



**SOMAIYA**  
**V I D Y A V I H A R**

K J Somaiya College of Science & Commerce

**F. Y. B.Com. Syllabus**



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**K. J. SOMAIYA COLLEGE OF SCIENCE AND COMMERCE**

**AUTONOMOUS – Affiliated to University of Mumbai**

**Re-accredited “A’ Grade by NAAC  
Vidyanagar, Vidyavihar, Mumbai 400 077**

**Scheme of Course Structure (Faculty of Commerce) 2020-2021**

**Syllabus for F. Y. B. Com.  
Program: B.Com.**

**(Choice based Credit System with effect from  
the academic year 2018–2019)**

Semester I									
Course No.	Course Title	Course code	Credits	Periods (50 min)	Unit/Module	Lectures per module	Examination		
							Internal Marks	External Marks	Total Marks
1	Introduction to Business and Service Sector	18UC1C01	3	45	5	9	40	60	100
2	Economics	18UC1EC4	3	45	5	9	40	60	100
3	Accountancy and Financial Management	18UC1AC2	4	60	4	15	40	60	100
4	Environmental Studies	18UC1ES6	3	45	4	11/12	40	60	100
5	Business Communication	18UC1BC5	3	45	3	15	40	60	100
6	Mathematics and Statistical Techniques	18UC1MT3	3	45	5	9	40	60	100
7	Foundation Course	18UC1FC7	3	45	3	15	40	60	100

Semester I									
Course No.	Course Title	Course code	Credits	Periods (50 min)	Unit/Module	Lectures per module	Examination		
							Internal Marks	External Marks	Total Marks
1	Introduction to Business and Service Sector	18UC2C01	3	45	5	9	40	60	100
2	Economics	18UC2EC4	3	45	5	9	40	60	100
3	Accountancy and Financial Management	18UC2AC2	4	60	4	15	40	60	100
4	Environmental Studies	18UC2ES6	3	45	4	11/12	40	60	100
5	Business Communication	18UC2BC5	3	45	3	15	40	60	100
6	Mathematics and Statistical Techniques	18UC2MT3	3	45	5	9	40	60	100
7	Foundation Course	18UC2FC7	3	45	3	15	40	60	100

## F.Y.B.Com. (Commerce) Semester I

**Introduction to Business and Service Sector**

**Course code 18UC1C01**

**[Credits 3]**

### Preamble

Youth of today are entrepreneurs of tomorrow. Our nation needs young entrepreneurs to create job opportunities for others. Considering this it is essential for the learners to gain knowledge and understanding about Business and Service sector. This course is designed to enrich the learner with basics of Business such as what are the requirements to start with business. How to design a project, what qualities are needed to become an entrepreneur etc. the learner will also gain the knowledge about Service industry and upcoming trends in it. This course highlights on the latest developments in E-Commerce, E- Payments etc. retail industry is flourishing and considering the same latest developments in retail industry such as E-Tailing is also included in this course.

Course Outcome:

1. Formulate Business functions and implement them.
2. Recognise difference between traditional and modern business ideas.
3. Categorise types of service.
4. Analyse, interpret and deliver service as per customer expectation.
5. Recognize opportunities and challenges in service sector

	<b>Title and Content</b>	<b>No of lectures</b>
Module 1	<p>Learning Objectives:</p> <ul style="list-style-type: none"> <li>To identify and interpret different functions of Business</li> <li>To differentiate traditional and Modern Business concept</li> <li>To formulate Business objectives</li> <li>To classify and describe Business environment components.</li> </ul> <p>Learning Outcomes: The learner will be able to</p> <ul style="list-style-type: none"> <li>Formulate Business functions and implement them.</li> <li>Recognize difference between traditional and modern business ideas</li> <li>Categorize set of business objectives</li> </ul>	09

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Conduct the SWOT analysis

**Introduction to Business Sector**

- A. Concept, meaning, definition of Business  
Features, functions, role or importance of business
- B. Concept of Traditional and Modern business
- C. Business objectives: concept and types

Business environment: concept and components

Module 2 Learning Objectives: 12

To understand the significance of Make in India Movement  
To evaluate the factors affecting business unit promotion

Learning Outcomes: The learner will be able to  
Contribute towards success of Make in India Movement  
Design a Project Report  
Identify the suitable location for business as per their business needs.  
Fulfil licensing and registration formalities in business.

**Project Planning**

- A. "Make in India" Movement
- B. Project planning and Project report: Concept  
Content of Project report
- C. Business Unit Promotion: Concept , stages, location factors
- D. Licensing and Registration formalities

Module 3 Learning Objectives: 12

To identify, analyze and classify business growth strategies.

Learning Outcomes: Learner will be able to  
Evaluate the impact of Liberalisation, Privatisation and Globalisation  
on various Businesses  
Classify and implement Business growth strategies  
Identify and grab business opportunities.

**Business Growth and Expansion**

- A. Impact of Liberalisation, Privatistion and Globalisation on  
Business
- B. Business growth strategies: Types
- C. Turnaround and Restructuring strategy

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D. Emerging opportunities in Business: Franchising, Outsourcing, E- Business

Module 4 Learning Objectives: 12  
To describe and design Managerial functions.  
To evaluate managerial skills.

Learning Outcomes: the learner will be able to  
Develop and practice managerial skills and competencies

**Business Management**

- A. Concept of Management: meaning, features, importance
- B. Functions of management
- C. Managerial skills and competencies
- D. Factors responsible for new horizons of management

Module 5 Learning Objectives:  
To get the practical exposure to Business world

**Practical**

Scrap book: Students will be writing case studies relating to the syllabus, conduct some relevant interviews to gain practical experience on various topics, make their own dictionary of different words relating to Commerce

**References:**

1. Dr. L. M. Prasad. Business Studies. Sultan Chand and Sons
2. Sandeep Garg. Business Studies (Case studies) Dhanpat Rai Publications
3. Tapan Pathak. Case studies in Business Studies. Shivdas and Sons.

**Evaluation Pattern:**

External Evaluation- Semester End Examination for 60 marks two hours

**Question Paper Pattern-Theory**

- |  |          |
|--|----------|
| Q 1. Answer the following questions any 1 out of 2 | 10 marks |
| Q 2. Answer the following questions any 1 out of 2 | 10 marks |
| Q 3. Answer the following questions any 1 out of 2 | 10 marks |



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Q 4. Answer the following questions any 1 out of 2	10 marks
Q 5. write short note on any 4 out of 6	20 marks

Internal Evaluation- 40 marks

1. Mid-semester test 25 marks + Assignment 15 marks
2. Project
3. Book Review

### F.Y. B. Com (Economics) Semester I

**Economics**

**Course Code: 18UC1EC4**

**[Credits - 03]**

#### **Preamble:**

Objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behaviour and make them understand the supply side of the market through the production and cost behaviour of firms.

Course outcome:

1. Students will be able to relate the concepts in microeconomics to the current economic situation
2. Enhancement of analytical ability
3. They will be able to critically analyse the economic behaviour of individual units.
4. They will be equipped with the knowledge of actual functioning of the market to take the correct business decisions in future.

<b>Module</b>	<b>Title and Content</b>	<b>No of lectures</b>
1	<b>Introduction to Basic Economic Concepts</b> Learning Objective To introduce with the basic concepts of microeconomics Learning Outcome Students will be able to relate the basic concepts in microeconomics in real life  Meaning & Scope of Business Economics-Scarcity and Economic Problem-Efficiency and PPC- Basic tools- Opportunity cost principle. Basic economic relations- Functional relations, equation-Use of marginal analysis in decision making-Use of line, slope, graph with examples	12

2	<p><b>Demand Analysis</b></p> <p>Learning Objective: <span style="float: right;">12</span> To learn the key theories of microeconomics</p> <p>Learning Outcome: Students will be able to determine the market price, demand elasticity etc and take business decisions accordingly.</p> <p>The basics of market demand, supply and equilibrium- Meaning, significance, types and measurement of elasticity of demand (Price, Income, Cross, Promotional) Indifference Curve I-Concept of Indifference Curve-Properties of Indifference Curve- Indifference Map- MRS- Consumers' Equilibrium. Consumer's Surplus and its practical significance</p>
3	<p><b>Production Analysis</b></p> <p>Learning Objective <span style="float: right;">12</span> To understand the economics behind the process of production</p> <p>Learning Outcome Students will be able to take decisions related to production.</p> <p>Production function: short run, long run- Law of Variable proportions- Returns to Scale Isoquants-Concept-Properties-MRTS Producer's Equilibrium Expansion path and growth- Internal Economies and Diseconomies of scale-External Economies and Diseconomies of scale- Economies of scope (Case Study)</p>
4	<p><b>Cost &amp; Revenue Analysis</b></p> <p>Learning Objective <span style="float: right;">12</span> To assess various concepts of cost and revenue.</p> <p>Learning Outcome Students will be able to determine and classify various costs of production and also the revenue. Types of cost: Total Cost- Average Cost- Marginal Cost-Explicit Cost-Implicit Cost-Money Cost-Real Cost- Opportunity Cost-Accounting &amp;Economic Cost- Fixed Cost- Variable Cost- Short run Cost- Long run behaviour of Cost (Numericals)-Learning Curve</p>



Concepts of Total Revenue, Average Revenue &, Marginal Revenue-  
Relation of Revenue Curves under different markets: Perfect  
Competition & Monopoly

**5 Self-study -Numerical**

Learning Objective- To enhance the problem- solving ability of the students.

Learning Outcome- Students will be able to solve actual problems, determine  
different values.

Detail syllabus – sub units

Demand, elasticity of demand, Cost and revenue Numericals

**References:**

1. H. L. Ahuja (2018), Microeconomics-Theory and Policy, India, S.Chand

**Evaluation Pattern: Theory**

External Evaluation – Semester End Examination (60 M)- Duration : 2 hours

**Paper Pattern**

Question No	Module	Marks with Option	Marks without Option
1 Compulsory- Short notes	All	15	15
2	1	15	From q.2 to q.6 attempt any 3= 45 marks
3	2	15	
4	3	15	
5	4	15	
6	4	15	

Internal Evaluation - (40 M)

25 marks-mid-semester test

15 marks- assignments/journals

**F.Y. B. COM. (Accountancy) Semester I**

**Accountancy and Financial Management**

**Course Code: 18UC1AC2**

**[Credits - 04]**

**Preamble: -**

- Accounting is a course which focuses on giving students an exposure to an enterprising culture through experiential and theoretical approaches to learning.
- The preparation of accounting information encourages students to manage the financial affairs of individuals and organizations, while acting with integrity, in these conditions.

**Course outcome: -**

- At The end of the academic year the student will have a complete knowledge and skill to handle the accounts of Sole trader which is a widely found form of business in India.
- The student will be introduced to basic concepts of Departmental Accounts, Branch Accounts, and Consignment to enable him to have in-depth knowledge.
- Classification of expenses (Capital, Revenue and Deferred Revenue) useful for preparation of the final accounts.
- Maintenance of stores ledger under FIFO, LIFO, Simple average and Weighted Average.

<b>Title Content</b>	<b>No. of lectures</b>
<p><b>Module 1: Basics of Accountancy</b></p> <p>Learning Objective: To understand the concept of capital and revenue income and expenses</p> <p>Learning Outcome: Students will be able to distinguish between capital and revenue expenditure and income Fundamental Accounting assumptions, accounting concepts and conventions Distinction between Capital and Revenue Transactions Rectification of Errors and Adjustment Entries</p>	10
<p><b>Module 2: Final Accounts of Sole Proprietor</b></p> <p>Learning Objective: To understand the accounting treatments in preparing final accounts of manufacturer.</p> <p>Learning Outcome:</p>	20

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Students will be able to prepare manufacturing, trading, profit and Loss account and balance sheet.

Adjusting & Closing Entries. (a) Outstanding/Prepaid Expenses and Incomes (b) Depreciation (c) Goods sent on Sales or Return basis (d) Bad Debts, Provision for Bad and Doubtful Debt, Reserve for Discount on Debtors / Creditors (e) Goods or Material or Cash withdrawn by Proprietor (f) Sales or Purchase includes Fixed Assets and Investments (g) Goods or Materials lost by fire, theft, etc. (h) Rectification of Errors.

Preparation of Final Accounts (a) Manufacturing Account (b) Trading Account (c) Profit and Loss Account (d) Balance Sheet.

### **Module 3: Accounting for Hire Purchase**

15

Learning Objective:

To understand the concept and accounting of hire purchase transactions.

Learning Outcome:

Students will be able to calculate interest and ledger accounts in the books of vendor and Hirer.

Meaning, Calculation of Interest Accounting for Hire Purchase Transactions by Asset Purchase Method based on Full Cash Price Journal entries, Ledger accounts and Disclosure in balance sheet for hirer and vendor (excluding default, repossession and calculation of cash price)

### **Module 4: Inventory Valuation**

15

Learning Objective:

To acquaint students with different methods of valuation of inventory.

Learning Outcome:

Students will be able to prepare stock ledger under FIFO, Weighted average and LIFO method.

Meaning of Inventories Inventory systems – Periodic and Perpetual Inventory system. Method of Stock Valuation as per AS-2. Problems on Stock Valuation on FIFO and Weighted Average Method Stores Reconciliation Statement

### **References:**

Ainapure , Manan Prakshan. *Financial Accounting. Mumbai.*

Choudhari & Chopde. Sheth Publication, Financial Accounting, Mumbai

**Evaluation Pattern:**

External Evaluation – Semester End Examination (60 M)- Duration : 2 hours

Paper Pattern

Question No	Module	Marks with Option	Marks without Option
1	Any of the 4 modules	30	15
2	Any of the 4 modules	30	15
3	Any of the 4 modules	30	15
4	Any of the 4 modules	30	15

Internal Evaluation - (40 M)

Option A- 25 Marks Internal Test & 15 marks Assignment/Project

Option B- 40 Marks Project and Viva

Option C- 40 Marks Book Review & Presentation

**F.Y. B. COM. (Environmental Studies) Semester I**

**ENVIRONMENTAL STUDIES**

**Course Code: 18UC1ES6**

**[Credits - 03]**

**Preamble:**

Education is the basis of everything in today’s world including the environment. Higher education imbibes not only the survival skills in the minds of students but also moulds the future responsible citizens. Keeping this view in mind the Supreme court in India has directed the introduction of Environmental Education to every stream of higher education.

In the faculty of commerce the generation able, pragmatic manpower, open the window of sustained development in the region. Well-awared youth about the rules and regulation about eco-commercial activities enables smooth running of activities with any hassle and thus brings sustainability.

Hence, here is an attempt to bring a course on environmental education under the title of “Environmental Studies “

This programme connects us to the world around us and imparts knowledge about the current situation and future prospects of nature. It raises awareness of issues impacting the

environment and also teaches people to explore all the problems related to the environment, and engage in wise ways of preserving it. Whether we bring nature into the classroom, take students outside to learn. Environmental Education has many benefits.

**Course outcome: -**

- Appreciate the cross-cultural, ethical and historical context of environmental issues and the links between human and natural systems.
- Understand the transnational character of environmental problems and ways of addressing them, including interactions across local to global level.
- To analyze and understand interactions between social and environmental processes.
- Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.
- Demonstrate the proficiency in quantitative and qualitative analysis, critical thinking, and written and oral communication needed to conduct high-level work as interdisciplinary thinker and/or practitioners in business process.
- Visualisation of impact of constitutional structure suitable for nature's conservation to the local level.

<b>Title Content</b>	<b>No. of lectures</b>
<p><b>1. Introduction to ecosystem &amp; association with commerce</b></p> <p>Learning objective</p> <ul style="list-style-type: none"> <li>• Understanding the role of nature in sustainability of eco-commercial sphere</li> <li>• Students will realise the dynamism in the ecosystem and its association with human being</li> </ul> <p>Learning out-come</p> <ul style="list-style-type: none"> <li>• Student is able to understand how nature is continuously updating and support the economic and commercial activities</li> <li>• Student is able to understand the concept of environment and its association with commerce</li> </ul> <p>Association between Nature &amp; Eco-commercial field - Principle of Core marginal area - principle of Territorial advantage - principles of spatial interaction - prime aspects of the natural environment &amp; anthropogenic environment - spheres of environment - structure of ecosystem - functioning of ecosystem - energy transfer - dynamism in the ecosystem - environmental and biogeochemical cycles.</p>	<b>11</b>
<p><b>2. Natural Resources and Native resource estimation</b></p> <p>Learning objective</p>	<b>12</b>

- 
- The student will understand the concept of resource and its applicability in day today life

Learning out-come

- The learner will understand the reasons behind scarcity of variety of resources and the possible solutions to avoid that

Meaning and types of resources – misconceptions about resource development – Uses and Abuses – need for resource estimation – resource availability and resource flow – global distribution of water, forests, energy and mineral resources. Degradation in carrying capacity of resources – concept of conservation & generalized methods.

Biodiversity as indicator of resource availability – threats to biodiversity – technology resource association. Natural resource potential of MMR.

### **3. Water and sanitation**

**11**

Learning objective

- Student will understand the distribution of water at the global and the local level
- Student will understand the importance of sanitation and its implementation in day-to-day life

Learning out-come

- Student learns the importance and usage of water in routine life and local level solutions for water scarcity
- Student will implement the sanitation and hygiene procedures in everyday life to keep health update

Meaning of water resources - global water distribution - water rich and scarce regions - Water potential in MMR - methods of water conservation - water harvesting & methods

Importance of sanitation – factors influencing on sanitation and hygiene - concept of community participation and its role in sanitation – traffic density & health - sanitation and hygiene scenario in MMR.

### **4. Procurement environment & food security**

**11**

Learning objective

- Student will understand the concept of food and differentiate from diet and nutrition at the local environment

Learning out-come

- Student will learn the different alternatives as food to achieve food security

The concept of Food and nutrition - importance of nutrition on health - Sources and areas of procurement of food in the world.

Alternate food - Agriculture, Fishing, Livestock – rearing. Pattern of food trade food transport in

India - Food security and Global patterns of nutrition and hunger. Food security in India - problems & measures.

Food security and safety in and around Mumbai. ISO 22000

### **References**

1. Environmental Studies , From crisis to cure by R.Rajagopalan 2005
2. Text book of Environmental Science and Technology by M.Ar. Reddy 2007
3. Environmental studies by Erach Bharucha 2005, Universi: Grants Commission, University Press.
2. Bharucha Erach, 2003. The Biodiversity of India, Mapin Publishing Pvt. Ltd, Ahmedabad – 380013,
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1. Environmental Science: towards a sustainable future by Richar; T.Wright. 2008 PHL Learning Private Ltd. New Delhi
2. Environmental Engineering and science by Gilbert M.Master-and Wendell P. Ela .2008 PHI Learning Pvt. Ltd.

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<http://www.spectro.in/green-audit.html> \*

### **Evaluation pattern**

Internal evaluation of 40 marks

1. Mid semester test - MCQ test of 25 marks 25 questions for one hour
2. Assignments of 15 marks based on the syllabus





External evaluation of 60 marks

Subjective question paper

Five question

Q1. Short notes of 20 marks

Q.2, 3, 4 and 5 are based on each unit of the syllabus with internal option with the weightage of 10 marks each.

### **F.Y.B.Com (Business Communication) Semester I**

**Business Communication**

**Course Code: 18UC1BC5**

**[Credits - 03]**

#### **Preamble:**

The course Business Communication is included in first and second semester in the B.Com. course to introduce the concepts of communication at workplace. It comprises the theoretical concepts of communication as well as the application.

The course aims at enhancing the understanding of the theoretical base of communication as well as improving skills of oral and written communication. To keep up with the latest means of communication topics like technology enables communication, email writing are added to the syllabus.

#### **Course Objectives:**

1. To develop awareness of the complexity of the communication process
2. To inculcate effective listening skills in students so as to enable them to comprehend instructions and become a critical listener
3. To enhance the oral skills so as to enable students to speak confidently interpersonally as well as in large groups
4. To develop effective writing skills so as to equip the students to write in clear, concise, persuasive and audience centered manner
5. To demonstrate effective use of communication technology.

**Expected Outcome:** After successful completion of the course the learner should be able to enhance his Listening, Speaking, Reading and Writing skills in his professional life.

#### **Title Content**

#### **No. of lectures**

#### **Unit 1: Theory of Communication**

1. Concept of Communication –

05



Models of Communication – Linear / Interactive / Transactional / Shannon and Weaver (To be only discussed in class)	
Meaning, Definition, Process, Need, Feedback	
Emergence of Communication as a key concept in the Corporate and Global world.	
2. Impact of Technology Enabled Communication	06
Types – Internet, Blogs, E – Mail, Moodle, Social Media ( Facebook, Twitter & WhatsApp)	
Advantages & Disadvantages	
3. Communication at Workplace	10
Objectives of communication: Information, Suggestion, Warning, Motivation, Persuasion	
Channels - Formal and Informal—Vertical, Horizontal, Diagonal, Grapevine	
Methods – Verbal / Non-Verbal (including Visual)	
Business Etiquettes	
4. Business Ethics	05
Ethics at workplace - Importance of Business Ethics	
Personal Integrity at the workplace	
Business Ethics and media	
Computer Ethics	
Corporate Social Responsibility	
5. Problems in Communication /Barriers to Communication	05
Physical/ Semantic/Language / Socio-Cultural / Psychological Barriers Ways to Overcome these Barriers	
6. Listening	03
Importance of Listening Skills	
Obstacles to Listening	
Cultivating good Listening Skills	
<b>Unit 2: Business Correspondence</b>	
1. Theory of Business Letter Writing (Not for assessment)	04
Parts, Structure, Layout—Full Block	
Principles of Effective Letter Writing	
Principles of effective E - mail Writing	
2. Personnel Correspondence	08
Statement of Purpose	
Letter of Recommendation	
Job Application Letter and Resume,	
Letter of Appointment, (To be only discussed in class)	
Letter of Acceptance of Job Offer	
Letter of Appreciation	
Letter of Resignation	

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**Unit 3: Language and Writing Skills**

1. Commercial Terms used in Business Communication (to be only discussed) 01

2. Paragraph Writing 03

Developing an idea, using appropriate linking devices, etc

Cohesion and Coherence, etc

**Tutorials Activities- 09**

Speaking Skills

Writing Skills

Remedial Grammar

Soft Skills – EQ, Conflict Management, Time Management.

(Students may be asked to make a Power Point Presentation on any topic of their choice in order to enhance LSRW – Listening / Speaking/ Reading / Writing)

**REFERENCES:**

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Tata

McGraw Hill Public Company Limited

51.Shekhar, R.C (1997) Ethical Choices in Business Response Books

52. Stephenson, James (1988) Principles and Practice of Commercial Correspondence, Pilman  
and Sons Ltd. London.

53.. Shurter, Robert L. (1971) Written Communication in Business, McGraw Hill, Tokyo.

### **Paper Pattern for Examinations**

<b>F. Y. B. Com</b>	<b>Semester I</b>	<b>Examination Marks 60</b>
Question Short Notes (03 out of 05) (Unit 01- Chap. 1, 2, 3)		15marks
Question 02 Essay Type (02 out of 03) ( Unit 01 – Chap. 4, 5, 6.)		20 marks
Question 03 A) Job Application Letter and Resume (05 + 05)		10 marks
B) Personnel Letters (01 out of 03)		05 marks

Letter of Recommendation

Letter of Acceptance of Job Offer

Letter of Resignation

Question 04 A) Paragraph Writing (1 out of 3) 05 marks

B) Case study 05 marks

### **F.Y.B.Com (Mathematics) (Semester I)**

**Mathematics**

**Course Code: 18UC1MT3**

**[Credits - 03]**

#### **Preamble**

In the second cycle of autonomy the syllabus is reframed in such a way that the concerns of students and requirement of the industry is considered. The Board of Studies has tried to keep a balance between the two.

By introducing topics like 'Ratio and Proportion, Percentage etc. and topics from 'operational research' the syllabus caters to all students whether they had taken Mathematics-Statistics in their lower classes.

By the end of the two semesters students should be in a position to apply the topics learnt, in their study of Economics, Commerce and Accountancy. The students are expected to have A

good understanding of some of the Operational research related problem, basic Calculus, and Probability theory. The students should be in a position to estimate for a set data.

The topics like Operational Research, Matrices, Financial Mathematics and Basic calculus will help the Student community to face the challenges thrown by the demanding world.

There are various counting principles of which Permutation and Combinations is introduced.

As the syllabus is framed for the Commerce students all the topics are Problems oriented and no proofs expected. The students are free to accept the results and apply them in the given situations.

	<b>Course Contents</b>	<b>No. of lectures</b>
Unit I	<b>Commercial Mathematics</b> (15 Lectures and 15 lectures students load)	
1.1	Ratio Proportion and Percentages	
1.2	Commission and Brokerages	
1.3	Discounts: Trade discounts Cash discounts.	
1.4	Profit and Loss and their sharing in a partnership.	
1.5	Shares: Concept of share, market value, dividend, equity shares, preferential shares, Bonus shares, splitting of shares.	
1.6	Mutual Funds: Calculation of net income after considering entry and exit load. change in Net Asset Value(N.A.V.), Averaging of price under the Systemic Investment Plan.(S.I.P.)	
Unit II	<b>Matrices and Counting Principles</b> (15 Lectures and 15 lectures students load)	
2.1	Equations: Linear and quadratic equations in one variable.	
2.2	Matrices: addition, multiplication, finding solution of equation using matrix row transformation– simultaneous linear equations up to three variables.	
2.3	Determinant: Crammers rule– simultaneous linear equations up to three variables	
2.4	Permutations and Combinations	

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Unit III **Basic Statistics** (15 Lectures and 15 lectures students load)

- 4.1 Introduction: Meaning Scope and Limitation of Statistics. Basic Statistical Concepts: Population, Sample, Variable, Attribute, Parameter.
- 4.2 Collection of Data: Primary and Secondary, sample and Census Survey (Concept Only), Representation of the Data using Tabulation, Diagrams and Graphs.
- 4.3 Measures of Central Tendency: Arithmetic mean, Median and Mode. Quartiles, Percentile. Finding Median quartile etc using OGIVE curves, Finding Mode using Histogram.
- 4.4 Measures of Dispersion: Range, Coefficient of Range, Quartile Deviation, Mean Deviation from Mean, Median and Mode, and Standard Deviation and their relative measures.

Unit IV **Counting Principles and Elementary Probability Theory** (15 Lectures and 15 lectures students load)

- 5.1 Concept of random Experimental and possible outcomes. Sample Space and Discrete Sample Space, Events and their types, Algebra of Events, Mutually Exclusive and Exhaustive Events, Concept Events.
- 5.2 Classical definition of Probability Addition theorem (without Proof) Independence of Events:  $P(A \cap B) = P(A)P(B)$ ; Conditional Probability.
- 5.3 Random Variable: probability distribution of a discrete random variable, Expectation and Variance, Simple examples.

Unit V **Operational Research** (15 Lectures and 15 lectures students load)

- 3.1 Linear Programming Problems: Formulation of Linear Programming Problems.
- 3.2 Solving the Two Variable Problems by sketching of Graphs using the vertices of the bounded convex region.
- 3.3 Concept of Slack variables, Surplus variables and Artificial Variables. Reformulating linear programming problems using these variables.
- 3.4 Solving LPP using Simplex method up to two or three constraints.

**References:**

- 1. A textbook of Matrices by Shanti Narayan and Dr. Mittal; S Chand.



2. Introduction to financial Mathematics by Kevin J. Hashting, Chapman and Hall.
3. Business Mathematics with Application to Business and Economics by R. S. Soni, Pitamber publishing.
4. Numerical methods by Sastri
5. Business Mathematics by Kashyap Trivedi; Pearson
6. Introduction to Statistics by Ronald Weiers; 7<sup>th</sup> edition.
7. Business statistics by J K Sharma and P K Khatua; Pearson
8. An Introduction to decision theory by Martin Peterson; Cambridge University Press.

**Other references:**

- 1) Mathematics for Economics and Financial Methods and Modeling by Martin Anthony and Norman Biggs.
- 2) Indian Mutual Fund handbook by Sunder Shankaran.
- 3) Securities laws and regulation of financial markets, Intermediate course paper 8, Institute of company secretaries of India Chapter 11.
- 4) Business Mathematics by D. C. Sancheti and V. K. Kapoor, Sultan Chand & sons.
- 5) Mathematics for business and Economics by J. D. Gupta, P. K. Gupta and ManMohan.
- 6) Operational Research By P. K. Gupta & ManMohan, Sultan Chand & Sons Pub.
- 7) Linear Programming by Chakravorty and Ghosh
- 8) Operation Research by Gupta and Kapoor
- 9) Operations Research by Schaum Series
- 9) Statistics by Schaum Series
- 10) Applied Calculus by Stefan Waner and Steven R. Constenoble, Brooks/Cole Thomson Learning Second Edition.

**Guide lines about conduct of Tutorial/ Assignments/ Projects/Case Study.**

**1. Tutorials:**

Conduct and Evaluation: The Tutorial should be conducted in a batch with maximum of 25 students per batch. During the tutorials there should be discussion of the tutorial questions between the teacher and the students. The Tutorial problem should then be entered in the tutorial book which should be maintained throughout the semester. **There will be at least one test based on each unit**

**during tutorials which may not be pre declared.** The tutorial book should be certified by the teacher in charge of the batch and by the head of the department/ Sr. Teacher in the department. Assignment marks for the course will be based on the activities done during tutorials. No separate assignments will be given. Students will be given back the tutorial Journal and the **students are required to keep it safe and produce them as and when they are demanded till successfully completing the course.**

## **2. Projects/ Case Study/ Book Review :**

Conduct and Evaluation: A student can submit a project/ Case Study/ do a Book Review in lieu of mid-semester test in a semester. The project should be 10 page typed pages in an A4 size paper with font size of 12. The topic of project should be selected in consultation of the teacher. **Maximum marks allotted for this is 30 and the remaining 10 marks are from Tutorial related activities.**

The topic can be of expository / historical survey / interdisciplinary nature and the material covered in the project / case study should go beyond the scope of the syllabus. The student must clearly mention the sources (Book / on-line) used for the project/ case study. The use of Mathematical software should be encouraged. The project should be done under the supervision of a faculty in a college/ Institution / University.

The following Marking scheme is suggested for evaluation of projects:

- 30% marks for exposition
- 20% marks for literature
- 20% marks for Scope
- 10% marks for originality
- 20% marks for presentation.

### **Continuous evaluation:**

#### **Internal evaluation (40%):**

- There will be 40 marks continuous evaluation during tutorials. A student can opt for projects or the student can do a book review, this will be evaluated out of 30 marks and the remaining 10 marks will be awarded from Tutorial activities. The project / book review will



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be under the guidance of the mentor allotted to the students by the head of the department.

• **Tutorials: -**

- There will be regular tutorial tests which can be of the form quiz/ descriptive test/ objective test/ group discussion etc.
- Each test will be marked out of 10 marks.
- There will be 5 marks assigned for overall conduct as responsible learner, participation, leadership quality in organizing related academic activities, the student must attend minimum of 4 tutorials to be eligible for securing any marks.
- 5 marks will be assigned for the completion of tutorial problems and certified journals will only be eligible for these marks. The student must attend minimum of 4 tutorials to be eligible for securing any marks.
- The total score obtained in all of the above will finally be averaged to 40 marks. The 3 best score out of all the tutorial test will be considered while calculating the average score. Subject to change.
- A student should secure at least 40% marks to be eligible to get a passing grade in the Internal evaluation (out of 40 marks a student is required to get minimum of 16 marks).

**Semester end Examination (60%):**

At the end of the semester there will be a semester end exam carrying a maximum of 60 marks.

There will be 5 Questions one from each Unit. Each question will carry 12 marks (with option maximum of 20 marks). The question paper will cover the whole syllabus in such a way that a student will need to have understood each topic well to have secured 90% and above and an average student can at least secure a passing grade.

- A student should secure at least 40% marks to be eligible to get a passing grade (The student needs to secure minimum of 24 marks out of 60 to pass the course).

- A student who has failed to secure a passing grade in the internal evaluation will have to give test out of 40 marks, consisting of Questions based on all the 5 units.

ATKT Semester Exam will have the same paper pattern as the regular exam. Subject to change.

### F.Y. B. Com (Foundation Course) Semester I

**Foundation Course**

**Course code 18UC1FC7**

**[Credits 2]**

#### **Preamble:**

Objective of the course is to acquaint the students with various skills required in daily life. It also makes them aware of certain social problems prevailing in India and also the social reforms.

Course outcome:

1. Students will be able to perform certain tasks such as writing letters of different kinds.
2. They will be able to think critically and express their thoughts.
3. They will develop the realisation of various social problems in our country.
4. They will develop sense of empathy and responsibility towards other people.

**Course Contents**

**No. of lectures**

**Module I – English.**

**10 lectures**

Learning Objective- To develop the basic writing skills.

Learning Outcome –Students will be able to write letters for official as well as unofficial purposes. They will be able to express their thoughts about various issues.

- 1) Essay Writing
- 2) Precis Writing
- 3) Comprehension

4) Composition

**Module II – Growing Social Problems In India**

**10 lectures**

Learning Objective- To learn about various social problems in India

Learning Outcome- Students will develop sense of empathy and responsibility towards various sections of our society.

- 1) Senior Citizens
- 2) Corruption
- 3) Child Labour
- 4) HIV/Aids
- 5) Drug Addiction

**Module III – Social Reforms**

**10 lectures**

Learning Objective The learner gets connected to the old period and history and how change was initiated even a century ago, slowly n gradually.

Outcome

Learning Outcome The learners can have a comparative approach of how those previous year lessons are a great reality today, which has now broadened our outlook.

- 1) Social reformers such as Lokmanya Tilak, Raja Ram Mohan Roy, Jyotiba Phule, Maharshi Karve. etc
- 2) Caste discrimination, Gender discrimination, Sati, Dowry, Child Marriage, Female infanticide and foeticide, Prostitution, Triple Talaq

References:

1. Wren and Martin: English grammar and composition, S. Chand
2. Social Problems in India
3. Social reformers by R K Pruthi
4. Social reformers of india by S R Bakshi and L Mahajan
5. Pioneering social reformers of india by Dr Jugal Kishore

**Evaluation Pattern: Theory**

External Evaluation – Semester End Examination (60 M)- Duration : 2 hours

Paper Pattern

Question No	Module	Marks with Option	Marks without Option
1 Compulsory- Short notes	All	20	20



2	1	10	From q.2 to q.6 attempt any 4= 40 marks
3	2	10	
4	3	10	
5	4	10	
6	4	10	

Internal Evaluation - (40 M)

25 marks- office test

15 marks- assignments/presentations

### **F.Y. B. Com (Commerce) Semester II**

**Introduction to Business and Service Sector**

**Course code: 18UC2C01**

**[Credits 3]**

#### **Preamble:**

Youth of today are entrepreneurs of tomorrow. Our nation needs young entrepreneurs to create job opportunities for others. Considering this it is essential for the learners to gain knowledge and understanding about Business and Service sector. This course is designed to enrich the learner with basics of Business such as what are the requirements to start with business. How to design a project, what qualities are needed to become an entrepreneur etc. the learner will also gain the knowledge about Service industry and upcoming trends in it. This course highlights on the latest developments in E-Commerce, E- Payments etc. retail industry is flourishing and considering the same latest developments in retail industry such as E-Tailing is also included in this course.

#### **Course Outcome:**

1. Formulate business functions and implement them.
2. Recognize difference between traditional and modern business ideas
3. Cate
4. Categorize types of services
5. Analyze, interpret and deliver service as per customer expectations
6. Recognize opportunities and challenges in service sector

	<b>Title and Content</b>	<b>No of lectures</b>
Module 1	<p>Learning Objectives: To recognize the importance of service sector in business world To understand customer expectations Design service development cycle</p> <p>Learning Outcomes: the learner will be able to Categorize types of services Analyze, interpret and deliver service as per customer expectations Recognize opportunities and challenges in service sector.</p> <p><b>Introduction to Service Sector:</b></p> <ul style="list-style-type: none"> <li>A. Service: Concept, Meaning, Features of Services Types of Services, Service Mix</li> <li>B. Consumer Expectations of Services Managing Demand and Capacity</li> <li>C. Service Development Cycle</li> <li>D. Opportunities and challenges in Service Sector</li> </ul>	09
Module 2	<p>Learning Objectives: To identify the significance of ITES sector To classify E-Payment systems</p> <p>Learning Outcomes: Demonstrate the use of various E-Payment system Make use of Logistics in service delivery process.</p> <p><b>Recent Trends in Service Sector:</b></p> <ul style="list-style-type: none"> <li>A. ITES Sector: Concept and Scope of BPO, KPO, LPO, ERP, Telecom</li> <li>B. Banking Sector E-Payment System: Methods of E-payment (Debit card, Credit card, Smart card, E-Money), Payment gateways, Online banking (Meaning, Concept, Importance, Electronic Fund Transfer, Automated Clearing House), Risk involved in E-payment, M-banking, E- wallets</li> <li>C. Logistics: Networking, Importance of Networking and challenges</li> </ul>	12

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Module 3	<p>Learning Objectives:</p> <p>To analyses the presence and growth of organized and unorganized retail sector</p> <p>To categorize retail formats</p> <p>Learning Outcomes: the learner will be able to</p> <p>Suggest strategies for survival of unorganized retailers and growth of organized retailers.</p> <p>Make use of electronic media in developing the retail sector</p> <p><b>Retailing</b></p> <ul style="list-style-type: none"><li>A. Concept of Organised and Unorganised Retailing, Latest trends in retailing sector in India</li><li>B. Growth in Organised retail sector in India</li><li>C. Survival strategies for Unorganised sector in India</li><li>D. Retail formats: Store and Non-store formats Store planning, design and layout</li><li>E. E-tailing: features, Popularity, benefits, problems</li><li>F. Prospects and challenges in Retail sector</li></ul>	12
Module 4	<p>Learning Objectives:</p> <p>To identify the significance of E-Commerce in today's business world</p> <p>Learning Outcomes: the learner will be able to</p> <p>Make use of E-commerce in different work areas</p> <p>Evaluate the advantages and disadvantages of E- Commerce</p> <p><b>E- Commerce</b></p> <ul style="list-style-type: none"><li>A. E- Commerce: Meaning, nature, advantages and disadvantages</li><li>B. Advantages and disadvantages of online transactions</li><li>C. Types of E- Commerce Business Models</li><li>D. Application of E- Commerce in various industries Banking, Insurance, online marketing, Payment of utility bills</li></ul> <p>Online services: Types Online shopping: Process, Mobile shopping Applications (Apps)</p>	12

Module 5 Learning Objectives:  
To get practical exposure to service sector

**Practical**

Scrap book: Students will be writing case studies relating to the syllabus, conduct some relevant interviews to gain practical experience on various topics, make their own dictionary of different words relating to Commerce.

**Glossary:**

Automation, Agmark, Trademark, BPO, KPO, Outsourcing, Benchmarking, brand equity, Bank rate, Credit rating, Credit rating Agency, corporate governance, depositary, disinvestment, factoring, fringe benefits, ISO, JIT, ISI, logistics, internal customer, labour intensive, niche marketing, merger, takeover, acquisition, restructuring, LPG, Negotiable instrument, Organisation, Organisation Development, Organisational Behaviour, Patent, Profiteering, Zero Budgeting, Recession, SEBI, Capital market, BSE, NSE, Surrender Value, Subsidy, Service, Service Organisation, SWOT Analysis, TQM, Trade Cycle, Tele Conferencing, Technology Transfer, Inflation, Securities,

**References:**

1. Gaurav Nayyar. Service Sector in India. Cambridge University
2. Vijay Kumar. Service sector in India. Nalanda Prakashan.

**Evaluation Pattern:**

External Evaluation- Semester End Examination for 60 marks two hours

**Question Paper Pattern-Theory**

- |  |          |
|--|----------|
| Q 1. Answer the following questions any 1 out of 2 | 10 marks |
| Q 2. Answer the following questions any 1 out of 2 | 10 marks |
| Q 3. Answer the following questions any 1 out of 2 | 10 marks |
| Q 4. Answer the following questions any 1 out of 2 | 10 marks |
| Q 5 write short note on any 4 out of 6             | 20 marks |

Internal Evaluation- 40 marks

1. Mid-semester test 25 marks + Assignment 15 marks
2. Project
3. Book Review

**F.Y. B. Com (Economics) Semester II**

**Economics**

**Course Code: 17uc2EC4**

**[Credits - 03]**

**Preamble:**

Objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behaviour and make them understand the supply side of the market through the production and cost behaviour of firms.

Course outcome:

1. Students will be able to relate the concepts in microeconomics to the current economic situation
2. Enhancement of analytical ability
3. They will be able to critically analyse the economic behaviour of individual units.
4. They will be equipped with the knowledge of actual functioning of the market to take the correct business decisions in future.

<b>UNIT</b>	<b>TITLE AND CONTENT</b>	<b>NO OF LECTURES</b>
6	<p><b>Objective of Firm</b></p> <p>Learning Objective To introduce with the various objectives of a firm</p> <p>Learning Outcome Students will be able to relate the basic concepts in microeconomics learnt in semester 1 in real life</p> <p>Profit maximization-Sales maximization-Growth maximization-Satisfaction maximization</p> <p>Break Even Analysis- Concept-Uses-Limitations</p> <p>Equilibrium conditions TR-TC &amp; MR-MC Approach</p>	09
7	<b>Pricing Practices</b>	



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	Learning Objective	12
	To learn the key aspects of pricing	
	Learning Outcome	
	Students will be able to determine prices using various methods.	
	Full cost pricing-Marginal cost pricing-Multiproduct pricing-Transfer pricing-	
	Dumping- Price Discrimination	
<b>8</b>	<b>Balance of Payments and WTO</b>	<b>12</b>
	Learning Objective	
	To understand and analyse the different market structures and functioning	
	Learning Outcome	
	Students will be able to classify and analyse different types of markets and take equilibrium output and price decisions	
	Features of Perfect Competition-Short run equilibrium under Perfect Competition-Long run equilibrium under Perfect Competition- Features of Monopoly-Short run equilibrium under Monopoly--Long run equilibrium under Monopoly-Feature of Monopolistic Competition- Short run equilibrium under Monopolistic Competition-Long run equilibrium under Monopolistic Competition-Features of Oligopoly- Kinky Demand Curve	
<b>9</b>	<b>Externalities, Market failure and Capital Budgeting</b>	<b>12</b>
	Learning Objective	
	To analyse the functioning of Foreign Exchange Market and role of Central bank in Exchange Rate Management.	
	Learning Outcome	
	Students will be able to suggest profitable avenues for investments. They will also able to suggest the measures to correct the market failures.	
	Concept of Externality-Types of Goods (Public, Private, Merit & Demerit goods) - Causes of Market Failure and Government Intervention	
	Capital Budgeting-Meaning-Significance-Steps-Methods: Payback Period method, Net Present Value method & Internal Rate of Return method	

**10 Self-study**

Learning Objective- To enhance the problem-solving ability of the students.

Learning Outcome- Students will be able to solve actual problems, determine different values.

Detail syllabus – sub units

Break-even analysis, Pricing practices and capital budgeting numerical- Market structure case studies

**References:**

1. H. L. Ahuja (2018), *Microeconomics-Theory and Policy, India, S.Chand*

**Evaluation Pattern: Theory**

External Evaluation – Semester End Examination (60 M)- Duration : 2 hours

Paper Pattern

Question No	Module	Marks with Option	Marks without Option
1 Compulsory- Short notes	All	15	15
2	1	15	From q.2 to q.6 attempt any 3= 45 marks
3	2	15	
4	3	15	
5	4	15	
6	4	15	

Internal Evaluation - (40 M)

25 marks- office test

15 marks- assignments/journals

**F.Y. B. COM. (Accountancy) Semester II**

**Financial Accounting**

**Course Code:18UC2AC2**

**[credits - 04]**

**Preamble: -**

- Accounting is a course which focuses on giving students an exposure to an enterprising culture through experiential and theoretical approaches to learning.
- The preparation of accounting information encourages students to manage the financial affairs of individuals and organizations, while acting with integrity, in these conditions.

**Course outcome: -**

- At The end of the academic year the student will have a complete knowledge and skill to handle the accounts of Sole trader which is a widely found form of business in India.
- The student will be introduced to basic concepts of Depatmental Accounts, Branch Accounts, and Consignment to enable him to have in-depth knowledge.
- Classification of expenses (Capital, Revenue and Deferred Revenue) useful for preparation of the final accounts.

**Title Content**

**No. of lectures**

**Module 1: Accounting from Incomplete Records**

15

Learning Objective:

To gain understanding of accounting steps in preparing final accounts of sole proprietor from incomplete records.

Learning Outcome:

Students will be able to prepare trading, profit and loss and Balance sheet from incomplete records.

Introduction Problems on preparation of final accounts of Proprietary concern based on conversion method.

**Module 2: Branch Accounts**

15

Learning Objectives:

To understand the concept and methods of preparing Branch accounts.

Learning Outcome:

Ability to prepare branch accounts under Debtors method and Stock and Debtors method.

Introduction Meaning/Classification of Branch Accounting for Dependent Branch not maintaining full books of accounts under Debtors method and Stock & Debtors method

**Module 3: Consignment Accounts**

15

Learning Objectives:

To get understanding of accounting entries in the books of consignor and consignee.

Learning Outcome:

Students will get acquainted with the journal entries and ledger accounts in the books of consignor and Consignee.

Introduction. Accounting for consignment transactions Including – Valuation of Stock, Invoicing goods at higher price Excluding \_ Overriding commission, normal/abnormal losses

**Module 4: Departmental Accounting**

15

Learning Objectives:

To get knowledge of preparation of departmental P & L account.

Learning Outcome:

Students will be able to make departmental profit and loss account to find departmental profit & Loss.

Departmental Accounting, Inter-departmental transfers-at cost and at selling price, allocation of direct and indirect expenses.

**References:**

Ainapure , Manan Prakshan. *Financial Accounting.Mumbai.*

Choudhari & Chopde. Sheth Publication, Financial Accounting, Mumbai

**Evaluation Pattern:**

External Evaluation – Semester End Examination (60 M)- Duration: 2 hours

Paper Pattern

Question No	Module	Marks with Option	Marks without Option
1	Any of the 4 modules	30	15
2	Any of the 4 modules	30	15
3	Any of the 4 modules	30	15
4	Any of the 4 modules	30	15

Internal Evaluation - (40 M)

Option A- 25 Marks Internal Test & 15 marks Assignment/Project

Option B- 40 Marks Project and Viva

Option C- 40 Marks Book Review & Presentation



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**F.Y. B. COM. (Environmental Studies) Semester II**

**ENVIRONMENTAL STUDIES**

**Course Code: 18UC2ES6**

**[Credits - 03]**

**Preamble:-**

Education is the basis of everything in today's world including the environment. Higher education imbibes not only the survival skills in the minds of students but also moulds the future responsible citizens. Keeping this view in mind the Supreme court in India has directed the introduction of Environmental Education to every stream of higher education.

In the faculty of commerce the generation able, pragmatic manpower, open the window of sustained development in the region. Well-awared youth about the rules and regulation about eco-commercial activities enables smooth running of activities with any hassle and thus brings sustainability.

Hence, here is an attempt to bring a course on environmental education under the title of "Environmental Studies "

This programme connects us to the world around us and imparts knowledge about the current situation and future prospects of nature. It raises awareness of issues impacting the environment and also teaches people to explore all the problems related to the environment, and engage in wise ways of preserving it. Whether we bring nature into the classroom, take students outside to learn. Environmental Education has many benefits.

**Course outcome:-**

- Appreciate the cross-cultural, ethical and historical context of environmental issues and the links between human and natural systems.
- Understand the transnational character of environmental problems and ways of addressing them, including interactions across local to global level.
- To analyze and understand interactions between social and environmental processes.
- Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.
- Demonstrate the proficiency in quantitative and qualitative analysis, critical thinking, and written and oral communication needed to conduct high-level work as interdisciplinary thinker and/or practitioners in business process.
- Visualisation of impact of constitutional structure suitable for nature's conservation to the local level.

Title Content	No. of lectures
<p><b>1. Human resources dynamics</b> <span style="float: right;"><b>11</b></span></p> <p>Learning objective</p> <ul style="list-style-type: none"> <li>The learner will understand the importance of population in nature and economy</li> </ul> <p>Learning out-come</p> <ul style="list-style-type: none"> <li>Student will link the population with human resource and human capital</li> </ul> <p>Human Population in developed and developing countries - Challenges of population growth- Population stabilization efforts at global and Indian level. Carrying capacity of Environment and limit to growth - Role of Environment in human health - Women and Child Welfare – concept and efforts – scope for environmental feminism.</p> <p>Human development and happiness indices. Human resource development and demographic dividend in India – highlights. Human resource dynamics in MMR.</p>	
<p><b>2. Tourism as environment conservation effort</b> <span style="float: right;"><b>11</b></span></p> <p>Learning objective</p> <ul style="list-style-type: none"> <li>Understand the processes and patterns of evolution of physical and cultural aspects into tourism potential at national and local level</li> </ul> <p>Learning out-come</p> <ul style="list-style-type: none"> <li>Student will understand the tourist potential at the Mumbai Metropolitan Region and see it as prospective employment opportunity</li> </ul> <p>Tourism and environment association - Tourism as emerging service – Typology - Tourism potentials in India - New tourism (Eco - tourism, medical tourism, responsible tourism etc.) - Challenges before India and associated responses. -Impact of Tourism - Economic, Socio - Cultural and Environmental. Tourism and Environmental Conservation. Tourism potentials in MMRDA region</p>	
<p><b>3. Environmental issues &amp; problems</b> <span style="float: right;"><b>12</b></span></p> <p>Learning objective</p> <ul style="list-style-type: none"> <li>The learner will perceive the impact of different processes in the eco-commercial environment on natural environment through different issues and problems</li> </ul> <p>Learning out-come</p> <ul style="list-style-type: none"> <li>The learner will able to search for local level solutions to control the impact of environmental problems</li> </ul> <p>Environmental problems - Causes and Effects.</p> <p>Global Issues - Global climate changes, Trans - boundary movement of hazardous waste.</p> <p>Threats to Biodiversity</p>	



Regional Issues - Acid rain, Desertification ocean acidification & fish depletion

Local Issues – lake Eutrophication, CRZ implementation, Solid waste generation & disposal (garbage, bio - medical waste, e - waste), flooding of low lying areas, Special Economic Zone - affluence & effluents discharge – Solid waste in Mumbai

Major Environmental Movements in India - Role of public opinion in environmental protection - Green Business and Green Consumption. Environmental issues in Mumbai metropolitan region

#### **4. Environmental laws, management & quality**

**11**

Learning objective

- To learn the quality concept in environmental management and different statutory and legal provisions in maintaining the quality

Learning out-come

- The ability to analyse environmental management in relation to the major principles of sustainable development,
- The ability to work effectively to create environmental management analysis outputs of professional quality, both independently and within team environments.

Environmental Management - Concept and need. Relevance of environmental education. Constitutional provisions and contemporary environmental legislation in India - International efforts towards environmental protection - role of WTO – International treaties & Indian responses.

Environmental statement, ISO 14000, ISO 16000, Environmental Impact Assessment, Green Accounting and the Environmental Audit.

Role of technology in environmental management (GIS, GPS, Remote sensing as tools)

Carbon Bank and Carbon Credit

Concept of Sustainable development – problems & measures

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**Evaluation pattern**

Internal evaluation of 40 marks

1. Mid semester test - MCQ test of 25 marks 25 questions for one hour
2. Assignments of 15 marks based on the syllabus

External evaluation of 60 marks

Subjective question paper

Five question

Q1. Short notes of 20 marks

Q.2, 3, 4 and 5 are based on each unit of the syllabus with internal option with the weightage of 10 marks each.

**F.Y. B. COM. (Business Communication) Semester II**

**BUSINESS COMMUNICATION**

**Course Code: 18UC2BC5**

**Preamble:**

The course Business Communication is included in first and second semester in the B.Com. course to introduce the concepts of communication at workplace. It comprises the theoretical concepts of communication as well as the application.

The course aims at enhancing the understanding of the theoretical base of communication as well as improving skills of oral and written communication. To keep up with the latest means



of communication topics like technology enables communication, email writing are added to the syllabus.

**Unit 1 : Group Communication**

1. Interviews 08

Group Discussion

Preparing for an Interview

Types of Interviews – Selection, Appraisal, Grievance, Exit, Online

2. Meetings- Need and Importance of Meetings, Types of Meetings, 08

Conduct of meeting.

Group Dynamics: Leadership and Group Dynamics

Role of the Chairperson, Role of the Participants

Drafting of Notice, Agenda and Resolutions

Types of Secretaries – Company Secretary/ Private Secretary

Functions of secretaries ( only to be discussed )

3. Committees & Conferences 06

Importance & Types of Committees Meaning and Importance of Conference

Organizing a Conference

Modern Methods: Skype & Webinar

4. Public Relations 05

Meaning

Functions of PR Department

External and Internal Measures of PR

Crisis Management

Press Release

Public Relations and HR

**Unit 2: Business Correspondence**

1. Trade Letters – 10

Letters of Inquiry

Letters of Complaints, Claims, Adjustments

Sales Letters, promotional leaflets and fliers

Consumer Grievance Redressed Letters

Letters under Right to Information (RTI) Act

**Unit 3: Language and Writing Skills**

1. Reports and Business Proposals 06

Parts, Types

Feasibility Reports, Investigative Reports

Drafting of Business Proposals

2. Summarization 02



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Identification of main and supporting/sub points

Presenting these in a cohesive manner

**Tutorial Activities:**

**09**

Group Discussion

Book Reviews

Mock Interviews

Leadership and Team building

Suggested Books for Book Reviews: Books from the fields of Management, Finance, and Literature

Like – Malala Yousafzai : I am Malala, Richard Bach: Illusions, Radhakrishnan Pillai: Corporate Chanakya , Sun Tzu :The Art of War, Eliyahu M. Goldratt : The Goal , Eliyahu M. Goldratt: It's Not Luck , Spencer Johnson: Who Moved My Cheese, Stephen Lundin, Ph.D, Harry Paul, John Christen: Fish, Sudha Murthy: Wise and Otherwise , Arindam Choudhary: Count Your Chickens Before They Hatch , George Orwell: Animal Farm, Dr. Abdul Kalam: Wings of Fire, Ignited Minds ]

[N.B.: The above list is only indicative and not prescriptive.]

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- 50.Sadri Sorab, Sinha Arun and Bonnerjee peter (1998) Business Ethics: Concepts and Cases Tata McGraw Hill Public Company Limited
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**EXAMINATION PATTERN:**

Question 01 Short Notes ( 03 out of 05)	15 marks
Question 02 Essay Type (02 out of 03)	15 marks
Question 03) Letters (03 out of 05)	15 marks
(i) Letter of Inquiry	
(ii) Complaint/Claims/Adjustment Letter	
(iii) Sales Letter	
(iv) Consumer Grievance Redressal Letter	
(v) RTI Letter	
Question 04 ) A)Drafting of Report or Business Proposal	10 marks
B) Summarization	05 marks

**F.Y.B.Com (Mathematics) (Semester II)**

**Mathematics**

**Course Code: 18UC2MT3**

**[Credits - 03]**

**Preamble**

In the second cycle of autonomy the syllabus is reframed in such a way that the concerns of students and requirement of the industry is considered. The Board of Studies has tried to keep a balance between the two.

**F. Y. B.Com. Syllabus**

By introducing topics like 'Ratio and Proportion, Percentage etc ' and topics from 'operational research' the syllabus caters to all students whether they had taken Mathematics-Statistics in their lower classes.

By the end of the two semesters students should be in a position to apply the topics learnt, in their study of Economics, Commerce and Accountancy. The students are expected to have A good understanding of some of the Operational research related problem, basic Calculus, and Probability theory. The students should be in a position to estimate for a set data.

The topics like Operational Research, Matrices, Financial Mathematics and Basic calculus will help the Student community to face the challenges thrown by the demanding world.

There are various counting principles of which Permutation and Combinations is introduced.

As the syllabus is framed for the Commerce students all the topics are Problems oriented and no proofs expected. The students are free to accept the results and apply them in the given situations.

**Course Contents****No. of lectures**

Unit VI **Functions, Derivatives and their Application** (15 Lectures and 15 lectures students load)

- 6.1 Concept of real functions, constant function, linear function  $x^n$  ,  $\log x$ ,  $e^x$ ,  $a^x$ , Demand, supply,
- 6.2 Total Revenue, Average Revenue, Total Cost, Average Cost and Profit function Equilibrium Point, Break Even point
- 6.3 Derivative as rate measure, Derivative of the simple function Constant function,  $x^n$  ,  $\log x$ ,  $e^x$ ,  $a^x$ . Scalar multiplication rule, Sum rule, difference rule, product rule, quotient rule, composition rule.
- 6.5 Second order Derivatives
- 6.6 Applications: Marginal Cost, Marginal Revenue, Elasticity of Demand, Maxima Minima of functions in Economics and Commerce.

Unit VII **Interest and Annuity** (15 Lectures and 15 lectures students load)

- 
- 7.1 Simple Interest and Compound Interest; Interest compounded more than once a year. Simple problems with period up to 4.
  - 7.2 Equated monthly installments (EMI) using reducing and flat interest system, Present value and future value.
  - 7.3 Annuity immediate and due: Simple problems with period up to 4.

**Unit VIII Correlation and Regression Analysis (15 Lectures and 15 lectures students load)**

- 8.1 Bivariate Linear Correlation: Scatter Diagram, computation of Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient.
- 8.2 Bivariate Linear Regression: Finding Regression lines by the method of Least Squares. Relationship between the Regression coefficients and Correlation coefficient, the point of intersection of the two regression lines.

**Unit IX Times series and Index number (15 Lectures and 15 lectures students load)**

- 9.1 Time series: Concept and components of a time series. Estimation of Trend using moving averages (three yearly and four yearly). Least square method (only linear trend). Estimation of seasonal component using simple arithmetic mean (for trend free data only). Concept of forecasting using least square method.
- 9.2 Index Numbers: Concept and uses. Simple and composite Index numbers (un-weighted and weighted) Laspeyres price index number, Paasche's Price index number, Fishers Price index number, Cost of living Index number, Real Income. Simple Examples. Splicing.

**Unit X Operational Research (15 Lectures and 15 lectures students load)**

- 10.1 Transportation Problems: Balanced and unbalanced transportation problem, Concept of BASIC solution, Degenerate Solution. Finding Initial Basic Feasible solution using North-West Corner Rule. Degeneracy of a transportation problem. Finding the Solution By MODI Method.
- 10.2 Decision Theory: Decision making situation; Decision maker; Courses of action, state of nature, pay-off and pay-off matrix, Decision making under uncertainty, maximin, maximax, Laplace criteria, simple examples to find optimum decision.  
Decision making under risk, Expected Monetary Value(EMV), Decision Tree, Regret table ; simple examples.



### References:

9. A textbook of Matrices by Shanti Narayan and Dr. Mittal; S Chand.
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### Other references:

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- 4) Business Mathematics by D. C. Sancheti and V. K. Kapoor, Sultan Chand & sons.
- 5) Mathematics for business and Economics by J. D. Gupta, P. K. Gupta and ManMohan.
- 6) Operational Research By P. K. Gupta & ManMohan, Sultan Chand & Sons Pub.
- 7) Linear Programming by Chakravorty and Ghosh
- 8) Operation Research by Gupta and Kapoor
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- 9) Statistics by Schaum Series
- 10) Applied Calculus by Stefan Waner and Steven R. Constenoble, Brooks/Cole Thomson Learning Second Edition.

### Guide lines about conduct of Tutorial/ Assignments/ Projects/Case Study.

#### 3. Tutorials:

Conduct and Evaluation: The Tutorial should be conducted in a batch with maximum of 25 students per batch. During the tutorials there should be discussion of the tutorial questions between the teacher and the students. The Tutorial problem should then be entered in the tutorial book which should be maintained throughout the semester.

**There will be at least one test based on each unit during tutorials which may not**

**be pre declared.** The tutorial book should be certified by the teacher in charge of the batch and by the head of the department/ Sr. Teacher in the department. Assignment marks for the course will be based on the activities done during tutorials. No separate assignments will be given. Students will be given back the tutorial Journal and the **students are required to keep it safe and produce them as and when they are demanded till successfully completing the course.**

#### 4. Projects/ Case Study/ Book Review :

Conduct and Evaluation: A student can submit a project/ Case Study/ do a Book Review in lieu of mid-semester test in a semester. The project should be 10 page typed pages in an A4 size paper with font size of 12. The topic of project should be selected in consultation of the teacher. **Maximum marks allotted for this is 30 and the remaining 10 marks are from Tutorial related activities.**

The topic can be of expository / historical survey / interdisciplinary nature and the material covered in the project / case study should go beyond the scope of the syllabus. The student must clearly mention the sources (Book / on-line) used for the project/ case study. The use of Mathematical software should be encouraged. The project should be done under the supervision of a faculty in a college/ Institution / University.

The following Marking scheme is suggested for evaluation of projects:

- 30% marks for exposition
- 20% marks for literature
- 20% marks for Scope
- 10% marks for originality
- 20% marks for presentation.

#### **Continuous evaluation:**

#### **Internal evaluation (40%):**

- There will be 40 marks continuous evaluation during tutorials. A student can opt for projects or the student can do a book review, this will be evaluated out of 30 marks and the remaining 10 marks will be awarded from Tutorial activities. The project / book review will be under the guidance of the mentor allotted to the students by the head of the department.
- **Tutorials: -**
- There will be regular tutorial tests which can be of the form quiz/ descriptive test/ objective test/ group discussion etc.
- Each test will be marked out of 10 marks.
- There will be 5 marks assigned for overall conduct as responsible learner, participation, leadership quality in organizing related academic activities, the student must attend minimum of 4 tutorials to be eligible for securing any marks.



- 5 marks will be assigned for the completion of tutorial problems and certified journals will only be eligible for these marks. The student must attend minimum of 4 tutorials to be eligible for securing any marks.
- The total score obtained in all of the above will finally be averaged to 40 marks. The 3 best score out of all the tutorial test will be considered while calculating the average score. Subject to change.
- A student should secure at least 40% marks to be eligible to get a passing grade in the Internal evaluation (out of 40 marks a student is required to get minimum of 16 marks).

**Semester end Examination (60%):**

At the end of the semester there will be a semester end exam carrying a maximum of 60 marks.

There will be 5 Questions one from each Unit. Each question will carry 12 marks (with option maximum of 20 marks). The question paper will cover the whole syllabus in such a way that a student will need to have understood each topic well to have secured 90% and above and an average student can at least secure a passing grade.

- A student should secure at least 40% marks to be eligible to get a passing grade (The student needs to secure minimum of 24 marks out of 60 to pass the course).
- A student who has failed to secure a passing grade in the internal evaluation will have to give test out of 40 marks, consisting of Questions based on all the 5 units.

ATKT Semester Exam will have the same paper pattern as the regular exam. Subject to change.

**F.Y. B. Com (Foundation Course) Semester II**

**Foundation Course**

**Course code: 18UC2FC7**

**[Credits 2]**

**Preamble:** Preamble: Objective of the course is to discuss about the issues in their life such as stress, frustration, personality development. The course also tries to inculcate values and ethics in students. It also gives some insights of research.

**Course outcome:**

1. Students will be able to realise the reasons for their day to day life issues and find the solution.

- 
2. They will realise the importance of values and morals in their life.
  3. They will get primary knowledge about research

**Course Contents**

**No. of lectures**

**Module I – Origin of Science**

**10 lectures**

Learning Objective

To introduce with the origination of science and scientific research

Learning Outcome

Students will be able to think in scientific manner.

- 1) Human Mind and Evolution of Science
- 2) Science and Technology
- 3) Inductive and Deductive Reasoning
- 4) Importance of Research
- 5) Importance of Patents

**Module II – Indian Value System**

**10 lectures**

Learning Objective

To understand the importance of values in our lives.

Learning Outcome

Students will be able to live a moral based life and also they will learn about different types of family systems.

- 1) Values, Beliefs
- 2) Superstition, Blind Faith
- 3) Joint and Nuclear Family
- 4) Honesty, Truth and Justice

**Module III – Personality.**

**10 lectures**

Learning Objective

To understand different aspects of personality and life issues

Learning Outcome

Students will be able to tackle their day to day problems confidently.

- 1) Traits of Personality
- 2) Conflict and Resolution
- 3) Stress and Frustration
- 4) Temperament Management: Causes and Measures

**References:**

<https://guides.lib.berkeley.edu/history/science/websites>

A Textbook of Human Psychology by Michael Eysenck (Editor), Glenn Wilson (Editor)

**Evaluation Pattern: Theory**

External Evaluation – Semester End Examination (60 M)- Duration : 2 hours

Paper Pattern

Question No	Module	Marks with Option	Marks without Option
1 Compulsory- Short notes	All	20	20
2	1	10	From q.2 to q.6 attempt any 4= 40marks
3	2	10	
4	2	10	
5	3	10	
6	3	10	

Internal Evaluation - (40 M)

25 marks- office test

15 marks- assignments/presentations