

AC: AC: 29/06/2024

Item No.3.1



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

DEPARTMENT OF COMMERCE

Sr. No.	Heading	Particulars
1	Title of the course	B. Com Management Accounting and Finance+ CMA (US) (Bachelor of Commerce)
2	Eligibility for admission	HSC or Equivalent
3	Minimum percentage	45%
4	Semesters	I
5	Level	UG
6	Pattern	03 years & 06 semesters CBGS
7	To be implemented from	From Academic year 2024-25 in a progressive manner

Date: 29th June 2024

Signature:

Dr. Koel Roychoudhury
AC Chairperson



SJha

Ms. Sugandha Jha
Head of the Department

Sri Chandrasekarendra Saraswati Vidyapuram,, Plot I-C, Sector V,
Nerul, Navi Mumbai – 400706 India

Tel No: 61196409, 61196410, 61196402, 61196413, 61196414, 61196415, 27708371

Fax No: 022-27713356, **Email:** ascnsies@sies.edu.in / siesascn@yahoo.in **Website:**

www.siesascn.edu.in



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 2024-2025)

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.

PROGRAM SPECIFIC OUTCOME (PSO):

After successful completion of the three years of B. Com Management Accounting and Finance+
CMA

(US) Programme the graduate will be able to

PSO 1: Demonstrate various skills set with respect to disciplines of Commerce, Business, Accounting, Economics, Finance, Law, IT, Auditing and Taxation.

PSO 2: Exhibit skills of research, effective communication, financial and managerial decision- making in day-to-day corporate affairs.

PSO 3: Use mathematical, analytical and statistical tools of financial and accounting analysis.

PSO 4: Utilize information technology tools pertaining to accountancy.

PSO 5: Make use of practical skills to work as a tax consultant, audit assistant and financial advisor.

PSO 6: Understand the importance of social, environmental, human rights and other critical issues faced by humanity at the local, national and international level.



SCHEME OF MODULES

No. of Courses	Course Code	Semester I	Credits
1	Major :Department Specific Course (DSC)		
1	U24MAF1MJ01	Cost Accounting – I	4
	U24MAF1MJ02	Management Accounting – I	2
2	Minor: Department Specific Course (DSC)		
2			
3	Open Electives(OE/ Generic Electives)		
3	U24MAF1OE01	Mathematical and Statistical Techniques-I	2
4	U24MAF1OE02	Business Economics – I	2
4	VSC/SEC(Vocational Course/Skill Enhancement Course)		
5	U24MAF1VSC01	Financial Accounting - I	2
6	U24MAF1SEC01	Technology & Analytics - I	2
5	AEC/VEC/IKS(Ability Enhancement Course/Value Education Course/Indian Knowledge System)		
7	U24MAF1AEC01	Effective Communication Skills-I	2
8	U24MAF1VEC01	Understanding India	2
9	U24MAF1IKS01	Indian Knowledge System	2
6	OJT, FP, RP, CEP, CC		
10	U24CC1LS01	Life skill -I	2
Total Credits			22



COURSE NAME: COST ACCOUNTING-I

COURSE CODE: U24MAF1MJ01
1 credit - 15 lectures

COURSE CREDIT: 04
1 lecture - 60 minutes

Course Objective:

1. To introduce fundamental cost measurement concepts and classification to develop a strong foundation in cost estimation techniques.
2. To enable students to prepare and analyze cost sheets and understand various costing systems such as job-order and process costing.
3. To differentiate between absorption and variable costing methods and their implications on financial decision-making.
4. To provide insights into supply chain management, lean resource management, and their impact on organizational efficiency.

Course Outcomes:

On successful completion of the course the learner will be able to:

Sr. No	Blooms Taxonomy	COURSE OUTCOME	PSO
		On completion of the syllabus learners will be able to,	
CO1	Remember and understand	Explain key cost measurement concepts, cost classification methods, and their relevance in financial management.	1
CO2	Apply	Utilize costing techniques to prepare cost sheets and assess cost of goods manufactured and sold.	1
CO3	Analyze	Evaluate the differences between absorption and variable costing methods and their influence on managerial decisions.	1

Sr. No	Syllabus	No. of lectures
Module I	Measurement Concepts, Classification of Costs Introduction to Cost Concepts Classification of Costs: Fixed vs Variable, Direct vs Indirect, Product vs Period Methods of Estimating Fixed and Variable Costs (High-Low Method, Regression Analysis)	15
Module II	Cost Sheet and Costing Systems Preparation of Cost Sheet Cost of Goods Sold & Cost of Goods Manufactured Overview of Costing Systems: Job-Order Costing, Process Costing Life-Cycle Costing and Its Importance	15
Module III	Absorption Costing vs Variable Costing Fixed Factory Overheads Under Absorption Costing Fixed Factory Overheads Under Variable Costing Inventory and Operating Income Under Variable and Absorption Costing Effects of Changing Inventory Levels	15
Module IV	Supply Chain and Lean Resource Management Overview of Supply Chain Management Lean Resource Management Principles Just-In-Time (JIT) Systems and Its Implementation Material Requirement Planning (MRP) and Manufacturing Resource Planning (MRPII)	15



Enterprise Resource Planning (ERP) and Its Role in Cost Management Capacity Level Planning and Decision Making	
Total	60

Reference Books:

1. Horngren, Datar, and Rajan - "Cost Accounting: A Managerial Emphasis," Pearson Education
2. M.Y. Khan and P.K. Jain - "Management Accounting: Text, Problems and Cases," Tata McGraw-Hill
3. Colin Drury - "Management and Cost Accounting," Cengage Learning
4. Charles T. Horngren - "Introduction to Management Accounting," Pearson Education

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 online examination (Multiple choice Questions)- 20 marks	20
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.



COURSE NAME: Management ACCOUNTING - I

COURSE CODE: U24MAF1MJ02

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes.

Course Objectives:

1. To provide an understanding of strategic planning concepts, including mission and goals, and their importance in organizational success.
2. To equip students with the ability to analyze both external and internal environments to support strategic decision-making.
3. To develop skills in formulating and implementing strategies using various planning tools.
4. To introduce the concept of the learning curve and its applications in cost estimation and performance improvement.

Course Outcomes:

On successful completion of the course the learner will be able to:

Sr. No	Blooms Taxonomy	COURSE OUTCOME	PSO
		On completion of syllabus learners will be able to:	
CO1	Remember and Understand	Describe the key elements of strategic planning and the significance of analyzing organizational environments.	1
CO2	Apply	Utilize strategic planning frameworks to develop mission statements and strategic goals.	1
CO3	Analyze	Assess the impact of learning curves on organizational performance and decision-making processes.	1

Modules	Details	No. of lectures
Unit I	<u>Strategic Planning</u> Overview of Strategic Planning Mission and Goals Analyzing External and Internal Environments SWOT Analysis and PESTEL Analysis Formulating and Implementing Strategies Other Planning Tools (Balanced Scorecard, Benchmarking)	15
Unit II	<u>Learning Curve</u> Concept of Learning Curve Factors Influencing the Learning Curve Applications in Cost Estimation and Decision Making Limitations of the Learning Curve Learning Curve Models and Their Practical Applications	15
TOTAL		30

Reference Books:

1. David, F.R. - "Strategic Management: Concepts and Cases," Pearson Education
2. Wheelen, T.L., and Hunger, J.D. - "Strategic Management and Business Policy," Pearson Education
3. Ansoff, H.I. - "Corporate Strategy," McGraw-Hill
4. Kaplan, R.S., and Norton, D.P. - "The Balanced Scorecard: Translating Strategy into Action,"



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 online Examination (Multiple choice Questions)	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.

COURSE NAME: MATHEMATICAL AND STATISTICAL TECHNIQUES-I

COURSE CODE: U24MAF1OE01
1 credit - 15 lectures

COURSE CREDIT: 02
1 lecture is 60 minutes

Course Objectives

1. To assist learners in calculation of Shares and Mutual Funds, Probability, Permutation and Combination.
2. 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

1. 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. .



Unit	Syllabus	Number of Lectures
	Mathematics	
1	<p>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.)</p> <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: $P(A \cap B) = P(A) P(B)$.</p> <p>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.</p>	15
	Statistics	
2	<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. Measures of Dispersions: Concept and idea of dispersion. Various measures Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance, Combined Variance.</p>	15
	Total	30

Reference Books:-

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

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

Internal assessment 40% i.e. 20 marks

Semester end examination 60% i.e. 30 marks



(A) Internal Assessment 20 marks

Description	Marks
Internal online Examination (Multiple choice Questions)	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 hours	Total
Marks: 60	
Q.1 10 marks OR 10 marks	10
Q.2 10 marks OR 10 marks	10
Q.3 10 marks OR 10 marks	10
Total	30
Note:- Q.1,2 and 3 - 10 marks may be divided into sub questions if required.	

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



COURSE NAME: BUSINESS ECONOMICS- I

COURSE CODE: U24MAF1OE02

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	MODULE I: Introduction to Business Economics and Analysis of Demand <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	MODULE II: Analysis of Cost and Production Decisions <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



	Total	30
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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 online Examination (Multiple choice Questions)	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.



COURSE NAME: Financial Accounting-I

COURSE CODE: U24MAF1VSC01

1 credit - 15 lectures

COURSE CREDIT: 02

1 lecture is 60 minute

Course Objectives:

1. To provide an in-depth understanding of comprehensive income, income statements, and the components of owners' equity.
2. To equip students with the skills to prepare and analyze statements of cash flows using direct and indirect methods.
3. To develop a thorough understanding of revenue recognition principles, including accounting for long-term contracts and consigned goods.
4. To familiarize students with financial statement disclosures and integrated reporting to enhance decision-making.

Course Outcomes:

On successful completion of the course the learner will be able to:

Sr. No	Blooms Taxonomy	COURSE OUTCOME	PSO
		On completion of syllabus learners will be able to:	
CO1	Remember and Understand	Explain the key components of financial statements, including the balance sheet, statement of comprehensive income, and statement of cash flows.	1
CO2	Apply	Utilize appropriate accounting methods to prepare and analyze financial statements and revenue recognition scenarios.	1
CO3	Analyze	Evaluate financial performance through comprehensive income analysis and cash flow assessment for informed decision-making.	1

Sr. No	Syllabus	No. of lectures
01	<u>Financial Statements - I</u> The Statement of Comprehensive Income Understanding Financial Statements Balance Sheet Statement of Comprehensive Income Owners' Equity and Retained Earnings Common Stock Preferred Stock Treasury Stock and Classification of Shares Statement of Owners' Equity and Notes to Financial Statements Reclassification of Short-Term Liabilities	10
02	<u>Financial Statements - II</u> Introduction to the Statement of Cash Flows Operating Activities: The Indirect Method Investing and Financing Activities Statement of Cash Flows Disclosures Integrated Reporting: Concepts and Implementation	10
03	<u>Revenue Recognition</u> Revenue Recognition Principles and Standards	10



	Right of Return and Consigned Goods Accounting for Long-Term Contracts Income Measurement and Recognition Criteria	
	Total	30

Reference Books:

1. Jerry J. Weygandt, Paul D. Kimmel, and Donald E. Kieso - "Financial Accounting: IFRS Edition," Wiley
2. Thomas R. Dyckman, Robert P. Magee, and Glenn M. Pfeiffer - "Financial Accounting."
3. Charles T. Horngren, Walter T. Harrison, and M. Suzanne Oliver - "Financial & Managerial Accounting."
4. Earl K. Stice and James D. Stice - "Intermediate Accounting," Cengage Learning

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 online Examination (Multiple choice Questions)	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.



COURSE NAME: TECHNOLOGY & ANALYTICS - I

COURSE CODE: U24MAF1SEC01

1 credit - 15 lectures

COURSE CREDIT: 02

1 lecture is 60 minutes

Course Objectives:

1. To provide an understanding of information systems, including transaction cycles, databases, and enterprise resource management.
2. To equip students with knowledge of data management techniques, including data warehouses, data marts, data lakes, and enterprise performance management (EPM).
3. To develop an understanding of data governance principles, data life cycle management, and records management.
4. To familiarize students with cybersecurity concepts, cyberattacks, and the implementation of effective defenses against cyber threats.

Course Outcomes:

On successful completion of the course the learner will be able to:

Sr. No	Blooms Taxonomy	COURSE OUTCOME	PSO
		On completion of syllabus learners will be able to:	
CO1	Remember and Understand	Explain the fundamental concepts of information systems, data governance, and cybersecurity.	1
CO2	Apply	Utilize information system tools to manage databases, transaction cycles, and enterprise resources effectively.	1
CO3	Analyze	Assess cybersecurity risks and develop appropriate strategies to defend against cyberattacks.	1

Units	Details	Lectures Required
Unit I	<u>Information Systems</u> Overview of Information Systems in Business Transaction Cycles and Their Importance - Revenue Cycle - Expenditure Cycle - Production Cycle Databases and Data Management - Types of Databases (Relational, NoSQL) - Database Management Systems (DBMS) Enterprise Resource Management (ERP) - Key Features and Benefits of ERP Systems - ERP Implementation Challenges Data Storage Solutions - Data Warehouse, Data Mart, and Data Lake - Enterprise Performance Management (EPM) Systems	15
Unit II	<u>Data Governance and Cybersecurity</u> Data Governance Principles - Importance of Data Governance - Regulatory Compliance and Standards Data Life Cycle and Records Management - Stages of Data Life Cycle	15



<ul style="list-style-type: none"> - Best Practices in Records Management Cyberattacks and Threats -Types of Cyberattacks (Phishing, Malware, Ransomware, DDoS) - Impact of Cyberattacks on Organizations Defenses Against Cyberattacks - Firewalls and Intrusion Detection Systems (IDS) - Encryption Techniques - Employee Awareness and Training 	
TOTAL	30

Reference Books:

1. Kenneth C. Laudon and Jane P. Laudon - "Management Information Systems: Managing the Digital Firm," Pearson
2. Ramez Elmasri and Shamkant B. Navathe - "Fundamentals of Database Systems," Pearson
3. William Stallings - "Cryptography and Network Security: Principles and Practice," Pearson
4. John Rittinghouse and James F. Ransome - "Cybersecurity Operations Handbook," Elsevier

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 online Examination (Multiple choice Questions)	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

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

PAPER PATTERN

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



Effective Communication Skills-1

(To be implemented from AY 2024-25)

Syllabus for FY B.Com (General), FY B.Com. (B.A.F/B.B.I./B.F.M.),
FY B.Sc. (Computer/I.T./E.V.S./Packaging Technology)
Semester-I

COURSECODE : U24MAF1AEC01
1 credit - 15 lectures

COURSECREDIT: 02
1 lecture is of 60 minutes

Course Objectives:

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

Course Outcomes:

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

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

Reference Books:

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



2. Basic Business Communication: Skills for Empowering the Internet Generation by Raymond Lesikar and Marie Flatley, 9th Edition, Tata McGraw Hill, New Delhi, 2002.
3. Business Communication by D Chaturvedi and Mukesh Chaturvedi, Third Edition, Pearson Publications Ltd, 2013.
4. Business Communication by Meenakshi Raman and Prakash Singh, Oxford University Press, 2007.
5. Business Communication Strategies by Monippally, Matthukutty, M, Tata McGraw Hill New Delhi, 2001.
6. Effective Business Communication by Herta Murphy, Herbert Hildebrandt, Jane Thomas, McGraw Hill Education, 2009.
7. Effective Communication by Balan K.R. and Rayadu C.S., Beacon Publication, New Delhi, 1996.
8. Effective Technical Communication by M. Ashraf, Rizvi, McGraw Hill Publications, 2006.

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

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

(A) Internal Assessment 20 marks

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

**Application oriented activities will be conducted*

B) Semester end examination 30 marks

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

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



COURSE NAME: UNDERSTANDING INDIA

COURSE CODE: U24MAF1VEC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

1. To enable the students to acquire and demonstrate the knowledge and understanding of contemporary India with its historical perspective.
2. To familiarize the learners with the structure of Indian Constitution and explain the political the political processes with reference to local self-government.

Syllabus at Glance

Sr. No.	Module	No. of Lectures
1.	Overview Of Indian Society	15
2.	The Indian Constitution	15
Total		30

Course Outcomes:

1. Learners will be able to appreciate the social fabric of Indian Society and also to participate/conduct the discussion and debate on contemporary Indian issues.
2. Learners will develop a better understanding of the basic structure of the Indian Constitution and the working of the local self-government.

Detailed Syllabus

Sr. No.	Module	No. of Lectures
1	Overview of Indian Society: <ul style="list-style-type: none">● Understand the multi-cultural diversity of Indian society through its demographic composition: religion, caste, language, regional and gender differences. Understand regional variations according to rural, urban and tribal characteristics. Understanding the concept of diversity as difference.● Explore the disparities arising out of gender with special reference to a. violence against women, female feticide (declining sex ratio), appreciate the inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities.● Understanding social conflicts: Examine inequalities manifested due to the caste system and inter-group conflicts. Understand inter-group conflicts arising out of communalism; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences.	15



2	The Indian Constitution	15
<ul style="list-style-type: none"> • The Structure of the Constitution - the Preamble, Main Body; Schedule Basic features of the Constitution. • Fundamental Rights and Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of the Indian Society. • The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments; • Role and significance of women in politics. 		

References

Understanding India

- Ahluwalia I J, Kanbur Ravi, P K Mohanty, SAGE Pub (2014), Urbanization in India: Challenges, Opportunities & the way forward
- Azad Naseem, R Gupta Pub (2011) Social and Economic Problems in India
- Bakshi P M 2011, The Constitution of India
- Bhat L SSSRD- New Delhi, Regional Inequalities in India
- Bhardwaj Kawal Kishor, Mittal Publications, Combating communalism in India: Key to National Integration
- Bose Mandakranta Oxford University Press, Faces of Feminine in Ancient , medieval and Modern India
- Kodesia Krishna, Sterling Publications, The Problems of Linguistic States in India
- Kothari Rajani, Orient Blackswan Politics in India
- Kumar Ravindra, Mittal Publications, Problems of Communalism in India
- Mitra Subrata, Routledge Publications, Politics in India: Structure, Process and Policy
- Padey Vinita, Rawat Pub (2016) Indian Society and Culture
- Rajagopalan S, ICFAI- 2012, Rural, Urban Migration : Trends, challenges & Strategies
- Ram Ahuja, Rawat Pub (2014) Social Problems in India, National Humana rights commission- disability Manual

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 test 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 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.



COURSE NAME: INDIAN KNOWLEDGE SYSTEM

COURSE CODE: U24MAF1IKS01
1 credit - 15 lectures

COURSE CREDIT: 02
1 lecture is 60 minutes.

Course Objectives:

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

Course Outcomes:

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

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

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

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) Semester end examination 30 marks

PAPER PATTERN

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

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



Co-Curricular Course in Life Skills I

COURSE CODE: U24CC1LS01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes.

Course Objectives:

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

Course outcomes:

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

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

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

References:

1. Goleman, D, Working with Emotional Intelligence. Bloosbury Publication, 1998
2. Ghosh, S., Universal Values: As reflected in literature. Ramakrishna Mission Institute of Culture, 2004
3. Wadkar, A. J, Life Skills for success.SAGE, 2016



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

SCHEME OF EXAMINATION

Total Marks: 50

Continuous Evaluation pattern.

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



AC: 29/06/2024

Item No.3.1



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

DEPARTMENT OF COMMERCE

Sr. No.	Heading	Particulars
1	Title of the course	B. Com Management Accounting and Finance+ CMA (US) (Bachelor of Commerce)
2	Eligibility for admission	HSC or Equivalent
3	Minimum percentage	45%
4	Semesters	II
5	Level	UG
6	Pattern	03 years & 06 semesters CBGS
7	To be implemented from	From Academic year 2024-25 in a progressive manner

Date: 29th June 2024

Signature:


Dr. Koel Roychoudhury
AC Chairperson


Ms. Sugandha Jha
Head of the Department

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



SCHEME OF MODULES

No. of Courses	Course Code	Semester II	Credits
1	<i>Major: Department Specific Course (DSC)</i>		
1	U24MAF2MJ01	Cost Accounting – II	4
	U24MAF2MJ02	Management Accounting - II	2
2	<i>Minor: Department Specific Course (DSC)</i>		
2	U24MAF2MI01	Internal Control Systems - I	2
3	<i>Open Electives (OE/ Generic Electives)</i>		
3	U24MAF2OE01	Mathematical and Statistical Techniques-II	2
4	U24MAF2OE02	Business Economics – II	2
4	<i>VSC/SEC (Vocational Course/Skill Enhancement Course)</i>		
5	U24MAF2VSC01	Financial Accounting - II	2
6	U24MAF2SEC01	Technology & Analytics – II	2
5	<i>AEC/VEC/IKS (Ability Enhancement Course/Value Education Course/Indian Knowledge System)</i>		
7	U24MAF2AEC01	Effective Communication Skills-II	2
8	U24MAF2VEC01	Environmental Sustainability & Development	2
6	<i>OJT, FP, RP, CEP, CC</i>		
10	U24CC2LS02	Life skill -II	2
Total Credits			22



COURSE NAME: COST ACCOUNTING-II

COURSE CODE: U24MAF2MJ01
1 credit - 15 lectures

COURSE CREDIT: 04
1 lecture - 60 minutes

Course Objective:

1. Understand the fundamental concepts and techniques of cost accounting, including costing methods and overhead allocation.
2. Develop the ability to apply activity-based costing and shared service cost allocation methods in business scenarios.
3. Analyze joint and byproduct costing techniques to enhance decision-making and cost control.
4. Evaluate business processes and quality costs to improve operational efficiency and add value to the organization.

Course Outcomes:

On successful completion of the course the learner will be able to:

Sr. No	Blooms Taxonomy	COURSE OUTCOME	PSO
		On completion of the syllabus learners will be able to,	
CO1	Remember and understand	Explain the principles of various costing methods, overhead allocation, and cost analysis techniques.	1
CO2	Apply	Implement activity-based costing and shared service cost allocation to determine accurate cost structures in real-world business environments.	1
CO3	Analyze	Evaluate cost reports and process efficiency to identify opportunities for cost reduction and quality improvement.	1

Sr. No	Syllabus	No. of lectures
Unit 1	<u>Costing Methods and Overhead Accounting</u> Costing methods covering job, process, batch, and contract costing techniques. Overhead costs and allocation strategies focusing on direct and indirect expenses, cost pools, and allocation bases. Accounting for overhead, including absorption and marginal costing methods, variance analysis, and cost control mechanisms.	15
Module II	<u>Activity-Based Costing and Shared Service Cost Allocation</u> Concepts and applications of activity-based costing, identifying cost drivers and activity cost pools. Single basis shared service cost allocation methods such as direct and step-down allocation. Multiple basis allocation covering complex cost-sharing strategies in multidivisional organizations.	15
Module III	<u>Joint and Byproduct Costing</u> Techniques for allocating joint costs using methods like physical units, relative sales value, and net realizable value. Byproduct	15



	costing approaches including recognition, valuation, and accounting treatment. Decision-making related to joint and byproduct costing in manufacturing and service industries.	
Module IV	<u>Business Process Improvement and Cost of Quality</u> Introduction to business process improvement and value chain analysis focusing on cost optimization. Process analysis tools and techniques for identifying inefficiencies and streamlining operations. Cost of quality encompassing prevention, appraisal, internal and external failure costs, and strategies to enhance quality while minimizing expenses.	15
Total		60

Reference Books:

1. "Cost Accounting: Principles & Practice" by M.N. Arora
2. M.Y. Khan and P.K. Jain - "Management Accounting: Text, Problems and Cases," Tata McGraw-Hill
3. "Management and Cost Accounting" by Colin Drury
4. "Activity-Based Costing and Management" by Kaplan and Cooper

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 online examination (Multiple choice Questions)- 20 marks	20
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.



COURSE NAME: MANAGEMENT ACCOUNTING - II

COURSE CODE: U24MAF2MJ02

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes.

Course Objectives:

1. Understand the fundamental concepts of forecasting techniques, regression analysis, and probability in financial planning.
2. Develop proficiency in applying budgeting concepts to facilitate effective financial decision-making.
3. Analyze financial data using statistical tools to support strategic business planning.
4. Evaluate budgeting techniques to optimize resource allocation and performance measurement.

Course Outcomes:

On successful completion of the course the learner will be able to:

Sr. No	Blooms Taxonomy	COURSE OUTCOME	PSO
		On completion of syllabus learners will be able to:	
CO1	Remember and Understand	Describe key forecasting techniques, probability concepts, and budgeting fundamentals.	1
CO2	Apply	Utilize regression analysis and budgeting methods to solve financial planning challenges.	1
CO3	Analyze	Assess financial data to identify trends and make informed budgeting decisions.	1

Modules	Details	No. of lectures
Unit I	<u>Forecasting Techniques, Regression Analysis, Probability</u> Introduction to forecasting methods, their importance in financial planning, and practical applications. Detailed exploration of regression analysis for identifying trends and relationships among financial variables. Understanding probability theories and their role in risk assessment and decision-making.	15
Unit II	<u>Budgeting Concepts</u> Comprehensive understanding of budgeting types, including operational, financial, and capital budgeting. Techniques for budget preparation, variance analysis, and the significance of budgeting in strategic financial management. Role of budgets in performance measurement and cost control.	15
TOTAL		30

Reference Books:



1. "Financial Management" by Prasanna Chandra
2. "Forecasting Methods and Applications" by Spyros G. Makridakis
3. "Management Accounting" by Anthony A. Atkinson
4. "Probability and Statistics for Engineers and Scientists" by Ronald E. Walpole

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 online Examination (Multiple choice Questions)	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.



COURSE NAME: INTERNAL CONTROL SYSTEMS - I

COURSE CODE: U24MAF2MI01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes.

Course Objectives:

1. Understand the fundamental principles and frameworks of corporate governance, including its hierarchical structure.
2. Develop knowledge of key regulatory frameworks such as the Foreign Corrupt Practices Act (FCPA) and Sarbanes-Oxley Act (SOX).
3. Apply governance principles and compliance regulations to ensure ethical and transparent business operations.
4. Analyze the role of external audit opinions in assessing corporate accountability and financial integrity.

Course Outcomes:

On successful completion of the course the learner will be able to:

Sr. No	Blooms Taxonomy	COURSE OUTCOME	PSO
		On completion of syllabus learners will be able to:	
CO1	Remember and Understand	Explain core governance principles, regulatory frameworks, and the importance of external audits.	1
CO2	Apply	Implement corporate governance structures and compliance measures in various business scenarios.	1
CO3	Analyze	Evaluate the impact of governance policies and external audit opinions on corporate transparency and ethical conduct.	1

Modules	Details	No. of lectures
Unit I	<u>Governance Principles and Hierarchy of Corporate Governance</u> Overview of corporate governance principles, their importance in modern organizations, and the framework for effective governance. Examination of the hierarchical structure of corporate governance, including roles and responsibilities of stakeholders such as the board of directors, executives, and shareholders.	15
Unit II	<u>FCPA, Sarbanes-Oxley, and External Audit Opinions</u> Detailed study of the Foreign Corrupt Practices Act (FCPA) and its implications for global businesses. Understanding the Sarbanes-Oxley Act (SOX) and its role in financial reporting and internal controls. Examination of external audit opinions,	15



	their types, and their significance in maintaining corporate accountability and investor confidence.	
TOTAL		30

Reference Books:

1. "Corporate Governance: Principles, Policies, and Practices" by A. C. Fernando
2. "Corporate Governance and Accountability" by Jill Solomon
3. "The Sarbanes-Oxley Act: Analysis and Practice" by Charles H. Meyer
4. "Auditing and Assurance Services" by Alvin A. Arens and Randal J. Elder

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 online Examination (Multiple choice Questions)	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.



COURSE NAME: MATHEMATICAL AND STATISTICAL TECHNIQUES-II**COURSE CODE: U24MAF2OE01**
1 credit - 15 lectures**COURSE CREDIT: 02**
1 lecture is 60 minutes**Course Objectives**

1. To assist learners in calculation of derivatives of function, Interest and Annuity.
2. 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

1. 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. 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 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 up to 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 & Effective Annual Rate Perpetuity and its present value. Simple problems involving up to 4 time periods.	15
	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.	15



	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.	
	Total	30

Reference Books:

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

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

Internal assessment 40% i.e. 20 marks

Semester end examination 60% i.e. 30 marks

(A) Internal Assessment 20 marks

Description	Marks
Internal online Examination (Multiple choice Questions)	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 hours	Total
Marks: 60	
Q.1 10 marks OR 10 marks	10
Q.2 10 marks OR 10 marks	10
Q.3 10 marks OR 10 marks	10
Total	30
Note:- Q.1,2 and 3 - 10 marks may be divided into sub questions if required.	

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



COURSE NAME: BUSINESS ECONOMICS- II

COURSE CODE: U24MAF2OE02

1 credit - 15 lectures

COURSE CREDIT: 02

1 lecture is 60 minutes

Course Objectives:

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

Course Outcomes:

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

Sr. No	Syllabus	No. of lectures
01	MODULE I: Market structures: Pricing and Output Decisions under Perfect and Imperfect Competition <ul style="list-style-type: none">● Market structure: Meaning of Markets, Types of Market Structures● Perfect Competition: Meaning, Features, Equilibrium conditions short run and long run equilibrium of a firm and industry.● Monopoly: Meaning, Features, Sources of Monopoly Power, Equilibrium conditions- short run and long run equilibrium of a firm and industry, Perfect competition vs Monopoly.● Monopolistic Competition: Meaning, Features, Equilibrium conditions- short run and long run equilibrium of a firm, Selling costs- Role of Advertisements● Oligopoly: Meaning, Features, Collusive Oligopoly- Cartel Formation, Non-Collusive Oligopoly- Kinked demand curve. Related case studies.	15
02	MODULE II: Pricing Practices and Capital Budgeting <ul style="list-style-type: none">● Price leadership under Oligopoly- Meaning, Types, Advantages & Limitations.● Price discrimination- Meaning, Degrees, Conditions, Equilibrium of Price Discriminating Monopolist, Dumping.● Types of Pricing Practices: Marginal Cost Pricing, Cost Plus Pricing, Multiple-Product Pricing, Transfer Pricing.● Capital Budgeting: Meaning, Importance, Steps in Capital Budgeting, Techniques of Investment Appraisal- Pay-back period, Net Present Value and Internal Rate of Return, related cases studies and numerical sums. Related case studies.	15
	Total	30



References:

1. Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
2. Hirschey, 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 online Examination (Multiple choice Questions)	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.



COURSE NAME: FINANCIAL ACCOUNTING - II

COURSE CODE: U24MAF2VSC01

1 credit - 15 lectures

COURSE CREDIT: 02

1 lecture is 60 minutes

Course Objectives:

1. To understand the principles of accounting for accounts receivable, warranties, and inventory tracking.
2. Apply inventory tracking methods, calculate depreciation, and handle asset impairment in real-world financial scenarios.
3. To gain insights into the accounting treatment of intangible assets and inventory valuation errors.
4. To apply theoretical knowledge of accounting to real-world business scenarios, ensuring accurate financial reporting.

Course Outcomes:

On successful completion of the course the learner will be able to:

Sr. No	Blooms Taxonomy	COURSE OUTCOME	PSO
		On completion of syllabus learners will be able to:	
CO1	Remember and Understand	Recognize and explain accounting concepts related to accounts receivable, warranties, fixed assets, depreciation, and inventory methods.	1
CO2	Apply	Apply inventory tracking methods, calculate depreciation, and handle asset impairment in real-world financial scenarios.	1
CO3	Analyze	Analyze financial statements to detect errors in inventory valuation, depreciation, and impairment, offering corrective solutions.	1

Sr. No	Syllabus	No. of lectures
01	<u>Accounts Receivable, Warranties, and Inventory</u> Accounts Receivable: Understanding the recognition, aging, and collection of accounts receivable. Warranties: Accounting for warranties, provisions, and recognizing the cost over time. Inventory and Inventory Tracking Methods: Different methods like FIFO, LIFO, and weighted average for inventory valuation. Inventory Count, Errors, and Valuation: Procedures for inventory counts, handling errors, and adjusting inventory valuations.	15
02	<u>Recording Fixed Assets, Depreciation, and Intangible Assets</u> Recording Fixed Assets: Procedures for capitalizing and recording fixed assets in financial records. Depreciation of Fixed Assets and Impairment: Methods of depreciation (straight-line, declining balance) and accounting for impairment of assets.	15



	Intangible Assets: Recognition, valuation, and amortization of intangible assets like patents, goodwill, and trademarks.	
	TOTAL	30

Reference Books:

1. "Financial Accounting for Management" by Dr. S.K. Bhatia
2. "Advanced Accountancy" by M.C. Shukla, T.S. Grewal
3. "Financial Accounting: A Managerial Perspective" by R. Narayanaswamy
4. "Accounting for Managers" by A. N. Safaya

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 online Examination (Multiple choice Questions)	10
One Project and Viva voce/Presentation/Case studies/Assignments/Class activity	5
Attendance and Class behavior	5
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	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.



COURSE NAME: TECHNOLOGY & ANALYTICS - II

COURSE CODE: U24MAF2SEC01
1 credit - 15 lectures

COURSE CREDIT: 02
1 lecture is 60 minutes

Course Objectives:

1. To understand the role of technology in transforming finance through AI, cloud computing, and blockchain.
2. To explore the fundamentals and applications of data analytics, data mining, and analytic tools in finance.
3. To equip students with skills to apply visualization techniques for better decision-making and financial analysis.
4. To analyze the integration of technology in finance and its impact on business performance and financial strategies.

Course Outcomes: -

On successful completion of the course the learner will be able to:

Sr. No	Blooms Taxonomy	COURSE OUTCOME	PSO
		On completion of the syllabus learners will be able to,	
CO1	Remember and Understand	Recognize and explain key technologies like AI, blockchain, cloud computing, and their applications in finance.	PSO1
CO2	Apply	Use data analytics tools, including sensitivity and simulation analysis, to solve real-world financial problems.	PSO2
CO3	Analyze	Analyze data trends using visualization techniques and evaluate their implications for business strategies and decision-making.	PSO3

Units	Details	Lectures Required
Unit I	<u>Technology-Enabled Finance Transformation</u> Artificial Intelligence: Understanding AI's role in automating financial processes, fraud detection, and predictive analytics. Cloud Computing: Exploring cloud-based solutions for financial management, cost efficiency, and data storage. Blockchain and Smart Contracts: Fundamentals of blockchain technology, its impact on finance, and the use of smart contracts for secure transactions.	15
Unit II	<u>Data Analytics and Visualization</u> Data Analytics: Overview of data analytics in finance, focusing on its role in decision-making and risk management. Data Mining: Techniques for extracting valuable patterns	15



	and trends from large financial datasets. Types of Data Analytics: Descriptive, diagnostic, predictive, and prescriptive analytics and their financial applications. Analytic Tools - Sensitivity and Simulation Analysis: Practical applications of sensitivity and simulation analysis in forecasting and financial decision-making. Visualization or Visual Discovery: Using visualization techniques to present complex financial data and facilitate decision-making.	
TOTAL		30

Reference Book:

1. "Financial Technology and Digital Transformation" by J. Nathan
2. "Data Analytics for Finance" by Zhiwei Luo
3. "Financial Analytics with R" by D. McKinney
4. "Blockchain and the Law" by Primavera De Filippi

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 online Examination (Multiple choice Questions)	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

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

PAPER PATTERN

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



Course Name: Effective Communication Skills-II

COURSE CODE:U24MAF2AEC01

1 credit - 15 lectures

COURSE CREDIT: 02

1 lecture is of 60 minutes

Course Objectives:

1. To develop effective interpersonal skills among learners for corporate employability.
2. To develop effective business letter writing skills among students applicable in corporate world.
3. To develop 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-I. 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
	Total	30



Reference Books:

1. A Handbook of Commercial Correspondence by Ashley, A, Oxford University Press, 1992.
2. Basic Business Communication: Skills for Empowering the Internet Generation by Raymond Lesikar and Marie Flatley, 9th Edition, Tata McGraw Hill, New Delhi, 2002.
3. Business Communication by D Chaturvedi and Mukesh Chaturvedi, Third Edition, Pearson Publications Ltd, 2013.
4. Business Communication by Meenakshi Raman and Prakash Singh, Oxford University Press, 2007.
5. Business Communication Strategies by Monippally, Matthukutty, M, Tata McGraw Hill New Delhi, 2001.
6. Effective Business Communication by Herta Murphy, Herbert Hildebrandt, Jane Thomas, McGraw Hill Education, 2009.
7. Effective Communication by Balan K.R. and Rayadu C.S., Beacon Publication, New Delhi, 1996.
8. Effective Technical Communication by M. Ashraf, Rizvi, McGraw Hill Publications, 2006.

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

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

(A) Internal Assessment 20 marks

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

**Application oriented activities will be conducted*

B) Semester end examination 30 marks

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

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



COURSE NAME: ENVIRONMENT AND SUSTAINABLE DEVELOPMENT-II**Course Code: U24MAF2VEC01****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
1	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
2	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

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 Publication details: Delhi Daya 2007

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**

Internal Assessment 20 marks

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

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



Co-Curricular Course in Life Skills II

COURSE CODE: U24CC2LS02
1 credit - 15 lectures

COURSE CREDIT: 02
1 lecture is 60 minutes.

Course Objectives:

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

Course outcomes:

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

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

Module No	Syllabus	No. of hours
1 Integral Human Well-being	<p>I. Importance of well-being, inter-relatedness of different kinds of well-being and definition of well-being</p> <p>2. Well-being and its kinds- Physical well-being, Emotional wellbeing, Aesthetic well-being, Intellectual well-being, Relational well-being, Moral well-being, Spiritual Well- being</p> <p>3. Establish and recognize various states of well-being, embedded in different creatures, but consciously understood by humans.</p> <p>Identify the most pronounced emotions in the individual through given activities anecdotes, videos, activity to help identify different states of well-being.</p> <p>Discussion of related values to well-being: Aesthetics, ethics, gratitude, forgiveness, and spiritual health, that is, thinking beyond the senses and the self and for the welfare of others.</p> <p>6. Importance and practice of well-being through case study and or activity.</p> <p>7. Ways to attain different states of well-being.</p> <p>8. Activities.</p>	10



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. Recommended Routine for Yoga and Pranayama.	5
3 Gratitude	1. Gratitude — A great embellishment to a person's mental quality. 2. Duty versus Rights. 3. Wonderment and Simplicity. 4. Gratitude to: a. The family. b. The teachers. c. The society. d. The nation. e. The universe. 5. Activity: Count your blessings; Live in an attitude of gratitude	5
4 Relationship and Family	1. Family: Meaning and constitution. 2. Importance of family relationships 3. Characteristics of a strong family 4. Build strong family relationships	5
5 Role in Society	1. Meaning of Society. 2. Social roles Meaning and various types. 3. Individual as a Social Being. 4. Responsibilities as Social Being 5. Role conflict versus role strain	5
	Total No of hours	10

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

