakumari, S.** *Marketing Management – Indian Context.* McGraw-Hill Education. • **Stanton, William J., Etzel, Michael J. & Walker, Bruce.** *Fundamentals of Marketing.* McGraw-Hill Education. • **Schiffman, Leon G. & Kanuk, Leslie Lazar.** *Consumer Behaviour.* Pearson Education. • **Malhotra, Naresh K.** *Marketing Research: An Applied Orientation.* Pearson Education. • **Panda, Tapan K. & Choubey, Pradeep K.** *Marketing Management – Indian Perspective.* Oxford University Press. • **Gupta, Seema.** *Marketing Management.* McGraw-Hill Education. • **Chaffey, Dave.** *Digital Marketing.* Pearson Education. • **Stanton, William J., Etzel, Michael J. & Walker, Bruce.** *Fundamentals of Marketing.* McGraw-Hill Education. • **Schiffman, Leon G. & Kanuk, Leslie Lazar.** *Consumer Behaviour.* Pearson Education. • **Malhotra, Naresh K.** *Marketing Research: An Applied Orientation.* Pearson Education. • **Kotler, Philip; Kartajaya, Hermawan & Setiawan, Iwan.** *Marketing 4.0 / Marketing 5.0.* Wiley.	
11	**Internal Continuous Assessment: 40%**	**External, Semester End Examination 60%**
	Individual Passing in Internal and External Examination	
12	**Continuous Evaluation through:** Case Studies, Class Tests, presentation, project, role play, creative writing, assignment, etc. (at least 4)	

Syllabus
T.Y.B.COM (Commerce & Management
(Sem. - V)
Title of Paper: Accounting and Auditing (Financial Accounting) – III Credits: 4

Sr. No.	Heading	Particulars
1	**Description the course :** **Including but not limited to :**	In today's dynamic corporate environment—marked by restructuring, mergers, strategic investments, and capital re-engineering—accounting professionals are expected to go far beyond routine bookkeeping. Companies frequently resort to internal reconstruction, amalgamations, buy-back of shares, and investment restructuring to survive financial stress, enhance shareholder value, comply with regulatory changes, or realign business strategy. This course equips learners with contemporary corporate accounting competencies aligned with the Companies Act, 2013 and relevant Accounting Standards (AS 13 and AS 14). It bridges law and accounting by explaining *why* companies restructure, *how* such transactions are legally executed, and *how* they are reflected in financial statements. The course is especially relevant for students aspiring for professional courses corporate finance roles, audit and assurance, investment analysis, and strategic decision-making in a rapidly evolving Indian corporate ecosystem.
2	**Vertical:**	Major
3	**Type:**	Theory
4	**Credit:**	**4 credits (1 credit = 15 Hours for Theory)**
5	**Hours Allotted:**	60 Hours
6	**Marks Allotted:**	100 Marks

7	**Course Objectives**: 1. To analyze complex corporate restructuring situations involving internal reconstruction, amalgamation, investment restructuring, and buy-back of shares within the contemporary regulatory and business environment. 2. To critically evaluate alternative methods of share capital restructuring, amalgamation, and investment classification by assessing their financial impact, statutory compliance, and stakeholder implications. 3. To apply professional judgment in selecting and implementing appropriate accounting treatments and disclosures in accordance with the Companies Act, 2013 and relevant Accounting Standards (AS 13 and AS 14). 4. To design and justify comprehensive accounting solutions for advanced corporate restructuring cases involving reconstruction, amalgamation, investment accounting, and buy-back of shares.
8	**Course Outcomes**: 1. Analyze the need for internal reconstruction and differentiate it from external reconstruction by examining legal provisions, methods of share capital alteration, and their impact on financial statements 2. Evaluate alternative methods of amalgamation and external reconstruction by computing purchase consideration and assessing accounting treatments and disclosure requirements as per AS 14. 3. Analyze and evaluate investment transactions by classifying, valuing, disposing, and reclassifying investments in compliance with AS 13 and applicable disclosure norms. 4. Design and justify accounting entries and compliance frameworks for buy-back of shares by integrating statutory provisions, financial limits, and capital restructuring requirements under the Companies Act, 2013.

9	**Modules**: -
	Module 1: Internal Reconstruction
	• Need for reconstruction and company law provisions • Distinction between internal and external reconstructions. • Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital, conversion of stock into shares and vice versa with relevant legal provisions of Companies Act 2013 and accounting treatment for same.
	Module 2: AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding intercompany holdings)
	• Types of amalgamation – merger and purchase • Accounting for amalgamation – Pooling of interest method and purchase method • Computation of Purchase Consideration and treatment under purchase method only • Amalgamation post balance sheet date • Disclosure requirement of AS 14

Module 3: Investment Accounting (w.r.t. Accounting Standard- 13)

- Forms and Classification of Investments
- How to compute the Cost of Investments: Current Investments, Long term Investments, Investment Properties
- Disposal of Investments
- Reclassification of Investments
- Disclosure Requirements as per AS 13

Module 4: Buy Back of Shares

- Company Law / Legal provisions (Sec 68 and Sec 70 Companies Act 2013 (including related restrictions, power, transfer to capital redemption reserve account and prohibitions)
- Compliance of conditions including sources, maximum limits and debt equity ratio.
- Cancellation of Shares Bought back (Excluding Buy Back of minority shareholding)

10 **Reference Books:**

1. **Accounting Standards**
   Institute of Chartered Accountants of India. (2023). *Accounting Standards*. New Delhi: ICAI Publications.
   https://www.icai.org
2. **Financial Accounting**
   Gupta, R. L., & Radhaswamy, M. (2020). *Financial Accounting* (15th ed.). New Delhi: Sultan Chand & Sons.
   https://www.sultanchandandsons.com
3. **Corporate Accounting**
   Jain, S. P., & Narang, K. L. (2022). *Corporate accounting: Theory and practice* (8th ed.). New Delhi, India: Kalyani Publishers.
   https://www.kalyanipublishers.co.in
4. **Advanced Corporate Accounting**
   Gupta, N. K. (2021). *Advanced corporate accounting* (2nd ed.). New Delhi, India: McGraw Hill Education.
   https://www.mheducation.co.in
5. **Financial Reporting**
   Agarwal, A., & Agarwal, K. (2020). *Financial reporting* (5th ed.). New Delhi, India: Taxmann Publications.
   https://www.taxmann.com

11	**Internal Continuous Assessment: 40%**	**External, Semester End Examination 60%**
	Individual Passing in Internal and External Examination	
12	**Continuous Evaluation through:**	**Semester End External – 60 Marks** **Time – 2 Hours** **Attempt any 4 out of 6 questions**

	Assessment/Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode).	20

		(Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)		
	2	Participation in Workshop/ Conference/Seminar, Assignment & Viva. (Physical/Online mode)	10	
	3	Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)	10	

Question No.	Questions	Marks
Q.1	Practical/ Theory	15
Q.2	Practical/ Theory	15
Q.3	Practical/ Theory	15
Q.4	Practical/ Theory	15
Q.5	Practical/ Theory	15
Q.6	Practical/ Theory	15

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however, it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problem.

Syllabus
B.Com.
(Sem.-V)

Title of Paper: IKS in Commerce & Management

Sr. No.	Heading	Particulars
1	**Description the course :** **Including but Not limited to :**	This course introduces the relevance of Indian Knowledge Systems (IKS) to modern commerce and management. It covers Indian perspectives on ethics, leadership, governance, entrepreneurship, sustainability, and business practices, and their application in today's organizations, start-ups, and MSMEs, in line with NEP 2020 and UGC-IKS guidelines.
2	**Vertical :**	Major
3	**Type :**	Theory
4	**Credit**:	2 credits
5	**Hours Allotted :**	30 Hours
6	**Marks Allotted**:	50 Marks
7	**Course Objectives**: (List some of the course objectives) • To introduce learners to Indian Knowledge Systems with relevance to commerce and management • To understand ancient Indian economic, trade, and business practices • To relate Indian ethical, philosophical, and managerial wisdom to modern business practices • To encourage value-based, sustainable, and inclusive management thinking • Relate Indian commercial knowledge to contemporary business challenges and opportunities.	

8	**Course Outcomes**: (List some of the course outcomes) **CO1**-Understand the fundamentals of Indian Knowledge Systems related to trade and management **CO2** –Understand the ancient Indian business, trade, and economic systems **CO3** – Analyse the role of ethics, values, and philosophy in Indian commercial practices. **CO4** –Apply principles of Indian Knowledge Systems to contemporary business areas such as entrepreneurship, sustainability, and corporate governance. **CO5** – Demonstrate an appreciation of India's commercial heritage and its relevance in a globalised economy.
9	**Modules**:- Per credit One module can be created
	Module1: Foundations of IKS in Commerce (15)
	Unit I: Commerce in the ancient period • Meaning and scope of Indian Knowledge Systems (IKS), Trade and commerce in the Indus Valley, Mauryan and Gupta periods, Guild System Types in Ancient India. • Introduction to Arthashastra: structure, historical significance, Law and justice system: judiciary and punishment models, **Unit II: Ethics, Sustainability and Corporate Responsibility** • Indian concepts of Dharma, Karma, Nishkama Karma, Ethics and values in Indian business traditions. • Social Responsibility in Indian Philosophy- Concept, Daana (Charity), Seva (Service) and Lokasangraha. Sustainability in Indian Thought (Harmony with Nature)- Concept, Panchamahabhutas and Environmental Balance
	Module2: Indian Management, Leadership and Marketing in IKS (15)
	Unit I: Indian Management and Leadership Philosophy • Concepts of Karma Yoga and work culture, Skill development through Guru–Shishya tradition- The Guru-Shishya Model. • Motivating employees at work: techniques and concepts from the Arthashastra and Vidura Niti, Leadership styles in Indian epics (Ramayana, Mahabharata), Leadership Principles in Chanakya Neeti. **Unit II: Marketing and Consumer Behaviour in IKS** • Traditional marketing practices and barter systems- Role of fairs, haats, and bazaars, Role of Culture, Traditions and Values in Indian Markets • Role of Geographical Indications (GI) and Indigenous Products, Storytelling, Folk Media and Traditional Communication, Relevance of IKS -Indian economy.

<table>
<tr><td>10</td><td colspan="2">Reference Books:
• Trade and Commerce in Ancient India (1968) - Balram Srivastava – Chowkhamba Publication.
• Trade and Commerce in the Ancient World (2011) ISBN-13 978-0778717447
• Law & Order Administration in Ancient India – R.K Gupta, The Quarterly Indian Journal of Political Science Vol. 65, No.1 Jan-March 2004.
• The Indian Legal System: An Enquiry – Mahendra Pal Singh, Niraj Kumar, ISBN – 9780199489879, Oxford University Press.
• A history of Ancient India- Arjeet Jha, Pearson India Education Services Pvt. Ltd.
• Introduction to Indian Knowledge System- Concepts and Applications, B. Mahadevan, Vinayak Rajat Bhat, Nagendra Pavana R. N., PHI Learning Private Limited, Delhi
• Radhakrishnan Pillai- Corporate Chanakya, Jaico Books
• Radhakrishnan Pillai- Chanakya Neeti, Jaico Books
• India's Ancient Past (OIP)- R.S. Sharma, Oxford University Press India
• Regional Products and Rural Livelihoods C: A Study on Geographical Indications from India- N. Lalitha, Soumya Vinayan, Oxford University Press; New edition
• Vidura Niti- Sharat Kohli, Notion Press; 1st edition.</td></tr>
<tr><td>11</td><td>Internal Continuous Assessment: 40%</td><td>External, Semester End Examination 60%</td></tr>
<tr><td></td><td colspan="2">Individual Passing in Internal and External Examination</td></tr>
<tr><td>12</td><td>Continuous Evaluation through:
Case Studies, Class Tests, presentation, project, role play, creative writing, assignment, etc. (at least 4)</td><td></td></tr>
</table>

SEM V
Vertical –1
Electives
(4)

Syllabus
B.Com.
(Sem.-V)

Title of Paper: **Export Marketing- I**

Sr. No.	Heading	Particulars
1	**Description the course :** **Including but Not limited to :**	This course introduces Export Marketing, covering key concepts, Recent trends in Global Trade, International Business Environment, Export policies, incentives and institutional support; Export Marketing and Export Procedures, Logistics & Emerging Trends.
2	**Vertical :**	Electives
3	**Type :**	Theory
4	**Credit:**	4 credits
5	**Hours Allotted :**	60 Hours
6	**Marks Allotted:**	100 Marks
7	**Course Objectives:**(List some of the course objectives) 1. To help learners understand the basic concepts, scope and importance of export marketing and the challenges faced by Indian exporters. 2. To enable students to examine global trade trends and analyse the international business environment, including trade agreements and global institutions. 3. To familiarize learners with India's export policies, promotion bodies, incentive schemes and digital platforms that support exporters. 4. To develop the ability to understand export procedures, documentation, logistics and the role of emerging technologies in global trade operations.	

8	**Course Outcomes**: (List some of the course outcomes) **CO1-** Learners will be able to **describe** the fundamental concepts, scope, importance, and emerging trends in export marketing. **CO2 –** Learners will be able to **analyze** the global trade environment, international institutions, trading blocs, and external factors affecting export decisions. **CO3 –** Learners will be able to **interpret** India's Foreign Trade Policy, export incentive schemes, and the role of export-promotion institutions. **CO4 –** Learners will be able to **apply** export procedures, documentation requirements, logistics operations, and digital trade initiatives in real business situations.
9	**Modules**:- Per credit One module can be created
	Module1: Foundations of Export Marketing 15
	Unit I Fundamentals of Export Marketing • Meaning, features and scope of Export Marketing, Importance of Exports for a Nation and a Firm; Differences between domestic and export marketing, • Preliminaries for starting export business. Factors influencing export marketing, Problems faced by Indian exporters, Foreign Exchange Risk. **Unit II Global Trends** • Regional Trade Dynamics, India's emerging export sectors, Global Maritime Trade, Case Studies - (Malacca Strait, Strait of Hormuz) • Digital export promotion platforms, India Post Cross-Border E-commerce Export Platform
	Module2: International Business Environment 15
	Unit I Global Environment & Trade Frameworks • Tariff and Non-Tariff Barriers, Global trade environment (Agreements of WTO, Role of IMF, World Bank) • India's trade agreements & recent developments; Trading blocs: EU, ASEAN, SAARC, NAFTA, BRICS **Unit II Market Research & External Influences on Exports**

- Need for Overseas Market Research; Market Selection Process, Determinants of Foreign Market Selection; Political, socio-cultural and legal environment affecting exports; Quality standards and certifications: ISO, FSSAI, EIC.

Module3: India's Foreign Trade Policy & Benefits **15**

Unit I: India's Foreign Trade Policy

- India's Foreign Trade Policy (FTP 2023–28) – key highlights, Implications; Export Trade Facilitations and ease of doing business as per the new FTP.
- Role of Directorate General of Foreign Trade (DGFT), Negative List of Exports, Deemed Exports.

Unit II Benefits

- Benefits to Status Holders & Towns of Excellence; Common benefits for Electronic Hardware Technological Parks (EHTP), BTP and STP.
- Benefits enjoyed by (IIAs) Integrated Industrial Areas, Special Economic Zone (SEZ), EOU, AEZ.

Module 4: **Export Incentives and Assistance** **15**

Unit I: Export Incentives

- Financial Incentives available to Indian Exporters – Marketing Development Assistance (MDA), Market Access Initiative (MAI), Assistance to States for Infrastructure Development for Exports (ASIDE)
- Industrial Raw Material Assistance Centre (IRMAC), MSME support schemes.

Unit II: Export Assistance

- Institutional Assistance to Indian Exporters – Federation of Indian Export Organizations (FIEO), India Trade Promotion Organization (ITPO), The Federation of Indian Chambers of Commerce and Industry (FICCI)
- Export Promotion Councils (EPCs) and Commodity Boards (CBs), Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP)

<table>
<tr><td>11</td><td colspan="2">Reference Books:
1. Apte, P. G. International financial management. McGraw Hill Education India.
2. Arora, O. P. Foreign trade of India. Anmol Publications Pvt. Ltd.
3. Balagopal, T. A. S. Export management. Himalaya Publishing House.
4. Cherunilam, F. International business environment. Himalaya Publishing House.
5. Cherunilam, F., & Varghese, A. Export marketing. Himalaya Publishing House.
6. Chopra, S. Logistics and supply chain management. Pearson Education India.
7. Jeevanandam, C. Export-import procedures and documentation. Sultan Chand & Sons.
8. Kulkarni, V. V., &Bagale, K. S. Export management and documentation. Prashant Publications.
9. Paras Ram. Export—What, where, how. Anupam Publications.
10. Rathod, B. S. Export marketing. Himalaya Publishing House.
11. Rao, P. S. International business. Himalaya Publishing House.
12. Varshney, R. L., & Bhattacharya, B. International marketing. Sultan Chand & Sons.</td></tr>
<tr><td>11</td><td>Internal Continuous Assessment: 40%</td><td>External, Semester End Examination 60%</td></tr>
<tr><td></td><td colspan="2">Individual Passing in Internal and External Examination</td></tr>
<tr><td>12</td><td>Continuous Evaluation through:
Quizzes, Class Tests, presentation, project, role play, creative writing, assignment etc.(at least 4)</td><td></td></tr>
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VSC
(2)

Syllabus
B. Com.
(Sem.-V)

Title of Paper : Investment Analysis and Portfolio Management

Sr. No.	Heading	Particulars
1	**Description the course :** **Including but Not limited to :**	The course on Investment Analysis and Portfolio Management is designed to provide students with a systematic understanding of the concepts, tools, and techniques involved in investment decision-making and portfolio construction. The course emphasizes both theoretical foundations and practical applications of investment analysis in financial markets.
2	**Vertical :**	VSC
3	**Type :**	Theory
4	**Credit**:	2 credits
5	**Hours Allotted :**	30 Hours
6	**Marks Allotted**:	50 Marks
7	**Course Objectives**: (List some of the course objectives) 1. To enable students to understand the basics of investment analysis, risk, and return. 2. To develop an understanding of the structure and valuation of fixed-income securities. 3. To apply traditional and modern portfolio theories and models for portfolio construction. 4. To develop the ability to analyze and evaluate portfolio performance using quantitative techniques	
8	**Course Outcomes**: (List some of the course outcomes) CO1: Explain the concepts of investment avenues, risk–return trade-off, and market efficiency. CO2: Analyze and value fixed-income securities using yield measures, duration, and convexity. CO3: Construct an optimal investment portfolio using traditional approaches and modern portfolio theories such as Markowitz and CAPM. CO4: Evaluate portfolio performance using risk-adjusted performance measures	

	Modules:- Per credit One module can be created	
	Module 1:Investment Analysis (15)	
	Unit I: Basics of Risk and Return • Risk & Return: Meaning of Risk & Return, Types of Risk, • Risk & Return of a Single Asset, Risk & Return of Portfolio – Portfolio Selection **Unit II: Fixed Income Securities*:*** • Introduction-Time Value of Money; Simple and Compound Interest Rates; Real and Nominal Interest Rates; • Bond Pricing Fundamentals; Bond Yields; Interest Rates; Macaulay Duration and Modified Duration***)***	
	Module 2: Portfolio Management (15)	
	Unit I: Portfolio Analysis: • The Returns & Risk from Investing, Markowitz Portfolio Theory, Mean Variance Approach • Portfolio Selection – Efficient Portfolio & Single Index Model – CAPM – APT **Unit II: Portfolio Performance:** • Challenges in measuring returns; risk adjusted return measures, • Manipulation proof performance measure, alternative investment	
10	**Reference Books:** • M. Y. Khan, P.K. Jain, Financial Management – Text & Problems, TMH, 6/e, 2012 • Prasanna Chandra, Financial Management Theory & Practice, TMH, 8/e, 2012 • PunithavathiPandian, Security Analysis & Portfolio Management, TMH, 4/e, 2012 • IM Pandey, Cases in Financial Management, TMH, 2/e, 2012 • Shashi K Gupta, R.K. Sharma, Financial Management, Kalyani Publishers, 5/e, 2012 • Fischer, D.E. & Jordan, R.J. Security Analysis & Portfolio Management, (6th edition) Pearson Education. Chapters 1,3,4,5,6,9,10.	
11	**Internal Continuous Assessment: 40%**	**External, Semester End Examination 60%**
	Individual Passing in Internal and External Examination	
12	**Continuous Evaluation through:** Case Studies Class Tests, presentation, project, roleplay, creative writing, assignment etc. (at least 4)	

AC- 25/03/2026
Item No. – 8.1 (N) (4)

As Per NEP 2020

University of Mumbai

Syllabus for Community Engagement Project (CEP) Vertical-6

Faulty of : Commerce & Management	
Board of Studies in Business Management	
Name of the Programme – B.Com	
Semester	**IV**
Credit	**2**
Duration	**30 hrs (Field Work+ Survey) + 15hrs (Discussion + Report Writing) : Total - 45 hrs**
From the Academic Year	**2025-26**

Name of Faculty:- Commerce & Management

Name of Programme :- B.Com. (Business Management)

Duration :- 30 hrs (Field Work+ Survey) + 15hrs (Discussion + Report Writing) : Total - 45 hrs

Indicative Topics for CEP

Sr. No.	Name of the Topic
1	Financial Literacy Awareness Programme
2	Products Market Awareness
3	Services Market Awareness
4	Digital Literacy Awareness Programme
5	Consumer Awareness Programme
6	Accounting Awareness Programme for Farmers
7	Accounting Awareness Programme for Street Vendors etc.
8	Entrepreneurship Awareness Programme
9	Awareness Programmes on Government Schemes
10	Awareness Programmes on online Financial Frauds
11	Employees Welfare Schemes by Organization
12	Green Marketing by business Organization
13	Consumption of eco-friendly products by consumers
14	Sustainable purchasing habits of consumers
15	Waste reduction activities by households
16	Support for local business while purchasing
17	Minimalistic approach of people
18	Small scale savings by unorganized sector workers
19	Savings habits among servants and maid
20	Intentional Digital Disconnection by youth
21	Consumer Awareness and Buying Behaviour towards Local vs Branded Products
22	Supply Chain and Inventory Practices of Small Kirana Stores
23	A Study of Supply Chain and Inventory Management Practices in Quick Commerce Platforms.
24	Impact of Digital Payment Systems on Small Retailers
25	Marketing Challenges Faced by Local Micro-Entrepreneurs and Street Vendors

The topics are indicative and the faculty members should allot Community Engagement Project that are relevant and important as per core Subject. The Community Engagement Project may be taken individual or in a group up to 5 students with proper guidance from Faculty.

Evaluation Pattern:-

Evaluation during CEP Program involves two key components :-

External Evaluation 60%

Internal Evaluation 40%

Evaluation Chart

(i) External Evaluation (Marks 30)

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

(ii) Internal Evaluation by Guide (Marks 20)

Criteria	Marks
Attendance, Community interactions completion and interaction with Supervisor	10
Overall Report quality	10
Total	20

*** Please see the Guidelines for Community Engagement Project for UG Students, as per NEP 2020**

Sd/-

Chairman
BoS in Business Management

Sd/-

Associate Dean
Prin. Kishori Bhagat

Sd/-

Dean
Prin. Ravindra Bambardekar