

University of Mumbai



Revised Syllabus of Courses of B.Com. (Financial Markets) Programme Second Year Semester III and IV

**Under Choice Based Credit, Grading and
Semester System**

With effect from Academic Year- 2017-2018

Board of Studies-Financial Markets

S.Y.B.Com. (Financial Markets)

(To be implemented from Academic Year- 2017-2018)

| No. of Courses | Semester III | Credits | No. of Courses | Semester IV | Credits |
|----------------------|---|-----------|----------------------|---|-----------|
| 1 | Discipline Related Elective Courses (DRE) | | 1 | Discipline Related Elective Courses (DRE) | |
| 1, 2 & 3 | *Any three courses from the following list of the courses | 09 | 1,2 & 3 | *Any three courses from the following list of the courses | 09 |
| 2 | Ability Enhancement Courses (AEC) | | 2 | Ability Enhancement Courses (AEC) | |
| 2A | Ability Enhancement Compulsory Course | | 2A | Ability Enhancement Compulsory Course | |
| 4 | Business Law -1 | 03 | 4 | Business Law -2 | 03 |
| 2B | Ability Enhancement Elective Course | | 2B | Ability Enhancement Elective Course | |
| 5 | *Any one course from the following list of courses | 02 | 5 | *Any one course from the following list of courses | 02 |
| 3 | Core Courses (CC) | | 3 | Core Courses (CC) | |
| 6 | Management Accounting | 03 | 6 | Corporate Finance | 03 |
| 7 | Computer Skills – 2 | 03 | 7 | Business Economics -2 | 03 |
| Total Credits | | 20 | Total Credits | | 20 |

| *List of Ability Enhancement Elective courses (AEEC) Courses for Semester III (Any One) | | *List of Ability Enhancement Elective courses (AEEC) Courses for Semester IV (Any One) | |
|--|--|---|---|
| 1 | Foundation Course in Financial Markets FC III- Money Market | 1 | Foundation Course in Financial Markets FC IV- Foreign Exchange Markets |
| 2 | Foundation Course–Contemporary Issues- III | 2 | Foundation Course–Contemporary Issues- IV |
| 3 | Foundation course in NSS III | 3 | Foundation course in NSS IV |
| 4 | Foundation Course in NCC III | 4 | Foundation Course in NCC IV |
| 5 | Foundation Course in Physical Education III | 5 | Foundation Course in Physical Education IV |

| *List of Discipline Related Elective(DRE) Courses for Semester III (Any Three) | | *List of Discipline Related Elective(DRE) Courses for Semester IV (Any Three) | |
|---|----------------------|--|-----------------------------|
| 1 | Debt Markets-1 | 1 | Debt Markets-2 |
| 2 | Equity Markets-1 | 2 | Equity Markets-2 |
| 3 | Commodities Markets | 3 | Commodities Derivatives |
| 4 | Portfolio Management | 4 | Merchant Banking |
| 5 | Treasury Management | 5 | Personal Financial Planning |

Note: Course/ Subject on Debt Markets and Equity Markets selected in Semester III will continue in Semester IV

B.Com. (Financial Markets) Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year- 2017-2018)

Semester III

| No. of Courses | Semester III | Credits |
|----------------------|---|-----------|
| 1 | <i>Discipline Related Elective Courses (DRE)- Select any three</i> | |
| A | Debt Market- 1 | 03 |
| B | Equity Market- 1 | 03 |
| C | Commodities Market | 03 |
| D | Portfolio Management | 03 |
| E | Treasury Management | 03 |
| 2 | <i>Ability Enhancement Courses (AEC)</i> | |
| 2A | <i>Ability Enhancement Compulsory Course (AECC)</i> | |
| 4 | Business Law - 1 | 03 |
| 2B | <i>*Ability Enhancement Elective Courses (AEEC)</i> | |
| 5 | Any one course from the following list of the courses | 02 |
| 3 | <i>Core Courses (CC)</i> | |
| 6 | Management Accounting | 03 |
| 7 | Computer Skills -2 | 03 |
| Total Credits | | 20 |

| <i>*List of Ability Enhancement Elective Courses (SEC) for Semester III (Any One)</i> | |
|--|--|
| 1 | Foundation Course - in Financial Markets- FC III –Money Market |
| 2 | Foundation Course–Contemporary Issues- III |
| 3 | Foundation Course - NSS – III |
| 4 | Foundation Course - NCC – III |
| 5 | Foundation Course - Physical Education – III |

Revised Syllabus of Courses of B.Com. (Financial Markets)
Programme at Semester III
with Effect from the Academic Year 2017-2018

1. Debt Market - 1

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|--------------|---------------------------------------|-----------------|
| 1 | Introduction to the debt markets | 15 |
| 2 | Instruments & players in debt markets | 15 |
| 3 | Bonds | 15 |
| 4 | Valuation of bonds | 15 |
| Total | | 60 |

| Sr. No. | Modules / Units |
|---------|--|
| 1 | Introduction to the debt markets |
| | <ul style="list-style-type: none"> • Evolution of Debt Markets in India • Primary market & secondary market • Money market & Debt Market in India • Fundamental features of debt instruments • Regulatory framework in the Indian debt market |
| 2 | Instruments & players in debt markets |
| | <ul style="list-style-type: none"> • central government securities: bonds, t-bills, state government bonds, • Open market operations • Securities Trading Corporation of India • Primary dealers in Government Securities • Clearing Corporation of India |
| 3 | Bonds |
| | <ul style="list-style-type: none"> • Features of bonds • Types of bonds • Issuers of bonds • Bond ratings- importance & relevance and rating agencies. |
| 4 | Valuation of bonds |
| | <ul style="list-style-type: none"> • Determinants of the value of bonds • Bond Mathematics • Yield Curve Analysis |

Revised Syllabus of Courses of B.Com. (Financial Markets)
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2.Equity Markets -1

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|--------------|---|-----------------|
| 1 | Equity Markets- Introduction | 15 |
| 2 | Primary Market | 15 |
| 3 | Secondary Market | 15 |
| 4 | Importance of Equity Markets in developing country like India | 15 |
| Total | | 60 |

| Sr. No. | Modules / Units |
|---------|---|
| 1 | Equity Markets- Introduction |
| | <ul style="list-style-type: none"> • Meaning and Definition of equity shares • Growth of Corporate Sector and the simultaneous growth in the number of equity shareholders • Separation of ownership and management in companies • Development of equity culture in India- Current position |
| 2 | Primary Market |
| | <ul style="list-style-type: none"> • IPO - Methods followed, Book Building, Offer for sale • Role of Merchant bankers in fixing the price • Red – Herring Prospectus – it’s unique features • ASBA and its features • Green Shoe option • Sweat equity, ESOP • Rights issue of shares, Non voting shares ,ADR, GDR,IDR |
| 3 | Secondary Market |
| | <ul style="list-style-type: none"> • Definition and functions of stock Exchanges • Evolution and Growth of Stock Exchanges in India • NSE, BSE, SME Exchanges and Overseas Stock Exchanges • Recent Development in Stock Exchanges, Merger of SEBI with FOMC • Stock Market Indices |
| 4 | Importance of Equity Markets in developing country like India |
| | <ul style="list-style-type: none"> • Need for attracting more investors towards equity • Need for strengthening secondary markets • Link between Primary Market and Secondary Market |

**Revised Syllabus of Courses of B.Com. (Financial Markets)
Programme at Semester III
with Effect from the Academic Year 2017-2018**

3.Commodities Markets

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|--------------|---|-----------------|
| 1 | Introduction to Commodity Market | 15 |
| 2 | Commodity market in India. | 15 |
| 3 | Commodity Exchanges | 15 |
| 4 | Strengthening Commodity Market in India | 15 |
| Total | | 60 |

| Sr. No. | Modules / Units |
|----------|--|
| 1 | Introduction to Commodity Market |
| | <ul style="list-style-type: none"> • Emergence of Commodity Market • Dynamics of global commodity markets |
| 2 | Commodity Market in India |
| | <ul style="list-style-type: none"> • Commodity Exchanges in India • Role of Information in Commodity Markets • Linkages between equity markets and commodity markets • Commodity markets - Logistics and Warehousing |
| 3 | Commodity Exchanges |
| | <ul style="list-style-type: none"> • Function & Role • Trading & Clearing methods • Commodity futures • Commodity Specific Exchanges Vs Multi Commodity Exchanges |
| 4 | Strengthening commodity markets in India. |
| | <ul style="list-style-type: none"> • Role of Government • Role of Commodity Exchanges • Other Institutions • Training & development of Dealers |

Revised Syllabus of Courses of B.Com. (Financial Markets)

Programme at Semester III

with Effect from the Academic Year 2017-2018

4. Portfolio Management

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|---|------------------------|
| 1 | Introduction to portfolio management | 15 |
| 2 | Portfolio Management Strategies | 15 |
| 3 | Portfolio Analysis | 15 |
| 4 | Portfolio Revision and performance management | 15 |
| Total | | 60 |

| Sr. No. | Modules / Units |
|----------|--|
| 1 | Introduction to portfolio management |
| | Investment process, Investment categories, defining investment goals and objectives, Investment constraints Process of asset allocation, different approaches to allocation decision, overview of allocation techniques |
| 2 | Portfolio Management Strategies |
| | Active strategy, passive strategy, semi active strategy, duration shift and immunization, efficient market hypotheses, top down and bottoms up |
| 3 | Portfolio Analysis |
| | Analysis: Diversification, portfolio risk and return, single index model, The sharpe index model, Portfolio Beta Selection: Markowitz Risk- Return optimization, concept of utility, Sharpe optimization model, Geometric mean model, Safety First model, Stochastic Dominance Model |
| 4 | Portfolio Revision and performance management |
| | Revision: Portfolio rebalancing, portfolio upgrading, Formula plans, constant ratio plan, variable ratio plan, selection and revision of equity portfolio Performance measurement: Methods of calculating rate of return, Money weighted rate of return, Time weighted rate of return, Linked internal rate of return, Buying the index approach, Sharpe's- Treynor's – Jensen's performance measure of portfolio |

**Revised Syllabus of Courses of B.Com. (Financial Markets)
Programme at Semester III
with Effect from the Academic Year 2017-2018**

5.Treasury Management

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|--|------------------------|
| 1 | Understanding Treasury Management | 15 |
| 2 | Classification of treasury markets and Treasury Services | 15 |
| 3 | Cross currency forwards, present and future value | 15 |
| 4 | Treasury Risk Management | 15 |
| Total | | 60 |

| | |
|----------|---|
| 1 | Understanding Treasury Management |
| | Treasury- it's evolution, importance, ideal treasury department, front office, mid office and back office Theories of treasury management Functions of treasury department Liquidity management in treasuries Banking relationship Credit management Treasury objectives and approaches |
| 2 | Classification of treasury market and Treasury Services |
| | Domestic or National Treasury Market Forex or International Treasury Features, products, dimensions, ideal ticket size, regulatory framework Treasury Services: Bank Treasury, Government Treasury, Corporate Treasury |
| 3 | Cross Currency forwards, present and future value |
| | Calculation of premium, discount etc, pre utilisation of contracts Exchange rate movement- volatility of major currencies Exchange rate and interest rate arbitrage- NDF Markets Cross Currency futures FEDAI Guidelines for merchant quotes |
| 4 | Treasury Risk Management |
| | Treasury risk management policy, control and reporting requirements Open position- day end, day light and overnight position limits- limit orders with other banks Mismatch of positions- gap limits- individual and aggregate, stop loss limits, VAR and Capital positions Developing risk framework for organization |

Revised Syllabus of Courses of B.Com. (Financial Markets)
Programme at Semester III
with Effect from the Academic Year 2017-2018

4. Business Law-1

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|--------------|----------------------------|-----------------|
| 1 | Indian Contract Act | 15 |
| 2 | Special Contracts | 15 |
| 3 | Sale of Goods Act | 15 |
| 4 | Negotiable Instruments Act | 15 |
| Total | | 60 |

| | |
|----------|--|
| 1 | Indian Contract Act |
| | <p>Indian Contract Act 1872</p> <p>Definitions (S.2): Agreement, kinds of Agreements, Contract- kinds of contracts: Valid, Void, Voidable, Contingent and Quasi Contract and Econtract, distinguish between Agreement and Contract.</p> <p>Offer or Proposal- definition, Essentials of Valid proposal or offer, counteroffer, Standing or open offer, distinguish between offer and invitation to offer, Acceptance-definition, Essentials of a valid acceptance, Promise, Communication of Offer and acceptance and Revocation.</p> <p>Capacity to contract (Ss.10-12), Consent and Free Consent (Ss.13-22)</p> <p>Consideration (S.2 and 25) and Void Agreements (Ss.24-30)</p> |
| 2 | Special Contracts |
| | <p>Law of Indemnity and Guarantee (Ss.124-125, Ss-126-129,132-147)</p> <p>Law of Bailment and pledge (Ss. (Secs148,152-154,162, 172,178,178A and 179)</p> <p>Law of Agency (S. 182-185& 201-209only)</p> |
| 3 | Sale of Goods Act |
| | <p>Introduction, Definitions (Sec-2), Formalities of the contract of sale (Ss. 4-10), Distinction between 'sale' and 'agreement of sell, Distinction between 'sale and hire-purchase agreement' Conditions and Warranties (11-17)</p> <p>Transfer of property as between the seller and the buyer (sec-18-26)</p> <p>Rights of an unpaid seller (Secs-45-54)</p> |
| 4 | Negotiable Instruments Act |
| | <p>Meaning and Characteristics of Negotiable Instrument, Operational rules of Evidence –Presumptions, classification of Negotiable Instruments.</p> <p>Promissory Notes and Bills of Exchange(Ss. 4,5,108-116)</p> <p>Essential elements of Promissory Note and Bill of Exchange, Distinguish Between Promissory note and Bill of Exchange. Acceptor and Acceptance, definition of Acceptor, Acceptance for honour, Absolute and qualified or conditional acceptance, Drawer, Drawee in case of Need(Ss.7,115&116)</p> <p>Payee,Cheques, Types of Cheque and Penalties in case of dishonour of certain cheques, distinguish between cheque and Bill of exchange, (Sec: 6,123-131A,138-147)</p> <p>Miscellaneous Provisions:(Secs:8-10,22,99-102,118-122,134-137)Holder(S.8), Holder in Due Course(S.9), Rights and privileges of H.D.C.Payment in due course (S.10), Maturity of an Instrument (S.22), Noting(S.99), Protest (S.100-102). Bills in Set. (Sec.13)</p> |

Revised Syllabus of Courses of B.Com. (Financial Markets)
Programme at Semester III
with Effect from the Academic Year 2017-2018

5.Foundation Course in Financial Markets FC – III-
Money Market

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|--------------|--------------------------------------|-----------------|
| 1 | Introduction to Money Markets | 15 |
| 2 | Regulatory framework of Money Market | 15 |
| 3 | Money Market instruments | 15 |
| 4 | Recent Developments in Money markets | 15 |
| Total | | 60 |

| Sr. No. | Modules / Units |
|----------|---|
| 1 | Introduction to money markets |
| | Meaning of Money Market, features of money markets, importance of money market: Role of Primary dealers in money markets, Development of trade & industry, Development of capital market, Smooth functioning of commercial banks, Effective central bank control, Formulation of suitable monetary policy, source of finance to government |
| 2 | Regulatory framework of money markets |
| | Regulatory framework of RBI, FIMMDA (Fixed Income, Money Market and Derivatives Association) and Foreign Exchange Dealers Association of India (FEDAI), conDS, NDS-OM |
| 3 | Money Market Instruments |
| | Conventional: Treasury bills, Money at call and short notice in the call loan market, Commercial bills, promissory notes in the bill market. Modern: Commercial papers, Certificate of deposit, Inter-bank participation certificates, Repo instrument, Banker's Acceptance. Money Market mutual fund: meaning, advantages and disadvantages, regulatory framework for money market mutual funds, various money market funds operational in Indian market |
| 4 | Recent Developments in Money Markets |
| | Recent development in Money Market: Integration of unorganized sector with the organized sector, widening of call Money market, Introduction of innovative instrument, Offering of Market rates of interest, Promotion of bill culture, Entry of Money market mutual funds, Setting up of credit rating agencies, Adoption of suitable monetary policy, Establishment of DFHI, Setting up of security trading corporation of India Ltd. (STCI) |

Foundation Course- Contemporary Issues- III

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|---|------------------------|
| 1 | Human Rights Provisions, Violations and Redressal | 12 |
| 2 | Dealing With Environmental Concerns | 11 |
| 3 | Science and Technology I | 11 |
| 4 | Soft Skills for Effective Interpersonal Communication | 11 |
| Total | | 45 |

| Sr. No. | Modules / Units |
|---------|--|
| 1 | Human Rights Violations and Redressal |
| | <p>A. Scheduled Castes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>B. Scheduled tribes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>C. Women- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>D. Children- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>E. People with Disabilities, Minorities, and the Elderly population- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (4 Lectures)</p> |
| 2 | Dealing With Environmental Concerns |
| | <p>A. Concept of Disaster and general effects of Disasters on human life- physical, psychological, economic and social effects. (3 Lectures)</p> <p>B. Some locally relevant case studies of environmental disasters. (2 Lectures)</p> <p>C. Dealing with Disasters - Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness. (3 Lectures)</p> <p>D. Human Rights issues in addressing disasters- issues related to compensation, equitable and fair distribution of relief and humanitarian approach to resettlement and rehabilitation. (3 Lectures)</p> |
| 3 | Science and Technology – I |
| | <p>A. Development of Science- the ancient cultures, the Classical era, the Middle Ages, the Renaissance, the Age of Reason and Enlightenment. (3 Lectures)</p> <p>B. Nature of science- its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge. (2 Lectures)</p> <p>C. Science and Superstition- the role of science in exploding myths, blind beliefs and prejudices; Science and scientific temper- scientific temper as a fundamental duty of the Indian citizen. (3 Lectures)</p> <p>D. Science in everyday life- technology, its meaning and role in development; Interrelation and distinction between science and technology. (3 Lectures)</p> |
| 4 | Soft Skills for Effective Interpersonal Communication |
| | <p>Part A (4 Lectures)</p> <p>I) Effective Listening - Importance and Features.</p> <p>II) Verbal and Non-Verbal Communication; Public-Speaking and Presentation Skills.</p> <p>III) Barriers to Effective Communication; Importance of Self-Awareness and Body Language.</p> <p>Part B (4 Lectures)</p> <p>I) Formal and Informal Communication - Purpose and Types.</p> <p>II) Writing Formal Applications, Statement of Purpose (SOP) and Resume.</p> <p>III) Preparing for Group Discussions, Interviews and Presentations.</p> <p>Part C (3 Lectures)</p> <p>I) Leadership Skills and Self-Improvement - Characteristics of Effective Leadership.</p> <p>II) Styles of Leadership and Team-Building.</p> |

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5. Kaushal, Rachana, *Women and Human Rights in India*, Kaveri Books, New Delhi, 2000.
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10. Reza, B. K., *Disaster Management*, Global Publications, New Delhi, 2010.
11. Sathe, Satyaranjan P., *Judicial Activism in India*, Oxford University Press, New Delhi, 2003.
12. Singh, Ashok Kumar, *Science and Technology for Civil Service Examination*, Tata McGraw Hill, New Delhi, 2012.
13. Thorpe, Edgar, *General Studies Paper I Volume V*, Pearson, New Delhi, 2017.

Projects / Assignments (for Internal Assessment)

- i. Projects/Assignments should be drawn for the component on Internal Assessment from the topics in **Module 1 to Module 4**.
- ii. Students should be given a list of possible topics - at least 3 from each Module at the beginning of the semester.
- iii. The Project/Assignment can take the form of Street-Plays / Power-Point Presentations / Poster Exhibitions and similar other modes of presentation appropriate to the topic.
- iv. Students can work in groups of not more than 8 per topic.
- v. Students must submit a hard / soft copy of the Project / Assignment before appearing for the semester end examination.

QUESTION PAPER PATTERN (Semester III)

The Question Paper Pattern for Semester End Examination shall be as follows:

TOTAL MARKS: 75

DURATION: 150 MINUTES

| QUESTION NUMBER | DESCRIPTION | MARKS ASSIGNED |
|-----------------|--|---|
| 1 | <ol style="list-style-type: none">i. Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules.ii. Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semesteriii. In all 8 Questions will be asked out of which 5 have to be attempted. | <ol style="list-style-type: none">a) Total marks: 15b) For 1 A, there will be 3 marks for each sub-question.c) For 1 B there will be 15 marks without any break-up. |
| 2 | Descriptive Question with internal option (A or B) on Module 1 | 15 |
| 3 | Descriptive Question with internal option (A or B) on Module 2 | 15 |
| 4 | Descriptive Question with internal option (A or B) on Module 3 | 15 |
| 5 | Descriptive Question with internal option (A or B) on Module 4 | 15 |

5. 2 Foundation Course National Service Scheme Studies (NSSS)

National Service Scheme Studies Paper-III

Modules at a Glance

| Sr. No. | Modules | No of Lectures |
|----------------|---|-----------------------|
| 1 | Value System & Gender sensitivity | 12 |
| 2 | Disaster preparedness & Disaster management | 10 |
| 3 | Health, hygiene & Diseases | 13 |
| 4 | Environment & Energy conservation | 10 |
| Total | | 45 |

| Sr. No. | Modules / Units |
|---------|---|
| 1 | Value System & Gender sensitivity |
| | <p>UNIT - I – Value System Meaning of value, Types of values- human values and social responsibilities- Indian value system- the concepts and its features</p> <p>UNIT - II - Gender sensitivity and woman empowerment Concept of gender- causes behind gender related problems- measures Meaning of woman empowerment- schemes for woman empowerment in India</p> |
| 2 | Disaster preparedness & Disaster management |
| | <p>UNIT - I - Basics of Disaster preparedness Disaster- its meaning and types Disaster preparedness- its meaning and methods</p> <p>UNIT - II - Disaster management Disaster management- concept- disaster cycle - role of technology in disaster response- role of as first responder – the study of ‘Avhan’ Model</p> |
| 3 | Health, hygiene & Diseases |
| | <p>UNIT - I - Health and hygiene Concept of complete health and maintenance of hygiene</p> <p>UNIT - II - Diseases and disorders- preventive campaigning Diseases and disorders- preventive campaigning in Malaria, Tuberculosis, Dengue, Cancer, HIV/AIDS, Diabetes</p> |
| 4 | Environment & Energy conservation |
| | <p>UNIT - I Environment and Environment enrichment program Environment- meaning, features , issues, conservation of natural resources and sustainability in environment</p> <p>UNIT - II Energy and Energy conservation program Energy- the concept, features- conventional and non- conventional energy Energy conservation- the meaning and importance</p> |

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5.3 Foundation Course of NCC

NCC Paper-III

Modules at a Glance

| Sr. No. | Modules | No of Lectures |
|----------------|--|-----------------------|
| 1 | National Integration & Awareness | 10 |
| 2 | Drill: Foot Drill | 10 |
| 3 | Adventure Training and Environment Awareness and Conservation | 05 |
| 4 | Personality Development and Leadership | 10 |
| 5 | Specialized subject (ARMY) | 10 |
| Total | | 45 |

| Sr. No. | Modules / Units |
|-----------|---|
| 1 | National Integration & Awareness |
| | <p>Desired outcome: The students will display sense of patriotism, secular values and shall be transformed into motivated youth who will contribute towards nation building through national unity and social cohesion.</p> <p>The students shall enrich themselves about the history of our beloved country and will look forward for the solutions based on strengths to the challenges to the country for its development.</p> <ul style="list-style-type: none"> • Freedom Struggle and nationalist movement in India. • National interests, Objectives, Threats and Opportunities. • Problems/ Challenges of National Integration. • Unity in Diversity |
| 2 | Drill: Foot Drill |
| | <p>Desired outcome: The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> • Side pace, pace forward and to the rear • Turning on the march and whiling • Saluting on the march • Marking time, forward march and halt in quick time • Changing step • Formation of squad and squad drill |
| 3 | Adventure Training, Environment Awareness and Conservation |
| 3A | Adventure Training |
| | <p>Desired outcome: The students will overcome fear & inculcate within them the sense of adventure, sportsmanship, esprit-d-corp and develop confidence, courage, determination, diligence and quest for excellence.</p> <ul style="list-style-type: none"> • Any Two such as – Obstacle course, Slithering, Trekking, Cycling, Rock Climbing, Para Sailing, Sailing, Scuba Diving etc. |
| 3B | Environment Awareness and Conservation |
| | <p>Desired outcome: The student will be made aware of the modern techniques of waste management and pollution control.</p> <ul style="list-style-type: none"> • Waste management • Pollution control, water, Air, Noise and Soil |
| 4 | Personality Development and Leadership |
| | <p>Desired outcome: The student will inculcate officer like qualities with desired ability to take right decisions.</p> <ul style="list-style-type: none"> • Time management • Effect of Leadership with historical examples • Interview Skills • Conflict Motives- Resolution |
| Sr. No. | Modules / Units |
| 5 | Specialized Subject: Army Or Navy Or Air |
| | <u>Army</u> |

Desired outcome: It will acquaint, expose & provide knowledge about Army/ Navy/ Air force and to acquire information about expanse of Armed Forces ,service subjects and important battles

A. Armed Force

- Task and Role of Fighting Arms
- Modes of Entry to Army
- Honors and Awards

B. Introduction to Infantry and weapons and equipments

- Characteristics of 5.56mm INSAS Rifle, Ammunition, Fire power, Stripping, Assembling and Cleaning
- Organization of Infantry Battalion.

C. Military history

- Study of battles of Indo-Pak War 1965,1971 and Kargil
- War Movies

D. Communication

- Characteristics of Walkie-Talkies
- Basic RT Procedure
- Latest trends and Development (Multi Media, Video Conferencing, IT)

OR

Navy

A. Naval orientation and service subjects

- Organization of Ship- Introduction on Onboard Organization
- Naval Customs and Traditions
- Mode of Entry into Indian Navy
- Branches of the Navy and their functions
- Naval Campaign (Battle of Atlantic, Pearl Harbour, Falkland War/Fleet Review/ PFR/ IFR)s

B. Ship and Boat Modelling

- Types of Models
- Introduction of Ship Model- Competition Types of Model Prepare in NSC and RDC
- Care and handling of power-tools used- maintenance and purpose of tools

| Sr. No. | Modules / Units |
|---------|---|
| | <p>C. Search and Rescue</p> <ul style="list-style-type: none"> • Role of Indian Coast Guard related to SAR <p>D. Swimming</p> <ul style="list-style-type: none"> • Floating and Breathing Techniques- Precautions while Swimming <p style="text-align: center;">OR</p> <p><u>AIR</u></p> <p>A. General Service Knowledge</p> <ul style="list-style-type: none"> • Organization Of Air Force • Branches of the IAF. <p>B. Principles of Flight</p> <ul style="list-style-type: none"> • Venturi Effect • Aerofoil • Forces on an Aircraft • Lift and Drag <p>C. Airmanship</p> <ul style="list-style-type: none"> • ATC/RT Procedures • Aviation Medicine <p>D. Aero- Engines</p> <ul style="list-style-type: none"> • Types of Engines • Piston Engines • Jet Engines • Turboprop Engines |

5.4 Foundation Course of Physical Education
with Effect from the Academic Year 2017-2018

Physical Education Paper-III

Modules at a Glance

| Sr. No. | Modules | No of Lectures |
|----------------|---|-----------------------|
| 1 | Overview of Nutrition | 10 |
| 2 | Evaluation of Health, Fitness and Wellness | 10 |
| 3 | Prevention and Care of Exercise Injuries | 10 |
| 4 | Sports Training | 15 |
| | Total | 45 |

| Sr. No. | Modules / Units |
|---------|---|
| 1 | Overview of Nutrition |
| | <ul style="list-style-type: none"> • Introduction to nutrition & its principles • Role of Nutrition in promotion of health • Dietary Guidelines for Good Health • Regulation of water in body and factors influencing body temperature. |
| 2 | Evaluation of Health, Fitness and Wellness |
| | <ul style="list-style-type: none"> • Meaning & Concept of holistic health • Evaluating Personal health-basic parameters • Evaluating Fitness Activities – Walking & Jogging • Myths & misconceptions of Personal fitness |
| 3 | Prevention and Care of Exercise Injuries |
| | <ul style="list-style-type: none"> • Types of Exercise Injuries • First Aid- Importance & application in Exercise Injuries • Management of Soft tissues injuries • Management of bone injuries |
| 4 | Sports Training |
| | <ul style="list-style-type: none"> • Definition, aims & objectives of Sports training • Importance of Sports training • Principles of Sports training • Drug abuse & its effects |

INTERNAL ASSESSMENT (PRACTICUM)
(25 Marks)

SEMESTER -III

(Continuous Evaluation during practical sessions conducted for 27 hours)

- a. A learner willing to participate in inter-collegiate/ inter university competitions of any game and sports conducted by the University of Mumbai will be evaluated for 15 marks on the basis of his attendance, sincerity and performance during the training / practice / coaching sessions / camps conducted by the college/University for at least 10 days. It is expected that the colleges should organize training / practice / coaching sessions / camps of various games and sports as per the choice of the learner. However, due to unavailability of the same in his / her college if a learner participates in the training / practice / coaching sessions / camps organized by other organizations or clubs of sports and games, may be considered for evaluation for 15 marks on the basis of the proofs of attendance and participation submitted by a learner.

 - b. A learner will be taught the following yogic practices by conducting practicals for at least 10 sessions (one hour each) and will be assessed by the concern teacher for marks out of **10** on the basis of his attendance, sincerity and performance.
- **Yogic Practices** :- Shirshasana, Sarvangasana, Matsyasana, Halasana, Bhujangasana, Shalabhasana, Dhanurasana, Ardhamatsendrasana, Pashchimotanasana, Mayurasana, Shavasana, Yoga Mudra & Uddiyan Bandh, Nauli, Kapalbhathi, Ujjayyi Pranayam, Bhastrika, Omkar and Dhyana.
- (Note:- The above yoga practical sessions should be conducted in a such way that every learner must realize its effects as well as should make it as a part of his/her life style).***

Revised Syllabus of Courses of B.Com. (Financial Markets)
Programme at Semester III
with Effect from the Academic Year 2017-2018

6.Management Accounting

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|--------------|--|--------------------|
| 1 | Introduction to Management Accounting | 5 |
| 2 | Analysis and Interpretation of Accounts | 15 |
| 3 | Ratio analysis and interpretation based on Vertical Financial Statements | 15 |
| 4 | Cash Flow statements | 15 |
| 5 | Working Capital concept | 10 |
| Total | | 60 |

| Sr. No. | Modules / Units |
|----------|--|
| 1 | Introduction to Management Accounting |
| | Meaning, nature, scope and functions of Management accounting- Role of Management Accounting in decision making- Management accounting and Financial Accounting |
| 2 | Analysis and interpretation of Accounts |
| | Vertical form of Balance sheet and Profit & Loss account suitable for analysis Trend Analysis Comparative Statements Common size statement Simple problems based on the above |
| 3 | Ratio analysis and interpretation based on Vertical financial Statements as above |
| | <ul style="list-style-type: none"> a) Balance sheet Ratios <ul style="list-style-type: none"> Current Ratio Liquid Ratio Stock Working capital Ratio Proprietary Ratio Debt Equity Ratio Capital Gearing Ratio b) Revenue Statement Ratios <ul style="list-style-type: none"> Gross Profit Ratio Expenses Ratio Operating Ratio Net Profit Ratio Stock Turnover Ratio c) Combined Ratios <ul style="list-style-type: none"> Return on Capital Employed (including long term borrowings) Return on Proprietor's Fund (shareholders' fund and Preference Capital) Return on Equity Capital Dividend Payout Ratio Debt Service coverage Ratio Debtors Turnover Ratio Creditors Turnover Ratio |
| 4 | Cash flow Statements |
| | Preparation of cash flow statements with reference to Accounting Standard No 3 – Indirect Method Only |
| 5 | Working Capital- Concept |
| | Estimation of working capital requirements in case of trading and manufacturing organisations |

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7.Computer Skill -2

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|------------------------------------|------------------------|
| 1 | Advanced Spread sheet | 15 + 5 practical |
| 2 | Data Based Management systems | 15 + 5 practical |
| 3 | Modern E Business Software systems | 10 |
| 4 | Other Emerging Technologies | 10 |

Note: The syllabus for computer skills does not prescribe any particular product. College may opt for any suitable software which may be paid, subscribed or may be an open source free software

| Sr. No. | Modules / Units |
|---------|--|
| 1 | Advanced Spreadsheet |
| | Pivot, Advanced formulae, Lookups, Macros, Working with other programmes, Inserting a spreadsheet sheet in word document, modifying an inserted spreadsheet, Inserting a linked chart in a Word Document, Inserting graphic in a spreadsheet |
| 2 | Data Based Management Systems |
| | Concepts, Tables, Fields, Datatypes RDBMS Primary Key, Foreign Key |
| 3 | Modern E Business Software Systems |
| | Introduction : Enterprise Resource Planning – ERP Supply chain Management- SCM Customer Relationship Management- CRM Sales Force Automation- SFA |
| 4 | Other emerging technologies |
| | Online trading software Net-banking Online banking software |