



**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 2023-24 in a progressive manner

Date: 25th July, 2023.

Signature:

Dr. Koel Roychoudhury
AC Chairperson

Ms. Sugandha Jha
Head of the Department

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

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

(WITH EFFECT FROM THE ACADEMIC YEAR 2023-2024)

Programme Objectives:

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

Programme Outcomes:

On Completion of the programme:

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

SCHEME OF MODULES

B.Com (Bachelor of Commerce) Programme

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

No. of Courses	Course Code	Semester I	Credits
1	<i>Major :Department Specific Course (DSC)</i>		
1	U23COM1MJ01	Accountancy and Financial Management- I	4
2	<i>Minor: Department Specific Course (DSC)</i>		
2	U23COM1MI01	Business Economics- I	2
3	U23COM1MI02	Commerce-I	2
3	<i>Open Electives(OE/ Generic Electives)</i>		
4	U23COM1E01	Mathematical and Statistical Techniques-I	4
4	<i>VSC/SEC(Vocational Course/Skill Enhancement Course)</i>		
5	U23COM1VSC01	Travels and Tourism-I	2
6	U23COM1SEC01	Decision Making Tools	2
5	<i>AEC/VEC/IKS(Ability Enhancement Course/Value Education Course/Indian Knowledge System)</i>		
7	U23COM1AEC01	Effective Communication Skills-I	2
8	U23COM1VEC01	Environment and Sustainable Development	2
9	U23COM1IKS01	Indian Ethos and Business Ethics	2
6	<i>OJT, FP, RP, CEP, CC</i>		
..
Total Credits			22

COURSE NAME: ACCOUNTANCY & FINANCIAL MANAGEMENT -I

COURSE CODE: U23COM1MJ01

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture - 60 minutes

Course Objective:

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

Learning Outcomes:

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

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

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

References:

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

COURSE NAME: BUSINESS ECONOMICS- I

COURSE CODE: U23COM1MI01
1 credit - 15 lectures

COURSE CREDIT: 02
1 lecture is 60 minutes

Course Objectives:

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

Course Outcomes:

1. Students will be able to explain basic principles of Business Economics and its applications in the real world.
2. Students will be able to describe the importance of different cost concepts and understand its importance in production.

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

References:

1. Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
2. Hirchey. M., Managerial Economics, Thomson Southwestern (2003)
3. Salvatore, D.: Managerial Economics in a global economy (Thomson Southwestern Singapore, 2001)
4. Frank Robert. H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
5. Gregory Mankiw., Principles of Economics, Thomson Southwestern (2002 reprint)
6. Samuelson & Nordhaus.: Economics (Tata McGraw Hills, New Delhi, 2002)
7. Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi, 2004)
8. H.L Ahuja, Principles of Microeconomics (S. Chand Publishing, 2019)

COURSE NAME: COMMERCE-I

COURSE CODE: U23COM1MI02

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes.

Course Objectives:

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

Course Outcomes:

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

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

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

COURSE NAME : MATHEMATICAL AND STATISTICAL TECHNIQUES-I

Course Code - U23COM1E01

Course credit : 4

1 credit- 15 lectures

1 lecture is 60 minutes

Course Objective:

- 1) To assist learners in calculation of Shares and Mutual Funds, Permutation and Combination.
- 2) To facilitate learners to apply mathematical and statistical knowledge using Central tendency, Measures of Dispersion.
- 3) To assist learners in calculation of Index numbers in the business and commercial World.

Course Outcome :

- 1) 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.
- 2) Recognize the importance and value of mathematical and statistical thinking.
- 3) Recollect the connections between mathematical and statistical theory and applications.

Course credit (Lectures) : 03

Module No.	Topics	Number of lectures
1	<p>Mathematics:</p> <p>Shares and Mutual Funds</p> <p>Shares: Concept of share, face value, market value, dividend, equity shares, preferential shares, bonus shares. Simple examples.</p> <p>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.)</p> <p>Permutation and Combination</p> <p>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.</p>	15

2	<p>Statistics:</p> <p>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.</p> <p>Measures of Dispersions: Concept and idea of dispersion. Various measures Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance, Combined Variance.</p>	15
3	<p>Index Numbers: Index Numbers: Concept and usage of Index numbers, Types of Index numbers, Aggregate and Relative Index Numbers, Lasperye's, Paasche's, Dorbisch-Bowley's, Marshall-Edgeworth and Fisher's ideal index numbers, Test of Consistency: Time Reversal Test and Factor Reversal Test. Chain Base Index Nos. Shifting of Base year. Cost of Living Index Numbers, Concept of Real Income, Concept of Wholesale Price Index Number.</p>	15
	Total	45

Reference Books:-

Business Mathematics By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006,

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.

Quantitative Methods- Part- I By S. Saha and S. Mukerji, New Central Book Agency, 1996

STATISTICS by Schaum Series. Operations Research by Gupta and Kapoor Operations Research by Schaum Series

Tutorial**(Credit 1)**

Sr. No.	Tutorial	(Total 15 lectures)
1	Problem solving on share, face value, market value, dividend.	1
2	Problem solving on shares, equity shares, preferential shares, bonus shares.	1
3	Problem solving on Mutual Funds, calculation of Net income after considering entry load, dividend, change in Net Asset Value (N.A.V.) and exit load.	1
4	Problem solving on Mutual Funds, Averaging of price under the Systematic Investment Plan (S.I.P.)	1
5	Problem solving on Permutation and Combination : commercial application of permutation and combination.	1
6	Problem solving on Summarization Measures : Calculation of Mean, Mode, Median	1
7	Problem solving on Summarization Measures : Calculation of Quartiles	1
8	Problem solving on Summarization Measures : Calculation of Deciles, Percentiles	1
9	Problem solving on Dispersion : Quartile Deviation, Mean Deviation	1
10	Problem solving on Problem solving on Dispersion : Standard Deviation,	1
11	Problem solving on Dispersion : Variance, Combined Variance	1
12	Problem solving on Index Numbers : Construction of Index Numbers	1
13	Problem solving on Index Numbers : Chain Base Index Nos. Shifting of Base year. Cost of Living Index Numbers	1
14	Case study / PPT presentation/Group Discussion	1
15	Case study / PPT presentation/Group Discussion	1
	Total	15

COURSE NAME: TRAVELS AND TOURISM-I

COURSE CODE: U23COM1VSC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes.

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

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

Course Outcomes

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

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

References: Books

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

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

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

[MTDC | Maharashtra Tourism Development Corporation](#)

COURSE NAME: DECISION MAKING TOOLS

Course Code- U23COM1SEC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes.

Course Objectives:-

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

Course Outcome :

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

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

Sr. No	Syllabus	No. of lectures
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: U23COM1AEC01 **COURSE CREDIT: 02**

1 credit - 15 lectures

1 lecture =60 minutes.

Course Objectives:

- 1) To develop an awareness among learners about the complexity of the 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 employability in the present situation.

Course Outcomes:

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

Syllabus:

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. Professional E mail Writing: Format, Principles of E-mail writing	10
03	B) Tutorial Activities: 1. Listening Comprehension 2. Speaking Skills: Public Speech 3.Barriers to Communication-case study 4. ICT Enabled Communication 5. Non-Verbal Communication 6. Job Application Letter 7. Resume Writing 8. Job Acceptance Letter 9. Recommendation Letter 10. E-Mail Writing	10

Reference Books:

1. A Handbook of Commercial Correspondence by Ashley, A, Oxford University Press, 1992.

2. Business Communication by D Chaturvedi and Mukesh Chaturvedi, Third Edition, Pearson Publications Ltd, 2013.
3. Business Communication by Meenakshi Raman and Prakash Singh, Oxford University Press, 2007.
4. Business Communication Strategies by Monippally, Matthukutty, M, Tata Mc Graw Hill New Delhi, 2001.
5. Effective Business Communication by Herta Murphy, Herbert Hildebrandt, Jane Thomas, Mc Graw Hill Education, 2009.
6. Effective Communication by Balan K.R. and Rayadu C.S. Beacon Publication, New Delhi, 1996.
7. Effective Technical Communication by M.Ashraf, Rizvi, Mc Graw Hill Publications, 2006.

COURSE NAME: ENVIRONMENT AND SUSTAINABLE DEVELOPMENT

COURSE CODE: U23COM1VEC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes.

Course Objectives:

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

Course Outcome:

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

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

References

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

Website

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

COURSE NAME: INDIAN ETHOS AND BUSINESS ETHICS

COURSE CODE: U23COM1IKS01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes.

COURSE OBJECTIVES: The students will try to learn:

- 1) The need for business ethics to ensure sustained business stability.
- 2) Analytical problem solving and ethical decision-making skills.
- 3) The concept of contemporary approaches to Indian ethos.
- 4) Legal and ethical issues while making business decisions.

COURSE OUTCOMES:

- 1) Summarize the need for business ethics to ensure sustained business stability.
- 2) Discuss spiritual value management that increases honesty, trust, respect, and compassion in the organization to analyze ethical needs in the organization that identify problems in the firm.
- 3) Evaluate value in business that determines the health and well-being of the firm in the long run and to demonstrate contemporary approaches to leadership who inspire employees to reach organizational goals.
- 4) Describe various stress management techniques that reduce stress and help individuals to take decisions in the organization and to evaluate the concept of karma that helps to maintain work life balance in the organization.

SYLLABUS:

Unit No.	Unit Name	No. of Lectures
Unit 1:	Introduction to Indian Ethos & Understanding Values in Business: <ul style="list-style-type: none">• History & Relevance, Principles Practiced by Indian Companies.• Role of Indian Ethos in Managerial Practices, Management Lessons from Vedas, Mahabharata, Bible and Quran.• Kautilya's Arthashastra, Indian Heritage in Business, Management-Production and Consumption.• Ethics v/s Ethos ,• Indian v/s Western Management,• Work Ethos and Values for Indian Managers• Relevance of Value Based Management in Global Change-Impact of Values on Stakeholders,• Value System in Work Culture• Stress Management-Meditation for mental health, Yoga.	15 Marks
Unit 2:	Understanding the ethical needs & ethical dilemma: <ul style="list-style-type: none">• Understanding the need for ethics, Ethical values, ethical codes, Ethical Principles in Business.• Theories of Ethics, Absolutism verses Relativism,• Teleological approach, the Deontological approach, and Kohlberg's six stages of moral development (CMD).• Managing Ethical Dilemma; Characteristics, ethical decision making, ethical reasoning, the dilemma resolution process; ethical dilemmas in different business areas of finance, marketing HRM and international business	15 marks

Reference and Textbooks:

1. Kautilya's Arthashastra, King, Governance, and Law in Ancient India, Oxford University Press, 2016.
2. N. M. Khandelwal, "Indian Ethos and Value for Management", Himalaya Publishing House, 1st Edition, 2011.
3. Sankar, "Indian Ethos and Values in Management", Tata McGraw Hill Education, 1st Edition, 2011.
4. Nandagopal R and Ajith Rn, "Indian Ethos and Values in Management", Tata McGraw Hill Education, 1st Edition, 2010.
5. R. Nandagopal, "Indian Ethos & Values in Management", Tata McGraw Hill Education, 1st Edition, 2010.
6. Murthy, C.S.R. Business Ethics, Himalaya Publishing House, Mumbai, 2009.
7. Biswanath Ghosh, "Ethics in Management and Indian Ethos", Vikas Publishing, 2nd Edition, 2006.
8. Narayana G., "The Responsible Leader: A Journey through Gita", Ahmedabad, AMA 2000
9. Chakraborty S.K., "Management Transformation by Values", New Delhi, Sage Publication, 1990.
10. Velasquez, "Business Ethics, Concepts & Cases", 6th Edition, PHI, 2009.
11. Chakraborty, S.K., "Ethics in Management-Vedantic Approach", New Delhi, Oxford India Ltd. 1995.



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

Sr. No.	Heading	Particulars
1	Title of the course	B. Com
2	Eligibility for admission	HSC or Equivalent
3	Minimum percentage	45%
4	Passing Marks	40%
5	Semesters	I and II
6	Level	UG
7	Pattern	03 years & 06 semesters CBGS
8	Status	New
9	To be implemented from	From Academic year 2023-24 in a progressive manner

Date: 22nd December, 2023.

Signature:

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)
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6	Pattern	03 years & 06 semesters CBGS
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SIES (Nerul) College of Arts, Science and Commerce (Autonomous)
(Affiliated to University of Mumbai)
RE-ACCREDITED GRADE “A” BY NAAC (3rd CYCLE)

BOARD OF STUDIES
SYLLABUS FOR
DEPARTMENT OF COMMERCE

(WITH EFFECT FROM THE ACADEMIC YEAR 2023-2024)

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	<i>Major :Department Specific Course (DSC)</i>		
1	U23BCOM2MJ01	Accountancy and Financial Management-II	4
2	U23COM2MJ01	Commerce-II	2
2	<i>Minor: Department Specific Course (DSC)</i>		
3	U23COM2MI01	Business Economics- II	2
3	<i>Open Electives(OE/ Generic Electives)</i>		
4	U23CS2E02	Mathematical and Statistical Techniques-I	2
5	U23ICE2E01	Fundamental Aspects of Education	2
6	U23COM2E01	Logistic and Supply Chain Management	2
7	U23BI2OE01	Basics of Banking	2
			2
4	<i>VSC/SEC(Vocational Course/Skill Enhancement Course)</i>		
8	U23COM2VSC01	Travels and Tourism-II	2
9	U23COM2SEC01	Decision Making Tools-II	2
5	<i>AEC/VEC/IKS(Ability Enhancement Course/Value Education Course/Indian Knowledge System)</i>		
10	U23COM2AEC01	Effective Communication Skills-II	2
11	U23COM2VEC01	Environment and Sustainable Development-II	2
6	<i>OJT, FP, RP, CEP, CC</i>		
12		CC	2
Total Credits			22

Accountancy & Financial Management -II

COURSE CODE : U23BCOM2MJ01

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture - 60 minutes

Course Objective:

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

Learning Outcomes:

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

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

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

References:

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

- Reddy & Appanniah, “Management Accounting”
- I M Pandey, “Financial Management”

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

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

(A) Internal Assessment 40 marks

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

B) Semester end examination 60 marks

PAPER PATTERN

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

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

COMMERCE-II

COURSE CODE: U23COM2MJ01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes.

Course Objectives:

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

Course Outcomes:

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

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

Reference Books: Reference Books: -

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

COMMERCE-II: Scheme of Examination

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

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

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

Periodical class test Question paper pattern

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

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

Duration: The examination shall be of 1 hour duration.

Question Paper Pattern

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

Passing criteria:

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

Business Economics- II

COURSE CODE : U23COM2MI01 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	<p>MODULE I: Market structures: Pricing and Output Decisions under Perfect and Imperfect Competition</p> <ul style="list-style-type: none"> • Market structure: Meaning of Markets, Types of Market Structures • Perfect Competition: Meaning, Features, Equilibrium conditions- short run and long run equilibrium of a firm and industry. • Monopoly: Meaning, Features, Sources of Monopoly Power, Equilibrium conditions- short run and long run equilibrium of a firm and industry, Perfect competition vs Monopoly. • Monopolistic Competition: Meaning, Features, Equilibrium conditions- short run and long run equilibrium of a firm, Selling costs- Role of Advertisements • Oligopoly: Meaning, Features, Collusive Oligopoly- Cartel Formation, Non-Collusive Oligopoly- Kinked demand curve. <p>Related case studies.</p>	15
02	<p>MODULE II: Pricing Practices and Capital Budgeting</p> <ul style="list-style-type: none"> • Price leadership under Oligopoly- Meaning, Types, Advantages & Limitations. • Price discrimination- Meaning, Degrees, Conditions, Equilibrium of Price Discriminating Monopolist, Dumping. • Types of Pricing Practices: Marginal Cost Pricing, Cost Plus Pricing, Multiple-Product Pricing, Transfer Pricing. • Capital Budgeting: Meaning, Importance, Steps in Capital Budgeting, Techniques of Investment Appraisal- Pay-back period, Net Present Value and Internal Rate of Return, related 	15

	case studies and numerical sums. Related case studies.	
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References:

- 1) Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
- 2) Hirchey. M., Managerial Economics, Thomson Southwestern (2003)
- 3) Salvatore, D.: Managerial Economics in a global economy (Thomson Southwestern Singapore, 2001)
- 4) Frank Robert. H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
- 5) Gregory Mankiw., Principles of Economics, Thomson Southwestern (2002 reprint)
- 6) Samuelson & Nordhaus.: Economics (Tata McGraw Hills, New Delhi, 2002)
- 7) Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi, 2004)
- 8) H.L Ahuja, Principles of Microeconomics (S. Chand Publishing, 2019)

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

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

(A) Internal Assessment 20 marks

Description	Marks
Internal tests of 10 marks each Q.1. Multiple choice Questions/True or False - 10 Marks	10
One Project and Viva voce/Presentation/Case studies/Assignments/Class activity	5
Attendance and Class behavior	5
Total	20

B) Semester end examination 30 marks

PAPER PATTERN

Duration : 1 hour
Total Marks: 30

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

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

Mathematical and Statistical Techniques-II (Open Elective)

COURSE CODE: U23CS2E02

Course credit : 02

1 credit- 15 lectures

1 lecture is 60 minutes

Course Objectives

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

Course Outcome :

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

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

Unit	Syllabus	Number of Lectures
	Mathematics	
1	a.Functions, Derivatives and Their Applications a. Concept of real functions: constant function, linear function, x^n , e^x , a^x , $\log x$. Demand, Supply, Total Revenue, Average Revenue, Total cost, Average cost and Profit function. Equilibrium Point, Break-even point. b. Derivative of functions: i. Derivative as rate measure, Derivative of x^n , e^x , a^x , $\log x$. ii. Rules of derivatives: Scalar multiplication, sum, difference, product, quotient (Statements only), Simple problems. Second order derivatives. iii. Applications: Marginal Cost, Marginal Revenue, Elasticity of	10

	Demand. Maxima and Minima for functions in Economics and 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	
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
	Tutorial : 1. Problem solving on business functions, derivatives 2. Problem solving on rules on derivatives Maxima and Minima of business functions using derivatives 3. Problem solving on Interest 4. Problem solving on Annuity 5. Problem solving on Bivariate Linear Correlation 6. Problem solving on Bivariate Linear Regression 7. Problem solving on relation between Bivariate Linear Correlation and Regression 8. Problem solving on Binomial Distribution, Poisson Distribution 9. Problem solving on Normal Distribution 10. Case study / PPT presentation/Group Discussion	10
	Total	30

Reference Books:-

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

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

Internal assessment 40% i.e. 04 marks

Semester end examination 60% i.e. 12 marks

(A) Internal Assessment 20 marks

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

B) Semester end examination 30 marks

PAPER PATTERN

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

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

FUNDAMENTAL ASPECTS OF EDUCATION (Open Elective)

COURSE CODE: U23ICE2E01 NUMBER OF CREDITS: 2

TOTAL NUMBER OF TEACHING HOURS: 30 HOURS

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

level which is very much in demand. The paper is generic in nature with scope for easy understanding and academic performance.

Course Objectives:

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

Sem II -

Unit wise distribution:

Unit 1: Pedagogy, Andragogy, Heterogogy and policies

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

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

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

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

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

Unit 4: Understanding Commerce in Education.

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

Examination:

Total marks: 50 marks

External examination: 30 marks

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

BOS	BANKING AND INSURANCE
CLASS	Other departments (FYBAF, FYBFM, FYBSc. IT)
SEMESTER	II
COURSE NAME	BASICS OF BANKING
COURSE CODE	U23BI2OE01
COURSE CREDIT	02

1 Credit-15 Lectures
1 Lecture is 60 Minutes

Course Objectives:

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

Course Outcomes:

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

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

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

	Total Lectures	30
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References

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

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

Internal assessment 40% i.e. 20 marks

Semester end examination 60% i.e. 30 marks

(A) Internal Assessment 20 marks

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

B) Semester end examination 30 marks

PAPER PATTERN

Duration : 1 hours	
Total Marks: 30	
Q.1 10 marks OR 10 marks	10
Q.2 10 marks OR 10 marks	10
Q.3 10 marks OR 10 marks 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: U23COM2VSC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

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

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

Course Outcomes

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

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

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

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

Books

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

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

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

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

(A) Internal Assessment 20 marks

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

B) Semester end examination 30 marks

PAPER PATTERN

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

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

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

Decision Making Tools-II

COURSE CODE: U23COM2SEC01

Course Credit : 02

SEC- Skill Enhancement Course

1 credit- 15 lectures

1 lecture is 60 minutes

Course Objectives:-

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

Course Outcome :

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

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

	Point available). Principles of Dominance method.	
	Total	30

Reference Books:-

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

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

Internal assessment 40% i.e. 04 marks

Semester end examination 60% i.e. 12 marks

Internal Assessment 20 marks

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

Semester end examination 30 marks – Paper Pattern

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

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

EFFECTIVE COMMUNICATION SKILLS-II (AEC)
B.Com.(Bachelor of Commerce)

COURSE CODE: U23COM2AEC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

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

Course Outcomes:

1. Learner will be able to apply interpersonal skills for better employability.
2. Learner will be able to utilize effective business letter writing skills required in corporate world.
3. Learner will be able to improve oral employability skills for better personality development.

Sr. No	Syllabus	No. of lectures
01	Module-1.Group Communication Interview Skills: Preparing for Interview, Types of Interviews, Group Discussion: Nature and Ingredients, Process and Preparation, Corporate Meetings: Theory, Group Dynamics, Process of Conducting Meeting, Notice, Agenda and Minutes of Meeting, Conference: Types, Organization, Advanced Methods of conducting conferences	10
02	Module-2.Business Correspondence -2 Trade Letters: Inquiry Letter, Complaint Letter, Adjustment Letter, Sales Letter, RTI and Consumer Grievance Letter ,Report Writing: Types of Report, Format of Report, Investigative Report, Feasibility Report	10
03	B) Tutorial Activities 1. Demo Interviews 2. Group Discussion 3. Presentation Skills 4. Organizing of Meeting 5.Modern Methods of Conferencing 6. Inquiry Letter 7. Complaint Letter 8. Adjustment Letter 9. Sales Letter 10. Consumer Grievance Letter	10

Reference Books:

1. A Handbook of Commercial Correspondence by Ashley, A, Oxford University Press, 1992.
2. Business Communication by D Chaturvedi and Mukesh Chaturvedi, Third Edition, Pearson Publications Ltd, 2013.
3. Business Communication by Meenakshi Raman and Prakash Singh, Oxford University Press, 2007.
4. Business Communication Strategies by Monippally, Matthukutty, M, Tata Mc Graw Hill New Delhi, 2001.
5. Effective Business Communication by Herta Murphy, Herbert Hildebrandt, Jane Thomas, Mc Graw Hill Education, 2009.
6. Effective Communication by Balan K.R. and Rayadu C.S. Beacon Publication, New Delhi, 1996.
7. Effective Technical Communication by M.Ashraf, Rizvi, Mc Graw Hill Publications, 2006.

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

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

(A) Internal Assessment 20 marks

Description	Marks
Continuous Evaluation	10
Assignments	5
Attendance and Class behavior	5
Total	20

B) Semester end examination 30 marks

A) Theory Exam, Total Marks: 30 Marks

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

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

ENVIRONMENT AND SUSTAINABLE DEVELOPMENT-II

COURSE CODE: U23COM2VEC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course objective

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

Course Outcomes

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

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

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

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

Internal assessment 40% i.e. 20 marks

Semester end examination 60% i.e. 30 marks

(A) Internal Assessment 20 marks

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

B) Semester end examination 30 marks

PAPER PATTERN

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

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

PRINCIPLES OF MANAGEMENT-II

COURSE CODE: COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

BOS	Commerce
Class	F.Y.B.Com. (B.A.F.& B.F.M.)
Course Code B.F.M	U23FM2VSC01
Course Code B.A.F	
Semester	II
Course Name	Principles of Management
Course Code	
Course Type	VOCATIONAL SKILL COURSE (VSC)
Course Credit	02

Course Objectives:

1. To study in depth about the management principles.
2. To understand the roles and functions of managerial level.
3. To acquire knowledge about planning, organizing, decision making, Management control.

Course Outcome

After studying the course, students will be able to:

1. Understand the concepts related to Business, demonstrate the roles, skills and functions of management.
2. Analyze various plans, strategies, policies and develop ability to make optimal managerial decisions.
3. Develop leadership qualities and effective organization of resources.
4. Evaluate the complexities associated with management of human resources in the organization and apply various controlling techniques.

Sr. No	Syllabus	No. of lectures
01	Module 1: Introduction to Principles of management 1. Nature and process of management, basic management roles and skills, nature of managerial work, approaches to management, classical behavioural, systems and contingency approaches, contemporary issues and challenges 2. Planning and decision making: Concept, purpose and process of planning, kinds of plans, strategies, policies and planning, premises, goal setting, MBO, decision making, conditions, forms of group decision making in organization.	12
02	Module 2: Organizing and Management control. 1. Organizing Fundamentals of organising, bases of departmentation, distribution of authority, coordination, organisation structure, and design, leadership-nature and significance, leading and managing, leadership styles, leadership theories. 2. Management control	18

	Nature, purpose and process of controlling, kinds of control system, prerequisites of effective control systems, resistance to control, controlling techniques.	
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Reference Books:

1. Essentials of Management - Wehrich and Koontz.
2. Principles of Management - L.M. Prasad
3. Principles of Management - DinkarPagare
4. Business Management - C.B. Gupta
5. Business Management - N. Premavathy
6. Principles of Management - J. Jayasankar
7. Principles of Management - P.C. Tripathi& P.N. Reddy.

Reference Links:

1. <https://byjus.com/commerce/henri-fayol-14-principles-of-management/>
2. <https://www.simplilearn.com/principles-of-management-by-henri-fayol-article>
3. <https://ncert.nic.in/textbook/pdf/lebs102.pdf>

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
One Project	05
Attendance and Class behavior	05
Total	20

B) B) Semester end examination 30 marks

PAPER PATTERN

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

Q.3 Write a short note on any 2 out of three OR Q.3 Long answer. (essay type)	10 10
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Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in the semester-end examination.

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

COURSE CODE: U23COM2E01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

1. To provide students with a basic understanding of concepts of logistics and supply chain management.
2. To introduce students to the key activities performed by the logistics function.
3. To understand global trends in logistics and supply chain management

Course Outcome:

After studying the course, students will be able to:

1. Understand the concepts of logistics and supply chain management.
2. Familiarize the students with logistic functions.
3. Identify the global trends in logistics and supply chain management.

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

	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	
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Reference Books:

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

SCHEME OF EXAMINATION

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

(C) Internal Assessment : 40%

20 Marks

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

Periodical class test Question paper pattern

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

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

(D) Semester End Examination : 60%

30 Marks

Duration: The examination shall be of 1 hour duration.

Question Paper Pattern

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

Passing criteria:

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

Effective Communication Skills-2 (AEC)

Syllabus for B.Com.(B.A.F/B.B.I./B.F.M.),

B.Sc.(Computer/I.T./E.V.S./Packaging Technology)

Semester-II

COURSE CODE :

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Sr. No.	Name of the Department	Programme Name	Semester	Course Code	Credit
1	Department of Accountancy	F.Y.BFM	II	U23FM2AEC01	2
2	Department of Accountancy	F.Y.BAF	II	U23AF2AEC01	2
3	Department of Banking and Insurance	F.Y.BBI	II	U23BI2AEC01	2
4	Department of Environmental Science	F.Y.B.Sc EVS	II	U23ES2AEC01	2
5	Department of Computer Science	F.Y.B.Sc CS	II	U23CS2AEC01	2
6	Department of Packaging technology	F.Y.B.Sc PT	II	U23PT2AEC01	2
7	Department of Information Technology	F.Y.B.Sc IT	II	U23IT2AC01	2

Course Objectives:

1. To develop effective interpersonal skills among learners for corporate employability.

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

Course Outcomes:

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

Sr. No	Syllabus	No. of lectures
01	Module-1.Group Communication Interview Skills: Preparing for Interview, Types of Interviews, Group Discussion: Nature and Ingredients, Process and Preparation, Corporate Meetings: Theory, Group Dynamics, Process of Conducting Meeting, Notice, Agenda and Minutes of Meeting, Conference: Types, Organization, Advanced Methods of conducting conferences	10
02	Module-2.Business Correspondence -2 Trade Letters: Inquiry Letter, Complaint Letter, Adjustment Letter, Sales Letter, RTI and Consumer Grievance Letter ,Report Writing: Types of Report, Format of Report, Investigative Report, Feasibility Report	10
03	Module-3. Language and Writing Skills Presentation Skills: Principles of Effective Presentation, Effective use of OHP, Use of PPT, Summarization: Identification of main points and sub points, Presenting in cohesive manner, Paraphrasing and summarizing,	10

Reference Books:

1. A Handbook of Commercial Correspondence by Ashley, A, Oxford University Press, 1992.
2. Basic Business Communication: Skills for Empowering the Internet Generation by Raymond Lesikar and Marie Flatley, 9th Edition, Tata McGraw Hill, New Delhi, 2002.
3. Business Communication by D Chaturvedi and Mukesh Chaturvedi, Third Edition, Pearson Publications Ltd, 2013.
4. Business Communication by Meenakshi Raman and Prakash Singh ,Oxford University Press, 2007.
5. Business Communication Strategies by Monippally, Matthukutty, M, Tata McGraw Hill New Delhi, 2001.
6. Effective Business Communication by Herta Murphy, Herbert Hildebrandt, Jane Thomas, Mc Graw 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, Mc Graw Hill Publications, 2006.

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

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

(A) Internal Assessment 20 marks

Description	Marks
Internal tests of 10 marks each Q.1 Multiple choice Questions - 05 Marks Q.2. Attempt 01 questions out of 3 questions (5 marks each)- 05 Marks	10
Role Plays /Group Discussion/Mock Interviews/Presentation/Case studies/Assignments	5
Attendance and Class behavior	5
Total	20

B) Semester end examination 30 marks

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

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

CO –CURRICULAR COURSE IN CULTURAL ACTIVITIES

Course Code: U23NSS2CC01

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: 1. Event Communication & Presentation Skills. 2. Special Events, Research & Planning 3. Advance Event Accounting & Costing 4. Event Marketing, Advertising & PR 5. Event Production & Logistics	5
Unit-II	Practical Sessions: 1. Event Communication & Presentation Skills. 2. Special Events, Research & Planning 3. Advance Event Accounting & Costing 4. Event Marketing, Advertising & PR 5. Event Production & Logistics	5
	Department level Cultural activities/Performances	15
	Report Writing / Operations and Marketing	05
	TOTAL (HOURS)	30

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

The scheme of Examination shall be divided as follows.

- **Continuous Evaluation Pattern**

Description	Marks
Activity related work such as	10
<ul style="list-style-type: none"> • Attending lectures • Practical sessions • Seminars, Conference 	10
	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
