

AC: 29/06/2024
Item No. :1.1.1



SIES (Nerul) College of Arts, Science and Commerce (Autonomous)
UNDERGRADUATE PROGRAMME (UG)

DEPARTMENT OF COMMERCE

Sr. No.	Heading	Particulars
1	Title of the course	B. Com
2	Eligibility for admission	HSC or Equivalent
3	Minimum percentage	45%
4	Passing Marks	40%
5	Semesters	I and II
6	Level	UG
7	Pattern	03 years & 06 semesters CBGS
8	Status	New
9	To be implemented from	From Academic year 2024-25 in a progressive manner

Date: 29th June 2024

Signature:

Dr. Koel Roychoudhury
AC Chairperson



Ms. Sugandha Jha
Head of the Department

SIES (Nerul) College of Arts, Science and Commerce (Autonomous)
(Affiliated to University of Mumbai)
RE-ACCREDITED GRADE "A" BY NAAC (3rd CYCLE)

**BOARD OF STUDIES
SYLLABUS FOR
DEPARTMENT OF COMMERCE**

(WITH EFFECT FROM THE ACADEMIC YEAR 2023-2024)

Programme Objectives:

- To facilitate creative thinking for the students.
- To pursue research and investigation in the field of commerce.
- To develop professional competence in the students to face global challenges.
- To inculcate moral values & commitment to society among students.

Programme Outcomes:

On Completion of the programme:

- Learners will gain knowledge of the fundamentals of commerce and a deep understanding of all the courses undertaken.
- Learners will be equipped to join the industry or setup own entities, pursue further professional and other courses.



AC: 29/06/2024
Item No. :1.1.1



**SIES (Nerul) College of Arts, Science and Commerce
(Autonomous)
Syllabus for Approval**

Bachelor of Commerce (B.COM)

Sr. No.	Heading	Particulars
1	Title of the Programme	Bachelor of Commerce (B.Com)
2	Eligibility for admission	HSC or Equivalent
3	Minimum Percentage for admission	45%
4	Passing Marks	40%
5	Semesters	I
6	Level	UG
7	Pattern	3-4 years & 6-8 semesters Choice Based Grading System
8	Status	New
9	To be implemented from	From Academic year 2024-25 in a progressive manner

Date: 26th June, 2024

Signature:

**Dr. Koel Roychoudhury
AC Chairperson**




**Ms. Sugandha Jha
Head of the Department**

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SCHEME OF MODULES

B.Com (Bachelor of Commerce) Programme

(To be implemented from Academic Year- 2023-24)

No. of Courses	Course Code	Semester I	Credits
1	<i>Major :Department Specific Course (DSC)</i>		
1	U24COM1MJ01	Accountancy and Financial Management- I	4
2	U24COM1MJ02	Commerce-I	2
2	<i>Minor: Department Specific Course (DSC)</i>		
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3	<i>Open Electives(OE/ Generic Electives)</i>		
3	U24COM1E01	Mathematical and Statistical Techniques-I	2
4	U24MMC1E02	Content Writing	2
4	<i>VSC/SEC(Vocational Course/Skill Enhancement Course)</i>		
5	U24COM1VSC01	Travels and Tourism-I	2
6	U24COM1SEC01	Decision Making Tools	2
5	<i>AEC/VEC/IKS(Ability Enhancement Course/Value Education Course/Indian Knowledge System)</i>		
7	U24COM1AEC01	Effective Communication Skills-I	2
8	U24COM1VEC01	Environment and Sustainable Development	2
9	U24COM1IKS01	Indian Knowledge System	2
6	<i>OJT, FP, RP, CEP, CC (Any one from the following)</i>		
10	U24CC1LS01	Life Skills	2
11	U24CC1NSS01	National Services Scheme	2
12	U24CC1DLLE01	Department of Lifelong Learning	2
13	U25CC1THW01	Theatre Workshop	2
14	U25CC1ES01	Employability Skill	2
Total Credits			22



COURSE NAME: ACCOUNTANCY & FINANCIAL MANAGEMENT -I**COURSE CODE: U24COM1MJ01****COURSE CREDIT: 04****1 credit - 15 lectures****1 lecture - 60 minutes****Course Objective:**

1. To acquaint the students with the fundamentals of Accounting Standards, Procedure, Practices, issues with the purpose of Disclosure of Accounting Policy and basic concepts of financial management.
2. To comprehend fundamental accounting concepts and principles as well as to develop the capability to perform the basics of manufacturing accounting.
3. To ascertain and to evaluate the departmental final accounts with inter-departmental transfers at cost & at selling price.
4. To acquire the knowledge of business and financial risk through calculation of operating and financial leverages.

Learning Outcomes:

1. Students will be able to use the double entry accounting system to record and maintain basic business transactions and they will also be able to learn the basic concepts of financial management.
2. Learners will be able to comprehend the various concepts in relation to manufacturing accounting.
3. Students will be able to evaluate the departmental final accounts with inter-departmental transfers at cost & at selling price.
4. They will be able to understand the business risk and financial risk by analyzing operating and financial leverages.

Sr. No	Syllabus	No. of lectures
01	<p>Module 1 - Accounting Standards issued by ICAI and Introduction to Financial Management</p> <p>Accounting Standards: Concepts, Benefits, Procedure for Issue of Accounting Standards various AS: AS-1: Disclosure of Accounting Policy . Purpose (b) Areas of Policy (c) Disclosure of Policies (d) Disclosure of Change in Policies (e) Illustrations</p> <p>AS-2: Valuation of Inventories (Stock) . Meaning, Definition (b) Applicability (c) Measurement of Inventory (d) Disclosure in Final Account (e) Explanation with illustrations</p> <p>AS-9: Revenue Recognition . Meaning and scope (b) Transactions excluded (c) Sale of Goods (d) Rendering of services (e) Effects of uncertainties (f) Disclosure (g) Illustrations</p> <p>Introduction to Financial Management</p> <ul style="list-style-type: none"> • Introduction • Meaning • Importance • Scope & Objectives • profit vs Value Maximization 	15



02	Module-2 -Final Accounts of Manufacturing Concern Expenditure: Capital, Revenue Receipts: Capital, Revenue Adjustments and Closing Entries Final Accounts of Manufacturing Concerns (Proprietary Firm)	15
03	Module -3 - Departmental Accounts Meaning Basis of Allocation of Expenses and Income/ Receipts Inter Departmental Transfer: at Cost Price and Invoice Price Stock Reserve Departmental Trading and Profit & Loss Account and Balance Sheet	15
04	Module-4 -Leverage <ul style="list-style-type: none"> • Introduction • EBIT and EPS analysis • Types of Leverages: Operating leverage, Financial Leverage and Composite Leverage • Relationship between Operating and Financial Leverage (Including Practical problems) 	15

References:

- 1) Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- 2) Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- 3) Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- 4) Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- 5) Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- 6) Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- 7) Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- 8) Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
- 9) Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- 10) Financial Accounting a Managerial Perspective, Varadraj Bapat, MehulRaithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- 11) B, V, Raman, "Accountancy – Vol I & II"
- 12) Sharma, R K Gupta, "Management Accounting"
- 13) Reddy & Appanniah, "Management Accounting"
- 14) I M Pandey, "Financial Management"

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- i. Internal assessment 40% i.e. 40 marks
- ii. Semester end examination 60% i.e. 60 marks

A) Internal Assessment 40 marks

Description	Marks
Internal tests of 20 marks each	20
Q.1 Multiple choice Questions/True or False 10 Marks	
Q.2. Attempt 2 questions out of 3 questions (5 marks each)- 10 Marks	



One Project and Viva voce/Presentation/Case studies/Assignments	15
Attendance and Class behavior	05
Total	40

**B) Semester end examination 60 marks PAPER
PATTERN**

Duration : 2 hours	
Total Marks: 60	
Q.1. Practical Problem (Attempt 1 question out of 2 question)	15 / 8 & 7 Marks
Q.2. Practical Problem (Attempt 1 question out of 2 question)	15 / 8 & 7 Marks
Q.3. Practical Problem (Attempt 1 question out of 2 question)	15 / 8 & 7 Marks
Q.4. Practical Problem (Attempt 1 question out of 2 question) OR	15 / 8 & 7 Marks
Q.4. Short Notes (Attempt 3 question out of 5 question)	5 Marks * 3 = 15 Marks
Total	60

Passing criteria: Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in semester end examination.



COURSE NAME: COMMERCE-I

COURSE CODE: U24COM1MJ02

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes.

Course Objectives:

- 1) To familiarize and develop the knowledge of the students with basic concepts of business.
- 2) To identify the definable aspects of the business environment within which a business organization has to function.

Course Outcomes:

- 1) Students will have insights into fundamental concepts of Business.
- 2) Learners will be able to examine and analyse the business environment.

Sr. No.	Syllabus	No of Lectures
1	Module - I: Introduction to Business	15
	Concept, functions, Scope and significance of Business, Traditional and Modern concept of business,	
	Objectives of Business, Steps in setting business objective classification of business objectives, Reconciliation of Economic and social objectives.	
	New Trends in Business, Impact of liberalization, Privatization and globalization, Strategy alternatives in the changing scenario Restructuring and Turnaround strategies.	
2	Module – 2: Business Environment	15
	Concept and importance of business environment, inter- relationship between Business and Environment. Constituents of Business environment: - Internal and external environment, Types of Business Environment. Techniques of environment analysis, approaches, and significance of environmental forecasting.	
Total Lectures		30

Reference Books: 1) Introduction to Business and Management - A.S. Srinivasan
2) Introduction to Commerce, Vikram, Amit - Atlantic Publication
3) Essentials of Business Environment, K. Aswathappa, Himalaya Publications

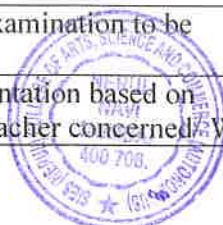
SCHEME OF EXAMINATION

The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component by conducting the Semester End Examinations with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below: -

(A) Internal Assessment : 40%

20 Marks

Sr. No.	Particulars	20 Marks
01	One periodical class test / online examination to be conducted in the given semester	10 Marks
02	One case study / project with presentation based on curriculum to be assessed by the teacher concerned. Write	05 Marks



	up on selected topics of the subject/ test based on practical's/Open Book test	
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05Marks

Periodical class test Question paper pattern

Sr. No.	Particulars	10 Marks
Q.1.	Match the column/ Fill in the blanks/ MCQ's/ Answer in one or two lines concept based question (1 Mark / 2 Mark each)	05 Marks
Q.2.	Answer in Brief / Practical question (Attempt any two out of four 5 marks each)	05 Marks

(B) Semester End Examination : 60%

30 Marks

Duration: The examination shall be of 1 hour duration.

Question Paper Pattern

Duration : 1 hour	Total Marks: 30
Q.1 10 marks OR 05/05 marks	10
Q.2 10 marks OR 05/05 marks	10
Q.3. 10 Marks OR 05/05 marks Two short notes of 05 marks each or Case study	10
Total	30
Note: 1. Q.1, 2, 3 10 marks question may be divided into sub questions if required. 2. Q.3 May include theory (short notes) /Case Study in one of the options.	

Passing criteria:

Minimum 40% in Internal (08 out of 20) and 40% (12 out of 30) in semester end examination.



COURSE NAME : MATHEMATICAL AND STATISTICAL TECHNIQUES-I**Course Code - U24COM1E01****Course credit : 2****1 credit- 15 lectures****1 lecture is 60 minutes****Course Objectives**

- To assist learners in calculation of Shares and Mutual Funds, Probability, Permutation and Combination.
- To facilitate learners to apply mathematical and statistical knowledge using Central tendency, Measures of Dispersion

Course Outcome :

At the end of the course, students will be able to

- Calculate financial values required in business, solve problems on their own by analyzing the topics.
- Recognize the importance and value of mathematical and statistical thinking.

Unit	Syllabus	Number of Lectures
	Mathematics	
1	Shares and Mutual Funds Shares: Concept of share, face value, market value, dividend, equity shares, preferential shares, bonus shares. Simple examples. Mutual Funds: Simple problems on calculation of Net income after considering entry load, dividend, change in Net Asset Value (N.A.V.) and exit load. Averaging of price under the Systematic Investment Plan (S.I.P.) Elementary Probability Theory Probability Theory: Concept of random experiment/trial and possible outcomes; Sample Space and Discrete Sample Space; Events their types, Algebra of Events, Mutually Exclusive and Exhaustive Events, Complimentary events. Classical definition of Probability, Addition theorem (without proof), conditional probability. Independence of Events: $P(A \cap B) = P(A)P(B)$. Permutation and Combination Permutation and Combination: Factorial Notation, Fundamental principle of counting, Permutation as arrangement, Simple examples, combination as selection, Simple examples, Relation between ${}^r nC$ and ${}^r nP$ Examples on commercial application of permutation and combination.	15
	Statistics	
2	Summarization Measures Measures of Central Tendencies: Definition of Average, Types of Averages: Arithmetic Mean, Median, and Mode for grouped as well as ungrouped data. Quartiles, Deciles and Percentiles. Using Ogive, locate median and Quartiles. Using Histogram locate mode. Combined and Weighted mean. Measures of Dispersions: Concept and idea of dispersion. Various measures Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance, Combined Variance.	15
	Total	30

Reference Books:-

1. Business Mathematics By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006,
2. Mathematics for Business Economics: By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc Graw Hill Publishing Co. Ltd., 1987, Chapters 9 to 11 & 16.

3. Quantitative Methods-Part-I By S. Saha and S. Mukerji, New Central Book Agency, 1996
4. STATISTICS by Schaum Series. Operations Research by Gupta and Kapoor Operations Research by Schaum Series

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

Internal assessment 40% i.e. 20 marks

Semester end examination 60% i.e. 30 marks

(A) Internal Assessment 20 marks

Description	Marks
Internal tests of 10 marks	10
Q.1 Multiple choice questions/True or False - 05 Marks	
Q.2. Attempt 1 question out of 2 questions 05 Marks	
Presentation/Case studies/Assignments/Open book test	05
Attendance and Class behavior	05
Total	20

B) Semester end examination 30 marks

PAPER PATTERN

Duration : 1 hours	
Total Marks: 60	
Q.1 10 marks OR 10 marks	10
Q.2 10 marks OR 10 marks	10
Q.3 10 marks OR 10 marks	10
Total	30
Note:- Q.1,2 and 3 - 10 marks may be divided into sub questions if required.	

Passing criteria: Minimum 40% in Internal (08 out of 20) and 40% (12 out of 40) in semester end examination.



COURSE NAME: CONTENT WRITING

COURSECODE : U24MMC1E02

COURSECREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

- To equip students with resources for successful communication.
- Recognizing clear writing as a communication skill
- To introduce students to basic writing, editing and publishing techniques

Unit	Details	Lectures
I	The concept of content writing and its applicability Importance of content Print and web content writers' roles and responsibilities. Types of Content writing and its scope Editing redundant words/ phases and replacing wrong words/punctuation/grammatical errors. Understanding the basics of social media, Understanding social media content writing.	15
II	Getting the brief, ideating, researching, organizing Editing and proofreading Non-fiction (essays, reports), advertising, and newspaper writing styles Writing blogs Corporate Communications: Focus on language, vocabulary, writing style, target audience, formal and casual language while writing for business-to-business (B2B), business-to-consumer (B2C), press releases, and newsletters. How to do a plagiarism check, and Paraphrasing.	15

References:

- Technical writing process, Kieran Morgan
- Bailey, Tom. On Writing Short Stories. USA: OUP, 2010. Print. Morley, David. The Cambridge
- Companion to Creative Writing. Pune: Cambridge University Press India Ltd., 2012. Print.
- Clark, Peter Roy. Writing Tools. USA: Hachette Book Group, 2008. Print.
- Davidson, Chad. Writing Poetry: Creative and Critical Approaches. USA: Palgrave Macmillan, 2009. Print.
- Earnshaw, Steven (Ed). The Handbook of Creative Writing. Edinburgh: EUP, 2007
- Field, Syd. The Screen Writer's Problem Solver. New York: Random House Publishing, 1998. Print.
- Kundera, Milan. The Art of the Novel. London: Harper Perennial Modern Classics, 2003.
- Spiro, Jane. Creative Writing Poetry. USA: Oxford University Press, 2004. Print.

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

Internal assessment 40% i.e. 20 marks



Semester end examination 60% i.e. 30 marks

(A) Internal Assessment 20 marks

Description	Marks
Internal tests of 10 marks	10
Q.1 Multiple choice questions/True or False - 05 Marks	
Q.2. Attempt 1 question out of 2 questions 05 Marks	
Presentation/Case studies/Assignments/Open book test	05
Attendance and Class behavior	05
Total	20

B) Semester end examination 30 marks

PAPER PATTERN

Duration : 1 hours	
Total Marks: 60	
Q.1 10 marks OR 10 marks	10
Q.2 10 marks OR 10 marks	10
Q.3 10 marks OR 10 marks	10
Total	30
Note:- Q.1,2 and 3 - 10 marks may be divided into sub questions if required.	

Passing criteria: Minimum 40% in Internal (08 out of 20) and 40% (12 out of 40) in semester end examination.



COURSE NAME: TRAVELS AND TOURISM-I

COURSE CODE: U23COM1VSC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes.

Course Objective: The content and learning activities in this course are designed to help students achieve the following objectives:

- To plan, lead, organize, and control resources for effective and efficient planning and tourism operation.
- It will help students to create, apply, and evaluate marketing strategies for tourism development.

Course Outcomes

- It would help students to understand the concept of tourism and be able to plan, design tourism that involves catering to tourists' motivations, desires, and expectations.
- A student would be able to Interpret and Evaluate tourism as a phenomenon and a business system involves understanding its multifaceted nature.

Sr. No	Syllabus	No. of lectures
01	Module 1: Introduction to Tourism Sector and Tourism Development Meaning, Nature, and importance of tourism –Types of tourism- classification; Tourism potentials in India and challenges, Incredible India campaign. Concept of Ecovillage, Positive and Negative Impacts on Economy, Culture and Environment, Future of the tourism industry in India. Scope of the tourism sector, Public Private Partnership Model for growth in tourism development. Integrated Marketing Communication	15
02	Module 2: New Concept of Tourism and Economic opportunity New tourism concept- Economic opportunities based on Ecotourism, Sustainable Tourism in India. Role National and International organizations to promote tourism. Ministry of Tourism, State Tourism Development Corporation, Role of Tourism Organizations –IATA, PATA, WTO, ITDC. Responsible tourism society of India, New Tourism Policy of India, Maharashtra - 2016. Tourism opportunity under G20	15

References: Books

1. Introduction to Travel and Tourism by Lalitha Sharma, Centrum Press
2. Tourism Development Problems and Prospects by Meenakshi Thakur, Omega Publications
3. Tourism and Hospitality in the 21st Century, A. Lockwood and S. Medlik, Butterworth Heinemann
4. Travel and Tourism Management by D. Sunita Maral, late Dr. Sachin Pendse, Dr. Chandani Bhattacharjee, Sheth Publishers pvt. Lmt.
5. Ecotourism and Third World by Dr. Aradhana Salpekar, Jnanada Prakashan

Websites:- [UNWTO | World Tourism Organization a UN Specialized Agency](#)

[Home | Ministry of Tourism | Government of India](#)

[MTDC | Maharashtra Tourism Development Corporation](#)



SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

Internal assessment 40% i.e. 20 marks
Semester end examination 60% i.e. 30 marks

(A) Internal Assessment 20 marks

Description	Marks
Internal tests of 10 marks Offline/Online	10
One Project based on tourism development	05
Attendance and Class behavior	05
Total	20

B) Semester end examination 30 marks

PAPER PATTERN

Duration : 1 hours	
Total Marks: 30	
Q.1 Explain the term/ Define the term (any five out of 7)	10

Q.2 Write a short note on any 2 out of three OR Q.2 Long answer (essay type)	10 10
Q.3 Write a short note on any 2 out of three OR Q.3 Long answer. (essay type)	10 10

Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in the semester-end examination.



COURSE NAME: DECISION MAKING TOOLS

Course Code- U23COM1SEC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes.

Course Objectives:-

1. To introduce and familiarize the students with Linear Programming Problem and Assignment Problem.
2. To assist learners in Analysis Data using Decision Theory

Course Outcome :

At the end of the course, students will be able to

1. Solve problems in business on their own by analyzing the topics.
2. Recognize the importance and value of decision making tools.

Sr. No	Syllabus	No. of lectures
1.	Linear Programming Problem Sketching of graphs of (i) linear equation $Ax + By + C = 0$ (ii) linear inequalities. Mathematical Formulation of Linear Programming Problems upto 3 variables. Solution of Linear Programming Problems using graphical methods up to two variables. Assignment Problem Introduction, Mathematical formulation of Assignment Problem, Hungarian Method for Assignment Problem, Unbalanced Assignment Problem, Variations in the Assignment Problem, The Travelling Salesman (Routing) Problem	15
2.	Decision Theory Decision making situation, Decision maker, Courses of Action, States of Nature, Pay-off and Pay-off matrix; Decision making under uncertainty, Maximum, Maximax, Minimax regret and Laplace criteria; simple examples to find optimum decision. Formulation of Payoff Matrix. Decision making under Risk, Expected Monetary Value (EMV); Decision Tree; Simple Examples based on EMV. Expected Opportunity Loss (EOL), simple examples based on EOL.	15
	Total	30

Reference Books:-

1. Operation Research problems and solutions by J K Sharma
2. H.A. Taha, Operation Research-An introduction, Prentice Hall of India.
3. P.K. Gupta and D.S. Hira, Operations Research, S. Chand & Co.

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

Internal assessment 40% i.e. 20 marks



Semester end examination 60% i.e. 30 marks

(A) Internal Assessment 20 marks

Description	Marks
Internal tests of 10 marks	10
Q.1 Multiple choice questions/True or False - 05 Marks	
Q.2. Attempt 1 question out of 2 questions 05 Marks	
Presentation/Case studies/Assignments/Open book test	05
Attendance and Class behavior	05
Total	20

B) Semester end examination 30 marks

PAPER PATTERN

Duration : 1 hours	
Total Marks: 60	
Q.1 10 marks OR 10 marks	10
Q.2 10 marks OR 10 marks	10
Q.3 10 marks OR 10 marks	10
Total	30
Note:- Q.1,2 and 3 - 10 marks may be divided into sub questions if required.	

Passing criteria: Minimum 40% in Internal (08 out of 20) and 40% (12 out of 40) in semester end examination.



COURSE NAME: EFFECTIVE COMMUNICATION SKILLS-1
COURSE CODE: U24COM1AEC01 **COURSE CREDIT: 02**

1 credit - 15 lectures

1 lecture =60 minutes.

Course Objectives:

1. To develop an awareness among learners about the complexity of communication process.
2. To develop effective letter writing skills among students with reference to prescribed layouts and formats.
3. To demonstrate the effective use of communication skills applicable for the employability in present situation.

Course Outcomes:

1. Learner will be aware about the general nature of Communication process.
2. Learner will be able to write business letters in prescribed layouts and formats.
3. Learner will be able to use different types of oral and written skills to face employability conditions.

Sr.No	Syllabus	No. of lectures
01	Module-1 .Theory of Communication Introduction and Process of Communication, Channels of Communication: Formal /Informal, Vertical, Downward, Upward, Horizontal, Grapevine, Methods of Communication: Verbal/Nonverbal, Barriers in Communication: Physical, Linguistic, Psychological, Sociocultural, Mechanical, Modern Modes of Communication	10
02	Module-2.Business Correspondence -1 Theory of Business Letter Writing, 7 Cs of Writing, Format of Letter Writing, Full Block Format, Modified Block Format, Parts of Letter : Major Parts/Minor Parts, Personnel Correspondence: Job Application Letter, Resume, Job Acceptance Letter, Resignation Letter, Recommendation Letter, Goodwill Letter . Professional E-mail Writing: Format, Principles of E-mail writing	10
03	Module-3.Language and Writing Skills Paragraph Writing: Developing an idea, Use of appropriate linking devices, Interpretation of Data, Composition on given situation Listening Comprehension, Public Speaking Skills, ICT Enabled Communication, Appropriate use of Non-Verbal Communication, Multilingual Competency.	10

Reference Books:

1. A Handbook of Commercial Correspondence by Ashley, A, Oxford University Press, 1992.
2. Basic Business Communication: Skills for Empowering the Internet Generation by Raymond Lesikar and Marie Flatley, 9th Edition, Tata McGraw Hill, New Delhi, 2002.
3. Business Communication by D Chaturvedi and Mukesh Chaturvedi, Third Edition, Pearson Publications Ltd, 2013.
4. Business Communication by Meenakshi Raman and Prakash Singh, Oxford University Press, 2007.
5. Business Communication Strategies by Monippally, Matthukutty, M, Tata McGraw Hill New Delhi, 2001.

6. Effective Business Communication by Herta Murphy, Herbert Hildebrandt,,JaneThomas,McGraw Hill Education,2009.
7. Effective Communication by Balan K.R. and Rayadu C.S., Beacon Publication, New Delhi, 1996.
8. Effective Technical Communication by M.Ashraf, Rizvi,McGraw Hill Publications,2006.

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e.20 marks
- Semester end examination 60% i.e.30 marks

(A) Internal Assessment 20 marks

Description	Marks
* Continuous Evaluation	10
Project/ Activity Report /Assignments	5
Attendance and Class behavior	5
Total	20

**Application oriented activities will be conducted*

B) Semester end examination 30 marks

Question no.1	A) Descriptive Question OR B) Short Notes -2 out of 3 (5 Marks each) Module no.1	10 Marks
Question no.2	A) Descriptive Question OR B) Short Notes-2 out of 3 (5 Marks each) Module no.2	10 Marks
Question no.3	A) Descriptive Question OR B) Short Notes-2 out of 3 (5 Marks each) Module no.3	10 Marks

Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in semester end examination.



COURSE NAME: ENVIRONMENT AND SUSTAINABLE DEVELOPMENT

COURSE CODE: U24COM1VEC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes.

Course Objectives:

- To understand the basics environment and ecosystem
- To study the importance of natural resources and their accountability

Course Outcome:

- A learner would acquire knowledge about the basics of environmental components associated with the human being.
- A student would be able to understand the importance of natural resources for sustainable economic development.

Sr. No	Syllabus	No. of lectures
01	Module 1: Environment and Ecosystem Definition- Environment, Concepts, components and types, Interdisciplinary nature of the environment, importance Ecosystem: Meaning, Structure, Types, Food chain, Food web, Ecological pyramid. Biodiversity -Types, causes of degradation, and its conservation, Pollution- Types, causes, impacts and solutions, Climate Change- Global Warming, Ozone Depletion, Population Explosion in India, Impact of Urbanization on Environment Environmental related case studies	15
02	Module 2: Sustainable Natural Resource Management Natural Resources: Meaning, Classification, Methods of resource conservation, Types of natural resources- Renewable, Non- renewable, water, energy, forest and food, causes of degradation, Green Energy, sustainable resource management, Importance of Natural Capital for sustainable economy. and ecosystem services. Case study on inventories on natural resources	15

References

1. Environmental studies by R. Rajagopalan, Member, Governing Board, International Ocean Institute, Malta, Oxford university press
2. Renewable Energy - Environment and Development by Mhaeshwar Dayal, Konark Publication Private Limited
3. Nonconventional Energy sources by S. N Kaul, A. R Bhalerao, R. K Trivedy, Current Publication
4. Fundamentals of Ecology by Madhab Chandra Dash, Satya Prakash Jha, Tata Mcgraw Education Private Limited
5. Understanding Environmental Pollution by Marquita K Hill

Website

1. Ministry of New & Renewable Energy - Government of India- <https://mnre.gov.in/>
2. Ministry of Environment Forest and Climate Change- <https://moef.gov.in/hi/>

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e.20 marks**
- Semester end examination 60% i.e.30 marks**



(B) Internal Assessment 20 marks

Description	Marks
* Continuous Evaluation	10
Project/ Activity Report /Assignments	5
Attendance and Class behavior	5
Total	20

**Application oriented activities will be conducted*

B) Semester end examination 30 marks

Question no.1	A) Descriptive Question OR B) Short Notes -2 out of 3 (5 Marks each) Module no.1	10 Marks
Question no.2	A) Descriptive Question OR B) Short Notes-2 out of 3 (5 Marks each) Module no.2	10 Marks
Question no.3	A) Descriptive Question OR B) Short Notes-2 out of 3 (5 Marks each) Module no.3	10 Marks

Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in semester end examination.



COURSE NAME: INDIAN KNOWLEDGE SYSTEM

COURSE CODE: U24COM1IKS01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes.

Course Objectives:

1. To understand the foundational principles and frameworks of Indian Knowledge Systems.
2. To appreciate the historical and cultural context of IKS

Course Outcomes:

1. Students will help to explore the contributions of ancient Indian scholars and texts across various disciplines.
2. Learners will be able analyze the relevance and application of IKS in contemporary times.

Sr. No.	Syllabus	No of Lectures
1	Module - I:	15
	<input type="checkbox"/> Definition and scope of IKS <input type="checkbox"/> Historical evolution and significance <input type="checkbox"/> Sources of IKS: Vedas, Upanishads, Puranas, and other classical texts <input type="checkbox"/> Oral traditions and their role in the transmission of knowledge	
2	Module – II:	15
	<input type="checkbox"/> Ancient economic thought: Arthashastra by Kautilya <input type="checkbox"/> Trade practices and guilds (Shrenis) <input type="checkbox"/> Indigenous banking systems and financial instruments (Hundi, Chitty) <input type="checkbox"/> Maritime trade and its impact on the economy	
Total Lectures		30

- Reference Books:** 1. "Primary sources like Arthashastra, Manusmriti, and various Dharmashastras
2. Reports and findings related to ancient Indian trade practices

SCHEME OF EXAMINATION

The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component by conducting the Semester End Examinations with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below: -

(C) Internal Assessment : 40%

20 Marks

Sr. No.	Particulars	20 Marks
01	One periodical class test / online examination to be conducted in the given semester	10 Marks
02	One case study / project with presentation based on curriculum to be assessed by the teacher concerned/ Write up on selected topics of the subject/ test based on practical's/Open Book test	05 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and	05Marks



	articulation and exhibit of leadership qualities in organizing related academic activities	
--	--------------------------------------------------------------------------------------------	--

Periodical class test Question paper pattern

Sr. No.	Particulars	10 Marks
Q.1.	Match the column/ Fill in the blanks/ MCQ's/ Answer in one or two lines concept based question (1 Mark / 2 Mark each)	05 Marks
Q.2.	Answer in Brief / Practical question (Attempt any two out of four 5 marks each)	05 Marks

(D) Semester End Examination : 60%

30 Marks

Duration: The examination shall be of 1 hour duration.

Question Paper Pattern

Duration : 1 hour	Total Marks: 30
Q.1 10 marks OR 05/05 marks	10
Q.2 10 marks OR 05/05 marks	10
Q.3. 10 Marks OR 05/05 marks Two short notes of 05 marks each or Case study	10
Total	30
Note: 3. Q.1, 2, 3 10 marks question may be divided into sub questions if required. 4. Q.3 May include theory (short notes) /Case Study in one of the options.	

Passing criteria:

Minimum 40% in Internal (08 out of 20) and 40% (12 out of 30) in semester end examination.



COURSE NAME: LIFESKILL I

COURSE CODE: U24CC1LS01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes.

Course Objectives:

1. To enhance one's ability to be fully self-aware by helping oneself to overcome all fears and insecurities and to grow fully from inside out and outside in.
2. To increase one's knowledge and awareness of emotional competency and emotional intelligence at place of study/work
3. To develop interpersonal skills and adopt good leadership behavior for empowerment of self and others
4. Provide the opportunity for realizing self-potential through practical experience.

Course outcomes:

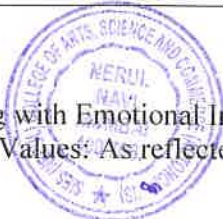
After completion of the course, learners would be able to:

1. Demonstrate a set of practical skills such as self-management.
2. Practice active listening and persuasion.
3. Adopt good leadership practice.
4. Realize their potential as human beings and conduct themselves properly in the ways of the world.

Module No	Syllabus	No. of Hours	
1	A) Self-Awareness- Self-Concept, Self Esteem, Techniques of Self-awareness- SWOT analysis, Johari Window	4	10
	B) Self-Management- Mindfulness, Innovation, Adaptability, Agility, trustworthiness, Self-Motivation, Emotional Quotient	6	
2	A) Listening as an Active Skill- Types of listeners, Techniques of Effective Listening Listening and Comprehension Probing Questions Barriers to Listening	6	10
	B) Art of Persuasion- Importance, Techniques	4	
3	A) Creative Problem Solving- Six Thinking hats, Mind Mapping, Forced Connections	6	10
	B) Leadership Spiritual leadership, Servant leadership, Value driven authentic leadership	4	
Total Hours			30

References:

1. Goleman, D, Working with Emotional Intelligence. Bloosbury Publication, 1998
2. Ghosh, S., Universal Values: As reflected in literature. Ramakrishna Mission Institute of Culture, 2004



3. Wadkar, A. J, Life Skills for success.SAGE, 2016

Pedagogy- Practical session / experiential learning / Demonstration /Biographies /Reflection Journal

SCHEME OF EXAMINATION

Total Marks: 50

Continuous Evaluation pattern.

Evaluation Criteria	Marks
Prepare a report/presentation/movie/video	10
Roleplay /Discussions /Tests /Projects /Assignments	10
Class Participation	10
Reflective journal evaluation	20
Total	50



COURSE NAME: THEATRE WORKSHOP

Course Code:U25CC1THW01
Total Lectures per week:2

Course Type: Co-curricular
Credits: 2

Workshop Objective:

To enhance confidence, creativity, teamwork, and self-expression through theatre-based learning.

Units 1–5: Basics & Foundation

- **Unit 1: Introduction to Theatre – History, importance, basic terms**
- **Unit 2: Types of Acting – Method, classical, improvisation, physical**
- **Unit 3: Introduction to Navras – Understanding 9 emotions with examples**
- **Unit 4: Improvisation Games – Spontaneity, freeze & justify**
- **Unit 5: Role Play Using Navras – Group activities on real-life situations**

Assignment 1 (15 Marks):

Create and perform a short group script using Navras, acting types, and role play.

Units 6–13: Creation & Practice

- **Unit 6: Script Writing – Theme-based short play in groups**
- **Unit 7: Script Discussion – Mood, character, climax, improvement**
- **Unit 8: Short Skit Performance – Group act with peer feedback**
- **Unit 9: Imagination Games – Acting in imaginary settings (e.g., underwater)**
- **Unit 10: Character & Body Movement – Energy scale walk, character body language**
- **Unit 11: Voice Modulation – Breathing, tone, pitch, clarity**
- **Unit 12: Long Skit Planning – Theme-based skit idea, scripting**
- **Unit 13: Rehearsal – Group practice with props & expression**
- **Unit 12: Long Skit Planning – Theme-based skit idea, scripting**
- **Unit 13: Rehearsal – Group practice with props & expression**

Assignment 2 (25 Marks):



Prepare and perform a long skit (15–20 mins) on topics like social issues, tradition vs modernity, environment, etc.

Marking & Attendance Table

Component	Maximum Marks
Attendance	10
Assignment 1	15 (7 marks for performance, 4 marks for voice modulation, and 3 marks for script)
Assignment 2	25 (10 marks for script, 5 marks for costumes, 5 marks for act, and 5 marks for voice modulation)
Total	50



Sr. No.	Heading	Particulars
1	Title of the course	CC EMPLOYABILITY SKILL by Magic Bus India Foundation
2	Semesters	I
3	Level	UG
4	Pattern	03 years and 6 semesters
5	To be implemented from	

COURSE NAME: EMPLOYABILITY SKILL

COURSE CODE: U25CC1ES01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

- To help students develop effective verbal and non-verbal communication skills for personal and professional success.
- To equip students with the knowledge to create a standout resume that highlights their skills, experiences, and achievements effectively.
- To help students prepare for interviews by understanding the process, handling questions with confidence, and making a lasting impression.
- To emphasize the importance of professional behaviour, responsibility, and commitment in the workplace.

Course Outcomes:

- Students will demonstrate proficiency in verbal and non-verbal communication, enhancing their ability to convey ideas effectively in personal and professional contexts.
- Students will design impactful resumes that effectively present their skills, academic background, and accomplishments in alignment with industry expectations.
- Preparation Students will exhibit confidence and strategic thinking during interviews, showcasing their ability to respond thoughtfully and professionally under varied interview formats.
- Students will model responsible and ethical behaviour, demonstrating professionalism, accountability, and a strong work ethic in workplace simulations and discussions

Module 1. Communication Skills

Content:



- **Introduction to Communication:** Importance of effective communication in personal and professional life.
- **Types of Communication:**
 - Verbal (spoken and written)
 - Non-verbal (body language, gestures, facial expressions)
- **Barriers to Communication:** Common obstacles (e.g., language, physical barriers, perception) and how to overcome them.
- **Active Listening Skills:** Importance of listening and how to improve listening skills.
- **Clear and Concise Communication:** How to articulate ideas clearly and avoid misunderstandings.
- **Public Speaking Tips:** Overcoming stage fear, organizing thoughts, and delivering impactful speeches.
- **Digital Communication:** Best practices for email writing, professional messaging, and social media etiquette.

2. Resume Writing

Content:

- **Importance of a Resume:** Understanding the role of a resume in job applications.
- **Resume Structure and Sections:**
 - Contact Information
 - Objective/Summary
 - Skills and Competencies
 - Education and Certifications
 - Experience (internships, part-time jobs, projects)
 - Achievements and Extracurricular Activities
- **Tailoring the Resume for Different Roles:** Customizing your resume for specific job profiles.
- **Dos and Don'ts of Resume Writing:** Common mistakes and tips for success.
- **Formatting and Design:** Importance of clean, professional formatting and using templates wisely.
- **Action Verbs and Keywords:** Using powerful language to describe responsibilities and accomplishments.

3. Interview Preparation

Content:

- **Introduction to Interviews:** Different types of interviews (telephonic, virtual, face-to-face) and their respective challenges.
- **Pre-Interview Preparation:**
 - Researching the company and role
 - Preparing your resume and experiences
 - Dressing appropriately and professional etiquette
- **Common Interview Questions:** Understanding frequently asked questions and how to answer them effectively.
- **Behavioral Interviews:** STAR technique (Situation, Task, Action, Result) to structure responses.
- **Building Confidence:** Techniques to overcome nervousness and stay calm during interviews.
- **Post-Interview Etiquette:** Sending follow-up emails and showing gratitude.

4. Work Ethics

Content:

- **Introduction to Work Ethics:** Defining professionalism, responsibility, and accountability.



- **Time Management:** Prioritizing tasks, setting goals, and meeting deadlines.
- **Teamwork and Collaboration:** Effective collaboration with colleagues, respecting diversity, and contributing to group success.
- **Problem-Solving and Adaptability:** Approaching challenges proactively and being flexible in dynamic work environments.
- **Integrity and Accountability:** Being honest, ethical, and taking responsibility for actions.
- **Work-Life Balance:** Understanding the importance of balancing professional and personal life for long-term success.

Rubric for Continuous Evaluation of Students

Activity Selected	Minimum Criteria	Marks
Attendance and Participation	<p>Full attendance and active participation: 10 marks</p> <p>Partial attendance or passive participation: 5–7 marks</p> <p>Poor attendance or low engagement: 0–4 marks</p>	10
Multiple Choice Questions (MCQs)	(1 mark each) – Questions based on concepts taught in the workshop.	20
Short Answer Questions (SAQs)	(2 marks each) – Write brief answers (2–3 lines each).	10
Practical/Activity-Based Assessment	<p>Choose 1 activity out of the following (evaluated by trainer/facilitator):</p> <ul style="list-style-type: none"> • Mock Interview: Student answers basic questions and is assessed on body language, confidence, and relevance. • Resume Submission: Submit a neatly formatted, job-ready resume tailored to a specific role. • Group Presentation: 2-minute speech or presentation on a soft skill (e.g., Importance of Time Management). Criteria: Clarity, structure, originality, effort, relevance to topic 	10
	Total Marks	50



AC: 29/06/2024
Item No. :1.1.1



**SIES (Nerul) College of Arts, Science and Commerce
(Autonomous)**

DEPARTMENT OF COMMERCE


Sr. No.	Heading	Particulars
1	Title of the course	B. Com (Bachelor of Commerce)
2	Eligibility for admission	HSC or Equivalent
3	Minimum percentage	45%
4	Semesters	II
5	Level	UG
6	Pattern	03 years & 06 semesters CBGS
7	To be implemented from	From Academic year 2023-24 in a progressive manner

Date: 29th June 2024

Signature:


Dr. Koel Roychoudhury
AC Chairperson




Ms. Sugandha Jha
Head of the Department

Sri Chandrasekarendra Saraswati Vidyapuram,, Plot I-C, Sector V,
Nerul, Navi Mumbai – 400706 India
Tel No: 61196409, 61196410, 61196402, 61196413, 61196414, 61196415, 27708371
Fax No: 022-27713356, Email: ascnsies@sies.edu.in / siesascn@yahoo.in Website: www.siesasc

SCHEME OF MODULES
B.Com (Bachelor of Commerce) Programme
(To be implemented from Academic Year- 2023-24)

No. of Courses	Course Code	Semester II	Credits
1	Major :Department Specific Course (DSC)		
1	U24COM2MJ01	Accountancy and Financial Management-II	4
2	U24COM2MJ01	Commerce-II	2
2	Minor: Department Specific Course (DSC)		
3	U24COM2MI01	Business Economics- I	2
3	Open Electives(OE/ Generic Electives)(Any two)		
4	U24CS2E02	Mathematical and Statistical Techniques-II	2
5	U24ICE2E01	Fundamental Aspects of Education	2
6	U24MS2E01	Personality Development- Achieving Personal And Professional Success	2
7	U23BI2OE01	Basics of Banking	2
4	VSC/SEC(Vocational Course/Skill Enhancement Course)		
8	U24COM2VSC01	Travels and Tourism-II	2
9	U24COM2SEC01	Decision Making Tools-II	2
5	AEC/VEC/IKS(Ability Enhancement Course/Value Education Course/Indian Knowledge System)		
10	U24COM2AEC01	Effective Communication Skills-II	2
11	U24COM2VEC01	Environment and Sustainable Development-II	2
6	OJT, FP, RP, CEP, CC(Any One)		
12	U24CC2CA01	CC in Cultural Activities	2
13	U24CC2EM01	Event Management	2
14	U24CC2LS02	Life Skills	2
15	U24CC2NSS02	National Services Scheme	2
16	U24CC2DLLE02	Department of Lifelong Learning	2
17	U25CC2AC01	Arts and Crafts	2
Total Credits			22

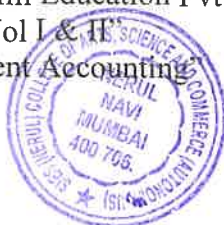
*U24COM2E01: Logistic and Supply Chain Management to be provided by Department of Commerce to other department



02	Module-2 -Consignment Accounts <ul style="list-style-type: none"> ● Introduction (consignment, consignor and consignee) ● Accounting for Consignment Transactions ● Valuation of Stock (cost or NRV) ● Invoicing of Goods at Higher Price ● (Excluding Overriding 	15
	Commission, Normal/Abnormal Losses)	
03	Module -3 - Branch Accounts <ul style="list-style-type: none"> ● Meaning / Classification of Branches ● Dependent Branch and Independent Branch ● Accounting for Dependent Branch Not Maintaining Full Books ● Debtors Method ● Stock and Debtors Method 	15
04	Module-4 - Capital Budgeting <ul style="list-style-type: none"> ● Introduction ● The Classification of Capital Budgeting Projects ● Capital Budgeting Process ● Capital Budgeting Techniques - PayBack Period, Accounting Rate of Return, Net Present Value, The Profitability Index, Discounted Payback Period (Excluding Calculation of Cash Flow) 	15

References:

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, MehulRaithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- B, V, Raman, "Accountancy – Vol I & II"
- Sharma, R K Gupta, "Management Accounting"



- Reddy & Appanniah, "Management Accounting"
- I M Pandey, "Financial Management"

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

~~Internal assessment 40% i.e. 40 marks~~

▪ Semester end examination 60% i.e. 60 marks

(A) Internal Assessment 40 marks

Description	Marks
Internal tests of 20 marks each	20
Q.1 Multiple choice Questions/True or False - 10 Marks	
Q.2. Attempt 2 questions out of 3 questions (5 marks each)- 10 Marks	
One Project and Viva voce/Presentation/Case studies/Assignments	15
Attendance and Class behavior	05
Total	40

B) Semester end examination 60 marks PAPER PATTERN

Duration : 2 hours	
Total Marks: 60	
Q.1. Practical Problem (Attempt 1 question out of 2 question)	15 / 8 & 7 Marks
Q.2. Practical Problem (Attempt 1 question out of 2 question)	15 / 8 & 7 Marks
Q.3. Practical Problem (Attempt 1 question out of 2 question)	15 / 8 & 7 Marks
Q.4. Practical Problem (Attempt 1 question out of 2 question)	15 / 8 & 7 Marks
OR	
Q.4. Short Notes (Attempt 3 question out of 5 question)	5 Marks * 3 = 15 Marks
Total	60

Passing criteria: Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in semester end examination.



COMMERCE-II

COURSE CODE: U24COM2MJ01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes.

Course Objectives:

- To familiarize and develop the knowledge of the students with basic concepts of services.
- To identify the definable aspects of retailing within which a retail business has to function.

Course Outcomes:

- To comprehend the basic concept, related terms of retailing and.
- To familiarize the basic concepts of service sector among the students.
- To understand various formats of retailing

Sr. No.	Syllabus	No of Lectures
1	Module - I : Concept of Services	15
	Introduction: Meaning, characteristics, Scope, and classification of service-Importance of service sector in the Indian context.	
	Marketing mix for services: Consumer expectations. Services Mix, Product, Place, Price, Promotion, Process of services delivery, physical evidence, and people.	
	Service Strategies: Market research and service development cycle, Managing demand and capacity, opportunities, and challenges in service sector.	
2	Module – 2: Retailing	15
	Introduction: Concept of organized and unorganized retailing, trends in retailing, growth in retailing in India, Survival strategies for unorganized retailers.	
	Evolution of Retail in India: The retail industry in India has undergone significant evolution over the years, driven by factors such as economic growth, urbanization, changing consumer preferences, technological advancements, and government policies. The retail industry in India has evolved significantly over the years. Understanding the traditional retail format to the modern retail format.	
	Retail Format: Store format, non-store format, store planning, design and layout. Retail Scenario: Retail scenario in India and global context – Prospects and challenges in India. Mall Management – Retail Franchising, FDI in Retailing, Careers in Retailing.	
Total Lectures		30



Reference Books: Reference Books: -

1. Service Sector in India by Dwivedi - Adhyayan Publishers & Distributors Publication
2. Retail Management Suja Nair - Himalaya Publications house, Mumbai, 2008
3. Retailing Management text & cases, Swapna Pradhan - Tata McGraw Hill publishing, New Delhi 2007

COMMERCE-II: Scheme of Examination

Scheme of Examination The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component by conducting the Semester End Examinations with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below: -

(A) Internal Assessment : 40% 20 Marks

Sr. No.	Particulars	20 Marks
01	One periodical class test / online examination to be conducted in the given semester	10 Marks
02	One case study / project with presentation based on curriculum to be assessed by the teacher concerned/ Write up on selected topics of the subject/ test based on practical's/Open Book test	05 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

Class test Question paper pattern

Sr. No.	Particulars	10 Marks
Q.1.	Match the column/ Fill in the blanks/ MCQ's/ Answer in one or two lines concept based question (1 Mark / 2 Mark each)	05 Marks
Q.2.	Answer in Brief / Practical question (Attempt any two out of four 5 marks each)	05 Marks

(B) Semester End Examination : 60%**30Marks**

Duration: The examination shall be of 1 hour duration.

Question Paper Pattern

Duration : 1 hour	Total Marks: 30
Q.1 10 marks OR 05/05 marks	10
Q.2 10 marks OR 05/05 marks	10
Q.3. 10 Marks OR 05/05 marks Two short notes of 05 marks each or Case study	10
Total	30
Note:	
1. Q.1, 2, 3 10 marks question may be divided into sub questions if required.	
2. Q.3 May include theory (short notes) /Case Study in one of the options.	

Passing criteria:

Minimum 40% in Internal (08 out of 20) and 40% (12 out of 30) in semester end examination.



COURSE NAME: BUSINESS ECONOMICS I

COURSE CODE: U24BE2MI01
1 credit - 15 lectures

COURSE CREDIT: 02
1 lecture is 60 minutes

Course Objectives:

- To orient students with the basic principles of demand and its applications as an introduction to Business Economics
- To examine various cost concepts and their significance in production decisions.

Sr. No	Syllabus	No. of lectures
01	<p style="text-align: center;">MODULE I: Introduction to Business Economics and Analysis of Demand</p> <ul style="list-style-type: none">● Scope and Importance of Business Economics - basic tools- Opportunity Cost principle, Incremental and Marginal Concepts.● Determinants and Law of demand, demand function, individual and market demand, nature of demand curve under different markets, determinants and Law of supply, supply function, Individual and market supply, The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium, Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional) - relationship between price elasticity of demand and revenue concepts, case studies● Demand Estimation and forecasting: Meaning and significance - methods of demand estimation- survey and statistical methods, case studies	15
02	<p style="text-align: center;">MODULE II: Analysis of Cost and Production Decisions</p> <ul style="list-style-type: none">● Production function: short run analysis with Law of Variable Proportions- Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs, long run production function and Laws of Returns to Scale - expansion path - Economies and diseconomies of Scale and economies of scope● Cost concepts: accounting cost and economic cost, implicit and explicit cost, social and private cost, historical cost and replacement cost, sunk cost and incremental cost -fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run- (hypothetical numerical problems to be discussed)● Extension of cost analysis: Cost reduction through experience- LAC and Learning curve and Break-Even Analysis (with business application through case studies)	15

References:

- 1) Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
- 2) Hirchey. M., Managerial Economics, Thomson Southwestern (2003)



- 3) Salvatore, D.: Managerial Economics in a global economy (Thomson Southwestern Singapore, 2001)
 4) Frank Robert. H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
 5) Gregory Mankiw., Principles of Economics, Thomson Southwestern (2002 reprint) 6) Samuelson & Nordhaus.: Economics (Tata McGraw Hills, New Delhi, 2002)
 7) Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi, 2004)
 8) H.L Ahuja, Principles of Microeconomics (S. Chand Publishing, 2019)

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- **Internal assessment 40% i.e. 20 marks**
- **Semester end examination 60% i.e. 30 marks**

(A) Internal Assessment 20 marks

Description	Marks
Internal tests of 10 marks each	10
Q.1. Multiple choice Questions/True or False - 5 Marks	
Q.2. Attempt 1 question out of 3 questions (5 marks each)- 5 Marks	
One Project and Viva voce/Presentation/Case studies/Assignments	5
Attendance and Class behavior	5
Total	20

B) Semester end examination 30 marks : PAPER PATTERN

Duration : 1 hour	
Total Marks: 30	
Q.1 10 marks OR 10 marks	10
Q.2 10 marks OR 10 marks	10
Q.3 10 marks OR 10 marks Two short notes out of five for 5 marks each or numerical or case study	10
Total	30
Note: Q.1, 2 - 10 marks question may be divided into sub questions if required. Q.3 May include theory (short notes) / Numerical/Case study in one of the options.	

Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in semester end examination.



**COURSE NAME: Mathematical and Statistical
Techniques-II (Open Elective)**

COURSE CODE: U24CS2E02

Course credit : 02 1

credit- 15 lectures

1 lecture is 60 minutes

Course Objectives

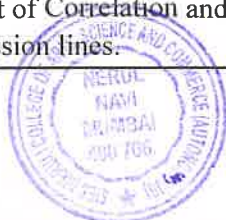
- To assist learners in calculation of derivatives of function, Interest and Annuity.
- To facilitate learners to calculate Bivariate Linear Correlation and Regression, Elementary Probability Distributions Probability Distributions in the business and commercial World.

Course Outcome :

At the end of the course, students will be able to

- Calculate financial values required in business, solve problems on their own by analyzing the topics.
- Recognize the importance and value of mathematical and statistical thinking. Recollect the connections between mathematical and statistical theory and applications.

Unit	Syllabus	Number of Lectures
	Mathematics	
1	<p>a.Functions, Derivatives and Their Applications a. Concept of real functions: constant function, linear function, x^n, e^x, a^x, $\log x$. Demand, Supply, Total Revenue, Average Revenue, Total cost, Average cost and Profit function. Equilibrium Point, Break-even point. b. Derivative of functions: i. Derivative as rate measure, Derivative of x^n, e^x, a^x, $\log x$.</p> <p>ii. Rules of derivatives: Scalar multiplication, sum, difference, product, quotient (Statements only), Simple problems. Second order derivatives.</p> <p>iii. Applications: Marginal Cost, Marginal Revenue, Elasticity of Demand. Maxima and Minima for functions in Economics and Commerce.</p> <p>b.Interest and Annuity : a. Interest: Simple Interest, Compound Interest (Nominal & Effective Rate of Interest),. Calculations involving upto 4 time periods. b. Annuity: Annuity Immediate and its Present value, Future value. Equated Monthly Installments (EMI) using reducing balance method & amortization of loans. Stated Annual Rate & Affective Annual Rate Perpetuity and its present value. Simple problems involving up to 4 time periods.</p>	10
2	<p>Statistics</p> <p>a.Bivariate Linear Correlation and Regression Correlation Analysis: Meaning, Types of Correlation, Determination of Correlation: Scatter diagram, Karl Pearson's method of Correlation Coefficient and Spearman's Rank Correlation Coefficient. Regression Analysis: Meaning, Concept of Regression equations, Slope of the Regression Line and its interpretation. Regression Coefficients, Relationship between Coefficient of Correlation and Regression Coefficients, Finding the equations of Regression lines.</p>	10



	Elementary Probability Distributions Probability Distributions: i. Discrete Probability Distribution: Binomial, Poisson (Properties and applications only, no derivations are expected) ii. Continuous Probability distribution: Normal Distribution.	
	Tutorial :	
	<ol style="list-style-type: none"> 1. Problem solving on business functions, derivatives 2. Problem solving on rules on derivatives Maxima and Minima of business functions using derivatives 3. Problem solving on Interest 4. Problem solving on Annuity 5. Problem solving on Bivariate Linear Correlation 6. Problem solving on Bivariate Linear Regression 7. Problem solving on relation between Bivariate Linear Correlation and Regression 8. Problem solving on Binomial Distribution, Poisson Distribution 9. Problem solving on Normal Distribution <p>Case study / PPT presentation/Group Discussion</p>	
	Total	30

Reference Books:-

1. Business Mathematics By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006,
2. Mathematics for Business Economics: By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc Graw Hill Publishing Co. Ltd., 1987, Chapters 9 to 11 & 16.
3. Quantitative Methods-Part-I By S. Saha and S. Mukerji, New Central Book Agency, 1996
4. STATISTICS by Schaum Series. Operations Research by Gupta and Kapoor Operations Research by Schaum Series

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

Internal assessment 40% i.e. 04 marks Semester

end examination 60% i.e. 12 marks

(A) Internal Assessment 20 marks

Description	Marks
Internal tests of 20 marks each Q.1 Multiple Choice Questions/True or False. 05 Marks Q.2. Attempt 1 questions out of 2 questions 05 Marks	10
Tutorials(Presentation/Case studies/Assignments/Open book test)	05
Attendance and Class behavior	05
Total	20

B) Semester end examination 30 marks



PAPER PATTERN

Duration : 1 hours	
Total Marks: 30	
Q.1 Attempt any two out of three questions (5 marks each) UNIT 1	10
Q.2 Attempt any two out of three questions (5 marks each) UNIT 2	10
Q.3 Attempt any one out of two questions. UNIT 1 & 2	10
Total	30
Note:- Q.3 -10 marks may be divided into sub questions if required.	

Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in semester end examination.



COURSE NAME: FUNDAMENTAL ASPECTS OF EDUCATION (Open Elective)

COURSE CODE: U24ICE2E01

NUMBER OF CREDITS: 2

TOTAL NUMBER OF TEACHING HOURS: 30 HOURS

Description of the Course: The paper on Fundamental Aspects of Education will help students to choose a career in Education on completion of their B. Com Degree. Amongst the numerous options, a graduate student with understanding of education can take up employment as a teacher or an administrator in educational settings or take up Bachelor's Degree in Education further to teach Commerce and related subjects at the Junior college level which is very much in demand. The paper is generic in nature with scope for easy understanding and academic performance.

Course Objectives:

1. To develop understanding into the epistemological basis of education
2. To develop an understanding of the various educational policies
3. To understand various philosophies of education and its relevance in the present times
4. To develop an understanding of the principles of growth and development
5. To develop an understanding of the meaning and nature of Commerce Education
6. To develop an understanding of the aims and objectives in the teaching of Commerce
7. To integrate values in the teaching of Commerce
8. To develop an insight about role and challenges of a Commerce teacher

Sem II -

Unit wise distribution:

Unit 1: Pedagogy, Andragogy, Heterogogy and policies

- a. Meaning of Education, Pedagogy, Andragogy, Heterogogy and its characteristics (3 hours)
- b. Policies: Pre Independence, Kothari Commission, RTE, SSA (2 hours)
- c. NEP (2020), NCF (2 hours)

Unit 2: Growth and development – Stages of development and achievement of developmental milestones.

- a. Meaning, principles of growth and development, difference between growth and development (2 hours)
- b. Heredity and Environment, Maturation and Learning (2 hours)
- c. Stages of development (Meaning, Characteristics, Role of Adult (3 hours)



- d. Aspects of Development (Meaning, Factors, Role of Adult) (3 hours)

Unit 3: Theoretical orientation to Education – Understanding of cognitive, behavioral, social theories, Value-based education. (8 hours)

- a. Jean Piaget's theory of cognitive development
b. Kohlberg's theory of moral development
c. Erikson's theory of psycho-social development
-

Unit 4: Understanding Commerce in Education.

- a. Meaning and Nature of Commerce in Education, Aims and Objectives of teaching commerce (2 hour)
b. Values of Teaching Commerce – Global citizenship, practical, social, cultural and Vocational (1 hour)
c. Role and challenges faced by a Commerce teacher (2 hour)

Examination:

Total marks: 50 marks

External examination: 30 marks

Internal examination: 20 marks (MCQ test – 5 marks; Assignment – 5 marks; Attendance- 5 marks; Visit to a school report/Presentation – 5 marks)



TRAVEL AND TOURISM MANAGEMENT-II

COURSE CODE: U24COM2VSC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course objective: The content and learning activities in this course are designed to help students achieve the following objectives:

- To assist learners in understanding the role of infrastructure in tourism and travel agencies
- To facilitate learners about zone-wise Places of Tourist Interest in Indian States & Union Territories and new trends of tourism in India

Course Outcomes

At the end of the course, students will be able to

- Interpret and Evaluate tourism as a phenomenon and a business system involves understanding its multifaceted nature.
- Understand the value of Indian Places of Tourist Interest.

Sr. No	Syllabus	No. of lectures
01	<p>Introduction to tourism and travel industry Infrastructure for Tourism Need, Importance, Role of Infrastructure for Tourism • Facilities- Accommodation, Safety, Logistics • Services required for tourism- Ancillary and Supplement services. Travel Agencies Essentials Need, Importance, and Functions of Travel Agencies and Tour Operators • Procedures and Documentations- Need & Importance, Steps, Challenges, Types of documents and Itinerary Making • Planning the itinerary for inbound and outbound tours as per customer requirements. Customer Relationship Management- Concept, Need and Importance, Process, SQM, Tour operation and management, Role, responsibilities, and skill sets of tour Manager, Tour operator, and Tour Coordinator</p>	15
02	<p>Tourism Opportunities in India and Emerging trends for tourism development. India is a tourist destination: Basic facts about Indian Tourism. Zone-wise study of Places of Tourist Interest of Indian States & Union Territories. (North, South, West, East, Northwest). Natural resources – Beaches, hills, mountains, wildlife sanctuaries and parks, waterfalls. Manmade attractions – Forts, palaces, temples, monuments, museums, etc. • Role of technology in promoting tourism, Importance of air, rail, and road transportation • Emerging Tourism trends in India. 1. New Schemes of Tourism in India. 2. Changing trends in tourism and its effects on Tourism Policy and Planning.</p>	15



	3. Forecast for Tourism in India. 4. Strategies to meet emerging trends. 5. Role of IRCTC in tourism development in India.	
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References:

Books

1. Introduction to Travel and Tourism by Lalitha Sharma, Centrum Press
2. Tourism Development Problems and Prospects by Meenakshi Thakur, Omega Publications
3. Tourism and Hospitality in the 21st Century, A. Lockwood and S. Medlik, Butterworth Heinemann
4. Travel and Tourism Management by D. Sunita Maral, late Dr. Sachin Pendse, Dr. Chandani Bhattacharjee, Sheth Publishers Pvt. Lmt.
5. Ecotourism and Third World by Dr. Aradhana Salpekar, Jnanada Prakashan

Websites:- [UNWTO | World Tourism Organization a UN Specialized Agency](#)
[Home | Ministry of Tourism | Government of India](#)
[MTDC | Maharashtra Tourism Development Corporation](#)

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

Internal assessment 40% i.e. 20 marks
Semester end examination 60% i.e. 30 marks

(A) Internal Assessment 20 marks

Description	Marks
Internal tests of 10 marks Offline/Online	10
One Project based on tourism development	05
Attendance and Class behavior	05
Total	20

B) Semester end examination 30 marks

PAPER PATTERN

Duration : 1 hours	
Total Marks: 30	
Q.1 Explain the term/ Define the term (any five out of 7)	10



Q.2 Write a short note on any 2 out of three OR	10
Q.2 Long answer (essay type)	10
Q.3 Write a short note on any 2 out of three OR	10
Q.3 Long answer. (essay type)	10

Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in the semester-end examination.



Decision Making Tools-II

COURSE CODE: U24COM2SEC01

Course Credit : 02

SEC- Skill Enhancement Course 1

credit- 15 lectures

1 lecture is 60 minutes

Course Objectives:-

- To introduce and familiarize the students with Matrices, Determinants and Transportation Problem.
- To assist learners in Analysis Data using Theory of Games

Course Outcome :

- At the end of the course, students will be able to Solve problems in business on their own by analyzing the topics.
- Recognize the importance and value of decision making tools.

Unit	Syllabus	Number of lectures
1.	<p>Matrices & Determinants (Application in Business and Economics) Matrices, Types of Matrices, Transpose, Addition, Multiplication, Subtraction of a Matrix, Determinants, Type of Determinants, inverse of a matrix by Adjoint Method, Cramer's Rule, Application of Matrices and Determinants to Business and Economics (Input/Output Analysis)</p> <p>Transportation Problem Maximization & Minimization Type Problems, Balanced and Unbalanced problems, Prohibited Transportation Problems, Unique or Multiple Optimal Solutions. Simple Formulation of Transportation Problems. Initial Feasible Solution (IFS) by: a. North West Corner Rule (NWCR) b. Least Cost Method (LCM) c. Vogel's Approximation Method (VAM) , Maximum 5 x 5 Transportation Matrix. Finding Optimal Solution by Modified Distribution (MODI) Method. (u, v and Δ) , Maximum Two Iterations (i.e. Maximum Two Loops) after IFS.</p>	15
2.	<p>Game Theory Introduction Terminology of Game Theory: Players, Strategies, Play, Payoff, Payoff matrix, Maximin, Maximax, Saddle Point. Types of Games. Numericals based on: Two Person Zero Sum Games including strictly determinable and Fair Game - Pure Strategy Games (Saddle</p>	15

	Point available). Principles of Dominance method.	
	Total	30

Reference Books:-

1. Operation Research problems and solutions by J K Sharma
2. H.A. Taha, Operation Research-An introduction, Prentice Hall of India.



3. P.K. Gupta and D.S. Hira, Operations Research, S. Chand & Co.

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

Internal assessment 40% i.e. 04 marks Semester end examination 60% i.e. 12 marks Internal Assessment 20 marks

Description	Marks
Internal test - Q.1 Objective based Q.2 long practical sum question	10
Project/Presentation/Open book tests/ Assignments	05
Attendance and Class behavior	05
Total	20

Semester end examination 30 marks – Paper Pattern

Duration: 1 hours Total Marks: 30	
Q.1 Attempt any two out of three questions (5 marks each) UNIT 1	10
Q.2 Attempt any two out of three questions (5 marks each) UNIT 2	10
Q.3 Attempt any one out of two questions. UNIT 1 & 2	10
Total	30
Note:- Q.3 -10 marks may be divided into sub questions if required.	

Passing criteria: Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in semester end examination.



ENVIRONMENT AND SUSTAINABLE DEVELOPMENT-II

COURSE CODE: U24COM2VEC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course objective

- To develop knowledge and understanding of strategies for Sustainable Economic development
- To facilitate learners about Innovative Practices for Sustainable Development

Course Outcomes

At the end of the course, students will be able to

- Implement knowledge of sustainability for industrial development
- Apply knowledge of Innovative Practices for Sustainable Governance and Economy

Sr. No	Syllabus	No. of lectures
01	Unit I: Environmental Sustainability Interrelationship between Environment, Society, and Development. Principles of Environmental Management: Concept, need, and relevance; Concept of ISO 14000, Process of Environmental Clearance, Environmental Impact Assessment, Ecological Footprint; Environment Protection Acts; Concept and components of Geospatial Technology-Applications of GST in Environmental Management. Sustainable Agriculture Practices, Sustainable Industrial Practices – Sustainable Business and Sustainable Consumerism. Sustainable Waste Management Practices	15
02	Unit II: Introduction to Innovative Practices for Sustainable Development UN Sustainable Development Goals, The United Nations and Global Sustainability, Concept of Smart and Sustainable Cities. Life Cycle Overview and LCA Application. The Challenges of Sustainable Supply Chain Management., Corporate Social Responsibility, Sustainable products and services, Corporations and Ecological Sustainability. Introductions to ESG, Overview of recent ESG. SEBI - Framework for Business Responsibility and Sustainability Report (BRSR). Green Growth Programme of India.	15

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:



Internal assessment 40% i.e. 20 marks Semester

end examination 60% i.e. 30 marks

(A) Internal Assessment 20 marks

Description	Marks
Internal tests of 10 marks Online/ Offline	10
One Project based on tourism development	05
Attendance and Class behavior	05
Total	20

A) Semester end examination 30 marks

PAPER PATTERN

Duration : 1 hours	
Total Marks: 30	
Q.1 Explain the term/ Define the term (any five out of 7)	10
Q.2 Write a short note on any 2 out of three OR	10
Q.2 Long answer (essay type)	10
Q.3 Write a short note on any 2 out of three OR	10
Q.3 Long answer. (essay type)	10

Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in the semester-end examination.

References

Books

1. Sustainable Development and India by Bimal N. Patel and Ranita Nagar, Publisher: OUP India, Language: English, ISBN: 9780199474622
2. Voluntary National Review Report on Implementation of Sustainable Development Goals United Nations High Level Political Forum 2017
3. SUSTAINABLE DEVELOPMENT GOALS INDIA, Mapping of Central Sector Schemes and Ministries of Government of India, AUGUST 2018 NITI AAYOG New Delhi
4. Environmental management for sustainable development, By: Barrow, Language: ENG, Publication details: Routledge 2006
5. Environmental management, By: Saxena H M, Publication details: Jaipur Rawat 2000
6. Sustainable environmental management, By: Gangawane, Language: ENG
7. Publication details: Delhi Daya 2007



Other Electives (Department of Commerce)
LOGISTIC AND SUPPLY CHAIN MANAGEMENT

COURSE CODE: U24COM2E01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

1. To provide students with a basic understanding of concepts of logistics and supply chain management.

2. To introduce students to the key activities performed by the logistics function.

3. To understand global trends in logistics and supply chain management

Course Outcome:

After studying the course, students will be able to:

1. Understand the concepts of logistics and supply chain management.

2. Familiarize the students with logistic functions.

3. Identify the global trends in logistics and supply chain management.

Sr. No	Syllabus	No. of lectures
01	<p>Module 1: Overview of Logistics and Supply Chain Management</p> <p>a) Introduction to Logistics Management • Meaning, Basic Concepts of Logistics- Logistical Performance Cycle, Inbound Logistics, In process Logistics, Outbound Logistics, Logistical Competency, Integrated Logistics, Reverse Logistics and Green Logistics • Objectives of Logistics, Importance of Logistics, Scope of Logistics, Logistical Functions/Logistic Mix, Changing Logistics Environment</p> <p>b) Introduction to Supply Chain Management • Meaning, Objectives, Functions, Participants of Supply Chain, Role of Logistics in Supply Chain, Comparison between Logistics and Supply Chain Management, Channel Management and Channel Integration</p> <p>c) Customer Service: Key Element of Logistics • Meaning of Customer Service, Objectives, Elements, Levels of customer service, Rights of Customers</p>	15
02	<p>Module 2: Recent Trends in Logistics and Supply Chain Management</p> <p>a) Elements of Logistics Mix: Transportation- Introduction, Factors Influencing Transportation Decisions, Modes of Transportation- Railways, Roadways, Airways, Waterways, Ropeways, Pipeline, Transportation Infrastructure</p> <p>Warehousing: Introduction, Factors affecting Warehousing.</p> <p>Materials Handling: Equipments used for Materials Handling, Factors</p>	15
	<p>affecting Materials Handling Equipments,</p> <p>Packaging: Objectives of Packaging, Types of Packaging Material</p> <p>b) Information Technology in Logistics: Introduction, Objectives, Role of Information Technology in Logistics and Supply Chain Management, Information Technology Infrastructure,</p> <p>Logistics in the Global Environment: Managing the Global Supply Chain, Impact of Globalization on Logistics and Supply Chain Management, Global Logistics Trends, Global Issues and Challenges in Logistics and Supply Chain Management</p>	



Reference Books:

1. David Simchi Levi, Philip Kaminshy, Edith Simchi Levi, Designing & Managing the Supply Chain - Concepts, Strategies and Case Studies Logistics
2. Donald Waters, An Introduction to Supply Chain
3. Martin Christopher, Logistics & Supply Chain Management - Strategies for Reducing Cost & Improving Services
4. Donald J. Bowersox & David J Closs, Logistical Management-The Integrated Supply Chain Process, McGraw Hill Education
5. Ronald H Ballou & Samir K Srivastava, Business Logistics/ Supply Chain Management- Pearson
6. Donald J Bowersox, David J Closs & M Bixby Cooper, Supply Chain Logistics Management- The McGraw Hill Companies

SCHEME OF EXAMINATION

The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component by conducting the Semester End Examinations with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below: -

(C) Internal Assessment : 40%**20 Marks**

Sr. No.	Particulars	20 Marks
01	One periodical class test / online examination to be conducted in the given semester	10 Marks
02	One case study / project with presentation based on curriculum to be assessed by the teacher concerned/ Write up on selected topics of the subject/ test based on practical's/Open Book test	05 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05Marks

Periodical class test Question paper pattern

Sr. No.	Particulars	10 Marks
Q.1.	Match the column/ Fill in the blanks/ MCQ's/ Answer in one	05 Marks



	or two lines concept based question (1 Mark / 2 Mark each)	
Q.2.	Answer in Brief / Practical question (Attempt any two out of four 5 marks each)	05 Marks

(D) Semester End Examination : 60%

30 Marks

Duration: The examination shall be of 1 hour duration.

Question Paper Pattern

Duration : 1 hour	Total Marks: 30
Q.1 10 marks OR 05/05 marks	10
Q.2 10 marks OR 05/05 marks	10
Q.3. 10 Marks OR 05/05 marks Two short notes of 05 marks each or Case study	10
Total	30
Note: 3. Q.1, 2, 3 10 marks question may be divided into sub questions if required. 4. Q.3 May include theory (short notes) /Case Study in one of the options.	

Passing criteria:

Minimum 40% in Internal (08 out of 20) and 40% (12 out of 30) in semester end examination.



CO –CURRICULAR COURSE IN CULTURAL ACTIVITIES

Course Code: U23CA2CC01
Course Type: Co-curricular

Credits: 2

Course Objectives:

The syllabus is aimed to achieve the following objectives:

1. To train students in skills to plan, manage and implement various types of events and to enable them to effectively undertake any activity in the real world.
2. To develop a sense of discipline and commitment as an educated individual towards the society.
3. To develop social values respecting differences among individuals, respecting diverse value and cultures.

Learning Outcome:

The learners will be able to:

1. Learners will be able to solve problems utilizing various concepts, solutions etc.
2. Learners will be able to understand the power of expressions, listening to others, and public speaking.
3. Learners will be able to take initiatives and responsibilities, influencing others in working for a good purpose, taking accountability.

Unit No.	Topic	No. of Lectures required
Unit-I	Lectures: 1. Event Communication & Presentation Skills. 2. Special Events, Research & Planning 3. Advance Event Accounting & Costing 4. Event Marketing, Advertising & PR 5. Event Production & Logistics	5
Unit-II	Practical Sessions: 1. Event Communication & Presentation Skills. 2. Special Events, Research & Planning 3. Advance Event Accounting & Costing 4. Event Marketing, Advertising & PR 5. Event Production & Logistics	5
	Department level Cultural activities/Performances	15
	Report Writing / Operations and Marketing	05
	TOTAL (HOURS)	30



	Semester – I
Course Name: CC in Cultural Activities	Course Code: U23CA2CC01
Course Type	Co-curricular
Focuses on	Skill Development
Caters to	Local
Total Lectures per week (1 Period is 60 minutes)	1
Credits	2

The scheme of Examination shall be divided as follows.

• **Continuous Evaluation Pattern**

Description	Marks
Activity related work such as	10
• Attending lectures	10
• Practical sessions	10
• Seminars, Conference	10

Maintenance of work records and submission of activity report	10
Test/ Discussion/ Presentations /Viva-voce by faculty in charge	10
Total	50

References:

1. S.N. Maheshwari, Cost Accounting
2. B.M. Lal, Cost Accounting
3. Senge, Peter : The Learning Organization
4. Successful Event Management By Anton Shone & Bryn Parry
5. Event management, a professional approach By Ashutosh Chaturvedi



Co-Curricular Course in Life Skills II

COURSE CODE: U24CC2LSO2

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes.

Course Objectives:

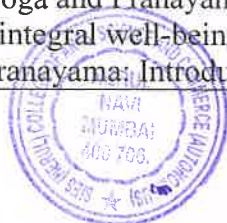
1. To understand and achieve various states of human well-being.
2. To increase one's knowledge and awareness about yoga and pranayama.
3. To develop sense of gratitude amongst learners
4. To strengthen positive relationships within family.
5. To understand responsibilities as a social being.

Course outcomes:

After completion of the course, learners would be able to:

1. Demonstrate different states of well-being for holistic development.
2. Practice yoga and Pranayama for living healthy life.
3. Adopt gratitude as a regular practice.
4. Strengthen family relationships and achieve emotional balance.
5. Become a Responsible citizen of society

Module No	Syllabus	No. of hours
1 Integral Human Well-being	<ol style="list-style-type: none">1. Importance of well-being, inter-relatedness of different kinds of well-being and definition of well-being2. Well-being and its kinds- Physical well-being, Emotional well-being, Aesthetic well-being, Intellectual well-being, Relational well-being, Moral well-being, Spiritual Well- being3. Establish and recognize various states of well-being, embedded in different creatures, but consciously understood by humans.4. Identify the most pronounced emotions in the individual through given activities anecdotes, videos, activity to help identify different states of well-being.5. Discussion of related values to well-being: Aesthetics, ethics, gratitude, forgiveness, and spiritual health, that is, thinking beyond the senses and the self and for the welfare of others.6. Importance and practice of well-being through case study and or activity.7. Ways to attain different states of well-being.8. Activities.	10
2 Yoga and Pranayama	<ol style="list-style-type: none">1. Importance of Yoga and Pranayama: a. Yoga and pranayama for the integral well-being and balance in life. b. Yoga and pranayama: Introduction. c. Mind –	5



	Body – Intellect. d. Difference between yoga and pranayama and their interrelatedness. 2. Basic Yogasanas and Pranayama for Learners: a. Every morning. b. Before bedtime. c. Before a presentation. d. Before examination. e. To fight stress 3. Healthy Diet. 4. Healthy Mind.	
	5. Recommended Routine for Yoga and Pranayama.	
3 Gratitude	1. Gratitude — A great embellishment to a person's mental quality. 2. Duty versus Rights. 3. Wonderment and Simplicity. 4. Gratitude to: a. The family. b. The teachers. c. The society. d. The nation. e. The universe. 5. Activity: Count your blessings; Live in an attitude of gratitude	5
4 Relationship and Family	1. Family: Meaning and constitution. 2. Importance of family relationships 3. Characteristics of a strong family 4. Build strong family relationships	5
5 Role in Society	1. Meaning of Society. 2. Social roles — Meaning and various types. 3. Individual as a Social Being. 4. Responsibilities as Social Being 5. Role conflict versus role strain	5
	Total No of hours	30

References:

1. https://www.ugc.gov.in/pdfnews/4371304_LifeSKill_JeevanKaushal_2023.pdf

Pedagogy- Practical session / case study / experiential learning / Demonstration /Biographies /Reflection Journal

SCHEME OF EXAMINATION

Total Marks: 50

Continuous Evaluation pattern.

Evaluation Criteria	Marks
Prepare a report/presentation/movie/video	10
Roleplay /Discussions /Tests /Projects /Assignments	10
Class Participation	10
Reflective journal evaluation	20
Total	50



EVENT MANAGEMENT

COURSE CODE: U24CC2EMO1

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes.

Course Objectives:

1. Students will learn to plan, organize, and execute diverse events, manage logistics, coordinate with vendors, adhere to budgets, and comply with regulations and safety standards.
2. Students will design and implement marketing and communication plans, understand target audiences, utilize digital platforms, create promotional materials, and employ public relations to enhance event visibility of the event.

Course outcome

1. Students will effectively organize and manage events, demonstrating skills in logistics, vendor coordination, budget management, and compliance, resulting in successful events that meet goals and ensure client satisfaction.
2. Students will design and implement effective marketing strategies, identifying target audiences, leveraging digital platforms, creating promotional materials, and using public relations to boost event visibility, attendance, and engagement.

Sr. No.	Syllabus	No of Lectures
	Module - I: Event Management and Planning	
	Introduction to event Management, Types of events, Principles of Event Management, Concept and Theme Development of event, Venue selection and logistics, Budgeting and Financial Planning, Registration and Ticketing, Vendor and Supplier Coordination, Program and Agenda Planning, Structure and responsibilities of event management team	15
	Module -II: Event Promotion and Execution	
	Process of Event Marketing and Promotion. Role Event Advertising, Branding and Publicity of events. Event Operations and logistics, Health, Safety, and Compliance, On-site Event execution, Communication and coordination of event team, Evaluation and Feedback, and Post-Event Activities. A practical example of event planning covers every step from inception to conclusion	15
.Total Lectures		30

SCHEME OF EXAMINATION

Total Marks: 50

Continuous evaluation pattern.

Evaluation Criteria	Marks
Actual planning and execution of events at college/ local/ University/ State/ National	20



level and its detailed report and viva	
Participation in any major events and review writing from the vicinity.	10
Writing a summary of any global events	10
Attendance in seminar /workshop & Training session	10
Total	50

References

1. Senge, Peter: The Learning Organization
2. Successful Event Management By Anton Shone & Bryn Parry
3. Event management, a professional approach By Ashutosh Chaturvedi
4. Event Planning and Management, Ruth Dowson, David Bassett



COURSE NAME: Art and Craft Workshop – Credit Course Outline

Facilitator: Radhika Jaitpal

Duration: 30 Hours

Total Units: 15

Assessment Marks: 50 (Including Attendance marks 10)

Workshop Objective:

The workshop aims to develop creativity, imagination, and confidence among students through hands-on art and craft activities. It enhances fine motor skills, neatness, material handling, and presentation while introducing basic knowledge of elements of art and colour, which are useful for content creation, branding, marketing, and business communication.

The program encourages innovative thinking beyond aesthetics and connects creativity with practical applications. As a final outcome, students will organize an art exhibition to showcase their work, promoting teamwork, event management skills, and entrepreneurial understanding.

Units 1–15

Unit 1: Sankalp Chitra (pencil)

Unit 2: Basic Colour Schemes

Unit 3: Sankalp Chitra (coloured)

Learning Outcome - Students will learn to create structured and meaningful artwork by using patterns, shapes, and colors in a balanced way. They will improve their creativity, neatness, color sense, and ability to express ideas visually. This activity helps develop focus, patience, and confidence in artistic presentation.

- **Unit 4: Quilling (shapes)**

- **Unit 5: Quilling (frame)**

Learning Outcome - Students will learn to create decorative artwork using paper-quilling techniques, improving their fine motor skills, creativity, color coordination, and attention to detail. They will understand how to shape, roll, and arrange quilling strips to form artistic designs and develop confidence in presenting a neat, well-finished framed craft.

- **Unit 6: Lippan art (DIY Clay Keychains)**

Learning Outcome - Students will learn basic clay-modeling techniques and develop creativity by shaping simple, miniature designs. They will improve hand coordination, patience, and finishing skills while creating neat, durable keychains with proper detailing.



- Unit 7: Bottle Painting (black and white)
- Unit 8: Bottle Painting (coloured theme based)

Learning Outcome - Students will learn to paint creatively on bottles by exploring both floral and theme-based designs. They will improve brush control, color coordination, and composition skills while working on a 3D surface. This activity enhances creativity, neatness, and the ability to express ideas meaningfully through decorative artwork.

- Unit 9: Doodling
- Unit 10: Doodle book

Learning Outcome - Students will learn to express their ideas freely through simple drawings, words, and creative patterns. This activity enhances imagination, visual thinking, and confidence while improving neatness, composition skills, and personal artistic style.

- Unit 11: Tissue Painting (basic)
- Unit 12: Tissue Painting (canvas)

Learning Outcome - Students will learn to create textured artwork using tissue paper on canvas, improving their creativity, color sense, and understanding of mixed-media techniques. This activity enhances patience, neatness, and the ability to design visually appealing, textured compositions.

- Unit 13: Tissue Balloon lamp
- Unit 14: Wool Balloon lamp

Learning Outcome - Students will learn how to create decorative lamps using tissue paper and wool, improving their creativity, patience, and understanding of structure and texture. This activity enhances hand skills, material handling, and the ability to design neat, visually appealing illuminated craft pieces.

- Unit 15: Art & Craft Exhibition

Assignment 1 (25 Marks): Group assignment

Canvas Tissue Painting (Theme-Based Artwork)

For this assignment, the group created a theme-based canvas using the tissue painting technique. The activity involved designing a concept, planning the layout,



and building textured layers using tissue paper to enhance depth and visual effect. Students worked collaboratively to blend colors, arrange patterns, and create a meaningful composition based on the selected theme. Through teamwork, creativity, and neat execution, the group produced an aesthetic and well-finished canvas artwork that reflects their collective imagination and understanding of mixed-media techniques.

Assignment 2 (15 Marks): Individual

assignment DIY Clay Keychain Making

For this assignment, I created an individual clay keychain using basic shaping and detailing techniques. I designed a small, creative model, added fine details, and finished it neatly to make it durable and visually appealing. This activity helped me improve my hand skills, creativity, and patience while working with clay.

Marking & Attendance Table

Component	Maximum Marks
Attendance	10
Assignment 1	25 Creativity & Theme Presentation – 10 marks Texture Work Using Tissue (Technique) – 5 marks Color Blending & Overall Neatness – 5 marks Final Presentation & Finishing – 5 marks
Assignment 2	15 Creativity & Design Idea – 5 marks Shaping, Detailing & Material Use – 5 marks Neatness, Finishing & Durability – 5 marks
Total	50

