



# **Royal College of Arts Science and Commerce (Autonomous)**

*Affiliated to University of Mumbai*

Program: B.Com

Accountancy and Commerce

Syllabus for Undergraduate Programme as per  
National Education Policy (NEP-2020) with effect from  
the academic year 2024-2025

## NEP Credit Structure for Department of Commerce-2024-25

Level	Sem	Major		Minor	OE	VS C	SE C	AE C	IKS	VE C	OJT /FP /RP /CC /CE P	Cumulative Credits	
		DSC	DS E										
4.5	I	2+2		4	2+2	2	2	2	2	2		22	<b>UG Certificate Cumulative Credit: 44</b>
	II	2+2		4	2+2	2	2	2		2	2-cc	22	
<b>Exit Option: Award of UG Certificate in Major with 40 -44 Credits and an Additional 4 Credits Core NSQF Course / Internship OR Continue with Major and Minor</b>													
5	III	4+4		4	2		2	2			2-cc 2FP	22	<b>UG Diploma Cumulative Credit: 88</b>
	IV	4+4		4	2	2		2			2 cep 2 cc	22	
<b>Exit Option: Award of UG Diploma in Major and Minor with 80-88 Credits and an Additional 4 Credits Core NSQF Course / Internship OR Continue with Major and Minor</b>													
5.5	V	4+4+2+ 2	4	2		2					2-fp	22+	<b>UG Degree Cumulative Credit: 132</b>
	VI	4+4+2+ 2	4	2		2					2 OJTI	22	
	<b>Total</b>	<b>48</b>	<b>8</b>	<b>20</b>	<b>12</b>	<b>10</b>	<b>6</b>	<b>8</b>	<b>2</b>	<b>4</b>	<b>14</b>	<b>132</b>	

## List of Major, Elective, Minor, Vocational Skill, and Open Elective Courses

Name of the department: **Commerce & Accounts**

### MAJOR COURSES

Year	Sem	Course	Course Title	No of Credits	No of Lectures Hours	Total Credits
I	I	MJ1	Accountancy and Financial Management I	2	2	2
		MJ2	Commerce I-Introduction to Business & Entrepreneurship	2	2	2
	II	MJ1	Accountancy and Financial Management II	2	2	2
		MJ2	Commerce II- introduction to Service Management	2	2	2
II	III	MJ1	Accountancy and Financial Management II	4	4	4
		MJ2	Commerce III- Principles of Management	4	4	4
	IV	MJ1	Introduction to Management Accounting	4	4	4
		MJ2	Commerce IV- Production & Quality Management	4	4	4
III	V	MJ1	Financial Accounting I	4	4	4
		MJ2	Cost Accounting	2	2	2
		MJ3	Commerce V- Introduction to Marketing	4	4	4
		MJ4	Business Ethics (IKS)	2	2	2
	VI	MJ1	Financial Accounting II	4	4	4
		MJ2	Cost Accounting and Auditing	2	2	2
		MJ3	Commerce VI- Introduction to HRM	4	4	4
		MJ4	Mercantile Law	2	2	2

### ELECTIVE COURSES

Year	Sem	Course	Course Title	No of Credits	No of Lectures Hours	Total Credits
III	V	EL1	Direct Tax	4	4	4
		EL2	Export Marketing--I	4	4	4
	VI	EL1	Indirect Tax	4	4	4
		EL2	Export Marketing--II	4	4	4

## MINOR COURSES

Year	Sem	Course	Course Title	No of Credits	No of Lectures Hours	Total Credits
I	I	MN 1	Managerial Economics-I	4	4	4
	II	MN 1	Managerial Economics-II	4	4	4
II	III	MN 1	Macro Economics	4	4	4
	IV	MN 1	Money Management	4	4	4
III	V	MN 1	Indian Financial System-I	2	2	2
	VI	MN 1	Indian Financial System-II	2	2	2

## VOCATIONAL/SKILL COURSES

Year	Sem	Course	Course Title	No of Credits	No of Lectures Hours	Total Credits
I	I	VSC	Basic of Excel	2	1Th + 1P	2
		SEC	Introduction to Digital Marketing-I	2	2	2
	II	VSC	Advanced Excel	2	1Th + 1P	2
		SEC	Introduction to Digital Marketing-II	2	2	2
II	III	VSC	NIL-----	---	---	---
		SEC	Advertising	2	2	2
	IV	VSC	Business Etiquettes and Corporate Grooming	2	1Th + 1P	2
		SEC	---	---	----	---

III	V	VSC	Basic Tally	2	1Th + 1P	2
	VI	VSC	Advanced Tally	2	1Th + 1P	2

VSC credits can be distributed as	complete practical
	1 Theory and 1 practical
	2 theory and two practicals

### Open Electives (OE)

Year	Sem	Course	Course Title	No of Credits	No of Lectures Hours	Total Credits
I	I	OE1	Tourism Management	2	2	2
	II	OE2	Introduction to IPR	2	2	2
II	III	OE3	Basic in Accounting—I	2	2	4
				2	2	
	IV	OE4	Basic in Accounting—II	2	2	4
				2	2	

### AEC

Year	Sem	Course	Course Title	No of Credits	No of Lectures Hours	Total Credits
I	I	AEC1	Communication Skill—I (English)	2	2	2
	II	AEC2	Communication Skill—II (English)	2	2	2
II	III	AEC3	Film appreciation (hindi)	2	2	2
	IV	AEC4	Media writing (hindi)	2	2	2

### VEC

Year	Sem	Course	Course Title	No of Credits	No of Lectures Hours	Total Credits
I	I	VEC1	Responsible Citizen—I	2	2	2

	II	VEC2	Responsible Citizen—II	2	2	2

## IKS

Year	Sem	Course	Course Title	No of Credits	No of Lectures Hours	Total Credits
I	I	IKS1	Indian Theatre	2	2	2

## Bachelor of Commerce

### Program Outcomes (POs) for Accounts and Commerce

PO NO.	PO (ON COMPLETION OF BCOM PROGRAMME THE LEARNER WILL BE ABLE TO :)
PO1	Demonstrate knowledge and understanding of fundamental principles of commerce, accounting, economics, and management.
PO2	Analyze business issues and financial statements using logic and reasoning.
PO3	Develop effective written and oral business communication.
PO4	Understand and apply ethical practices in business and finance
PO5	Demonstrate the use of digital tools, spreadsheets, and accounting software (e.g., EXCEL, Tally, ERP)
PO6	Identify and evaluate business opportunities and demonstrate entrepreneurial mindsets.
PO7	Understand global trade, international finance, and global market trends.
PO8	Demonstrate the ability to work effectively in teams and lead in organizational settings.
PO9	Recognise the need for continuous personal and professional development.
PO10	Apply creative skills in real life situations and generate innovative ideas and effective solutions.
PO11	Demonstrate a sense of equity and growth for all and engage in environmental sustainability and community development initiatives

### Program Specific Outcomes (PSOs) for Accounts and Commerce

PSO NO	PSO (ON COMPLETION OF BCOM STUDENTS WILL BE ABLE TO :)
PSO1	Understand and apply core concepts in accounting, taxation, finance, and auditing.
PSO2	Analyze and interpret financial statements and reports for decision-making.
PSO3	Demonstrate proficiency in income tax, GST and business law.

PSO4	Apply marketing, human resource, and operations management principles to real-world business cases.
PSO5	Gain practical skills in e-commerce, digital marketing, and financial modeling.
PSO6	Understand the structure and functioning of capital markets, stock exchanges , and mutual funds.
PSO7	Use statistical tools and software (like MS Excel n TALLY, ERP) for business data analysis.
PSO8	Prepare for careers in banking, insurance, accounting, corporate finance , Management and public service.
PSO9	Apply principles of inclusive growth, sustainable business practices, and ethical decision-making in commerce and management to promote environmental sustainability and social well-being.



**Royal College of Arts Science and Commerce**  
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Program: **B. Com**

**Course: Accountancy and Financial Management-III (MAJOR)**  
**Syllabus for Semester: III**

Syllabus for Undergraduate Programme as per  
National Education Policy (NEP-2020) with effect from the  
academic year 2025-2026

Course/ Paper Title	<b>Accountancy and Financial Management-III</b>
Course offered as	MAJOR
Course Code	RUCMJ301
Semester	III
No. of Credits	4
No. of lecture Hours/week	4 hrs/week

### Course Learning Objectives

Sr No.	To make learners able to:
1	Explain Gain Ratio and Sacrifice Ratio and also to make learner able to prepare Final Accounts of Partnership firm with Admission and Retirement of Partner.
2	Prepare Excess Capital Statement and distribute funds available post dissolution of partnership firm.
3	Calculate Time Ratio and Sales Ration and to calculate Pre-Incorporation and Post-Incorporation profit.
4	Prepare necessary ledgers and revised schedule-III Balance Sheet post conversion of partnership firm into limited company.

### Course Outcomes

	<b>On completing the course, the learner will be able to:</b>
CO1	Calculate Gain Ratio and Sacrifice Ratios and prepare final Accounts of partnership firm with effect of admission and retirement of a partner.
CO2	Ascertain order of payment towards partners post dissolution of partnership firm and also draft Piecemeal Distribution of Cash Statement.
CO3	Prepare Profit and Loss Account in columnar form to decide PreIncorporation and Post Incorporation Results.
CO	Make Revised Schedule III Balance Sheet, calculate Purchase Consideration and to provide necessary journal and ledgers in the books of dissolving partnership firm.

### Detailed Syllabus

Module	Title with content	No. of lectures
I	Partnership Final Accounts based on Adjustment of Admission or Retirement of a Partner during the Year Simple final accounts questions	15

	to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires during the year Allocation of gross profit prior to and after admission / retirement when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis Ascertainment of gross profit prior to and after admission/retirement when stock on the date of admission / retirement is given and Practical questions on Final Accounts with admission / retirement of partner.	
II	Piecemeal Distribution of Cash 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 Excluding: Insolvency of partner	15
III	Principles of Ascertainment, Preparation of separate combined, columnar Profit and Loss Account including different basis of allocation of incomes and expenses.	15
IV	Conversion / Sale of a Partnership Firm into a Ltd. Company i) Realisation method only ii) Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. Preparing Balance sheet of new company as per revised schedule III requirement.	15

(Two units for a two credit course and four units for a four credit course.

1 credit = 1 lecture hour/week

1 credit = 2 practical hours/week)

### References

- "Principles of Accounting" by Belverd E. Needles, Marian Powers, and Susan V. Crosson
- Introduction to Accountancy T.S. Grewal S. Chand and Co. (P) Ltd., New Delhi
- "Intermediate Accounting" by Donald E. Kieso, Jerry J. Weygandt, and Terry D. Warfield
- Advanced Accounts Shukla and Grewal S. Chand and Co. (P) Ltd., New Delhi
- "Cost Accounting: A Managerial Emphasis" by Charles T. Horngren, Srikant M. Datar, and Madhav V. Rajan
- "Financial Accounting" by Walter T. Harrison Jr., Charles T. Horngren, and C. William Thomas
- Advanced accountancy R.L. Gupta and M. Radhaswamy S. Chand and Co. (P) Ltd., New Delhi
- "Financial Accounting: An Introduction to Concepts, Methods, and Uses" by Clyde P. Stickney, Roman L. Weil, and Katherine Schipper:
- Modern Accountancy Mukerjee and Hanif Tata Mc. Grow Hill and Co. Ltd., Mumbai
- "Accounting Made Simple: Accounting Explained in 100 Pages or Less" by Mike Piper

### Royal College of Arts, Science and Commerce (Autonomous)

Theory Examination Pattern for  
(Major/ Minor and VSC/SEC/ Open Elective)

I	<b>Internal Assessment</b>	
a	One class test (Short answers and Practical questions)	20
b	Assignment/ Project/ Presentation/Book or research paper Review/Group Discussion	10
c	Active participation	10
	Total	<b>40 marks</b>

<b>II</b>	<b>Semester End Examination</b>	<b>60 Marks</b>
		Duration 2 hrs

**Question Paper Pattern: Semester End Examination: External:**

**All questions are compulsory subject to internal choice:**

Q1. Practical Question of **15** marks from **unit 1**.

**OR**

Q1. Practical Question of **15** marks from **unit 1/**

**2** Theory Questions of **7.5** marks each from **unit 1..**

Q2. Practical Question of **15** marks from **unit 2**.

**OR**

Q2. Practical Question of **15** marks from **unit 2/**

**2** Theory Questions of **7.5** marks each from **unit 2**

Q3. Practical Question of **15** marks from **unit 3**.

**OR**

Q3. Practical Question of **15** marks from **unit 3/**

**2** Theory Questions of **7.5** marks each from **unit 3**

Q4. Practical Question of **15** marks from **unit 3**.

**OR**

Q4. Practical Question of **15** marks from **unit 4/**

**2** Theory Questions of **7.5** marks each from **unit 4**



**Royal College of Arts Science and Commerce**  
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Program: **B. Com**

**Course: Management Accounting (MAJOR)**  
**Syllabus for Semester: IV**

Syllabus for Undergraduate Programme as per  
National Education Policy (NEP-2020) with effect from the  
academic year 2025-2026

Course/ Paper Title	Management Accounting
Course offered as	MAJOR
Course Code	RUCMJ401
Semester	IV
No. of Credits	4
No. of lecture Hours/week	4 hrs/week

Sr No.	Course Learning Objectives:
1	To make the learners able to prepare common size, comparative and trend Balance sheet and Income Statement.
2	To make the learners able to calculate various ratios and to understand implications of ratios.
3	To make the learners able to ascertain estimated working capital requirement.
4	To make the learners able to evaluate capital budgeting decision on the basis of various capital budgeting techniques.

#### Course Outcomes

	On completing the course, the student will be able to:
CO1	Prepare and understand Common Size, Comparative and Trend Analysis of Balance Sheet and Profit and Loss Account.
CO2	Calculate and understand Balance sheet Ratios, Profit and Loss Account ratios and Combined Ratios.
CO3	Estimate and calculate Gross Working Capital, Net Working Capital and Net Adjusted Working capital.
CO4	Evaluate and compare investment projects on the basis of Capital Budgeting Techniques.

#### Detailed Syllabus

Module	Title with content	No. of lecture
I	Introduction to Management Accounting A. Introduction to Management Accounting – Meaning, Nature, Scope, Functions, Decision Making Process,	15

	Financial Accounting V/s Management Accounting B. Analysis and Interpretation of Financial Statements i) Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis ii) Relationship between items in Balance Sheet and Revenue statement iii) Tools of analysis of Financial Statements (i) Trend analysis (ii) Comparative Statement (iii) Common Size Statement Note : (i) Problems based on trend analysis (ii) Short Problems on Comparative and Common sized statements	
II	Ratio Analysis and Interpretation (Based on Vertical Form of Financial statements) – Meaning, classification, Du Point Chart, advantages and Limitations) A. Balance Sheet Ratios : i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio Revenue Statement Ratio: i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio C. Combined Ratio : i) Return on capital employed (Including Long Term Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii) Return on Equity Capital iv) Dividend Payout Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover (Practical Question on Ratio Analysis)	15
III	Working Capital Management (Practical Questions) A. Concept, Nature of Working Capital , Planning of Working Capital B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization	15
IV	Capital Budgeting A. Introduction: B. The classification of capital budgeting projects C. Capital budgeting process D. Capital budgeting techniques - Payback Period, Accounting Rate of Return, Net Present Value, The Profitability Index, Discounted Payback. (Excluding calculation of cash flow)	15

(Two units for a two credit course and four units for a four credit course.

1 credit = 1 lecture hour/week

### References

- **Cost and Management Accounting - Colinn Dury 7th Edition**
- **Cost and Management Accounting- Dbarshi Bhattacharyya pearson Publications 2013 edition**
- **Management Accounting - M.Y.Khan**
- **Management Accounting - I.M.pandey**
- **"Cost Accounting: A Managerial Emphasis" by Charles T. Horngren, Srikant M. Datar, and Madhav V. Rajan**

## **Royal College of Arts, Science and Commerce (Autonomous)**

Theory Examination Pattern for  
(Major/ Minor and VSC/SEC/ Open Elective)

I	<b>Internal Assessment</b>	
a	One class test (Short answers and Practical questions)	20
b	Assignment/ Project/ Presentation/Book or research paper Review/Group Discussion	10

c	Active participation	10
	Total	<b>40 marks</b>
<b>II</b>	<b>Semester End Examination</b>	<b>60 Marks</b>
	Duration	2 hrs

**Question Paper Pattern: Semester End Examination: External:**

**All questions are compulsory subject to internal choice:**

Q1. Practical Question of **15** marks from **unit 1**.

**OR**

Q1. Practical Question of **15** marks from **unit 1/**

**2** Theory Questions of **7.5** marks each from **unit 1..**

Q2. Practical Question of **15** marks from **unit 2**.

**OR**

Q2. Practical Question of **15** marks from **unit 2/**

**2** Theory Questions of **7.5** marks each from **unit 2**

Q3. Practical Question of **15** marks from **unit 3**.

**OR**

Q3. Practical Question of **15** marks from **unit 3/**

**2** Theory Questions of **7.5** marks each from **unit 3**

Q4. Practical Question of **15** marks from **unit 3**.

**OR**

Q4. Practical Question of **15** marks from **unit 4/**

2 Theory Questions of 7.5 marks each from **unit 4**



# **Royal College of Arts Science and Commerce (Autonomous)**

*Affiliated to University of Mumbai*

Program: B.Com

Accountancy and Commerce

Course: Commerce III ( Major)

Principles of Management

# Syllabus for Semester: III

Syllabus for Undergraduate Programme as per  
National Education Policy (NEP-2020) with effect from  
the academic year 2025-2026

Course/ Paper Title	Commerce III ( Principles of Management )
Course offered as	Major
Course Code	RUCMJ302
Semester	III
No. of Credits	4
No. of lecture Hours/week	4

Sr No.	Course learning Objectives:
1	Memorize key terminology and definitions relevant to the study of management principles.
2	Interpret the basic functions of management and their significance within organizational contexts.
3	Evaluate the effectiveness of management strategies and decision-making processes employed in various organizational settings.
4	Develop comprehensive management plans incorporating elements from both units to address organizational needs and achieve strategic objectives.

#### Course Outcome

	On completing the course, the student will be able to:
CO1	Demonstrate an understanding of the key concepts, principles, and theories introduced in the field of management
CO2	Develop the ability to identify and explain the basic functions of management, and understand their significance in organizational settings.
CO3	Apply management concepts and theories to analyze and solve real-world management problems,
CO4	Employ critical thinking skills in evaluating management strategies, assess their effectiveness and appropriateness

#### Detail Syllabus

<b>Module – I-- Nature of Management—(15 hrs)</b>
<ul style="list-style-type: none"> <li>● Management: Concept, Significance, Role &amp; Skills, Levels of Management, Concepts of PODSCORB, Managerial Grid.</li> <li>● Evolution of Management thoughts, Contribution of F.W Taylor, Henri Fayol and Contingency Approach.</li> </ul>

**Module-II – Planning and Decision Making—(15 hrs)**

- Planning: Meaning, Importance, Elements, Process, Limitations and MBO.
- Decision Making: Meaning, Importance, Process, Techniques of Decision Making.

**Module-III---- Organizing—(15 hrs)**

- Organizing: Concepts, Structure (Formal & Informal, Line & Staff and Matrix), Meaning, Advantages and Limitations
- Departmentation: Meaning, Basis and Significance
- Span of Control: Meaning, Graicunas Theory, Factors affecting span of Control  
Centralization vs Decentralization
- Delegation: Authority & Responsibility relationship

**Module-IV---. Directing, Leadership, Co-ordination and Controlling—(15 hrs)**

- Directing: Meaning and Process
- Leadership: Meaning, Styles and Qualities of Good Leader
- Co-ordination as an Essence of Management
- Controlling: Meaning, Process and Techniques
- Recent Trends: Green Management & CSR

**REFERENCES:**

- Principles of Management , Ramasamy , Himalya Publication , Mumbai
- Principles of Management , Tripathi Reddy , Tata Mc Grew Hill
- Management Text & Cases , VSP Rao , Excel Books, Delhi
- Management Concepts and OB , P S Rao & N V Shah , Ajab Pustakalaya
- Essentials of Management , Koontz II & W , Mc. Grew Hill , New York
- Principles of Management-Text and Cases –Dr..M.Sakthivel Murugan, New Age Publications



# **Royal College of Arts Science and Commerce (Autonomous)**

*Affiliated to University of Mumbai*

Program: B.Com

Accountancy and Commerce

Course: Commerce IV ( Major)

Production and Quality

Management

Syllabus for Semester: IV

Syllabus for Undergraduate Programme as per

## National Education Policy (NEP-2020) with effect from the academic year 2025-2026

Course/ Paper Title	Commerce IV ( Production and quality Management )
Course offered as	Major
Course Code	RUCMJ402
Semester	IV
No. of Credits	4
No. of lecture Hours/week	4

Sr No.	Course learning Objectives:
1	Memorize key terminology and definitions relevant to the study of production principles.
2	To acquaint learners with the basic management decisions with respect to production and quality management
3	To make the learners understand the designing aspect of production systems
4	To enable the learner's apply what they have learnt theoretically.

### Course Outcome

	On completing the course, the student will be able to:
CO1	Demonstrate an understanding of the key concepts, principles, and theories introduced in the field of Production
CO2	Develop the ability to identify and explain the basic functions of quality management, and understand their significance in organizational marketing.
CO3	Apply concepts and theories to analyze and solve real-world production and quality management problems,
CO4	Employ critical thinking skills in evaluating improvement strategies, assess their effectiveness and appropriateness.

### Detail Syllabus

<b>Module – I-- Production Management—(15 hrs)</b>
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- Production management---Objectives, PPC—importance and steps, Manufacturing systems: Intermittent and Continuous Production Systems.
- Product Development, Classification and Product Design.
- Plant location & Plant layout– Objectives, Principles of good product layout, types of layout.
- Importance of purchase management.

**Module–II – Materials and inventory Management—(15 hrs)**

- Materials Management: Concept, Objectives and importance of materials management, Various types of Material Handling Systems.
- Inventory Management: Importance–Inventory Control Techniques ABC, VED, FSN, GOLF, XYZ, SOS, HML, EOQ

**Module–III---- Quality management—(15 hrs)**

- Concepts of Productivity, factors influencing productivity,
- Importance of Quality Management, Dimensions of quality, factors affecting quality
- Cost of Quality—types--Internal Failure Cost, External Failure Cost, Appraisal Cost, Prevention Cost
- Service Quality Management, importance, SERVQUAL model,

**Module–IV---. Quality management Tools & Certifications—(15 hrs)**

- Quality Circle-features, TQM-importance, Six Sigma-process, Kaizen-process,
- ISO 9000, ISO 1400, QS9000—Certification procedure, Malcolm Baldrige National Quality Award(MBNQA), Deming’s Application Prize.
- Measures to improve service quality

**REFERENCES:**

- 1. Production and Operations Management: R. Paneerselvam
- 2. Production (Operations) Management: L.C. Jhamb
- 3. K. Ashwathappa and K .Shridhar Bhatt ; Production and Operations management
- 4. Productivity Management: Concepts and Techniques, Sawhney S.C., Tata McGraw Hill
- 5. Srinivas Gondhalekar and Uday Salunkhe, “Productivity Techniques”, Himalaya Publishing House
- 6. Gerard Leone and Richard D. Rahn, “Productivity Techniques”, Jaico Book House
- 7. John S. Oakland, “TQM: Text with Cases”, Butterworth-Heinemann
- 8. David J. Sumanth, “Total Productivity Management (TPmgt): A systematic and quantitative approach to compete in quality, price and time”, St. Lucie Press

**Royal College of Arts, Science and Commerce**  
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Theory Examination Pattern for  
(Major/ Minor and VSC/SEC/ Open Elective)

<b>I</b>	<b>Internal Assessment</b>	
a	One class test (Short answers and Practical questions)	20
b	Assignment/ Project/ Presentation/Book or research paper Review/Group Discussion	15
c	Active participation	05
	Total	<b>40 marks</b>
<b>II</b>	<b>Semester End Examination</b>	<b>60 Marks</b>
	Duration	2 hrs

**Semester End Question Paper Pattern:**

- Q.1 Answer any two out of three                      15 marks**
- Q.2 Answer any two out of three                      15 marks**
- Q.3 Answer any two out of three                      15 marks**
- Q.4 Answer any two out of three                      15 marks**



**Royal College of Arts Science and  
Commerce**  
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**Program: S.Y.B.Com--VSC**

**Course: Business Etiquettes and Corporate Grooming**  
**Syllabus for Semester: IV**

Syllabus for Undergraduate Programme as per  
National Education Policy (NEP-2020) with effect from the  
academic year 2025-2026

Course/ Paper Title	Business Etiquettes and Corporate Grooming
Course offered as	VSC
Course Code	RUCVSC401
Semester	IV
No. of Credits	2
No. of lecture Hours/week	1L + 4 P/week

Sr No.	Course Learning Objectives:
1	To Identify basic concepts related to business etiquette and corporate grooming.
2	To provide understanding about the workplace courtesy and ethical issues involved
3	To familiarize students about significance of cultural sensitivity and the relative business attire
4	To Create cultural awareness and moral practices in real life workplace situations

#### **Course Outcomes:**

	On completing the course, the students will be able to:
CO1	Describe basic concepts of business etiquette and corporate grooming.
CO2	Apply the professionalism in the workplace considering diversity and courtesy.
CO3	Outline the etiquette and grooming standards followed in business environment.

#### **Detailed Syllabus**

Module	Title with content	No. of lectures
I	<ul style="list-style-type: none"> <li>● Introduction to Business Etiquette- Meaning and Characteristics</li> <li>● Significance of Business Etiquette in the 21<sup>st</sup> Century.</li> <li>● Dimensions of Business Etiquette- Telephone Etiquette, Interview Etiquette, Dining Etiquette, Workplace Etiquette, Meeting Etiquette, E Mail Etiquette, Disability Etiquette, Presentation Etiquettes.</li> <li>● Multicultural challenges- Cultural differences and their effects on Business Etiquette.</li> </ul>	15
II	<ul style="list-style-type: none"> <li>● Concept of Corporate Grooming and Personal Hygiene</li> </ul>	15

	<ul style="list-style-type: none"> <li>● Study of Body Language- Posture and Gesture, Appearance and Attire</li> <li>● Time Management and Goal Setting</li> <li>● Emotional Intelligence- Concept and Importance, Measurement of Emotional Intelligence</li> <li>● Stress Management- Strategies for preventing and relieving stress.</li> </ul>	
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(Two units for a two credit course and four units for a four credit course).

1 credit = 1 lecture hour/week

1 credit = 2 practical hours/week)

### **List of Practicals for Business Etiquettes and Corporate Grooming** **S.Y.B.Com Sem 4**

#### **Module I: (9 Hours)**

<b>Week</b>	<b>Topic</b>	<b>Practical Activity</b>	<b>Duration</b>
<b>week 1</b>	Introduction to Business Etiquette- Meaning and Characteristics	<b>Case Study Analysis</b>	1 hour
<b>week 2</b>	Significance of Business Etiquette in the 21 <sup>st</sup> Century	<b>Group Discussion:</b> Importance of Business Etiquettes	1 hour
<b>Week 3</b>	Dimensions of Business Etiquette-	<b>Self-Assessment Activity:</b> Identify and list different types of etiquettes that can contribute to a positive professional image.	1 hour
<b>Week 4</b>	Interview Etiquette	<b>Conducting Mock Interviews</b>	2 hour
<b>Week 5</b>	Dining Etiquette, Workplace Etiquette, Disability Etiquette, Meeting Etiquette, E Mail Etiquette,	<b>Role Play:</b> Exhibit various types of etiquettes in a given business scenario.	1 hour
<b>Week 6</b>	Presentation Etiquettes	<b>Presentations</b> to be made displaying Presentation etiquettes.	2 hours
<b>Week 7</b>	Multicultural challenges- Cultural differences and their effects on Business Etiquette	<b>Brainstorming and Problem-Solving:</b> Discuss common challenges and propose solutions.	1 hour

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#### **Module II: (7 Hours)**

Week	Topic	Practical Activity	Duration
Week 8	Concept of Corporate Grooming and Personal Hygiene	<b>Group Discussion:</b> Discuss how Corporate grooming enhances an individual's professional presence.	1 hour
Week 9	Study of Body Language- Posture and Gesture, Appearance and Attire	<b>Role Play:</b> Displaying non verbal cues in a given business scenario.	1 hour
Week 10	Time Management and Goal Setting	<b>Problem-Solving Exercise:</b> Identify challenges in Time Management and propose remedial measures.	2 hours
Week 11	Emotional Intelligence- Concept and Importance, Measurement of Emotional Intelligence	<b>Preparing Self report Questionnaires</b> to assess EI.	1 hour
Week 12	Stress Management- Strategies for preventing and relieving stress.	<b>Presentation:</b> Strategies for preventing and relieving stress.	2 hour

### **Suggested Readings:**

1. The Essential Guide to Business Etiquette by Lillian H. Chaney and Jeanette S Martin.
2. Corporate Grooming and Etiquette by Sarvesh Gulati, Rupa Publication: 2010.
3. Business Etiquette and Corporate Grooming by Michael Vaz and Aurora Vaz, Manan Prakashan :2024
4. Business Etiquettes and Corporate Grooming by Dr Alpesh Mehta, Rishabh Publishing House.

## **Royal College of Arts, Science and Commerce (Autonomous)**

Theory Examination Pattern for  
(Major/ Minor and VSC/SEC/ Open Elective)

I	Internal Assessment- VSC	
a	One class test (Short answers/Objectives/ Multiple Choice)	25
b	Assignment/Presentations/ Project/Seminar/Case Study	20
c	Overall Conduct and attendance	05
	Total	50 marks



# **Royal College of Arts Science and Commerce (Autonomous)**

*Affiliated to University of Mumbai*

Program:

B.Com

Accountancy and Commerce

Course: Advertising (SEC)

Syllabus for Undergraduate Programme as per  
National Education Policy (NEP-2020) with  
effect from the academic year 2025-2026

Course/ Paper Title	Advertising
Course offered as	SEC
Course Code	RUCSEC301
Semester	III
No. of Credits	2
No. of lecture Hours/week	1L + 1 P

Sr No.	Course learning Objectives:
1	To introduce the fundamentals of advertising, various aspects and classification of advertising.
2	To understand the role of advertising agency, careers in advertising and brand building
3	To highlight the role of media for the success of Advertising.
4	To orient learners towards the practical aspects and techniques of advertising

#### Course Outcome

	On completing the course, the student will be able to:
CO1	Understand the basic concepts, roles, and types of advertising, and how it functions as a tool for communication.
CO2	Understand the role and careers in advertising agency and brand building.
CO3	Analyze various media types.
CO4	Demonstrate skills in developing effective advertising messages, including crafting appeals and preparing ads.

COURSE DESIGN	
UNIT 1: Introduction to Advertising & Key Aspects	
<p><b>1.1 Fundamentals and Types of Advertising:</b> Definition, Features, Evolution of Advertising, Active Participants, Importance of advertising to consumer, business and nation, Classification of Advertising: Media, Target audience, Rural, Political, Green, Advocacy advertising.</p> <p><b>1.2 Economic, Social and Ethical Aspects:</b> Impact of advertising on consumer demand and pricing, Ethical and Social issues of advertising, positive and negative influences of advertising on Indian Culture. Buying Motives - Types, Appeals – Types,</p>	
UNIT 2: Advertising Agency and Brand Building	

**2.1 Advertising Agency and Careers in Advertising:** Definition, Features, Functions and structure, Classification of advertising agencies, Careers in Advertising: Skills required for advertising career, Various Career Options, Freelancing Careers.

**2.2 Brand Building and Creativity:** Concepts of Branding, Role of advertising in developing Brand Image, Concept and Importance, Creative Process, , Techniques of Visualization, Essentials of Copywriting, Copy – Elements, Types, Layout- Principles, Illustration - Importance. • Creating broadcast ads: Execution Styles, Jingles and Music – Importance, Concept of Storyboard.

### **Advertising Practical List SYBCOM SEM 3**

- Group discussion – Analyze creative ads and discuss what makes them effective (30 mins)
- Brainstorm ideas for an imaginary product (30 mins)
- Write a creative brief for a new product (45 mins)
- Develop a visual concept for an ad using mind mapping (45 mins)
- Identify buying motives and selling points in sample ads (30 mins)
- Develop different appeal-based ad concepts for a single product (45 mins)
- Create a USP for a new product or service (45 mins)
- Present findings and critique other groups' analysis (30 mins)
- Elements of Copywriting – Headlines, Body Copy, Taglines (1 hour)
- Write a headline and tagline for a new product (30 mins)
- Create one of each type for a product of your choice (45 mins)
- Design a rough layout for a print ad (1 hour)
- Create an illustration or choose stock images for a sample ad (45 mins)
- Identify execution styles in famous TV ads (30 mins)
- Write a jingle for a product (1 hour)
- Develop a storyboard for a 30-second TV ad (1 hour)
- Pitch the campaign and receive peer feedback (1 hour)

#### **REFERENCES:**

- Belch & Belch, *Advertising and Promotion: An Integrated Marketing Communications Perspective*, McGraw-Hill, 2009.
- David Ogilvy, *Ogilvy on Advertising*, Headline Welbeck, 2023.
- ASCI, The Code for Self-Regulation of Advertising Content in India, 2025.
- Arens, Weigold, *Contemporary Advertising*, McGraw-Hill, 2023.
- *Contemporary Advertising*, 2017, 15th Edition, William Arens, Michael Weigold and Christian Arens, Hill Higher Education
- *Advertising: Planning and Implementation*, 2006 – Raghuvir Singh,

Sangeeta Sharma –Prentice Hall 6.

- Advertising Management, 5th Edition, 2002 – Batra, Myers and Aaker – Pearson Education
- Kotler Philip and Eduardo Roberto, Social Marketing, Strategies for Changing Public Behaviour, 1989, The Free Press, New York.
- Confessions of an Advertising Man, David Ogilvy, 2012, Southbank Publishing
- Advertising, 10th Edition, 2010 - Sandra Moriarty, Nancy D Mitchell, William D. Wells, Pearson
- Social Media: Marketing Strategies for Rapid Growth Using: Facebook, Twitter, Instagram, LinkedIn, Pinterest and YouTube Paperback – March 8, 2016
- Advertising Concept Book Paperback – Import, 31 July 2012, by Pete Barry



**Royal College of Arts Science and Commerce (Autonomous)**  
*Affiliated to University of Mumbai*

Program: **B. Com**

**Course: OPEN ELECTIVE: BASICS OF ACCOUNTANCY-I**  
**Semester: III—SYBsc**  
**Semester IV—SYBsc computer science**

Syllabus for Undergraduate Programme as per  
National Education Policy (NEP-2020) with effect from the  
academic year 2025-2026

Course/ Paper Title	<b>BASICS OF ACCOUNTANCY RUC</b>
Course offered as	<b>OPEN ELECTIVE</b>
Course Code	RUCOE301/ RUCOE401R
Semester	III
No. of Credits	2
No. of lecture Hours/week	2 hrs/week

Sr No.	Course Learning Objectives:
1	To understand the fundamental principles of the Double Entry System.
2	To familiarize learners with the standard form and arrangement of Journal entries and To post financial entries from the journal to Ledger.

### Course Outcomes

<b>On completing the course, the learner will be able to:</b>	
CO 1	The learners will be able to apply the golden rules of accounting to record financial transactions.
CO 2	The learners will be able to prepare ledger accounts from journal entries.

### Detailed Syllabus

Module	Title with content	No. of lectures hrs
I	<b>Fundamentals of Bookkeeping and Accountancy – I</b> 1. Meaning, Definition, objectives, and Importance of Bookkeeping. 2. Meaning, Definition of Accountancy and Basis of Accounting System. 3. Accounting Concepts, Conventions and Principles. 4. Meaning and Definition of Double Entry Bookkeeping System. 5. Meaning, Definition, Importance and Utility of Journal.	15
II	<b>Fundamentals of Bookkeeping and Accountancy - II</b> 1. Meaning, Definition, Importance of Ledger. 2. Specimen Ledger. 3. Posting of Entries from Journal to Ledger. 4. Preparation of Trial Balance.	15

(Two units for a two credit course and four units for a four credit course.

1 credit = 1 lecture hour/week

1 credit = 2 practical hours/week)

**Reference Books:**

1. Financial Accounting by T.S. Reddy and A. Murthy
2. Advanced Accountancy by S.N. Maheshwari and S.K. Mittal
3. Corporate Accounting by N.S. Zad
4. Management Accounting by M. Y. Khan and P.K. Jain