



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

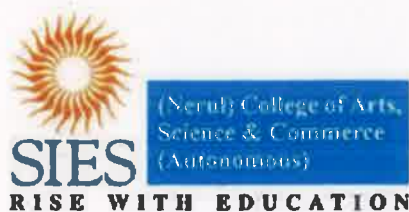



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SIES (Nerul) College of Arts, Science and Commerce (Autonomous)

(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.



SCHEME OF MODULES

B.Com (Bachelor of Commerce) Programme

(To be implemented from Academic Year- 2024-25)

No. of Courses	Course Code	Semester I	Credits
1	Major :Department Specific Course (DSC)		
1	U24COM1MJ01	Accountancy and Financial Management- I	4
2	U24COM1MJ02	Commerce-I	2
2	Minor: Department Specific Course (DSC)		
-	-	-	-
3	Open Electives(OE/ Generic Electives)		
1	U24COM1E01	Mathematical and Statistical Techniques-I	2
	U24MMC1E02	Content Writing	2
4	VSC/SEC(Vocational Course/Skill Enhancement Course)		
1	U24COM1VSC01	Travels and Tourism-I	2
2	U24COM1SEC01	Decision Making Tools	2
5	AEC/VEC/IKS(Ability Enhancement Course/Value Education Course/Indian Knowledge System)		
1	U24COM1AEC01	Effective Communication Skills-I	2
2	U24COM1VEC01	Environment and Sustainable Development	2
3	U24COM1IKS01	Indian Knowledge System	2
6	OJT, FP, RP, CEP, CC		
1	U24CCILS01	Life skills	2
2	U24CC1NSS01	National Service Scheme	2
3	U24CC1DLLE01	Department of Lifelong Learning	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 AS-2: Valuation of Inventories (Stock) Meaning, Definition (b) Applicability (c) Measurement of Inventory (d) Disclosure in Final Account (e) Explanation with illustrations 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	15



	<ul style="list-style-type: none"> • Scope & Objectives • profit vs Value Maximization 	
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"



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 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 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 nP_C and nP_P 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.

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](#)

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
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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.

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, Jane Thomas, 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
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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 FOR 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
	<ul style="list-style-type: none">• Definition and scope of IKS• Historical evolution and significance• Sources of IKS: Vedas, Upanishads, Puranas, and other classical texts• Oral traditions and their role in the transmission of knowledge	
2	Module – II:	15
	<ul style="list-style-type: none">• Ancient economic thought: Arthashastra by Kautilya• Trade practices and guilds (Shrenis)• Indigenous banking systems and financial instruments (Hundi, Chitty)• 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	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

(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 Life Skills I

COURSE CODE: U24CC1LS01

1 credit - 15 lectures

1 lecture is 60 minutes.



COURSE CREDIT: 02

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

DLLE - Introduction to DLLE

COURSE CODE: U24CC1DLLEE01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes.

Course Outcome

1. Students will acquire knowledge on the structure of DLLE.
2. It will enable students to connect and understand the social realities and work for social welfare. It would help students to enhance leadership skills and apply them in their careers.
3. Students will be more aware of the practicality of real life and can face challenges in a better way and will be able to connect to the unreached section of society and help them

Learning outcome:

1. Learners will understand the structure and working of DLLE.
2. Students will connect to the people in society and work for social welfare.
3. Students will gain experience to work in society on various social aspects.

Unit No	Topic	No of Lectures
Unit - 1	<ul style="list-style-type: none"> ● Introduction to DLLE ● Aim & Objectives of DLLE ● The Extension Dimension (Reach to Unreached) ● Importance of Extension and Community work services in NGOs and the society ● Role of Extension Teacher, Student Manager and Volunteers ● Understanding community-related issues around the region and developing a sensitive approach towards society ● Engage in community partnership practices and provide leadership in promoting changes to improve community well-being, 	15



	Community engagement, and leadership	
Unit - 2	Participation in community-based activities for the following Campaign Anna Poorna Yojna /Population Education/Career Guidance / Consumer Guidance/ Environmental Education/ Civic Education in the form of Street play/ Seminar/ Poster competition/ Essay writing/ Creative Writing competition/ Elocution, Discussion/ Rally/ Start-up business ideas & Presentations/ Interviews/ survey/ Waste collection drive/ Social & environmental awareness campaign/ Cleanliness drive/. Literacy Awareness/ Beach Cleaning/ Tree plantation/ Forest conservation/ Mental Health and Hygiene/ Yoga Meditation. Nutrition and Diet/ Field- Visit to different NGO's and Industries	15

Evaluation Pattern of 50 marks:
Continuous evaluation pattern.

Evaluation Criteria	Marks
Participation in social activity	10
Field visit/ community visit and report	10
Essay/ assignment /poster and report	10
Test/discussion/presentation and viva	10
Attendance in seminar /workshop & Training session	10
Total	50

References :

- <https://www.mudlle.ac.in>



National Service Scheme (NSS) Studies Paper-I

Course Code: U24CC1NSS01

Course Type: Co-curricular

Total Lectures per week:2

Credits: 2

Course Objectives:

The syllabus is aimed to achieve the following objectives:

1. To understand the Working, Framework and Contribution of NSS.
2. To Concept of Social Justice and its Importance
3. To understand themselves in relation to their community.
4. To identify the needs and problems of the community and involve them in problem-solving
5. To develop among themselves a sense of social and civic responsibility.
6. To utilize their knowledge in finding practical solutions to individual and community problems.

Learning Outcome:

The learners will be able to:

1. To understand Structural framework of NSS from National Level to College Level
2. Define Social Justice and how it helps the community
3. Enabling the students to contribute towards development of Community
4. Get involved in community betterment and active problem solving
5. Better Sense of social and civic responsibility. Have a better sense of Reduce, Recycle and Reuse
6. Collaborate and Work towards Solving Individua and Community Problems.

Unit No.	Topic	No. of Lectures required
Unit-I	Introduction to National Service Scheme (NSS) <ul style="list-style-type: none">• Formation and development of NSS in India• Structural framework of NSS from National Level to College Level• Objectives of NSS• Symbol and Moto of NSS and its meaning• Basic Social Issues in India (Family System, Division of labour, Cast System in India, Gender Issues, Regional Imbalance) Introduction to Social justice <p>Social Justice – the Concept and its features, Contribution for Social Justice – Mahatma Jyotiba Phule, Dr. Babasaheb Ambedkar, Shahu Maharaj, Chhatrapati Shivaji Maharaj, Savitribai Phule.</p>	15
Unit-II	Suggested Projects: <ul style="list-style-type: none">• Environment awareness – Waste management & segregation, Reduce, Reuse & Recycle,• Organic waste management by composting (maintenance of compost project)• Volunteering at study centers managed by Stree Mukti Sanghatana	15

	Total Lectures	30
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	Semester – I
Course Name: National Service Scheme (NSS)	Course Code:
Course Type	Co-curricular
Focuses on	Skill Development
Caters to	Local, National, Global
Total Lectures per week (1 Period is 60 minutes)	2 (TBD)
Credits	2

COURSE OUTCOME

Unit	Topics	CO	LO
Unit 1	Introduction to National Service Scheme (NSS)	CO1, CO2	LO1, LO2
Unit 2	Introduction to Social justice	CO3, CO4	LO3, LO3
Unit 3	Community Welfare	CO5, CO6	LO5, LO6

The scheme of Examination shall be divided as follows.

• Continuous Evaluation Pattern

Description	Marks
30 hours activity related work such as <ul style="list-style-type: none"> Attending lectures/ training sessions (10 Marks) Field work & Maintenance of work record (25) 	35
Project Report	5
Viva-voce by faculty in charge and attendance	10
Total	50



References:

1. National Service Scheme Manual (Revised) Government of India, Ministry of Youth Affairs and Sports, New Delhi
2. National Service Scheme Manual University of Mumbai
3. National Service Scheme Manual for NSS District Coordinators National Service Scheme Cell, Dept. of Higher and Technical Education, Mantralaya
4. Rashtriya Seva Yojana Sankalpna Prof. Dr. Sankey Chakane, Dr. Pramod Diamond Publication,

Pune

5. Annual Report of National Service Scheme (NSS) Dept. of Higher and Technical Education Mantralaya. Dept. of Higher and Technical Education Mantralaya.
6. Training Programme on National Programme scheme, TISS.
7. Orientation Courses for N.S.S. Programme officers, TISS.
8. Social Problems in India, Ram Ahuja.
9. National Service Scheme in India : A Case Study of Karnataka, M. B. Dishad, Trust Publications, 2001
10. <http://www.thebetterindia.com/140/national-service-scheme-nss/>
11. <http://en.wikipedia.org/wiki/national-service-scheme>
12. <http://nss.nic.in/adminstruct>
13. <http://nss.nic.in/propexpan>
14. <http://nss.nic.in>
15. <http://socialworkness.org/about.html>



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

B.COM. PROGRAMME

SCHEME OF MODULES

Semester II			
Sr. No.	Course Code	Course Name	Credits
1	<i>Major: Department Specific Course (DSC)</i>		
1	U24COM2MJ01	Accountancy and Financial Management-II	4
2	U24COM2MJ01	Commerce-II	2
2	<i>Minor: Department Specific Course (DSC)</i>		
1	U24COM2MI01	Business Economics- II	2
3	<i>Open Electives (OE) / Generic Electives</i>		
1	U24CS2E02	Mathematical and Statistical Techniques-II	2
2		* Any one course from the following list of courses	2
4	<i>Vocational Skill Course (VSC) & Skill Enhancement Course (SEC)</i>		
1	U24COM2VSC01	Travels and Tourism-II	2
2	U24COM2SEC01	Decision Making Tools-II	2
5	<i>Ability Enhancement Course (AEC) /Value Education Course (VEC)</i>		
1	U24COM2AEC01	Effective Communication Skills-II	2
2	U24COM2VEC01	Environment and Sustainable Development-II	2
6	<i>On the Job Training (OJT)/Field Projects (FP)/Research Methodology (RP)/Community Engagement and Service (CEP)/Co-Curricular Courses (CC)</i>		
1		**Any One Course from the following list of Co-Curricular Courses (CC)s	2
Total Credits			22



*** List of Open Elective Courses (OE) for Semester II (Any One)**

Sr. No.	Course Code	Course Name	Credits
1	U24COM2E01	Logistic and Supply Chain Management (Offered to Other Departments)	2
2	U23BI2E01	Basics of Banking	2
3	U24ICE2E01	Fundamental Aspects of Education	2
4	U24MS2E01	Personality Development – Achieving Personal and Professional Success	2

**** List of Co-Curricular Courses (CC) for Semester II (Any One)**

Sr. No.	Course Code	Course Name	Credits
1	U24NSS2CC01	NSS	2
2	U24DLLE2CC01	DLLE	2
3	U24CC2LS02	Lifeskill	2
4	U24CA2CC01	Cultural Activities	2
5	U24CC2EM01	Event Management	2



Accountancy & Financial Management -II

COURSE CODE : U24COM2MJ01
1 credit - 15 lectures

COURSE CREDIT: 04
1 lecture - 60 minutes

Course Objective:

- 1) To acquaint the students with the preparation of final accounts using incomplete records
- 2) To comprehend and to develop the capability to perform the basics of Consignment accounting.
- 3) To ascertain and to evaluate the Branch final accounts using Debtors Method & Stock and Debtors Method.
- 4) To acquire the knowledge of Capital Budgeting and evaluate the best projects for investments.

Learning Outcomes:

- 1) Students will be able to use the double entry accounting system to record and prepare the accounts
- 2) Learners will be able to comprehend the various concepts in relation to consignment accounting.
- 3) Students will be able to evaluate the Branch accounts using Debtors Method & Stock and Debtors Method.
- 4) They will be able to understand Capital Budgeting and evaluate the best projects for investments.

Sr. No	Syllabus	No. of lectures
01	Module 1 - Accounting from Incomplete Records <ul style="list-style-type: none">• Introduction, Benefits of Single entry system , Double entry system• Final Accounts from Incomplete records• Preparing Debtors/BR/Creditors/BP accounts• Problems on Preparation of Final Accounts of <p>Proprietary Trading Concern</p> <p>(Conversion Method)</p>	15



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 Commission, Normal/Abnormal Losses) 	15
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, Mehul Raithatha, 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 familiarize the basic concepts of service sector among the students.
- To comprehend the basic concept, related terms of retailing and 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	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.

Business Economics- II**COURSE CODE : U24COM2MI01****COURSE CREDIT: 02****1 credit - 15 lectures****1 lecture is 60 minutes****Course Objectives:**

- To analyze the different market structures in the economy.
- To orient students with the different pricing practices and applications of capital budgeting.

Course Outcomes:

- Learners will be able to analyze the different market structures in the economy.
- Learners will be able to examine the different pricing practices and apply the principles of capital budgeting in making investment decisions.

Sr. No	Syllabus	No. of lectures
01	MODULE I: Market structures: Pricing and Output Decisions under Perfect and Imperfect Competition <ul style="list-style-type: none">• Market structure: Meaning of Markets, Types of Market Structures• Perfect Competition: Meaning, Features, Equilibrium conditions- short run and long run equilibrium of a firm and industry.• Monopoly: Meaning, Features, Sources of Monopoly Power, Equilibrium conditions- short run and long run equilibrium of a firm and industry, Perfect competition vs Monopoly.• Monopolistic Competition: Meaning, Features, Equilibrium conditions- short run and long run equilibrium of a firm, Selling costs- Role of Advertisements• Oligopoly: Meaning, Features, Collusive Oligopoly- Cartel Formation, Non-Collusive Oligopoly- Kinked demand curve. Related case studies.	15
02	MODULE II: Pricing Practices and Capital Budgeting <ul style="list-style-type: none">• Price leadership under Oligopoly- Meaning, Types, Advantages & Limitations.• Price discrimination- Meaning, Degrees, Conditions, Equilibrium of Price Discriminating Monopolist, Dumping.• Types of Pricing Practices: Marginal Cost Pricing, Cost Plus Pricing, Multiple-Product Pricing, Transfer Pricing.• Capital Budgeting: Meaning, Importance, Steps in Capital Budgeting, Techniques of Investment Appraisal- Pay-back period, Net Present Value and Internal Rate of Return, related	15



	case studies and numerical sums. Related case studies.	
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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 - 10 Marks	
One Project and Viva voce/Presentation/Case studies/Assignments/Class activity	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 four 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.

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	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 , $\log x$. ii. Rules of derivatives: Scalar multiplication, sum, difference, product, quotient (Statements only), Simple problems. Second order derivatives. iii. Applications: Marginal Cost, Marginal Revenue, Elasticity of	10



	<p>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>	
	Statistics	
2	<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> <p>b. 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.</p>	10
	<p>Tutorial :</p> <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 10. Case study / PPT presentation/Group Discussion 	10
	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.

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)



BOS	BANKING AND INSURANCE
CLASS	Other departments (FYBAF, FYBFM, FYBSc. IT)
SEMESTER	II
COURSE NAME	BASICS OF BANKING
COURSE CODE	U24BI2OE01
COURSE CREDIT	02

1 Credit-15 Lectures

1 Lecture is 60 Minutes

Course Objectives:

1. To describe the types of banks in India & their features.
2. To interpret various types of Bank accounts & the services attached to them including NRI accounts.
3. To assess the importance of digital banking in India.
4. To evaluate the role of RBI in India.

Course Outcomes:

On successful completion of this course, the learners will be able:

1. To identify, recall and describe various types of Banks in India.
2. To understand and differentiate services provided by banking sector in India.
3. To differentiate NRI products & other privileged services.
4. To analyse various online payment systems practiced in India
5. To evaluate the contribution of RBI towards the economic development of India.

Sr.No.	Modules	Number of lectures
1	Unit I – a)Introduction to Banking - Meaning, Definitions, Features, Types of Banks b) Role of RBI in Banking Sector – Introduction to RBI, Services & Facilities, Role of RBI in the economy of India & Nation Development	15
2	Unit II – a) Products & Services by Banks – Types of Bank accounts, services & Facilities for each accounts, NRI accounts, Fee based & Fund based services of Banks, Non Performing Assets b) Digital Banking – Services, Cards, e banking, Payment system,	15



	Total Lectures	30
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References

- Essentials of Business Finance - R.H. Srivastava,
- Management of Financial Institution - R. .N. Srivastava, Himalaya publication
- Modern Banking- R.S. Sayers
- Banking In India. S.G. Panandikar, Worli, Mumbai.
- Indian Financial System (Vol. I & II) B.D. Ghonasgi & Maloti Anagol
- Indian Financial System M.Y. Khan, Tata Mcgrow Hill.
- Financial Institutions in India - Vadilal Dagli, Mumbai.
- Financial Institutions in Indian Markets - L. M. Bhole, Tata Mcgrow Hill
- Structure of Financial Institutions - V.V. Bhatt, Varadeo •

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 questions out of 2 questions (5 marks each)- 5 Marks	
One Presentation/Project and Viva voce/Presentation/Case studies	5
Class Participation	5
Total	20

B) Semester end examination 30 marks

PAPER PATTERN

Duration : 1 hours	
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	10
Two short notes of 5 marks each or Case study	
Total	30



**PERSONALITY DEVELOPMENT – ACHIEVING PERSONAL AND
PROFESSIONAL SUCCESS**

COURSE CODE: U24MS2E01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

- The course aims to train students on the importance of self-awareness, personal growth, soft skills, and life skills.
- The course facilitates the participants to understand the skill of influencing, being an effective team member and understanding self-motivation.
- The course aims to foster talent and facilitate employability, empowering the participant to thrive in the fiercely competitive corporate world.

Course Outcomes:

- The student will be able to understand, analyse develop and exhibit accurate sense of self.
- The student will be able think critically, personal reflection and reassessment, collaborate and contribute in team.
- Learn to balance confidence with humility and overcome problems associated with personality and successfully navigate in future work life.

Sr. No	Syllabus	No. of lectures
01	Concept of Self Introduction to Personality Development: Personality traits and theories, MBTI, Self-Image and Self-Concept, Locus of Control, Managing Oneself. Concept, Emotional Intelligence , Importance of Emotional Intelligence and Role of Emotional Intelligence in developing effective personality , Positive Attitude, Self-esteem, Self- confidence	15

02	Understanding Self in Relation with others Concept of Influencing , Art of Influencing , Johari Window , FIRO – B , Interpersonal Relations, Communication in organizations, Personal Branding, Leadership Skills, Presentation Skills, Personal skills- Stress Management, Negotiation skills, Conflict Management, Time Management and Anger Management.	15
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References:

- Organizational Behavior by Fred Luthans
- Organization Behavior by Neharika Vohra Stephen P. Robbins, Timothy A. Judge
- The 7 Habits of Highly Effective People by Stephen Covey
- The Art and Science of Personality Development Dan P. McAdams

SCHEME OF EXAMINATION

The scheme of examination shall be divided as follows:

- **Comprehensive Internal assessment 100% i.e. 50 marks**

Description	Marks
Case Study/ Case-let/ Situation Analysis – (Group Activity or Individual Activity)/ Group Discussion/ Role Play/ Story Telling/ Presentation/ Practical Assignment/ Written Home Assignment/ Industry Analysis – (Group Activity or Individual Activity)/ Literature Review/ Book Review/ In-depth Viva/ Student Driven Activities/ Newspaper reading/ Report Writing/Precis Writing. (Any one of these)	15
Project	20

Class Test/ Open Book Test/ Quiz	10
Class Participation	5
Total	50

Passing criteria: Minimum 40% (20 out of 50) in Comprehensive Internal Assessment.

Note:

Q.1, 2 - 10 marks question may be divided into sub questions if required.

Q.3 May include theory (short notes) /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

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	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	15
02	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.	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 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.

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.	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) 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.	15
2.	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	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.



EFFECTIVE COMMUNICATION SKILLS-II (AEC)

COURSE CODE: U24COM2AEC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is of 60 minutes

Course Objectives:

1. To develop effective interpersonal skills among learners for corporate employability.
2. To develop effective business letter writing skills among students applicable in corporate world.
3. To develop professional skills among learners for better personality development.

Course Outcomes:

1. Learner will be able to apply interpersonal skills for better employability.
2. Learner will be able to utilize effective business letter writing skills required in corporate world.
3. Learner will be able to use specified oral and written skills for the professional development.

Sr.No	Syllabus	No. oflectur es
01	Module-1.Group Communication Interview Skills: Preparing for Interview, Types of Interviews, Group Discussion: Nature and Ingredients, Process and Preparation, Corporate Meetings: Theory, Group Dynamics, Process of Conducting Meeting, Notice, Agenda and Minutes of Meeting, Conference: Types, Organization, Advanced Methods of conducting conferences	10
02	Module-2.Business Correspondence -2 Trade Letters: Inquiry Letter, Complaint Letter, Adjustment Letter, Sales Letter, RTI and Consumer Grievance Letter ,Report Writing: Types of Report, Format of Report, Investigative Report, Feasibility Report	10
03	Module-3. Language and Writing Skills: Presentation Skills: Principles of Effective Presentation, Use of PPT Summarization: Identification of main points and sub points, Presenting in cohesive manner, Paraphrasing and summarizing,	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.
5. Effective Business Communication by Herta Murphy, Herbert Hildebrandt, Jane Thomas, McGraw Hill Education, 2009.
7. Effective Communication by Balan K.R. and Rayadu C.S., Beacon Publication, New Delhi, 1996.
3. 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.



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

