





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





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- 2023-24)

No. of Courses	Course Code	Semester I	Credits
1	Major : Department Sp	ecific Course (DSC)	W. 14.9 A
1	U24COM1MJ01	Accountancy and Financial Management- I	4
2	U24COM1MJ02	Commerce-I	2
2	Minor: Department Sp	ecific Course (DSC)	
3	Open Electives(OE/ Ge	eneric Electives)	
3	U24COM1E01	Mathematical and Statistical Techniques-I	2
4	U24MMC1E02	Content Writing	2
4	VSC/SEC(Vocational Course/Skill Enhancement Course)		
5	U24COM1VSC01	Travels and Tourism-I	2
6	U24COM1SEC01	Decision Making Tools	2
5	AEC/VEC/IKS(Ability Knowledge System)	Enhancement Course/Value Education Cour	se/Indian
7	U24COM1AEC01	Effective Communication Skills-I	2
8	U24COM1VEC01	Environment and Sustainable Development	2
9	U24COM1IKS01	Indian Knowledge System	2
6	OJT, FP, RP, CEP, CO		6
10	U24CC1LS01	Life Skills	2
11	U24CC1NSS01	National Services Scheme	2
12	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	Module 1 - Accounting Standards issued by ICAI and Introduction to Financial Management	15
	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	NERUL NAVI
	AS-2: Valuation of Inventories (Stock) . Meaning, Definition (b) Applicability (c) Measurement of Inventory (d) Disclosure in Final Account (e) Explanation with illustrations	S * (SNOW)
	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 Introduction to Financial Management	
	 Introduction Meaning Importance 	

	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 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

NERVIL

NAVI MUMBAI

- 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	
	Module - I: Introduction to Business		
	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.		
1			
	New Trends in Business, Impact of liberalization, Privatization and globalization, Strategy alternatives in the changing scenario Restructuring and Turnaround strategies.		
	Module – 2: Business Environment		
2	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.	15	
	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 Ouestion 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	05 Marks
	four 5 marks each)	

(B) Semester End Examination: 60%

30 Marks

Duration: The examination shall be of 1 hour duration.

Ouestion Paper Pattern

Question I aper I accern	
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) insemester 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
	application of permutation and combination. 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 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
"Fotal	30
Note:-	
Q.1,2 and 3 - 10 marks may be divided into sub questions if re	quired.

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	15
	content writing.	
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	15
	business-to-business (B2B), business-to-consumer (B2C), press releases,	
	and newsletters.	N N AR
	How to do a plagiarism check, and Paraphrasing.	19

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 lectur
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	15
E.	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	
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.	15
	Responsible tourism society of India, New Tourism Policy of India, Maharashtra - 2016. Tourism opportunity under G20	NERUL NAVI MUMBAI

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



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.

NERUL

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 MukeshChaturvedi, 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.

SCHEMEOFEXAMINATION

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

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

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.	Syllabus	No. of
No	*	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 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 - 1:	
	 Definition and scope of IKS Historical evolution and significance Sources of IKS: Vedas, Upanishads, Puranas, and other classical texts 	15
	Oral traditions and their role in the transmission of knowledge	
	Module – II:	
2	 Ancient economic thought: Arthashastra by Kautilya Trade practices and guilds (Shrenis) 	15
	 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.	Particulars	20 Marks
No.		
01	One periodical class test / online examination to be	10 Marks
	conducted in the given semester	
02	One case study / project with presentation based on	05 Marks
	curriculum to be assessed by the teacher concerned/ Write	1815,90

	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	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	05 Marks
	four 5 marks each)	

(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) insemester 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 foe 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
	A) Self -Awareness- Self -Concept, Self Esteem, Techniques of Self- awareness- SWOT analysis, Johari Window	4	
1	B) Self -Management- Mindfulness, Innovation, Adaptability, Agility, trustworthiness, Self -Motivation, Emotional Quotient	6	10
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	
	A) Creative Problem Solving- Six Thinking hats, Mind Mapping, Forced Connections	6	
3	B) Leadership Spiritual leadership, Servant leadership, Value driven authentic leadership	4	10
	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 Lectu res
Unit - 1	Introduction to DLLE	15
	 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 	SESS ARTS, SCHOOL MEANS MANY
	• Engage in community partnership practices and provide leadership in promoting changes to improve community well-being.	SAOWERS

	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) • Formation and development of NSS in India	15
	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) 	STRAIN SO LUMBAN 2.
4	Introduction to Social justice Social Justice – the Concept and its features, Contribution for Social Justice – Mahatma Jyotiba Phule, Dr. Babasaheb Ambedkar, Shahu Maharaj, Chhatrapati Shivaji Maharaj, Savitribai Phule.	
Unit-II	 Suggested Projects: 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

	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 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 Sankalpana 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) UNDERGRATUATE 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 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: 29 June, 2024

Signature: Volle

Dr. Koel Roychoudhury

AC Chairperson

Ms. Sugandha Jha
Head of the Department







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	п
5	Level	UG
6	Pattern	03 years & 06 semesters CBGS
7	To be implemented from	From Academic year 2023-24 in a progressive manner







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)

OBJECTIVES OF THE PROGRAMME:

- 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

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	t Specific Course (DSC)		
3	U24COM2MI01	Business Economics- II	2	
3	Open Electives(OE/	Generic Electives)(Any two)		
4	U24CS2E02	Mathematical and Statistical Techniques-II	2	
5	U241CE2E01	Fundamental Aspects of Education	2	
6	U24COM2E01	Logistic and Supply Chain Management	2	
7	U23BI2OE01	Basics of Banking	2	
4	VSC/SEC(Vocation	al Course/Skill Enhancement Course)		
8	U24COM2VSC01	Travels and Tourism-II	2	
9	U24COM2SEC01	Decision Making Tools-II	2	
5	AEC/VEC/IKS(Abit Knowledge System)	EC/VEC/IKS(Ability Enhancement Course/Value Education Course/Indian nowledge 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	
		Total Credits	22	



Accountancy & Financial Management -II

COURSE CODE
1 credit - 15 lectures

: U24COM2MJ01

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 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 Proprietary Trading Concern (Conversion Method) 	15

02	 Module-2 -Consignment Accounts Introduction (consignment, consignor and consignee) Accounting for Consignment Transactions Valuation of Stock (cost or NRV) Invoicing of Goods at Higher Price (Excluding Overriding Commission, 	15
	Normal/Abnormal Losses)	
03	 Module -3 - Branch Accounts 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 Introduction The Classification of Capital Budgeting Projects Capital Budgeting Process Capital Budgeting Techniques - PayBack Period,	15
	Accounting Rate of Return, Net Present Value, The Profitability Index, Discounted Payback Period (Excluding Calculation of Cash Flow)	

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) OR O.4. Short Notes (Attempt 2 question out of 5 question)	15 / 8 & 7 Marks 5 Marks * 3 = 15
Q.4. Short Notes (Attempt 3 question out of 5 question)	Marks
Total	60

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

IABMUM

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
	Module - I : Concept of Services	
	Introduction: Meaning, characteristics, Scope, and classification of service-Importance of service sector in the Indian context.	
1	Marketing mix for services: Consumer expectations. Services Mix, Product, Place, Price, Promotion, Process of services delivery, physical evidence, and people.	15
	Service Strategies: Market research and service development cycle, Managing demand and capacity, opportunities, and challenges in service sector.	
	Module – 2: Retailing	
	Introduction : Concept of organized and unorganized retailing, trends in retailing, growth in retailing in India, Survival strategies for unorganized retailers.	
2	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.	15
	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: -

- 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.

Ouestion Paper Pattern

Duration: 1 hour Total Marks:	
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	10
Two short notes of 05 marks each or Case study	
Total	30

NON YOU. NAVI NAVI NERUL

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) insemester 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	
	 Oligopoly: Meaning, Features, Collusive Oligopoly- Cartel Formation, Non-Collusive Oligopoly- Kinked demand curve. Related case studies. 	
02	 MODULE II: Pricing Practices and Capital Budgeting 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.	

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 requ	uired.

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

Q.3 May include theory (short notes) / Numerical/Case study in one of the options.

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 à. Concept of real functions: constant function, linear function, xn, ex, ax, 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 xn, ex, ax, 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

	Total	30
	 Problem solving on business functions, derivatives Problem solving on rules on derivatives Maxima and Minima of business functions using derivatives Problem solving on Interest Problem solving on Annuity Problem solving on Bivariate Linear Correlation Problem solving on Bivariate Linear Regression Problem solving on relation between Bivariate Linear Correlation and Regression Problem solving on Binomial Distribution, Poisson Distribution Problem solving on Normal Distribution Case study / PPT presentation/Group Discussion 	10
2	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. 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.	10
	Commerce. 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. Statistics	

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	10
Q.1 Multiple Choice Questions/True or False. 05 Marks	
Q.2. Attempt 1 questions out of 2 questions 05 Marks	
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

<u>Description of the Course</u>: 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

IASMUM

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 philosophics 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

I 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

References

- Essentials of Business Finance RH. 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 Q.1 Multiple choice Questions/True or False - 5 Marks Q.2. Attempt 1 questions out of 2 questions (5 marks each)- 5 Marks	10
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 Two short notes of 5 marks each 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) /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.	

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	10
OR	
Q.2 Long answer (essay type)	10
Q.3 Write a short note on any 2 out of three	10
OR	
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 Credit: 02

COURSE CODE: U24COM2SEC01 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.	ja e
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	1 10
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 49) 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

ourse 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.

ourse 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	
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

eference 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 MukeshChaturvedi, Third Edition, Pearson Publications Ltd.2013.
- 1. 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, JaneThomas, 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.

SCHEMEOFEXAMINATION

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	
. roject/ Activity Report /Assignments	5	
Attendance and Class behavior	5	
otal	20	

pplication oriented activities will be conducted

B)Semester end examination 30 marks

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

ssing 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	
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	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 MANAGMENT

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	Module 1: Overview of Logistics and Supply Chain Management 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 b) Introduction to Supply Chain Management • Meaning, Objectives, Functions, Participants of Supply Chain, Role of Logistics in Supply	15
	Chain, Comparison between Logistics and Supply Chain Management, Channel Management and Channel Integration c) Customer Service: Key Element of Logistics • Meaning of Customer Service, Objectives, Elements, Levels of customer service, Rights of Customers	
02	Module 2: Recent Trends in Logistics and Supply Chain Management a) Elements of Logistics Mix: Transportation- Introduction, Factors Influencing Transportation Decisions, Modes of Transportation- Railways, Roadways, Airways, Waterways, Ropeways, Pipeline, Transportation Infrastructure Warehousing: Introduction, Factors affecting Warehousing.	15
	Materials Handling: Equipments used for Materials Handling, Factors affecting Materials Handling Equipments, Packaging: Objectives of Packaging, Types of Packaging Material b) Information Technology in Logistics: Introduction, Objectives, Role of Information Technology in Logistics and Supply Chain Management, Information Technology Infrastructure, 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	SCHOE AND COM

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	05 Marks
	four 5 marks each)	

(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	10	
Two short notes of 05 marks each or Case study		
Total	30	
NI-4		

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. Learner will be able to solve problems utilizing various concepts, solutions etc.
- 2. Learner will be able to understand the power of expressions listening to others, public speaking.
- 3. Learner 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:	5
	1. Event Communication & Presentation Skills.	
	2. Special Events, Research & Planning	
	3. Advance Event Accounting & Costing	
	4. Event Marketing, Advertising & PR5. Event Production & Logistics	
Unit-II	Practical Sessions:	5
	Event Communication & Presentation Skills.	
	2. Special Events, Research & Planning	
	3. Advance Event Accounting & Costing	
	4. Event Marketing, Advertising & PR	
	5. Event Production & Logistics	
	Department level Cultural activities/Performances	15
	Report Writing / Operations and Marketing	05
	TOTAL (HOURS)	30

Semester – I
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 	
 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



DLLE - NGO Collaboration

COURSE CODE: U24CC2DLLE02

1 credit - 15 lectures

COURSE CREDIT: 02
1 lecture is 60 minutes.

Course Objectives:

- 1. Students will have a thorough understanding working of NGOs, their contributions to society, and the skills needed to work effectively within or alongside these organizations.
- 2. Interns would develop skills in project management, communication, research, and advocacy while working on impactful projects addressing poverty, education, healthcare, and human rights. The experience fosters professional growth, facilitates networking, and would help to promote and develop social responsibilities towards society.

Learning Outcome:

- 1. It will enable learners to contribute their best skills to society through social work.
- 2. Internship will give hands-on training to work along with various social groups through NGOs

Sr. No.	Syllabus	No of Hrs.
1	Module - I: Introduction to NGO Concept of NGO, Role, and formation of NGO in India, Contribution of NGO in services in India i.e. Social Services, Advocacy, and Human Rights, Economic Development and Skill Enhancement, Environmental Conservation, Disaster Relief and Rehabilitation, Community Development, Gender Equality, Research, and Innovation. Contribution to weaker sections of the community i.e. Old age homes, Orphanages, children's homes, and Rehabilitation centres. Examples of Local, State, National, and International Level NGOs. Scope of Social Entrepreneurship	15
2	Module II: Social Internship Collaboration with any NGO or any other organization at an individual level or in a group of 5-8 volunteers. Students can work on Community Development, Environmental Conservation, Healthcare Services, Human Rights and Advocacy, Education, and Youth Programs Students are expected to work at least for 15-20 hrs with an NGO. The interns are expected to work on projects like community surveys, educational workshops, or program implementation. With the training on the organization's mission and procedures paired with mentors for guidance. Engagement in fieldwork with communities and participation in research, data collection, and report preparation.	15
	.Total Lectures	30



SCHEME OF EXAMINATION

Total Marks: 50

Continuous evaluation pattern.

Evaluation Criteria	Marks	
MCQ/ Class test	10	
Skit/ Short film/ content development in the form of posters, leaflets or any other form on NGO worked with collaboration	10	
Collaboration with NGO for any of the project from 20-30 hrs. per semester and detail report based on social internship and Viva	30	
Total	50	

References:

- Brager, G., & Specht, H. (1973). Community organizing. New York: Columbia University Press
- Chambers, R. (1992). Rural Appraisal: Rapid, Relaxed and Participatory. Sussex: Institute of Development Studies 9
- Chatterjee, P. (1975). Towards a typological paradigm of community organization The Indian Journal of Social Work, XXXVI (1),1-14
- Dunham, A. (1958). Community Welfare Organization. Principles and practice. New York: Thomas Y. Crowell.
- Meenai, Z. (2007). Participatory Community work. New Delhi: Concept publications
- Ross, M. G. (1967). Community Organization; Theory, Principles, and Practice. New York: Harper & Row.
- Siddiqui, H.Y. (1997). Working with Communities: An Introduction to Community Work. New Delhi: Hira Publications.
- York, A. S. (1984). Towards a conceptual model of community social Work. The British Journal of Social Work, 14(3), 241-255.
- Wilson, G., & Ryland, G. (1949). Social group work practice: The creative use of the social process. Boston: Houghton Mifflin.
- Konopka, G. (1983). Social Group Work: A Helping Process (3rd Edition). New Jersey: Prentice Hall International Pathak, S. H. (1981).
- https://www.mudlle.ac.in



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	No. of hours
1 Integral Human Well-being	10

	7. Ways to attain different states of well-being.	
	8. Activities.	
2 Yoga and Pranayama	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—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
	5. Recommended Routine for Yoga and Pranayama.	
3 Gratitude	 Gratitude — A great embellishment to a person's mental quality. Duty versus Rights. Wonderment and Simplicity. Gratitude to: a. The family. b. The teachers. c. The society. d. The nation. e. The universe. Activity: Count your blessings; Live in an attitude of gratitude 	5
4 Relationship and Family	 Family: Meaning and constitution. Importance of family relationships Characteristics of a strong family Build strong family relationships 	5
5	 Meaning of Society. Social roles — Meaning and various types. 	5
Role in	3. Individual as a Social Being.	
Society	4. Responsibilities as Social Being	
	5. Role conflict versus role strain	
	Total No of hours	30

References:

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

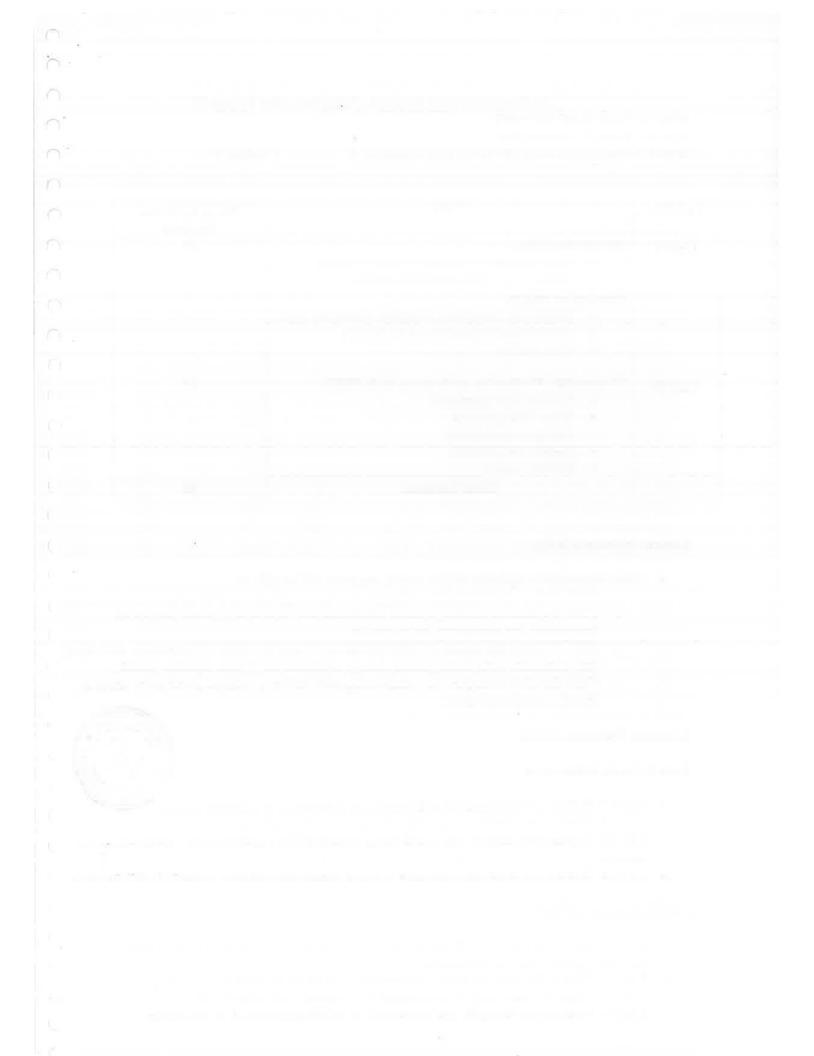
Pedagogy- Practical session / case study / experiential learning / Demonstration /Biographies /Reflection Journal

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



National Service Scheme (NSS) Studies Paper-II

Course Code: U24CC2NSS02 Course Type: Co-curricular

Total Lectures per week (1 Period is 60 minutes):2 Credits: 2

Unit No.	Topic	No. of Lectures required
Unit-I	Social Integration: Social Integration Meaning of value and types Human values and social responsibilities	15
	 Concept of NGOS: Definition, Formation, objective, functions, types Government Organizations Vs NGO's Case studies 	
Unit-II	Community Welfare in Association with NGO -	15
	Total Lectures	30

Course Outcomes (CO):

- Upon successful completion of this course, students will be able to:
 - o CO1: Define and analyze the concept of social integration and its value in a community.
 - o CO2: Explain the various types of NGOs and their function in promoting social integration and community development.
 - o CO3: Evaluate the impact of NGO initiatives on specific areas of community well-being (environment, water management, energy conservation, gender equality, health).
 - CO4: Develop strategies for collaborating with NGOs to address community needs in the aforementioned areas.

Learning Outcomes (LO):

Unit 1: Social Integration

- LO 1.1: Define social integration and explain its importance in a diverse society.
- LO 1.2: Analyze the different types and values of social integration.
- LO 1.3: Explain how human values and social responsibilities contribute to a more integrated society.
- LO 1.4: Discuss the potential challenges to social integration and their impact on communities.

Unit 2: Concept of NGOs

- LO 2.1: Define NGOs and differentiate between various types (e.g., charitable organizations, advocacy groups, service providers).
- LO 2.2: Explain the core objectives and functions of NGOs in promoting social good.
- LO 2.3: Analyze a case study to understand the practical work of an NGO.
- LO 2.4: Evaluate the strengths and limitations of NGOs as agents of social change.

Unit 3: Community Welfare in Association with NGOs

- LO 3.1: Identify the specific areas of community development addressed by NGOs (environment, water management, energy conservation, gender equality, health).
- LO 3.2: Analyze strategies employed by NGOs to promote community participation and empowerment in these areas.
- LO 3.3: Critically evaluate the effectiveness of specific NGO interventions related to environment, water management, energy conservation, gender sensitization, or healthy society initiatives.
- LO 3.4: Develop strategies for building and maintaining successful partnerships between NGOs and communities to address these specific needs.

Unit	Topics	
Unit 1	Social Integration	
Unit 2	Concept of NGOS	
Unit 3	Community Welfare in Association with NGO	

		Semest	er – II
Course Name: National Service Scheme (NSS)		Course Code:	
Cou	rse Type	Co-cur	ricular
Focuses on		Skill Development	
Caters to Total Lectures per week (1 Period is 60 minutes)		Local, National, Global 2 2	
Evaluation System	Continuous Evaluation	30	50
		Total Marks	50

*For the Unit III – Students will be assigned Community Activity as per availability. They will be divided in a group of 20 and will be engaged for 20 hrs.

The scheme of Examination shall be divided as follows.

Continuous Evaluation Pattern

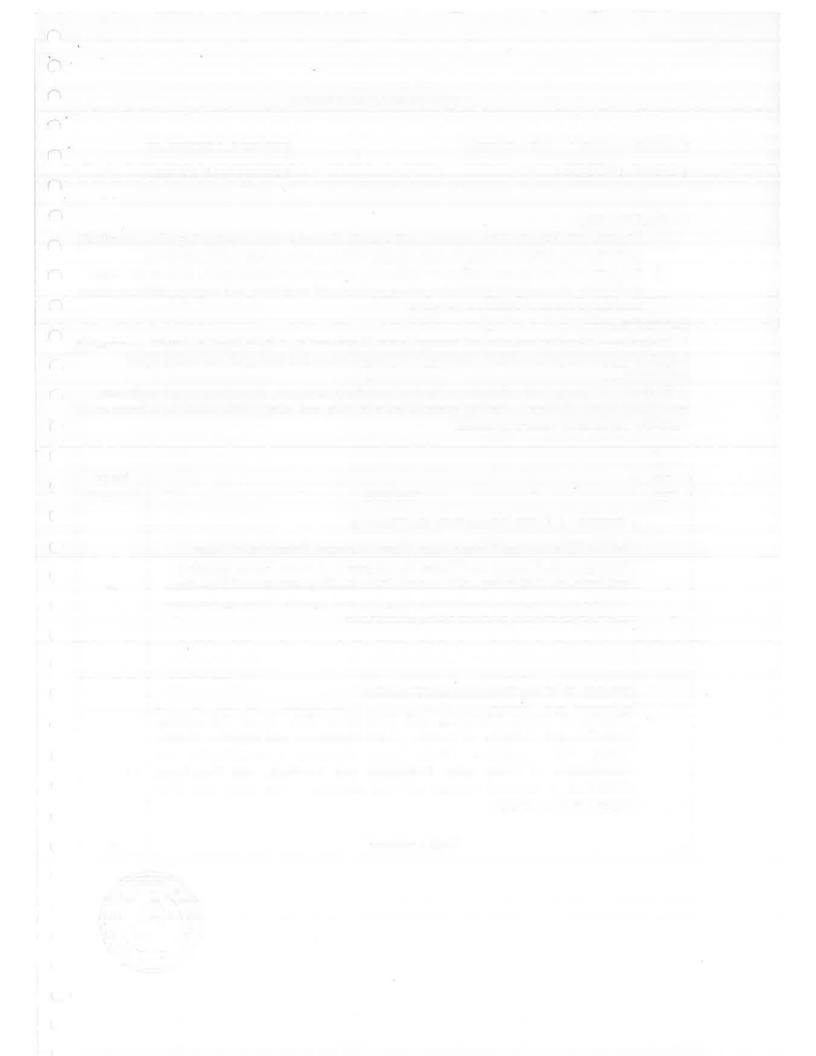
Description	Marks
30 hours activity related work such as	35
Field work & Maintenance of work record (25) Project Report/Poster	5
Viva-voce by faculty in charge/ Internal Test	10

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 Sankalpana 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





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 of
No.	Syllabus	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	
	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 level and its detailed report and viva	20	
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



