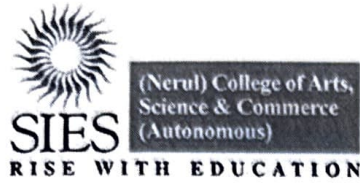


AC: 29/06/2024
Item No.: 1.1.2



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

B.COM (FINANCIAL MARKETS)

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

Date: 29th June 2024

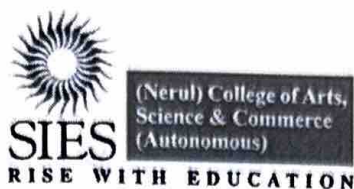
Signature:

Koel
Dr. Koel Roychoudhury
AC Chairperson



Bhahar
Dr. Babita H. Kakkar
Coordinator

Sri Chandrasekarendra Saraswati Vidyapuram, Plot I-C, Sector V,
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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
B.COM (FINANCIAL MARKETS)
(WITH EFFECT FROM THE ACADEMIC YEAR 2024-2025)

PROGRAMME OBJECTIVES

1. To provide education, knowledge and professional development to students in the financial market.
2. To mentor and develop students in accordance with the needs of the financial markets.
3. To create an additional avenue for employability to the student and to provide suitable trained personnel for the Financial Services Sector.

PROGRAMME OUTCOME

PO-1 The learner will develop the knowledge, skill and attitude to creatively and systematically apply the principles and practices of commerce, accountancy, finance, Financial Derivatives, Technical Analysis, IKS / Strategic Corporate Finance, Wealth Management, Direct Tax - Income Tax, Risk Management, Mutual Fund Management, Business Ethics and Corporate Governance, Indirect Tax - GST/Venture Capital and Private Equity, Business Valuation / Financial Modeling, Financial Analytics as well as legal framework in modern day business and non-business organizations.

PO-2 The student will be able to exhibit self-confidence, awareness of general social issues and communicate effectively through digital and non-digital medium with accounting, commerce, management, business, professional fraternity and with society at large.

PO-3 The student will be able to function effectively as an individual and as a member or leader in teams and in multidisciplinary settings by demonstrating skills, coping skills and human skills.

PROGRAMME SPECIFIC OUTCOMES

PSO-1 Students will receive training in professional skills and gain practical knowledge to advance their financial markets competencies, preparing them for the workplace.

PSO-2 Students will develop their personalities and acquire the research, analytical, managerial, and communication skills in the rapidly expanding and dynamic field of finance.

PSO-3 Students will be trained in social responsibilities, leadership and environmental and sustainable awareness.

PSO-4 Students will be able to connect with global issues and gain knowledge of recent developments in the financial markets and finance fields.

Bhabha

Dr. Babita H. Kakkar
Coordinator



Royle

Dr. Koel Roychoudhury
Principal

FIRST YEAR
SCHEME OF MODULES

SEMESTER I

Sr. No.	Course Code	Course Name	Credits
1 <i>Major Department Specific Course (DSC)</i>			
1	U24FM1MJ01	Financial Accounting – I	4
2	U24FM1MJ02	Introduction to Financial System	2
2 <i>Open Electives (OE)/ Generic Electives</i>			
3	U24CS1E01	Business Mathematics	2
4	U24BE1E01	Business Economics – I	2
3 <i>Vocational Course (VC) & Skill Enhancement Course (SEC)</i>			
5	U24FM1VSC01	Business Environment	2
6	U24FM1SEC01	Basics of Securities Market	2
4 <i>Ability Enhancement Course (AEC) / Value Education Course (VEC) / Indian Knowledge System (IKS)</i>			
7	U24ENG1AEC01 (Rev 2025-26)	Effective Communication Skills-1	2
8	U24FM1VEC01	Understanding Indian Society and Constitutional Values	2
9	U24FM1IKS01	Indian Ethos in Business Management	2
5 <i>On the Job Training (OJT) / Field Projects (FP) / Research Methodology (RP) / Community Engagement and Service (CEP) / Co-Curricular Courses (CC)</i>			
10		*List of Co-Curricular Courses (CC) for Semester I (Any One)	2
Total Credits			22

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

Sr. No.	Course Code	Course Name	Credits
1	U24CC1NSS01	National Service Scheme (NSS)	2
2	U24CC1DLLE01	Department of Lifelong Learning and Extension (DLLE)	2
3	U24CC1LS01	Life Skills I	2
4	U25CC1THW01	Theatre Workshop (Shri Vallabh Sagitalaya)	2
5	U25CC1ES01	Employability Skills (Magic Bus India Foundation)	2



BOS	Accountancy
Class	F.Y.B.Com. (Financial Markets)
Semester	I
Course Name	Financial Accounting – I
Course Code	U24FM1MJ01
Course Type	Major Department Specific Course (DSC)
Course Credit	04

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

1. To study the identification, recording, classification and summarization of business transactions.
2. To study the computation of Profit/Loss by comparing the incomes with expenses relating to a particular period.
3. To know the financial position of business by recording assets and liabilities of business.
4. To study proper classification of expenditure and receipts to ascertain correct profit/loss and financial stability and position of business.

Sr. No	Syllabus	No. of lectures
01	Module -1 – Introduction to Accounting Definition, meaning and scope of accounting, persons interest in accounting disclosure, Branches of accounting, Accounting Principles and Accounting Standards, Treatment of Capital and Revenue Expenditure and Receipts.	15
02	Module-2 – Accounting Process Journal, ledger, subsidiary books, Trial Balance, Financial Accounting framework.	15
03	Module-3 – Accounting for Depreciation Depreciation Accounting; Methods of recording depreciation and methods of providing depreciation. Practical problems on straight line method and reducing balance method.	15
04	Module-4 - Preparation of Final Accounts Final Accounts of Sole Traders: Manufacturing Account, Trading, Profit & Loss Account and Balance sheet, Final Accounts of Partnership Firm: Manufacturing Account, Trading, Profit & Loss Account and Balance sheet.	15



Course Outcome:

1. Students will be able to describe and explain the meaning, scope of accounting, Accounting disclosure, branches of accounting and Accounting Concepts and Accounting Standards, Treatments of Capital & Revenue
2. Students will be able to classify and solve Journals, Ledger, Subsidiary Books, Trial Balance and Financial Accounting framework.
3. Students will be able to analyze and solve depreciation accounting: Methods of recording depreciation.
4. Students will be able to solve and examine the Final Accounts of Sole Traders - Manufacturing Account, Final Accounts of Sole Traders - Trading, Profit & Loss Account and Balance sheet and Final Accounts of Partnership Firms - Manufacturing Account, Trading, Profit & Loss Account and Balance sheet.

Reference Books:

- Fundamental of Accounting and Financial Analysis: By Anil Choudhary (Pearson education)
- Indian Accounting Standards and IFRS for non-financial executives: By T.P. Ghosh-Taxman
- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi



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

B) Semester end examination 60 marks

PAPER PATTERN

Duration : 2 hours	
Total Marks: 60	
Q.1 15 Marks OR 15 marks	15
Q.2 15 Marks OR 15 marks	15
Q.3 15 Marks OR 15 marks	15
Q.4 15 Marks OR 15 marks Three short notes of 5 Marks each or Case study	15
Total	60
Note: 1. Q.1, 2 and 3 - 15 Marks questions may be divided into sub questions if required. 2. Q.4 May include theory (short notes) /Case Study in one of the options.	

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



BOS	Accountancy
Class	F.Y.B.Com. (Financial Markets)
Semester	I
Course Name	Introduction to Financial System
Course Code	U24FM1MJ02
Course Type	Major Department Specific Course (DSC)
Course Credit	02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

1. To provide students with a complete understanding of the Indian financial system and its evolution.
2. To give an overview of financial markets, its classification and importance.

Sr. No	Syllabus	No. of lectures
01	Module-1: Introduction to the Financial System. An introduction to the financial system, Overview of financial system, Functions of a financial system, Evolution of financial systems (capital market oriented), Financial systems in India compared with those in developed nations and developing nations. Constituents of the financial system and interrelationships between various components.	15
02	Module-2: Financial Markets. Capital markets, Money Markets, Foreign Exchange Market, Commodity Markets, derivative Markets, Meaning, classification and structure, sub-segments, Role played, participants.	15

Course outcomes:

1. Students will have an overview of the financial system such as flow of funds in the financial system and economic development.
2. Students will be able to understand Capital Markets, Money Markets, Foreign Exchange Market, Commodity Markets, derivative Markets, Meaning, classification and structure, sub-segments, Role played, participants.

References:

1. Indian Financial System, Machiraju.R.H, Vikas Publishing House.
2. Indian Financial System, Khan M.Y Tata Mcgraw Hill.
3. The Indian Financial System, Desai, Vasantha Himalaya Publishing House.



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	05
Attendance and Class behavior	05
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.



BOS	Commerce
Class	F.Y.B.Com. (Financial Markets)
Semester	I
Course Name	Business Environment
Course Code	U24FM1VSC01
Course Type	Vocational Skill Course (VSC)
Course Credit	02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

- To understand the internal and external business environment.
- To identify and analyze potential opportunities for growth and innovation, as well as potential threats external environment.
- Business Environment education helps in to developing decision-making skills by providing a comprehensive understanding of the business.
- To understand rapidly changing business landscape where businesses need to adapt quickly to stay competitive.
- To develop responsible business leadership skills

Sr. No	Syllabus	No. of lectures
01	Module -1- Business and its Environment Business Objectives, Dynamics of Business and its Environment, Types of Business Environment b) Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis	08
02	Module-2 -.2 Business and Society a) Business Ethics: Nature and Scope of Ethics, Ethical Dilemmas, Corporate Culture and Ethical Climate	07
03	Module-3 Entrepreneurship and Economic Development Development of Business Entrepreneurship: Entrepreneurship and Economic Development, Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, Entrepreneurship as a Career Option	08
04	Module-4 Consumer Protection Act 1986 Consumerism and Consumer Protection: Consumerism in India, Consumer Protection Act 1986	07



Course Outcome

- Students would gain a comprehensive understanding of the essential aspects of the business. Will also be able to understand the business objectives, the ever-changing dynamics of the industry, and the broader business environment and analyze it.
- Students will also develop strong perception about various concepts of business ethics, ethical dilemmas, corporate culture and ethical climate.
- Study of entrepreneurship will empower students with the knowledge and skills necessary to identify opportunities, create successful business ventures, and navigate the challenges of the entrepreneurial journey.
- Including Consumer Protection Act 1986 will equip students with the knowledge and skills to be informed consumers and contribute to promoting a fair and equitable marketplace. Additionally, it also will help interested students in legal professions to understand the legal framework for consumer protection in India.

References:

- Business Environment Text and Cases by M.B. Shukla, Taxman Publications, New Delhi
- Global Economy and Business Environment by Francis Cherunilam, Himalaya Publication House, Mumbai
- Business Environment: Text and Cases by Francis Cherunilam, Himalaya Publication House, Mumbai
- Indian Economy by Dutt and Sundaram, S. Chand and Company Pvt. Ltd., New Delhi
- Essentials of Business Environment by K. Aswathappa, Himalaya Publication House, Mumbai
- Business Environment by Justin Paul, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Indian Economy by Misra and Puri, Himalaya Publishing House, Mumbai
- Entrepreneurial Development by S.S. Khanka, S. Chand and Company Pvt. Ltd., New Delhi
- Dynamics of Entrepreneurship by Vasanta Desai, Himalaya Publishing House, Mumbai
- Entrepreneurship and Small Development Business Management by C.B. Gupta and S.S. Khanka, Sultan Chand and Sons, New Delhi
- Entrepreneurship by David H. Holt, PHI Learning Pvt. Ltd., New Delhi
- Management of Small-Scale Industries by Vasant Desai, Himalaya Publishing House, Mumbai



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

PAPER PATTERN

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.



BOS	Accountancy
Class	F.Y.B.Com. (Financial Markets)
Semester	I
Course Name	Basics of Securities Market
Course Code	U24FM1SEC01
Course Type	Skill Enhancement Course (SEC)
Course Credit	02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

1. To understand the basic concepts of Indian Securities Market.
2. To know the various Processes involved in analysis of Equity Markets.
3. To analyse Stocks using fundamental and technical analysis tools.

Sr. No	Syllabus	No. of lectures
01	<p>Module 1: Introduction to Securities Market</p> <p>1. Understanding Securities Markets and Performance</p> <p>1.1 Securities: Definition Features and Role of Securities Markets, Economical Impact of Securities Market.</p> <p>1.2 Security Markets: Structure, Types of Markets & Securities.</p> <p>2. Equity Market: Features, Concepts and Analysis</p> <p>2.1 Equity Markets: Meaning, Features of Equity Securities, Risk and Return from Investing in Equity.</p> <p>2.2 Equity Analysis and Valuation: How Equity Shares Move, Concept of Demand & Supply, Market News Effect & Analysis, How Company Performance affect the Share Prices.</p>	12
02	<p>Module 2: Introduction to Analysis of Equity Shares</p> <p>1. Fundamental Analysis:</p> <p>1.1 Meaning, Features, Advantages & Disadvantages, Regulatory Framework.</p> <p>1.2 Methods of Analysis – Top Down, Bottom Up.</p> <p>1.3 Documents Published by the Company – Meaning & Features. Of Red Hearing Prospectus (RHP), Balance sheet, Profit & Loss A/c and Cash Flow Statement.</p> <p>2. Technical Analysis:</p> <p>2.1 Meaning, Features, Advantages & Disadvantages.</p> <p>2.2 Basic Assumptions & Principles of Technical Analysis.</p> <p>2.3 Dow Theory – Trend Identification.</p>	18



Course Outcome

After studying the course, you should know about:

1. the key features and role of the securities market.
2. securities market structure, regulators of the securities market. market participants and design of primary market & secondary market.
3. fundamental analysis to envisage the movement of stock price.
4. principles, assumptions of technical analysis and market movements through technical analysis

The course covers a gamut of skills and knowledge required to move from analysis of equity, to investing & trading.

Reference Books:

- Let's Talk Money: You've Worked Hard for It, Now Make It Work for You – Monika Halan.
- Coffee Can Investing: The Low-Risk Road – Saurabh Mukherjea.
- The Joys of Compounding – Gautam Baid.
- And Introduction to Technical Analysis – CMT Level 1 Curriculum – Chartered Market Technician Association.
- National Institute of Securities Market – Securities Market Foundation Reference Book – Taxman Publications.
- Security Analysis by Benjamin Graham and David L. Dodd, McGraw Hill.
- Technical Analysis of the Financial Markets by John J. Murphy, New York Institute of Finance.

Reference Links:

- <https://www.nseindia.com/learn/self-study-ncfm-modules-foundation-securities-market>
- https://www1.nseindia.com/invest/resources/download/Basics_of_finmkts.pdf
- <https://static.nseindia.com/s3fs-public/2021-01/TECHNICAL%20ANALYSIS.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 Q.1 Multiple choice Questions/True or False - 5 Marks Q.2. Attempt 1 question out of 2 questions- 5 Marks	10
One Project	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	10
Total	30

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



BOS	Commerce
Class	F.Y.B.Com. (Financial Markets)
Semester	I
Course Name	Understanding Indian Society and Constitutional Values
Course Code	U24FM1VEC01
Course Type	Value Education Course (VEC)
Course Credit	02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

1. To understand the pluralistic nature of Indian society.
2. To understand diversity as difference and disparity as inequality.
3. To sensitize about the economic and social disparities.
4. To understand the philosophy and structure of the Constitution of India and government bodies working at different levels of government administration


Sr. No	Syllabus	No. of lectures
01	<p>Unit-I <u>Salient features of Indian Society</u></p> <ul style="list-style-type: none"> • Understand the multi-cultural diversity of Indian society through its demographic composition: Population distribution according to religion, caste, geographical location and gender and age. (3) • Co-existence of traditionalism and Modernism in Indian Society (1) • Values emerging from the diversity in Indian Society (1) 	05
02	<p>Unit-II <u>Challenges of Diversity to Unity</u></p> <p>Disparity Arising out of-</p> <ul style="list-style-type: none"> • Regionalism and Linguism-Meaning, causes and Impact (2) • Casteism and Communalism - Meaning, History, measures to solve these problems. (2) • Social Inequalities: Meaning, Causes and Effects, (1) • Gender Inequalities- Treatment and exclusiveness of Women and Other Genders in the society (2) • Economic/ Wealth Inequalities-Class System and Economic Segregation of the Society (2) • Measures to improve Equality and Social Justice in the society (1) 	10
03	<p>Unit-III <u>Constitutional Values</u></p> <ul style="list-style-type: none"> • Philosophy of the Constitution as set out in the Preamble (2) • Features of the Constitution (2) • Fundamental Rights (2) • Fundamental Duties (1) • Directive Principles of State Policy (1) • Federal structure (2) 	10



04	Unit-IV <u>Significant Aspects of Political Processes</u>	05
	<ul style="list-style-type: none"> • The party system in Indian politics; (2) • Local self -government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics (2) • Role and significance of women in politics (1) 	

Course Outcomes:

- The learners will comprehend the multicultural diversity of Indian society through its demographic composition.
- The learners would appreciate diversity and acknowledge the differences and social stratification which arise out of diversity in Indian Society.
- Learners will understand the concept and structure of the Indian Constitution.
- The students shall understand and analyze the fundamental rights and political process in India.

06		07
08		09
10		11



References:

- Social and Economic Problems in India, Naseem Azad, R Gupta Pub (2011)
- Indian Society and Culture, Vinita Padey, Rawat Pub (2016)
- Urbanisation in India: Challenges, Opportunities & the way forward, I J Ahluwalia, Ravi Kanbur, P K Mohanty, SAGE Pub (2014)
- Regional Inequities in India Bhat L SSSRD- New Delhi
- The Problems of Linguistic States in India, Krishna Kodesia Sterling Pub
- Problems of Communalism in india, Ravindra Kumar Mittal Pub
- Combating Communalism in India: Key to National Integration, Kawal Kishor Bhardwaj, Mittal Pub
- Khare, R. S. (1998). Cultural diversity and social discontent: Anthropological studies on contemporary India.
- Ganesh, K., & Thakkar, U. (Eds.). (2005). Culture and the making of identity in contemporary India. SAGE Publications India.
- Das, B., & Khawas, V. (2009). Gender issues in development: concerns for the 21st century. (No Title).
- Mandal, B. P. (2011). Cultural Sociology. Centrum Press.
- Rapport, N. (2014). Social and cultural anthropology: The key concepts. Routle
- Oxford Concise Dictionary of Politics, Iain Mclean / Alistair McMillan, Oxford University Press
- Politics, 2nd Edition, Andrew Heywood, Ane Books.
- Dictionary of Politics, D. Robertson, Penguin Books India.
- An Introduction to Political Theory, Gauba, O. P., Macmillan
- Political ideas and concepts : An introduction, Heywood Andrew, Macmillan, Houndmills
- Political ideologies : An introduction, Heywood Andrew, Macmillan, Houndmills
- Oxford Companion to Politics of the World, Krieger Joel Joseph William A Kahler Miles Nzongola – Ntalaja Georges Stallings Barbara B. Weir Margaret, Oxford University Press New York.
- Political Theory, Das Hari Hara and Chaudhari B. C., National Publishing House.
- Introduction to the Indian Constitution, Basu D.D., Wadhwa Publications.
- An Introduction to the Constitution of India, Pylee M V, Vikas Publishing House.
- Introduction to the Constitution of India, Sharma, Brij Kishore, Prentice-Hall of India.
- Our Constitution Kashyap Subhash, National Book Trust.
- Indian Policy for Preliminary Examination, Lakshmikant, Tata McGraw Hill.
- Indian Government and Politics, Narang A.S., Gitanjali Publishing House, New Delhi.
- Introduction to Media and Politics, Sarah Oates, Sage publishers.
- Principles of Modern Political Science, J.C. Johari, Sterling publishers



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 Q.1 Multiple choice Questions/True or False - 5 Marks Q.2. Attempt 1 question out of 2 questions- 5 Marks	10
One Project and Assignment	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	10
Total	30

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



BOS	Accountancy
Class	F.Y.B.Com. (Financial Markets)
Semester	I
Course Name	Indian Ethos in Business Management
Course Code	U24FM1IKS01
Course Type	Indian Knowledge System (IKS)
Course Credit	02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

1. To understand the concept of Indian Ethos in Management of Business
2. To link the Traditional Management System to Modern Management System through various Scriptures
3. To understand the Evolution of Learning Systems in India
4. To Understand the Law of Karma in Indian Business Management

Sr. No	Syllabus	No. of lectures
01	Unit-I Indian Ethos – An Overview Indian Ethos Meaning, Features, Need, History, Relevance, Principles Practised by Indian Companies, Requisites, Elements, Role of Indian Ethos in Managerial Practices	05
02	Unit-II Management Lessons from Scriptures Management Lessons from Vedas, Management Lessons from Mahabharata, Management Lessons from Bible, Management Lessons from Quran, Management Lessons from Kautilya's Arthashastra, Indian Heritage in Business, Management, Production and Consumption. Ethics v/s Ethos Indian Management v/s Western Management	10
03	Unit-III Indian Systems of Learning Learning: Meaning, Mechanisms Gurukul System of Learning: Meaning, Features, Advantages, Disadvantages Modern System of Learning: Meanings, Features, Advantages, Disadvantages	05
04	Unit-IV Karma in Management Karma: Meaning, Importance of Karma to Managers, Nishkama Karma Laws of Karma: The Great Law, Law of Creation, Law of Humility, Law of Growth, Law of Responsibility, Law of Connection Corporate Karma: Meaning, Methodology, Guidelines for good Corporate Karma Self-Management: Personal growth and Lessons from Ancient Indian Education System	10



Course Learning Outcomes:

1. Student will be able to learn set of Values and ethics derived from Indian Culture for application in Management of Business
2. Students will be able to relate between Traditional Management System & Modern Management System through various Scriptures which will also help them to be morally and socially responsible.
3. Students will be able to apply morality conscious living within the frame of certain principles by understanding the Evolution of Learning Systems in India
4. Students will be able to Classify and understand the effective classification of Karmas, recognize the Karma Yoga Organization and to formulate the strategy for organization & ethical personality development

References:

- R Nandagopal, Ajith Sankar RN: Indian Ethics and Values in Management, Tata Mc Graw Hill · Bhatta, S.K., Business Ethics & Managerial Values.
- Dave, Nalini V: Vedanta and Mana
- Chakraborty, S.K.: Foundation of Managerial Work-Contributions from Indian Thought, Himalaya Publication House, Delhi 1998
- Chakraborty, S.K.: Managerial Effectiveness and Quality of Work life – Indian Insights, Tata McGraw Hill Publishing Company, New Delhi – 1987
- Chakraborty, S.K.: Management by Values, Oxford University Press 1991.
- Nandagopal, Ajith Shankar, Indian Ethos and Values in Management, Tata Mc Graw Hill, 2010
- Khandelwal Indian Ethos and Values for Managers, Himalaya Publishing House, 2009
- Biswanath Ghosh, Ethics In Management and Indian Ethos, Vikas Publishing House, 2009
- Joseph Des Jardins, An Introduction to Business Ethics , Tata Mc Graw Hill, 2009
- S K Chakraborty, Management by Values, Oxford University Press, New Delhi, 2008



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 Q.1 Multiple choice Questions/True or False - 5 Marks Q.2. Attempt 1 question out of 2 questions- 5 Marks	10
One Project	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	10
Total	30

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



FIRST YEAR
SCHEME OF MODULES

Semester II			
Sr. No.	Course Code	Course Name	Credits
1	<i>Major: Department Specific Course (DSC)</i>		
1	U24FM2MJ01	Financial Accounting – II	4
2	U24FM2MJ02	Money Market	2
2	<i>Minor: Department Specific Course (DSC)</i>		
3	U24FM2MI01	Principles of Management	2
3	<i>Open Electives (OE) / Generic Electives</i>		
4	U24CS2E01	Business Statistics	2
5		* List of Open Elective Courses (OE) for Semester II (Any One)	2
4	Vocational Skill Course (VSC) & Skill Enhancement Course (SEC)		
6	U24FM2VSC01	Data Handling & Visualization	2
7	U24FM2SEC01	Decision Making Tools	2
5	<i>Ability Enhancement Course (AEC) /Value Education Course (VEC)</i>		
8	U24ENG2AEC01 (Rev 2025-26)	Effective Communication Skills-2	2
9	U24FM2VEC01	Environment and Sustainable Development	2
6	<i>On the Job Training (OJT)/Field Projects (FP)/Research Methodology (RP)/Community Engagement and Service (CEP)/Co-Curricular Courses (CC)</i>		
10		**List of Co-Curricular Courses (CC) for Semester II (Any One)	2
Total Credits			22



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

Sr. No.	Course Code	Course Name	Credits
1	U24BE2E01	Money, Inflation and Monetary Policy	2
2	U24BI2E01	Basics of Banking	2
3	U24MS2E01	Personality Development – Achieving Personal And Professional Success	2

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

Sr. No.	Course Code	Course Name	Credits
1	U24CC2NSS02	National Service Scheme (NSS)	2
2	U24CC2DLLE02	Department of Lifelong Learning and Extension (DLLE) - NGO Collaboration	2
3	U24CC2SP02	Sports - Health and Physical Education	2
4	U24CC2LS02	Life Skills II	2
5	U25CC2AC01	Arts and Craft	2



BOS	Accountancy
Class	F.Y.B.Com. (Financial Markets)
Semester	II
Course Name	Financial Accounting – II
Course Code	U24FM2MJ01
Course Type	Major Department Specific Course (DSC)
Course Credit	04

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

1. To study issues of shares and debentures.
2. To understand Issue of bonus shares and proper classification Corporate Financial Statements of Schedule III of Companies Act, 2013.
3. To acquire knowledge of valuation of Shares, understand regulations of Buyback of Shares and Investment Accounting
4. To know AS, GAAP and Computerisation of Accounting and Accounting Software.

Sr. No	Syllabus	No. of lectures
01	Module -1 – Issue of Shares and Debentures Issue of Shares & Debentures, Types of Shares & Debentures (in India), Accounting Treatments for issue of shares & debentures with new market and SEBI rules.	15
02	Module-2 – Issue of Bonus Shares & Corporate Accounting Capitalisation of reserves & issue of Bonus Shares, Preparation of corporate financial statements in vertical form (as per Companies Act, 2013)	15
03	Module-3 – Share Valuation, Buyback and Investment Accounting Valuation of Shares, Buy-back of Shares & Investment Accounting	20
04	Module-4 - Indian Accounting Standards AS, GAAP & their impact on Income Statement & B/S, Latest Development: Computerization of accounting & accounting.	10



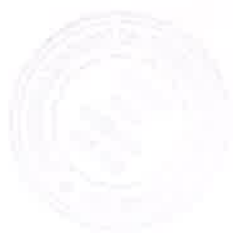
Course Outcome:

After studying the course, students will be able to:

1. describe, solve and interpret the issue of shares, issue of debentures, types of shares and debentures (In India) and accounting treatment for Issue of shares and debentures with new market and SEBI Rules.
2. determine reasons of Issue of Bonus Shares and calculate and interpret capitalization of Reserves and identify the items to be posted in various heads of Corporate Financial Statements of Schedule III of Companies Act, 2013.
3. describe, calculate, interpret and compare Valuation of Shares, Buyback of Shares and Investment Accounting.
4. discuss and interpret: AS, GAAP and their impact on Income Statement and Balance Sheet and Latest Development, Computerisation of Accounting and Accounting Software.

Reference Books:

- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L.Gupta and M.Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi
- Computerized Accounting by Williams and Johnson



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 Q.1 Multiple choice Questions/True or False - 10 Marks Q.2. Attempt 2 questions out of 3 questions (5 marks each) - 10 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 15 Marks OR 15 marks	15
Q.2 15 Marks OR 15 marks	15
Q.3 15 Marks OR 15 marks	15
Q.4 15 Marks OR 15 marks Three short notes of 5 Marks each or Case study	15
Total	60
Note: 1. Q.1, 2 and 3 - 15 Marks questions may be divided into sub questions if required. 2. Q.4 May include theory (short notes) /Case Study in one of the options.	

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



BOS	Accountancy
Class	F.Y.B.Com. (Financial Markets)
Semester	II
Course Name	Money Market
Course Code	U24FM2MJ02
Course Type	Major Department Specific Course (DSC)
Course Credit	02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

1. To study in depth the Money market.
2. To understand the roles and functions of financial regulators like RBI, FIMMDA, and FEDAI.
3. To acquire knowledge about recent developments in the money market like setting up of CRA's, STCI etc.

Sr. No	Syllabus	No. of lectures
01	<p>Module 1: Introduction to Money Market</p> <p>1. Meaning of Money Market, features of money markets, importance of money market: Role of Primary dealers in money markets, Development of trade & industry, Development of capital market, Smooth functioning of commercial banks, Effective central bank control, Formulation of suitable monetary policy, source of finance to government.</p> <p>2. Regulatory framework of Money Market Regulatory framework of RBI, FIMMDA (Fixed Income, Money Market and Derivatives Association) and Foreign Exchange Dealers Association of India (FEDAI), conDS, NDS-OM</p>	12
02	<p>Module 2: Money Market instruments and its development</p> <p>1. Money Market Instruments Conventional: Treasury bills, Money at call and short notice in the call loan market, Commercial bills, promissory notes in the bill market. Modern: Commercial papers, Certificate of deposit, Inter-bank participation certificates, Repo instrument, Banker's Acceptance. Money Market mutual fund: meaning, advantages and disadvantages, regulatory framework for money market mutual funds, various money market funds operational in Indian market.</p> <p>2. Recent Developments in Money Market Recent development in Money Market: Integration of unorganized sector with the organized sector, widening of call Money market, Introduction of innovative instrument, Offering of Market rates of interest, Promotion of bill culture, Entry of Money market mutual funds, Setting up of credit rating agencies, Adoption of suitable monetary policy, Establishment of DFHI, Setting up of security trading corporation of India Ltd. (STCI)</p>	18



Course Outcome:

After studying the course, students will:

1. have in depth understanding of Money market, its importance as well as characteristics of a well-developed money market.
2. be able to describe various financial regulators like RBI, FIMMDA, and FEDAI, understand their objectives and functions.
3. be able to classify various conventional and modern money market instruments such as treasury bills, commercial papers etc. Also get acquaintance with money market mutual funds.
4. be able to describe recent developments in the money market like setting up of CRA's, STCI etc.

Reference Books:

- The intelligent investor – Benjamin Graham
- Learn to Earn – Peter Lynch
- Stocks to Riches – Parag Parikh
- Bull Bears and Other Beasts – Santosh Nair
- Coffee Can Investing – Saurabh Mukherjea
- Rich Dad Poor Dad – Robert T. Kiyosaki

Reference Links:

- <https://www.investopedia.com/terms/m/moneymarket.asp>
- <https://www.smallcase.com/learn/money-market/>
- <https://cleartax.in/glossary/money-market>



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 Q.1 Multiple choice Questions/True or False - 5 Marks Q.2. Attempt 1 question out of 3 questions- 5 Marks	10
One Project and Viva voce/Presentation/Case studies/Assignments	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	10
Total	30
Note: Q.1, 2 and 3 - 10 Marks questions 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.



BOS	Commerce
Class	F.Y.B.Com. (Financial Markets)
Semester	II
Course Name	Principles of Management
Course Code	U24FM2MI01
Course Type	Minor Department Specific Course (DSC)
Course Credit	02

1 credit - 15 lectures

1 lecture is 60 minutes

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.

Sr. No	Syllabus	No. of lectures
01	<p>Module 1: Introduction to Principles of management</p> <ol style="list-style-type: none"> 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	<p>Module 2: Organizing and Management control.</p> <ol style="list-style-type: none"> 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 Nature, purpose and process of controlling, kinds of control system, prerequisites of effective control systems, resistance to control, controlling techniques. 	18

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. analyse 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.



Reference Books:

- Principles of Management - P.C. Tripathi& P.N. Reddy.
- Essentials of Management - Wehrich and Koontz.
- Principles of Management - L.M. Prasad
- Principles of Management - DinkarPagare
- Business Management - C.B. Gupta
- Business Management - N. Premavathy
- Principles of Management - J. Jayasankar

Reference Links:

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

Sl. No.	Title	Page No.
1	Principles of Management - P.C. Tripathi & P.N. Reddy	1
2	Essentials of Management - Wehrich and Koontz	2



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 Q.1 Multiple choice Questions/True or False - 5 Marks Q.2. Attempt 1 question out of 3 questions- 5 Marks	10
One Project and Viva voce/Presentation/Case studies/Assignments	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	10
Total	30
Note: Q.1, 2 and 3 - 10 Marks questions 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



BOS	Accountancy
Class	F.Y.B.Com. (Financial Markets)
Semester	II
Course Name	Data Handling and Visualization
Course Code	U24FM2VSC01
Course Type	Vocational Skills Course (VSC)
Course Credit	02

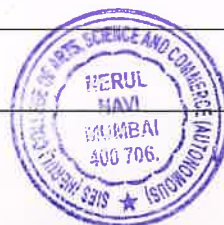
1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

1. After the completion of this course, students will be able to understand the concept of data management with the help of Microsoft Excel and its various functions.
2. They will also be able to understand the basic concept, terminologies and functions of Power BI.

Unit No.	Modules/ Units	No. of Lectures
1	<p>Excel introduction and using basic functions of Excel Navigating a worksheet, Spreadsheet terminologies, Shortcut Keys, Entering and editing text and values, Saving, and updating workbooks, moving and copying data and formulas, Inserting and deleting ranges, inserting and deleting rows and columns and cell comments. Using functions and Formatting- Sum, Average, Max, Min, Count, Counta, Autosum and other common functions, Basic Formatting and Printing. Formatting- Text formatting, Rows and Columns, Number Formatting. Sorting and Filtering of data Lookup Functions and Pivot Tables- Vlookup/Hlookup, Index and Match, Creating Smooth User Interface Using Lookup, Nested VLookup. Creating Simple Pivot Tables, Basic and Advanced Value Field Setting, Classic Pivot table, Choosing Field, Filtering Pivot Tables, Modifying PivotTable Data, Grouping based on numbers and Dates, Calculated Field & Calculated Items</p>	15
2	<p>Introduction to Power Business Intelligence Overview of Power BI- Need for and Importance of Power BI, Advantages and Scalable options of Power BI, Installation and Settings. Data Transformation- Types of data connectors, The Query Editor, Loading Data, Sorting a column or data, Filter application- Data and Text and other Basic functions. Visualizing data with Report- Introduction to report view, adding simple objects, Inserting Basic Charts and Visuals, Formulating Options, Line and Area Charts</p>	15
Total Lectures		30



Course Outcomes:

1. To be able to format, organize and calculate data in a spreadsheet by understanding Microsoft Excel and its Functions.
2. To understand the basic concepts, terminologies and working of Microsoft Power BI.

References:

- 1) Mastering Power BI Paperback – 30 September 2021 by Chandraish Sinha
- 2) Microsoft Power Bi Dashboards Step By Step, 1e Paperback – 6 March 2020 by Errin O'Connor
- 3) Introducing Microsoft Power BI Kindle Edition by Alberto Ferrari
- 4) Microsoft Power Bi 2022 user Guide: The definitive guide to collect, combine and transform Data using Power Query in Excel and Power Bi Kindle Edition by Howard J. Wall
- 5) EXCEL & POWER BI GUIDE 2022: The Concise Step-by-Step Practical Guide to Master Everything About Microsoft Excel & Power BI for Data Modelling, Analysis, Visualization & Transformation by CARTY BINN
- 6) Power Query for Power BI and Excel Paperback – 30 July 2014 by Christopher Webb
- 7) Simplified Practical Guide to Microsoft Excel: Learning Microsoft Excel from Basic to Advanced by Karl Brian.
- 8) Advanced Analytics with Excel 2019 Paperback – 1 January 2020 by Manisha Nigam.



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. 30marks

(A) Internal Assessment 20 marks

Description	Marks
Internal tests of 10 marks each	10
Q.1 Practical Exam	5 Marks
Q.2. Attempt 1 Question out of 2 Questions	5 Marks
One Project and Viva voce/Presentation/Assignments	10
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	10
Total	30
Note: 10 marks questions may be divided into sub questions of 5 Marks each if required.	

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



BOS	Computer Science
Class	F. V. B.Com. (Financial Markets)
Semester	II
Course Name	Decision Making Tools
Course Code	U24FM2SEC01
Course Type	Skill Enhancement Course (SEC)
Course Credit	02

1 credit- 15 lectures

1 lecture is 60 minutes

Course Objectives:

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

Sr. No.	Syllabus	Number of lectures
1.	<p>Linear Programming Problem Sketching of graphs of (i) linear equation $Ax + By + C = 0$ (ii) linear inequalities. Mathematical Formulation of Linear Programming Problems up to 3 variables. Solution of Linear Programming Problems using graphical method up to two variables.</p> <p>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</p>	15
2.	<p>Decision Theory Decision making situation, Decision maker, Courses of Action, States of Nature, Pay-off and Pay-off matrix; Decision making under uncertainty, Maximin, 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.</p>	15

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.

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. 08 marks
- Semester end examination 60% i.e. 12 marks

(A) 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

(B) Semester end examination 30 marks

PAPER PATTERN

Duration: 1 hours Total Marks: 30	
Q1. 10 marks OR 10 marks	10
Q2. 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.



BOS	Commerce
Class	F.Y.B.Com. (Financial Markets)
Semester	II
Course Name	Environment and Sustainable Development
Course Code	U24FM2VEC01
Course Type	Value Enhancement Course (VEC)
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

Sr. No	Syllabus	No. of lectures
01	Unit I: Environmental Sustainability Interrelationship between Environment, Society, and Development. Environmental Management: Concept, need, and relevance; Concept of ISO 14000, 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: 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

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

Reference 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 Rawal 2000
6. Sustainable environmental management, By: Gangawane, Language: ENG
7. Publication details: Delhi Daya 2007



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 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 Write a short note on (any 2 out of three) OR Q.1 Long answer. Essay	10 10
Q.2 Write a short note on (any 2 out of three) OR Q.2 Long answer. fd Essay	10 10
Q.3 Explain the term/ Define the term (any five out of 7) a. b. c. d. e. f. g.	10

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

