



SOMAIYA
VIDYAVIHAR

K J Somaiya College of Science & Commerce
Autonomous (Affiliated to University of Mumbai)



Learning Outcomes based Curriculum Framework

(LOCF)

For
B.Com.

Undergraduate Programme

From
Academic year
2021-22



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VIDYAVIHAR

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Vision & Mission

Mission:

Equip the student with knowledge and skills of their chosen vocation,

Inculcate values.

Provide them opportunities for all, round growth and prepare them for life.

Vision:

- To equip the students with advanced knowledge and skills in their chosen vocation.
- To provide value-based education and opportunities to students.
- To help them to face challenges in life.
- To nurture a scientific attitude, temperament and culture among the students.
- To continually review, develop and renew the approach to build India of the Founder's dream.

Goals and Objectives:

- To build a strong Academia-Industry bridge.
- To provide flexibility in the courses offered and proactively adapt to the changing needs of students and the society.
- To establish a centre for multidisciplinary activities.
- To mould individuals who would nurture the cultural heritage of our country and contribute to the betterment of the society.



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Foreword

Autonomy reflects efforts for excellence in academic performances, capability of self-governance and enhancement in the quality of education. In the year 2012, the UGC and University of Mumbai conferred the Autonomous Status to K. J. Somaia College of Science and Commerce. Post this recognition and having several accolades to our credit, we made significant changes to our existing syllabi to reflect the changing business, industrial and social needs. A holistic education that provides opportunities to gain and share knowledge, experiment and develop beyond curriculum, is offered at our College.

Autonomous college carries a prestigious image for the students and the teachers and we have made a collaborative attempt to maintain a high level of quality in the standard of education that we impart.

Structured feedback obtained from the students, alumni and the experts from the industry and the changes suggested by them were duly incorporated in the syllabi. The Board of Studies constituted for each department meets to carry out in depth discussions about different aspects of the curriculum taking into cognizance the recent trends in the discipline.

The IQAC team has facilitated the conduct of a number of workshops and seminars to equip the faculty with the necessary skill set to frame the syllabi and competencies to deliver the same. Training was also provided to employ innovative evaluation methods pertaining to higher cognitive levels of revised Bloom's taxonomy. This ensured the attainment of the learning outcomes enlisted in the syllabus. Audits are conducted to critically review the practices undertaken in teaching, learning and evaluation. Innovative learning methodologies such as project-based learning,



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experiential learning and flip- class learning practiced by a committed fleet of faculty, supported by several hands have been our unique outstanding propositions. All efforts have been made to nurture the academic ambitions as well as the skills in co-curricular activities of the most important stakeholder i. e. student.

With sincere gratitude, I acknowledge the constant support and guidance extended by Shri Samir Somaiya, President- Somaiya Vidyavihar, and all the esteemed members of the Governing board and Academic council of the College. I also would like to acknowledge the Heads of the Departments and all the faculty members for their meticulous approach, commitment and significant contribution towards this endeavour for academic excellence.

Dr. Pradnya Prabhu
Principal

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Preamble

The focus of LOCF of Commerce is aimed at improving the students' abilities and helping them to become competent business leaders who can contribute to nation building. Commerce education is not related only with knowing how to organize and apply skills related to business, trade, Commerce, industry, and economy, but it further accelerates the process of thinking in a pragmatic manner about nation building through effective utilization of skills, resources, manpower, and one's abilities.

In the current fast paced world, simply cascading the knowledge in the classroom is not sufficient especially when the global requirements keep changing. Every learner should be encouraged to exchange ideas and thoughts in a collaborative approach. This leads to develop an environment which is cognitive in nature and not a one-way information flow. With due consideration to all of the above, the Learning Outcome based Curriculum Framework is designed.

This Learning outcome-based curriculum framework (LOCF) supports the fundamental principle of providing quality education in India. Our focus is to involve young minds to participate, contribute and add value at each stage in the field of their study. The introduction of Choice Based Credit System (CBCS) has maximized the benefits of the newly designed curriculum in multiple folds.

The learning outcome-based curriculum framework will certainly help teachers to envisage the outcome expected from the learners at the end of the programme. For students, it will be a guide to how this curriculum will help them acquire all the skills and knowledge which are essential in their personal and academic growth. Bachelor's Degree is awarded on the basis of demonstrated achievement

of outcomes and academic standards; and this is the very essence of this curriculum.

The basic knowledge acquired up to Higher Secondary is refined at the undergraduate programme. Well balanced curriculum is designed to bridge the gap between campus and corporate.

1. Introduction

The Bachelor of Commerce is a three-year course, designed to enable the learner to develop analytical ability and conceptual clarity on the various theoretical and practical aspects of Commerce. The learner in the rapidly changing scenario, needs to assess and assimilate different abilities and skill sets and will contribute in coping up with the changing environment. The program is structured in a manner in which all needs of the learner can be satisfied. Deep knowledge and skill sets are enhanced to help them undertake employment, self-employment and academic pursuits. The learner can acquire new skills as per the need of the hour, analytical thinking, problem solving, self-learning and many more.

The B.Com. programme is developed by keeping in mind student's interests to explore the field of Commerce and business. The framework helps to maintain the standard of Commerce degrees/programmes through periodic programme review within a broad framework of agreed/expected graduate attributes, qualification descriptors, programme learning outcomes and course-level learning outcomes. The B.Com. programme is planned in such a way that it allows flexibility and innovation in programme design, syllabi development, teaching-learning process and quality assessment of students learning levels.

This curriculum framework is developed on the principles of student centric learning pedagogy. The platform intends to empower graduates with the skills required for pursuing Commerce-related careers, higher education in Commerce and allied

subjects. It will also lead the learner to pursue a Master's programme and other professional courses such as Chartered Accountancy, Company Secretaries, Cost and Management Accountants etc. The programme opens the avenues in Banking and insurance sector, administration, stock market and other upcoming business sectors. Various graduate attributes are emphasised in this framework such as critical thinking, basic psychology, scientific reasoning, ethical reasoning etc. While designing this framework, an important aspect was taken into consideration, that was the measurable teaching-learning outcomes to ensure employability of the graduates. Implementation of modern pedagogical tools and concepts such as flip-class, hybrid learning, MOOCs and other e-learning platforms are suggested through this framework. The framework also focuses on issues relevant to India and also to the rest of the world.

Every course is designed in such a way that students get decent exposure to each topic by keeping an equilibrium between these topics and thus creating interest to pursue further education in the field of Commerce. The basic knowledge acquired up to Higher Secondary is refined at the undergraduate programme. It covers the basic concepts of Commerce to establish a strong foundation of the subject and helps students to explore the subject in greater depth. Topics varying from Marketing management, Human Resource management, Accountancy, Finance, Tax, Economics, Mathematics, Statistics, Investment, Business and corporate laws, Environment management, Business Communication etc are taught. Advertising and Computer systems are taught as choice-based Skill Enhancement courses in semester III and IV. Investment Analysis and Portfolio management and Computers are offered as Skill Enhancement courses in semester V and VI. Apart from these key areas present curriculum framework includes courses on Tally, Indian Cultural Heritage (Value education) and sports.

2. Learning Outcome based Curriculum Framework

LOCF focuses on curriculum framework, curriculum aims, learning targets and objectives. The curriculum framework also provides examples of effective learning, teaching and assessment practices. As the curriculum development is a collaborative and an on-going enhancement process, the LOCF instructs periodic reviews and revisions of the curriculum in accordance with the ever-changing needs of students, teachers and society.

The framework describes how students are given exposure towards core knowledge of the subject, specialisation, choice based learning and other skill enhancement courses ensuring development of an integrated personality and employability. The template defines expected outcomes for the programme like core competency, communication skills, critical thinking, affective skills, problem-solving, analytical, reasoning, research-skills, teamwork, digital literacy, moral and ethical awareness, leadership readiness along with specific learning course outcomes at the starting of each course. The Learning Outcomes based Curriculum Framework (LOCF) for B.Com. will certainly be a valuable document in the arena of outcome-based curriculum design.

2.1 Nature and extent of B.Com.

The B. Com. Programme provides an extensive and rigorous base for learning, application, research, entrepreneurship, and holistic development. The key areas of study in Commerce and Business are: Marketing Management, Human Resource Management, Accountancy, Finance, Tax, Economics, Investment, Business and corporate laws.

Degree program in Commerce is designed to include topics from the above-mentioned areas in a perfect balance. The scope of individual topics varies with the nature of specific Commerce branches. In our endeavour to improve the

employability of graduates of Commerce program, the curriculum offers courses on Practical Tally course and Computer Programming/Systems and Applications. The B.Com. programme is of three years duration. Each year is divided into two semesters. The total numbers of semester are six. The teaching and learning in the B.Com. programme will involve theory classes (lectures), tutorials for Mathematics and Business Communication and practical for Computer Systems.

The curriculum will be taught through formal lectures with the aid of Power point presentations, audio-visual tools and other teaching aids. Research Based Pedagogical Tool, flipped class pedagogy, blended learning will be adopted to make the process of learning more learner-centric. ICT-based teaching-learning tools, Group Discussion, Debates, Case studies, Cooperative Learning Strategies, Skits, Mind mapping will be incorporated through which the mundane aspects could be made more interesting and relevant.

2.2 Programme Educational Objectives

The overall aims of bachelor's degree program in Commerce are to:

1. Create a conducive learning environment for students to inculcate the deep interests in learning Commerce.
2. Provide choice-based learning to students.
3. Empower students by providing appropriate tools of analysis to address issues and problems in the field of Commerce.
4. Help students develop the ability to use their knowledge and skills to handle the specific theoretical and applied problems in Commerce.
5. Encourage students to pursue advanced studies related to Commerce by creating a strong and profound base of fundamental concepts.
6. Assist students to develop an array of generic skills which are helpful in creating employment, business opportunities, internships, and social activities.

7. Formulate business problems and provide innovative solutions to enable the students to be future ready, efficient management leaders.

3. Graduate Attributes in Commerce

Attributes expected from the graduates of B.Com. Programme are:

GA 1: Comprehensive ability to think logically and critically about the different concepts and their use in the field of Commerce.

GA 2: Ability to solve real life problems by using diverse skill sets.

GA 3: Sense of well-reasoned decisions making ability.

GA 4: Knowledge of making and implementing structured business decisions.

GA 5: Acquiring proficiency in development of knowledge.

GA 6: Commitment to intellectual openness and curiosity.

GA 7: Achieving proficiency in effective communication.

GA 8: Accomplishment Personal development with leadership qualities such as integrity, accountability and self-reflection.

GA 9: Enthusiasm to work cooperatively and encourage teamwork.

GA 10: Respect knowledge of Ethics and Ethical standards.

GA 11: Create cultural awareness.

GA 12: Appreciation of Global perspective of chosen discipline.

4. Qualification descriptors

B. Com is the best option for students who want to make a career in Commerce, Accounting, Finance, Banking and Insurance. It is ideal for those who wish to pursue Chartered Accountancy, Cost Accounting and Company Secretaryship. After completing B. Com, students can also opt further degrees such as M. Com, M.B.A., M.M.S., P.G.D.M., Ph.D. They can also pursue careers in Teaching, Advertising, Law, Journalism, Mass Communication, Law, Design, etc. They can establish their own

entrepreneurial start-ups or they can find several opportunities in various industries as Accounts and Finance officers, managers and many more.

The learners who complete three years of full-time study of an undergraduate programme of study will be awarded a Bachelor's degree in Commerce.

5. Programme Learning outcomes

After the successful completion of modules in different courses of B.Com., the learner will be able to:

PLO I: Apply qualitatively and quantitatively the knowledge and skills pertaining to Finance, Accountancy, Management and Commerce processes for their career prospects.

PLO II: Articulate progressively various issues and reforms related to business profits and liabilities.

PLO III: Apply the concepts to analyse the data as per the requirements of an organization.

PLO IV: Correlate the conceptual knowledge of Economics with the current scenario.

PLO V: Identify the fundamental legal principles behind contractual agreements and to assess the correctness of applying specific laws to specific cases.

PLO VI: Assimilate the role of nature in the sustenance of eco-commercial activities and to sense the impact of inappropriate human action and suggest feasible solutions.

PLO VII: Effectively and efficiently employ ICT tools in all the fields of Commerce.

PLO VIII: Write Computer software application programmes and use them effectively.

PLO IX: Demonstrate enhanced communication skills which cater to the needs of business processes.

PLO X: Exhibit ethical behaviour and social sensitivity.

5.1 Course Mapping

Seme ster	PLO Course	I	II	III	IV	V	VI	VII	VIII	IX	X
I	CC I Accountancy and Financial Management I	√	√	√				√			√
	CC II Commerce I	√	√	√				√			√
	CC III Mathematical and Statistical Techniques I	√		√				√			
	CC IV Business Economics I			√	√						
	AECC I Foundation Course										√
	AECC II Business Communication							√		√	√
	AECC III Environmental Studies	√		√			√	√		√	√
	SEC I Sports Training Programme Level I										√
	SEC II										

	Tally Programme Level I										
II	CC I Accountancy and Financial Management II	√	√	√				√			√
	CC II Commerce II	√	√	√				√			√
	CC III Mathematical and Statistical Techniques II	√		√				√			
	CC IV Business Economics II			√	√						
	AECC I Foundation Course										√
	AECC II Business Communication							√		√	√
	AECC III Environmental Studies	√		√			√	√		√	√
	SEC I Sports Training Programme Level I										√
	SEC II Tally Programme Level I	√						√			
III	CC I Accountancy and Financial Management III	√	√	√				√			√
	CC II Commerce III	√	√	√				√			√

	CC III Business Law I	√				√		√		√	√
	CC IV Business Economics III		√	√	√						
	CC V Management Accounting	√	√	√				√			√
	DSE I Advertising I						√			√	√
	DSE II Computer Programming and Applications I								√		
	DSE III Managerial Economics I										
	AECC I Foundation Course										√
	SEC I Sports Training Programme Level II										√
	SEC II Indian Cultural Heritage I (Value Education)										√
IV	CC I Accountancy and Financial Management IV	√	√	√				√			√
	CC II Commerce IV	√	√	√				√			√
	CC III Business Law II	√				√		√		√	√
	CC IV		√	√	√						

	Business Economics IV									
	CC V Auditing	√	√	√			√			√
	DSE I Advertising II					√			√	√
	DSE II Computer Programming and Applications II							√		
	DSE III Managerial Economics II									
	AECC I Foundation Course									√
	SEC I Sports Training Programme Level II									√
	SEC II Indian Cultural Heritage II (Value Education)									√
V	CC I Financial Accounting and Auditing I	√	√	√		√	√			√
	CC II Financial Accounting and Auditing II (Costing)	√	√	√			√			√

	CC III Advanced Financial Management	√	√	√				√			√
	CC IV Business Economics V		√	√	√		√				
	CC V Marketing and Human Resource Management I	√	√	√				√			√
	DSE I Export Marketing I/Office Management I/ Entrepreneurship Dev I	√	√								
	DSE II Investment Analysis and Portfolio Management I/ Financial Analysis and Business Valuation	√	√	√				√			√
	DSE III Computer Systems and Applications I/ Introduction to Research Methodology with Econometrics I								√		
	SEC I Direct and Indirect Taxes I	√	√	√		√		√			√

	SEC II Introduction to Soft Skills										
VI	CC I Financial Accounting and Auditing I	√	√	√		√		√			√
	CC II Financial Accounting and Auditing II (Costing)	√	√	√				√			√
	CC III Advanced Financial Management	√	√	√				√			√
	CC IV Business Economics V		√	√	√		√				
	CC V Marketing and Human Resource Management I	√	√	√				√			√
	DSE I Export Marketing II/Office Management II/ Entrepreneurship development II	√	√								
	DSE II Investment Analysis and Portfolio Management I/ Research Methodology in	√	√	√				√			√

Accounting and Finance										
DSE III Computer Systems and Applications II/ Introduction to Research Methodology with Econometrics II								√		
SEC I Direct and Indirect Taxes II	√	√	√		√		√			√
SEC II Indian Cultural Heritage III (Value Education)										√

6. Structure of B.Com. programme

The curriculum frame work is designed around the choice-based credit system (CBCS). The programme consists of three years and six semesters (two semesters per year). To acquire a degree in B.Com. a learner must study:

1. Core Courses (CC):

- A course which is required to be opted by a candidate as a core course.
- There are Twenty-eight Core courses (CC), four each, in semesters (I-II) and five each, in semesters (III-VI)
- Each Core Course is compulsory.
- Each CC is comprised of 3 credits, for theory-4 lectures each of 50 min per week in every semester.

- e) The purpose of fixing core papers is to ensure that the institution follows a minimum common curriculum so as to adhere to common minimum standard with other universities/institutions.
- f) The course designed under this category aims to cover the basics that a student is expected to imbibe in that particular discipline.

2. Ability Enhancement Compulsory Courses (AECC)

- a) There are Eight AECC courses. Student must take three Ability Enhancement Compulsory Courses (AECC) in semester I and II, one AECC each in semesters III and IV.
- b) The AECC courses offered are:
AECC 1- Foundation Course (2 credits) (Semester I-IV)
AECC 2- Business communication (3 Credits) (Semester I and II)
AECC 3- Environmental Studies (3 credits) (Semester I and II)

3. Skill Enhancement Course (SEC):

- a) They are designed to provide skill-based knowledge and contain both lab/hands on training/field work.
- b) The main purpose of these courses is to provide life skills, in hands on mode to increase employability.
- c) There are twelve skill enhancement courses offered. Each student is supposed to take two SEC in Sem I and II each (Sports, Tally for one credit each); two SEC in each semester III and IV (Sports, Indian Cultural Heritage for one credit each) and two SEC in each semester V (Direct and Indirect Taxes for three credits, Introduction to Soft skills for one credit) and two SEC in each semester VI (Direct and Indirect Taxes for three credits, Indian Cultural Heritage for one credit)

In sports students are given option to select any one sport out of 8 sports and Nutrition and Fitness.

4. Discipline Specific Elective Courses (DSE):

- a) Elective courses are offered under the main discipline of the subject of study.
- b) There are twelve discipline specific elective courses (DSE), one in each semester III to semester VI. Students will opt for any one DSE out of 3.
- c) Each DSE theory course is of 3 credits i.e., 4 lectures of each 50 minutes per week in every semester.

5. Generic Elective Course (GE)

- a) Students can opt for one interdisciplinary Generic Elective Course (GE) in each of the semester V and VI.
- b) Generic elective courses are offered in cognate disciplines by different departments in the college.
- c) Credits for these courses are granted as additional credits.

6. Extra Credit Course

- a) Students are offered extra credit for Tally course, one credit each in semester III to VI.

Note: Tally is introduced as Level 1 at F.Y., Level 2 at S.Y. and Level 3 at T.Y.B.Com. At F.Y.B.Com. it is compulsory SEC. At S.Y.B.Com and T.Y.B.Com students will have to opt for TALLY as an additional credit course.

6.1 Content

Sr. No	Semester	Course number	Course Code	Course title
Core Course (CC)				
1	I	CC I	2IUCICCI AFMI	Accountancy and Financial Management I
2		CC II	2IUCICC2COMI	Commerce I
3		CC III	2IUCICC3MSTI	Mathematical and Statistical Techniques I
4		CC IV	2IUCICC4BECI	Business Economics I
5	II	CC I	2IUC2CCIAFM2	Accountancy and Financial Management II
6		CC II	2IUC2CC2COM2	Commerce II
7		CC III	2IUC2CC3MST2	Mathematical and Statistical Techniques II
8		CC IV	2IUC2CC4BEC2	Business Economics II
9	III	CC I	22UC3CCIAFM3	Accountancy and Financial Management III
10		CC II	22UC3CC2COM3	Commerce III
11		CC III	22UC3CC3BSL1	Business Law I
12		CC IV	22UC3CC4BEC3	Business Economics III
13		CC V	22UC3CC5MGA	Management Accounting
14	IV	CC I	22UC4CCIAFM4	Accountancy and Financial Management IV
15		CC II	22UC4CC2COM4	Commerce IV
16		CC III	22UC4CC3BSL2	Business Law II
17		CC IV	22UC4CC4BEC4	Business Economics IV

18		CC V	22UC4CC5ADT	Auditing
19	V	CC I	23UC5CC1FAA3	Financial Accounting and Auditing I (Financial Accounting)
20		CC II	23UC5CC2FCA4	Financial Accounting and Auditing II (Cost Accounting)
21		CC III	23UC5CC3ADA	Advanced Auditing
22		CC IV	23UC5CC4BEC6	Business Economics V
23		CC V	23UC5CC5MHR2	Marketing and Human Resource Management I
24	VI	CC I	23UC6CC1FAA3	Financial Accounting and Auditing III (Financial Accounting)
25		CC II	23UC6CC2FCA4	Financial Accounting and Auditing IV (Cost Accounting)
26		CC III	23UC6CC3ADA	Advanced Auditing
27		CC IV	23UC6CC4BEC6	Business Economics VI
28		CC V	23UC6CC5MHR2	Marketing and Human Resource Management II
	Discipline Specific Electives (DSE)			
1	III	DSE I	22UC3DS1ADV1	Advertising I
2		DSE II	22UC3DS2CSA1	Computer Programming and Applications I
3		DSE III	22UC3DS3MEC1	Managerial Economics I
4	IV	DSE I	22UC4DS1ADV2	Advertising II
5		DSE II	22UC4DS2CSA2	Computer Programming and Applications II
6		DSE III	22UC4DS3MEC2	Managerial Economics II

7	V	DSE I	23UC5DSIEXMI/ 23UC5DSIOFMI/ 23UC5DSIENDI	Export Marketing I/Office Management I/Entrepreneurship Development I
8		DSE II	23UC5DS2IAP1/ 23UC5DS2FBV	Investment Analysis and Portfolio Management I/ Financial Analysis and Business Valuation
9		DSE III	23UC5DS3CSA1/ 23UC5DS3RMEI	Computer Systems and Applications I/Introduction to Research Methodology with Econometrics I
10	VI	DSE I	23UC6DSIEXM2/ 23UC6DSIOFM2/ 23UC6DSIEND2	Export Marketing II/Office Management II/ Entrepreneurship Development II
11		DSE II	23UC6DS2IAP2/ 23UC6DS2RAF	Investment Analysis and Portfolio Management II/ Research Methodology in Accounting and Finance
12		DSE III	23UC6DS3CSA2/ 23UC6DS3RME2	Computer Systems and Applications II/Introduction to Research Methodology with Econometrics II
	Skill Enhancement Courses (SEC)			
1	I	SEC I	21UCISEISTPI	Sports Training Programme Level I
2		SEC II	21UCISE2TLPI	Tally Programme Level I
3	II	SEC I	21UC2SEISTP2	Sports Training Programme Level I
4		SEC II	21UC2SE2TLP2	Tally Programme Level I
5	III	SEC I	21UC3SEISTP3	Sports Training Programme Level II

6		SEC II	22UC3SE2ICH1	Indian Cultural Heritage I (Value Education)
7	IV	SEC I	21UC4SE1STP4	Sports Training Programme Level III
8		SEC II	22UC4SE2ICH2	Indian cultural Heritage II (Value Education)
9	V	SEC I	23UC5SE1DIT1	Direct and Indirect Taxes I
10		SEC II	23UC5SE2ISS	Introduction to Soft Skills
11	VI	SEC I	23UC6SE1DIT2	Direct and Indirect Taxes II
12		SEC II	23UC6SE2ICH3	Indian cultural Heritage III (Value Education)
Ability Enhancement Compulsory Course (AECC)				
1	I	AECC I	21UC1AE1FOC	Foundation Course
		AECC II	21UC1AE2BUC	Business Communication
2		AECC III	21UC1AE3EVS	Environmental Studies
3	II	AECC I	21UC2AE1FOC	Foundation Course
		AECC II	21UC2AE2BUC	Business Communication
4		AECC III	21UC2AE3EVS	Environmental Studies
5	III	AECC I	21UC3AE1FOC	Foundation Course
6	IV	AECC I	22UC4AE1FOC	Foundation Course

6.2 Credit distribution for B.Com.

Semester	Course number	Course title	Credits
I	CC I	Accountancy and Financial Management I	3
	CC II	Commerce I	3
	CC III	Mathematical and Statistical Techniques I	3
	CC IV	Business Economics I	3
	AECC I	Foundation Course	2
	AECC II	Business Communication	3
	AECC III	Environmental Studies	3
	SEC I	Sports Training Programme Level I	1
	SEC II	Tally Programme Level I	1
II	CC I	Accountancy and Financial Management II	3
	CC II	Commerce II	3
	CC III	Mathematical and Statistical Techniques II	3
	CC IV	Business Economics II	3
	AECC I	Foundation Course	2
	AECC II	Business Communication	3
	AECC III	Environmental Studies	3
	SEC I	Sports Training Programme Level I	1
	SEC II	Tally Programme Level I	1
III	CC I	Accountancy and Financial Management III	3
	CC II	Commerce III	3
	CC III	Business Law I	3
	CC IV	Business Economics III	3
	CC V	Management Accounting	3

	DSE I/II/III (Any One)	Advertising I/ Computer Programming and Applications I/ Managerial Economics I	3
	AECC I	Foundation Course	2
	SEC I	Sports Training Programme Level II	1
	SEC II	Indian Cultural Heritage I (value education)	1
IV	CC I	Accountancy and Financial Management IV	3
	CC II	Commerce IV	3
	CC III	Business Law II	3
	CC IV	Business Economics IV	3
	CC V	Auditing	3
	DSE I/II/III (Any One)	Advertising II / Computer Programming and Applications II /Managerial Economics II	3
	AECC I	Foundation Course	2
	SEC I	Sports Training Programme Level II	1
	SEC II	Indian Cultural Heritage II (value education)	1
V	CC I	Financial Accounting and Auditing I (Financial Accounting)	3
	CC II	Financial Accounting and Auditing II (Cost Accounting)	3
	CC III	Advanced Financial Management	3
	CC IV	Business Economics V	3
	CC V	Marketing and Human Resource Management I	3

	DSE I	Export Marketing I/Office Management I/	3
	DSE II	Entrepreneurship Management I/	
	DSE III	Investment Analysis and Portfolio Management	
	(Any One)	I/Financial Analysis and Business Valuation /	
		Computer Systems and Applications I/Introduction	
		to Research Methodology with Econometrics I	
	SEC I	Direct and Indirect Taxes I	3
	SEC II	Introduction to Soft Skills	1
VI	CC I	Financial Accounting and Auditing III (Financial Accounting)	3
	CC II	Financial Accounting and Auditing IV (Cost Accounting)	3
	CC III	Advanced Auditing	3
	CC IV	Business Economics VI	3
	CC V	Marketing and Human Resource Management II	3
	DSE I	Export Marketing II /Office Management II/	3
	DSE II	Entrepreneurship Management II/	
	DSE III	Investment Analysis and Portfolio Management II/	
		Research Methodology in Accounting and Finance/	
		Computer Systems and Applications II	
		/Introduction to Research Methodology with Econometrics II	
	SEC I	Direct and Indirect Taxes II	3
	SEC II	Indian Cultural Heritage III (Value Education)	1

6.3 Semester Schedule

Semester	Core Course number	Core Course (CC) title	Discipline Specific Electives (DSE)	Generic Elective Course (GE)	Skill Enhancement Course (SEC)	Ability Enhancement Compulsory Course (AECC)
I	CC I	Accountancy and Financial Management I	-	-	1]Sports Training Programme Level I 2]Tally Programme Level I	1]Foundati on Course 2]Business Communic ation 3]Environ mental Studies
	CC II	Commerce I				
	CC III	Mathematical and Statistical Techniques I				
	CC IV	Business Economics I				
II	CC I	Accountancy and Financial Management II	-	-	1]Sports Training Programme Level I 2]Tally Programme Level I	1]Foundati on Course 2]Business Communic ation 3]Environ mental Studies
	CC II	Commerce II				
	CC III	Mathematical and Statistical Techniques II				
	CC IV	Business Economics II				
III	CC I	Accountancy and Financial	DSE-I Advertising I	-	1]Sports Training	1]Foundati on Course

		Management III	DSE -II Computer Programmin g and Applications I DSE- III Managerial Economics I		Programme Level II 2] Indian Cultural Heritage I (Value Education)	
	CC II	Commerce III		-		
	CC III	Business Law I				
	CC IV	Business Economics III				
	CC V	Management Accounting	-	-		
IV	CC I	Accountancy and Financial Management IV	DSE-I Advertising DSE -II Computer Programmin g and Applications DSE- III Managerial Economics	-	1] Sports Training Programme Level II 2] Indian Cultural Heritage II (Value Education)	1]Foundati on Course
	CC II	Commerce IV	-	-		
	CC III	Business Law II				

	CC IV	Business Economics IV				
	CC V	Auditing	-	-		
V	CC I	Financial Accounting and Auditing III (Financial Accounting)	DSE I Export Marketing I /Office Management	-	SEC I Direct and Indirect Taxes I SEC II Introduction to soft skills	
	CC II	Financial Accounting and Auditing IV (Cost Accounting)	I/Entrepreneurship Development			
	CC III	Advanced Financial Management	DSE II Investment Analysis and Portfolio Management			
	CC IV	Business Economics VI	nt I /			
	CC V	Marketing and Human Resource Management II	Financial Analysis and Business Valuation DSE III Computer Systems and Applications			

			I/Introducti on to Research Methodolo gy with Econometri cs			
VI	CC I	Financial Accounting and Auditing III (Financial Accounting)	DSE I Export Marketing II/Office Manageme nt	-	SEC I Direct and Indirect Taxes II	
	CC II	Financial Accounting and Auditing IV (Cost Accounting)	II/Entrepren eurship Developme nt II		SEC II Indian Cultural Heritage III (Value Education)	
	CC III	Advanced Auditing	DSE II Investment			
	CC IV	Business Economics VI	Analysis and Portfolio			
	CC V	Marketing and Human Resource Management II	Manageme nt II / Research Methodolo gy in			

			Accounting and Finance DSE III Computer Systems and Applications II/Introducti on to Research Methodolo gy with Econometri cs II			
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6.4 Course Learning Objective

The three-year undergraduate Commerce programme is designed to familiarize students with significant developments in Commerce. The objective of structured syllabus in Commerce is to make the concepts and basics of Commerce clear and interesting to students and also to ensure the development of vertical growth in the subject. The idea behind this is to enable students to develop analytical skills and critical thinking.

It is our attempt that students achieve this objective through systematic reading and class lectures and through feedback on their written work-assignments, project, presentations, discussions, debates, etc. Our intention is to enable students to stimulate ideas and execute them in practical scenario.

7. Detailed B.Com. Syllabus

F. Y. B.Com. Syllabus with effect from the Academic year 2021-2022

Syllabus - F. Y. B.Com.

Course No.	Course Title	Course Code	Credits	Hour	Periods (50 min)	Module	Lectures per module (50 minutes)	Examination		
								Internal Marks	External Marks	Total Marks
SEMESTER I										
Core courses										
I	Accountancy and Financial Management I	2IUCIC CIAFMI	3	45	54	4	14/13	40	60	100
II	Commerce I	2IUCIC C2COM I	3	45	54	4	14/13	40	60	100
III	Mathematica I and Statistical Techniques	2IUCIC C3MSTI	3	30	36	3	12	40	60	100
IV	Business Economics	2IUCIC C4BECI	3	45	54	4	14/13	40	60	100
SEMESTER II										
Core courses										
I	Accountancy and Financial Management	2IUC2C CIAFM2	3	45	54	4	14/13	40	60	100

II	Commerce-I	2IUC2C C2COM 2	3	45	54	4	14/13	40	60	100
III	Mathematica I and Statistical Techniques	2IUC2C C3MST2	3	30	36	3	12	40	60	100
IV	Business Economics	2IUC2C C4BEC2	3	45	54	4	14/13	40	60	100

F.Y. B. Com. SEMESTER I

Core Course- I

COURSE TITLE: Accountancy and Financial Management

COURSE CODE: 2IUCICCFMI [CREDITS - 03]

Course Learning Outcomes

After the successful completion of the Course, the learner will be able to:

1. Draw accounts of sole trader manufacturing concern which is a widely found form of business in India.
2. Illustrate the calculations of interest and principal amount and make journal and ledger under Hire purchase accounting system.
3. Categorise and maintain stores ledger under FIFO, LIFO, Simple average and weighted average method.
4. Apply the concepts of Accounting Standard and Ind-As.

Module 1	Final Accounts of Sole Proprietor	[14L]
Learning Objectives: The module is intended to: <ol style="list-style-type: none"> 1. Demonstrate the accounting adjustment required in the books of manufacturing concerns. 2. Describe the three basic types of manufacturing costs. 3. Illustrate preparation of final accounts for a manufacturing entity. 		
Learning Outcomes: After the successful completion of the module, the learner will be able to: <ol style="list-style-type: none"> 1. Carry out accounting adjustment required in the books of manufacturing concerns. 2. Classify three basic types of manufacturing costs. 3. Prepare final accounts for a manufacturing entity. 		
1.1	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 and such other entries	[4L]

1.2	Preparation of Final Accounts (a) Manufacturing Account (b) Trading Account (c) Profit and Loss Account (d) Balance Sheet.	[IOL]
References: <ul style="list-style-type: none"> T. S. Grewal, Introduction to Accountancy, S. Chand and Company (P) Ltd., New Delhi. P. C. Tulsian, Financial Accounting, Pearson Publications, New Delhi. 		
Module 2	Accounting for Hire Purchase	[14L]
Learning Objectives: The module is intended to: <ol style="list-style-type: none"> Discuss Hire purchase and Instalment sale. Explain calculations of interest and principal amount repayment in case of Hire purchase transactions. Prepare journal and ledger in the books of Hire purchaser and Hire vendor. 		
Learning Outcomes: After the successful completion of the module, the learner will be able to: <ol style="list-style-type: none"> Distinguish Hire purchase system and Instalment sale. Calculate interest and principal amount repayment in case of Hire purchase transactions. Journalise the Hire purchase entries and prepare ledger in the books of Hire purchaser and Hire vendor. 		
2.1	Concept and Meaning of Hire Purchase	[1L]
2.2	Difference between Hire purchase and Instalment sale	[1L]
2.3	Calculation of Interest	[2L]
2.4	Accounting for Hire Purchase Transactions by Asset Purchase Method based on Full Cash Price Journal entries,	[IOL]

	Ledger accounts and Disclosure in balance sheet for hirer and vendor (excluding default, repossession and calculation of cash price)	
References: <ul style="list-style-type: none"> T. S. Grewal, Introduction to Accountancy, S. Chand and Company (P) Ltd., New Delhi. P. C. Tulsian, Financial Accounting, Pearson Publications, New Delhi. 		
Module 3	Inventory Valuation	[13L]
Learning Objectives: The module is intended to: <ol style="list-style-type: none"> 1. Illustrate different methods of inventory valuation. 2. Demonstrate drafting of stock ledger under FIFO, LIFO, Simple average and weighted average method. 		
Learning Outcomes: After the successful completion of the module, the learner will be able to: <ol style="list-style-type: none"> 1. Differentiate between various methods of valuation of inventory. 2. Prepare stock ledger under FIFO, LIFO, Simple average and weighted average method. 		
4.1	Meaning of Inventories	[1L]
4.2	Inventory systems – Periodic and Perpetual Inventory system	[2L]
4.3	Method of Stock Valuation as per AS-2. Problems on Stock Valuation on FIFO and Weighted Average Method, Stores Reconciliation Statement.	[5L]
4.4	Introduction of Simple Average Method for valuation of Stock accompanied with FIFO and LIFO	[5L]
References:		

- T. S. Grewal, Introduction to Accountancy, S. Chand and Company (P) Ltd., New Delhi.
- P. C. Tulsian, Financial Accounting, Pearson Publications, New Delhi.

Module	Introduction to Accounting Standards and IND-AS	[13L]
4		

Learning Objectives:

The module is intended to:

1. Familiarize learner with Disclosure of Accounting policies.
2. Discuss the applicability of AS-1, AS-2, AS-6.
3. Describe Ind AS-21 and Ind AS-7.

Learning Outcomes:

After the successful completion of the module, the learner will be able to:

1. State the important accounting policies and the manner of its disclosure.
2. Analyse applicability of AS-1, AS-2, AS-6.
3. Explain the concept of Ind AS-21 and Ind AS-7.

4.1	AS-1: Disclosure of Accounting Policies	[3L]
4.2	AS-2: Valuation of Inventories (stock)	[3L]
4.3	AS-6: Depreciation Accounting	[2L]
4.4	Ind AS-21: Effects of Changes in Foreign Exchange Rate	[2L]
4.5	Ind As-7: Statement of Cash Flows	[3L]

References:

- Anthony, R.N. and Reece J.S., Accounting Principles Richard Irwin Inc.
- Ashish Bhattacharya, Indian Accounting Standards, Tata Mc. Grow Hill & Co. Ltd.

Question Paper Template

F.Y. B. Com. SEMESTER I

Core Course I

COURSE TITLE: Accountancy and Financial Management

COURSE CODE: 2IUCICCIAFM1 [CREDITS - 03]

Module	Remembering/ Knowledge	Understanding	Applying	Analysing	Evaluating	Creating	Total marks
I	6	6	6	6	-	-	24
II	6	6	6	6	-	-	24
III	-	7	7	7	-	-	21
IV	7	7	7	-	-	-	21
Total marks per objective	19	26	26	19		-	90
% Weightage	21	29	29	21		-	100

F.Y. B. Com. SEMESTER I

Core Course II

COURSE TITLE: Commerce II

COURSE CODE: 2IUCICC2COM1 [CREDITS - 03]

Course Learning Outcomes

After the successful completion of the Course, the learner will be able to:

1. Formulate and implement Business functions.

2. Differentiate between traditional and modern business ideas.
3. Conduct the SWOT analysis.
4. Identify and grab business opportunities.
5. Design a Project Report.
6. Classify and implement Business growth strategies.

Module 1	Introduction to Business Sector	[14L]
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Learning Objectives:

The module is intended to:

1. Identify different functions of Business.
2. Differentiate traditional and Modern Business concept.
3. Formulate Business objectives.
4. Classify and describe Business environment components.

Learning Outcomes:

After the successful completion of the module, the learner will be able to:

1. Formulate Business functions and implement them.
2. Recognize difference between traditional and modern business ideas.
3. Categorize set of business objectives.
4. Conduct the SWOT analysis.

1.1	Concept, meaning, definition of Business. Features, functions, role or importance of business	[4L]
1.2	Concept of Traditional and Modern business	[1L]
1.3	Business objectives: concept and types	[3L]
1.4	Process of setting business objectives	[1L]
1.5	Business environment: concept, Importance and components, SWOC analysis	[3L]
1.6	Challenges in initiating and sustaining a business post Pandemic	[2L]

References:

- Business Studies. L. M. Prasad. Sultan Chand and Sons.
- Business Studies (Case studies) Dhanpat Rai Publications.
- Case studies in Business Studies -----Shivdas and Sons.

Module	Project Planning	[13L]
2		

Learning Objectives:

The module is intended to:

1. Explain the significance of Make in India Movement.
2. Evaluate the factors affecting business unit promotion.
3. Apply the technicalities in starting the business projects.

Learning Outcomes:

After the successful completion of the module, the learner will be able to:

1. Contribute towards success of Make in India Movement.
2. Design a Project Report.
3. Identify the suitable location for business as per their business needs.
4. Fulfil licensing and registration formalities in business.

2.1	“Make in India” Movement	[1L]
2.2	Project planning and Project report: Concept and Content of Project report	[4L]
2.3	Business Unit Promotion: Concept, stages, location factors	[4L]
2.4	Licensing and Registration formalities	[2L]
2.5	Role of Government in Business Promotion	[2L]

References:

- Business Studies. L. M. Prasad. Sultan Chand and Sons.
- Business Studies (Case studies), Dhanpat Rai Publications.
- Case studies in Business Studies, Shivdas and Sons.

Module 3	Business Growth and Expansion	[14L]
Learning Objectives: The module is intended to: <ol style="list-style-type: none"> 1. Identify business growth strategies. 2. Analyse and classify business growth strategies. 		
Learning Outcomes: After the successful completion of the module, the learner will be able to: <ol style="list-style-type: none"> 1. Evaluate the impact of Liberalisation, Privatisation and Globalisation on various Businesses. 2. Classify and implement Business growth strategies. 3. Identify and grab business opportunities. 		
3.1	Impact of Liberalisation, Privatisation and Globalisation on Business	[4L]
3.2	Business growth strategies: Types	[3L]
3.3	Turnaround and Restructuring strategy	[4L]
3.4	Emerging opportunities in Business: Franchising, Outsourcing	[3L]
References: <ul style="list-style-type: none"> • Business Studies. L. M. Prasad. Sultan Chand and Sons. • Business Studies (Case studies), Dhanpat Rai Publications. • Case studies in Business Studies, Shivdas and Sons. 		
Module 4	Business Growth and Expansion	[13L]
Learning Objectives: The module is intended to: <ol style="list-style-type: none"> 1. Describe and design Managerial functions. 2. Evaluate managerial skills. 		

Learning Outcomes:

After the successful completion of the module, the learner will be able to:

1. Explain management concept.
2. Develop and practice managerial skills and competencies.

4.1	Concept of Management: Meaning, Features, Importance	[3L]
4.2	Principles of Management by Henri Fayol	[2L]
4.3	Functions of management	[2L]
4.4	Managerial skills and competencies	[1L]
4.5	Factors responsible for new horizons of management	[2L]
4.6	Professional Management in India – Arguments for/ against Professional Management	[1L]
4.7	Universality of Management- Arguments for Universality concept	[1L]
4.8	Comparative Management	[1L]

References:

- Henri Fayol, Principles of Management.
- Getting Things Done David Allen.

Module	Self -Study	
5		

Learning Objectives:

The module is intended to:

1. Get the practical exposure to Business world.

Learning Outcomes:

After the successful completion of the module, the learner will be able to:

1. Develop various practical business skills.

5.1	Scrapbook: Students will be writing case studies relating to the syllabus	
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5.2	Conduct some relevant interviews to gain practical experience on various topics	
5.3	Make their own dictionary of different words relating to Commerce	

Question paper Template

F.Y. B. Com. SEMESTER I

Core Course- II

COURSE TITLE: Commerce I

COURSE CODE: 2IUCICC2COM1 [CREDITS - 03]

Module	Remembering/ Knowledge	Understanding	Applying	Analysing	Evaluating	Creating	Total marks
I	12	12	-	-	-	-	24
II	-	7	9	5	-	-	21
III	-	9	9	6	-	-	24
IV	-	7	7	7	-	-	21
Total marks per objective	12	35	25	18	-	-	90
% Weightage	13	39	28	20	-	-	100

F.Y. B.Com. SEMESTER I

Core Course- III

COURSE TITLE: Mathematical and Statistical techniques

COURSE CODE: 2IUCICC3MSTI [CREDITS - 03]

Course Learning Outcomes		
After the successful completion of the Course, the learner will be able to:		
<ol style="list-style-type: none"> 1. Apply principles of mathematics in commercial world and to evaluate the rate of returns in investing in financial products. 2. Tabulate and extract information from the tables and draw, read and interpret data from pictographs. 3. Analyse data statistically. 		
Module 1	Commercial Mathematics	[15L]
Learning Objectives: The module is intended to: <ol style="list-style-type: none"> 1. Discuss the concepts of Ratio, proportion and percentage. 2. Unravel problems based on profit/loss. 3. Analyse problems based on discount (cash discount and trade discount). 4. Solve problems based on shares and mutual funds. 		
Learning Outcomes: After the successful completion of the module, the learner will be able to: <ol style="list-style-type: none"> 1. Use concepts like Ratio, Proportion and Percentage to real life problems. 2. Make intelligent investment decisions based on available data analysis. 3. Apply the characteristics of different financial assets such as money market instruments, bonds, stocks, and how to buy and sell these assets in financial markets. 		

1.1	Percentages, ratio proportion, partnership, profit and loss, commission-brokerages, discount (cash and trade discount)	[5L]
1.2	Shares: Concept of share, market value, dividend, equity shares, preferential shares, Bonus shares, splitting of shares	[5L]
1.3	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 Systematic Investment Plan (S.I.P.)	[5L]

References:

- Introduction to financial Mathematics by Kevin J. Hashting, Chapman and Hall.
- Business Mathematics with Application to Business and Economics by R. S. Soni, Pitamber publishing.
- Business Mathematics by Kashyap Trivedi; Pearson.

Additional Reference books:

- Mathematics for Economics and Financial Methods and Modeling by Martin Anthony and Norman Biggs.
- Business Mathematics by D. C. Sancheti and V. K. Kapoor, Sultan Chand & sons.

Module 2	Graphs, Diagrams and Tabulation	[6L]
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Learning Objectives:

The module is intended to:

1. Read and interpret data from tables and pictographs.
2. Relate the given information.
3. Draw various types of graphs and diagrams.

Learning Outcomes:

After the successful completion of the module, the learner will be able to:

1. Interpret and analyse various types of graphs and diagrams.
2. Tabulate a set of data based on different attributes.
3. Discuss frequency distribution and class intervals.

2.1	Graphs and diagrams- bar diagram, multiple bar diagram, pie chart, line graph, histogram	[3L]
2.2	Tabulation, class intervals, Converting unequal length class intervals to equal length class intervals	[3L]

References:
Main references:

- Introduction to Statistics by Ronald Weiers; 7th edition.
- Business statistics by J K Sharma and P K Khatua; Pearson.

Additional Reference books:

- Statistics by Schaum Series.

Module 3	Basic Statistics	[12L]
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Learning Objectives:

The module is intended to:

1. Understand the use of statistical, graphical and algebraic techniques wherever relevant.
2. Calculate measures of central tendencies.
3. Study measures of variability of data.
4. Analyse data.

Learning Outcomes:

After the successful completion of the module, the learner will be able to:

1. Determine relevant measure of central tendency.

2. Calculate the mean, mode, median, quartiles, deciles, percentiles for grouped and ungrouped data.
3. Differentiate between measures of central tendency and measures of dispersion.
4. Compute range, interquartile range, quartile deviation, standard deviation and their corresponding coefficients.
5. Apply concepts learnt to compare two sets of data.
6. Rectify central values when there is a change in data.
7. Solve missing frequency type of problems.

3.1	Averages- mean, median mode of discrete and continuous data – of data on equal length class intervals and unequal length class intervals. Empirical relationship between mean, median and mode [mean – mode = 3(mean – median)]	[3L]
3.2	Percentile, quartiles and deciles	[2L]
3.3	Dispersion- range, quartile deviation, mean deviation from the three averages mean, median, and mode, standard deviation and their coefficient of deviation	[4L]
3.4	Combined mean and standard deviation, comparison of data. Missing frequencies (up to 2 missing frequencies)	[2L]
3.5	Correction of averages and deviations	[2L]
3.6	Finding median, quartiles percentiles, deciles and mode graphically.	[2L]

References:

- Introduction to Statistics by Ronald Weiers; 7th edition.
- Business statistics by J K Sharma and P K Khatua; Pearson.

Additional Reference books:

- Statistics by Schaum Series.

F.Y. B.Com. SEMESTER I

Core Course- III

COURSE TITLE: Mathematical and Statistical techniques-Tutorial

COURSE CODE: 2IUCICC3MSTI [CREDITS - 03]

Learning Objectives:

The Tutorial is intended to:

1. Solve problems based on the concepts learnt.
2. Apply the concepts in various situation.

Learning Outcomes:

After the successful completion of the practical, the learner will be able to:

1. Unravel problems related to concepts.
2. Reflect the concepts learnt, in various real-life situation.

Mathematics

1. Problems based on commission, brokerage, partnership
2. Problems based on discount, profit and loss
3. Problems based on shares
4. Problems based on mutual funds

References:

1. Introduction to financial Mathematics by Kevin J. Hashting, Chapman and Hall.
2. Business Mathematics with Application to Business and Economics by R. S. Soni, Pitamber publishing.
3. Business Mathematics by Kashyap Trivedi; Pearson

Statistics

1. Drawing and interpreting data from a pictorial graph

2. Problems based on tabulation
3. Problems based on averages, deciles, quartiles, percentiles
4. Problems based on deviation

References:

1. Introduction to Statistics by Ronald Weiers; 7th edition.
2. Business statistics by J K Sharma and P K Khatua; Pearson.

Additional Reference books:

For Maths

1. Mathematics for Economics and Financial Methods and Modeling by Martin Anthony and Norman Biggs.
2. Business Mathematics by D. C. Sancheti and V. K. Kapoor, Sultan Chand & sons.

For Statistics

1. Statistics by Schaum Series.

Question Paper Template

F.Y. B. Com. SEMESTER I

Core Course- III

COURSE TITLE: Mathematical and Statistical Techniques

COURSE CODE: 2IUCIC3MST1 [CREDITS - 03]

Module	Remembering/ Knowledge	Understanding	Applying	Analysing	Evaluating	Creating	Total marks
I	5	8	8	4	-	-	25
II	-	8	8	4	-	-	20
III	5	5	10	5	5	-	30

Total marks per objective	10	21	26	13	5	-	75
% Weightage	13%	28%	33%	17%	9%	-	100

F.Y. B. Com. SEMESTER I

Core Course- IV

COURSE TITLE: Business Economics

COURSE CODE: 2IUCICC4BEC1 [CREDITS - 03]

Course Learning Outcomes		
After the successful completion of the Course, the learner will be able to:		
<ol style="list-style-type: none"> 1. Integrate micro-economics concepts in real economic context. 2. Apply knowledge of demand, supply and elasticity in real market. 3. Familiarise with production under different stages. 4. Evaluate cost-revenue under different markets. 		
Module I	Introduction to Basic Economic Concepts	[13L]
Learning Objectives: The module is intended to: <ol style="list-style-type: none"> 1. Introduce with the basic concepts of microeconomics. 2. Describe basic economic relations. 		
Learning Outcomes: After the successful completion of the module, the learner will be able to: <ol style="list-style-type: none"> 1. Explain the basic concepts required to learn microeconomics. 2. Use the various economic relations in microeconomic analysis. 		
1.1	Meaning & Scope of Business Economics	[1L]

1.2	Basic concepts: Scarcity and Economic Problem-Managerial Economics-Utility-Choice-Efficiency and PPC-Economic well being-Rationality- Wealth (Types of wealth)	[3L]
1.3	Basic tools - Opportunity cost principle-Variables- Identities- Ceterus Paribus	[3L]
1.4	Basic economic relations- Functional relations, equation	[2L]
1.4	Use of marginal analysis in decision making	[2L]
1.5	Use of line, slope, graph, Intercept with examples	[2L]
References: <ul style="list-style-type: none"> • H. L. Ahuja (2018), Microeconomics-Theory and Policy, India, S. Chand. • Dominick Salvatore (2009), principles of Microeconomics. • Richard Lipsey and Alec Chrystal (2015), Economics. 		
Module 2	Demand and Supply Analysis	[14L]
Learning Objectives: The module is intended to: <ol style="list-style-type: none"> 1. Impart the knowledge of key theories of microeconomics. 2. Explain the various types of elasticity of demand and supply. 		
Learning Outcomes: After the successful completion of the module, the learner will be able to: <ol style="list-style-type: none"> 1. Determine the market price, demand and supply elasticities. 2. Apply the concepts to the real-life situation. 		
2.1	The basics of market demand, supply and equilibrium-Law of demand-law of supply	[3L]

2.2	Meaning, significance, types and measurement of elasticity of demand (Price, Income, Cross, Promotional) and measurement of elasticity of demand (Geometric, point, total outlay method)	[7L]
2.3	Elasticity of supply: Meaning, Significance, types	[4L]
References: <ul style="list-style-type: none"> • H. L. Ahuja (2018), Microeconomics-Theory and Policy, India, S. Chand. • Dominick Salvatore (2009), principles of Microeconomics. • Richard Lipsey and Alec Chrystal (2015), Economics. 		
Module 3	Production Analysis	[14L]
Learning Objectives: The module is intended to: <ol style="list-style-type: none"> 1. Acquaint the learner about the economics behind the process of production. 2. Introduce the learner to different economies and diseconomies of scale. 		
Learning Outcomes: After the successful completion of the module, the learner will be able to: <ol style="list-style-type: none"> 1. Connect the production theories with decisions related to production. 2. Distinguish between various economies and diseconomies of scale. 		
3.1	Production function: short run, long run-Factors of production- Law of Variable proportions- Returns to Scale	[4L]
3.2	Isoquants-Concept-Properties-MRTS Producer's Equilibrium, Expansion path and growth	[5L]
3.3	Internal Economies and Diseconomies of scale-External Economies and Diseconomies of scale- Economies of scope (Case Studies)	[5L]

References:

- H. L. Ahuja (2018), Microeconomics-Theory and Policy, India, S. Chand.
- Dominick Salvatore (2009), principles of Microeconomics.
- Richard Lipsey and Alec Chrystal (2015), Economics.

Module	Cost & Revenue Analysis	[13L]
4		

Learning Objectives:

The module is intended to:

1. Assess various concepts of cost and revenue.
2. Connect the various revenue concepts to different markets.

Learning Outcomes:

After the successful completion of the module, the learner will be able to:

1. Determine and classify various costs of production and revenue.
2. Apply cost and revenue concepts to the perfect and imperfect markets.

4.1	Types of cost: Total Cost- Average Cost- Marginal Cost- Explicit Cost-Implicit Cost-Money Cost-Real Cost- Opportunity Cost-Accounting & Economic Cost- Fixed Cost- Variable Cost- Short run Cost- Long run behaviour of Cost- Learning Curve	[8L]
4.2	Concepts of Total Revenue, Average Revenue & Marginal Revenue-Relation of Revenue Curves under different markets: Perfect Competition & Monopoly	[5L]

References:

- H. L. Ahuja (2018), Microeconomics-Theory and Policy, India, S. Chand
- Dominick Salvatore (2009), principles of Microeconomics
- Richard Lipsey and Alec Chrystal (2015), Economics

Module 5	Self-Study	
Learning Objectives: The module is intended to: <ol style="list-style-type: none"> Enhance the problem-solving ability of the learners. 		
Learning Outcomes: After the successful completion of the module, the learner will be able to: <ol style="list-style-type: none"> solve actual problems, determine different values. 		
5.1	Project work and case studies related to modules 1, 2, 3 and 4	
References: <ul style="list-style-type: none"> H. L. Ahuja (2018), Microeconomics-Theory and Policy, India, S. Chand. Dominick Salvatore (2009), principles of Microeconomics. Richard Lipsey and Alec Chrystal (2015), Economics. 		

F.Y. B. Com. SEMESTER I

Question Paper Template

Core Course- IV

COURSE TITLE: Business Economics

COURSE CODE: 2IUCICC4BEC1 [CREDITS - 03]

Module	Remembering/ Knowledge	Understanding	Applying	Analysing	Evaluating	Creating	Total marks
I	07	07	07				21
II	04	08	04	04	04		24
III	08	04	04	04	04		24
IV	07		07			07	21

Total marks per objective	26	21	22	08	08	07	90
% Weightage	29%	23%	24%	9%	8%	7%	100

F.Y. B. Com. SEMESTER I

AECC- I

COURSE TITLE: Foundation Course

COURSE CODE: 2IUCIAEIFOC [CREDITS - 02]

Course Learning Outcomes		
After the successful completion of the Course, the learner will be able to:		
<ol style="list-style-type: none"> 1. Identify the causes of stress and mechanisms to cope with it. 2. Analyse different personality traits. 3. Recognise interaction between gender and social identities. 		
Module 1	Coping Mechanism	[I2L]
Learning Objectives: The module is intended to: <ol style="list-style-type: none"> 1. Acquaint learner to the various coping mechanisms. 2. Deal with stressful situations. 		
Learning Outcomes: After the successful completion of the module, the learner will be able to: <ol style="list-style-type: none"> 1. Attain mental health. 2. Respond to different types of undue situations. 		
1.1	Definition and types of Coping mechanism	[IL]
1.2	Causes of uncomfortable emotions	[IL]
1.3	Healthy Coping Skills for Uncomfortable Emotions	[IL]

1.4	Stressors and stress bursting strategies	[1L]
1.5	Healthy and unhealthy coping strategies – risks of unhealthy coping mechanism	[1L]
1.6	Calibration of coping mechanisms as per life role and stages	[1L]
1.7	Coping skills for depression	[1L]
1.8	Association of emotional quotient with coping -Relaxation Techniques	[2L]
1.9	Excessive Stress and Decompensation	[1L]
1.10	Stress related health issues and mental health	[1L]

References:

- David Allen (2014), Getting Things Done: The Art of Stress-Free Productivity, Penguin Books.
- Nathaniel Branden, (2001), The Psychology of Self-Esteem, Jossey-Bass Inc., A Wiley Company.
- John Boardman & Brian Sauser(2008), Systems Thinking: Coping with 21st Century Problems.
- Charles Abraham et.al(2008), Health Psychology Topics in Applied Psychology, Hodder Education, UK.
- David Allen (2014), Getting Things Done: The Art of Stress-Free Productivity, Penguin Books.
- Nathaniel Branden, (2001), The Psychology of Self-Esteem, Jossey-Bass Inc., A Wiley Company.
- John Boardman & Brian Sauser(2008), Systems Thinking: Coping with 21st Century Problems.

Module 2	Personality	[12L]
Learning Objectives: The module is intended to: <ol style="list-style-type: none"> 1. Describe different aspects of personality and life issues. 2. Enable the learner to deal with various life issues. 		
Learning Outcomes: After the successful completion of the module, the learner will be able to: <ol style="list-style-type: none"> 1. Analyse different personality traits. 2. Examine the situations causing conflict and aggressive behaviour and undertake measures to minimize their effects on their lives. 		
2.1	Concept of personality- Characteristics of personality- Personality characteristics pertaining to professionalism	[2L]
2.2	Agents of Socialization- Nature vs Nurture	[2L]
2.3	Theory of self-actualization- Concepts and importance of IQ, EQ and SQ- Interpersonal relationships	[2L]
2.4	Conflicts: Concept- Causes- Types (Levels)- Conflict resolution	[2L]
2.5	Significance of prejudices in individual development	[1L]
2.6	Aggression and violence: Causes, Measures of resolution	[1L]
2.7	Temperament Management: Concept and styles of temperament- Aspects/characteristics of temperament- Ways to manage temperament	[2L]
References: <ul style="list-style-type: none"> • https://guides.lib.berkeley.edu/history/science/websites 		

- A Textbook of Human Psychology by Michael Eysenck (Editor), Glenn Wilson (Editor).
- Charles Abraham et.al (2008), Health Psychology Topics in Applied Psychology, Hodder Education, UK.

Module	Gender Sensitization	[12L]
3		
Learning Objectives: The module is intended to: <ol style="list-style-type: none"> 1. Sensitize learners on gender discrimination. 2. Make them understand the implicit gender-based discrimination against women in a lifecycle perspective. 3. Enable them to know the constitutional provisions and laws relating to gender issues in India. 		
Learning Outcomes: After the successful completion of the module, the learner will be able to: <ol style="list-style-type: none"> 1. Recognize the intersections between gender and other social identities. 2. Analyse the ways in which societal institutions and power structures impact the material realities of women's lives. 3. Engage in promoting social justice and human rights. 		
3.1	Social Evils prevalent in India: No education for girls, domestic violence, female infanticide & foeticide, prostitution, dowry and triple talaq- constitutional and legislative provisions to safeguard women	[3L]
3.2	Safe working and Protective Environment: Bhanwari Devi Case, Vishakha Guidelines, Case: Medha Kotwal Lele Vs UOI, Important provisions of the Sexual Harassment of Women at	[3L]

	Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH Act) Internal Complaint Committee (ICC), Rules, Penalties & Compliance	
3.3	Child Sexual abuse in India Introduction to Protection of Children from Sexual Offences Act, 2012 (POCSO Act)	[3L]
3.4	Statutory Bodies for the protection of women's rights -National Commission for Women- objective, constitution, mandate -State Commission for women-objective, constitution, mandate	[3L]
References: <ul style="list-style-type: none"> The Sexual Harassment of Women At Workplace Prevention, Prohibition And Redressal Act & Rules by Shiv Kinkar Singh. The Protection of Children from Sexual Offences Act, 2012 by Justice P.S. Narayana. Human Rights Women and Violation by Mamta Chandrashekhar. Indian Constitution by D. D Basu. 		

F.Y. B. Com. SEMESTER I

AECC- I

COURSE TITLE: Foundation Course

COURSE CODE: 2IUCAEIIFOC [CREDITS - 02]

Module	Remembering/ Knowledge	Understanding	Applying	Analysing	Evaluating	Creating	Total marks
I	10	05	10	05	-	-	30

II	05	10	05	05	05	-	30
III	05	10	05	05	05	-	30
Total marks per objective	20	25	20	15	10	-	90
% Weightage	22	28	22	17	11	-	100

F.Y. B. Com. SEMESTER I

AECC-II

COURSE TITLE: Business Communication

COURSE CODE: 2IUCIAE2BUC [CREDITS - 03]

Course Learning Outcomes

After the successful completion of the Course, the learner will be able to:

1. Understand the process of communication and its dynamics in business environment.
2. Acquaint with the barriers to communication and means to overcome them.
3. Comprehend the use of electronic media in communication and also the ethical means in business and gender awareness.
4. Apply knowledge of resume writing and theory of letter writing.

Module I	Theory of Communication	[12L]
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Learning Objectives:

The module is intended to:

1. Comprehend the theoretical aspects of communication which define the success of communication.

Learning Outcomes:

After the successful completion of the module, the learner will be able to:

1. Acquaint with theoretical aspects about the constituents of the process of communication.
2. Analyse the problems and find their possible solutions.

1.1	Concept of Communication: 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	[3L]
1.2	Impact of Technology Enabled Communication: Types- Internet, Blogs, E-mail, Moodle, Social Media (Facebook, Twitter and WhatsApp) Advantages and Disadvantages	[2L]
1.3	Communication at Workplace: Channels- Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine, Methods- Verbal/ Non Verbal (Including Visual), Business Etiquette	[3L]
1.4	Business Ethics: Ethics at Workplace- Importance of Business Ethics Personal Integrity at Workplace Business Ethics and Media (brief introduction) Computer Ethics Ethics and Gender	[2L]

1.5	Problems in Communication /Barriers to Communication: Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers Listening: Importance of Listening Skills, Cultivating good Listening Skills Tutorial Activities: Speaking Skills, Listening, Soft Skills- EQ	[2L]
References: <ul style="list-style-type: none"> Lesikar, Raymond V and Petit, John D.(1994) Business Communication: Theory and Application ,Richard D. Irwin Inc. Illinois. 		
Module 2	Business Correspondence	[12L]
Learning Objectives: The module is intended to: <ol style="list-style-type: none"> Gain knowledge about the theory of business writing, types of personnel letters. Imbibe effective letter writing skills necessary for personnel correspondence. 		
Learning Outcomes: After the successful completion of the module, the learner will be able to: <ol style="list-style-type: none"> Identify the parts and formats used in business letters and personnel letters. Draft letters for correspondence. 		
2.1	Theory of Business Letter Writing: Parts, Structure, Layouts— Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective E-mail Writing	[5L]
2.2	Personnel Correspondence: Statement of Purpose, Letter of	[7L]

	Recommendation, Job Application Letter and Resume, Letter of Appointment (only to be discussed in class) Letter of Acceptance of Job Offer, Letter of Appreciation, Letter of Resignation Writing SOP: Statement of Purpose (not for assessment. Only to discuss in the class)	
	Tutorial Activities: Application based, Writing Skills, Remedial Grammar: Using ICT Techniques	
References: <ul style="list-style-type: none"> • Frailley, L.E. (1982) Handbook of Business Letters, Revised Edn. Prentice Hall Inc. • Garlside, L.E. (1980) Modern Business Correspondence, McDonald and Evans Ltd. Plymouth. 		
Module 3	Language and writing skills	[12L]
Learning Objectives: The module is intended to: <ol style="list-style-type: none"> 1. Inculcate writing skills. 		
Learning Outcomes: After the successful completion of the module, the learner will be able to: <ol style="list-style-type: none"> 1. Gain knowledge of how to develop an idea. 2. Write cogently. 		
3.1	Developing an idea, using appropriate linking devices, etc Case Study	[12L]
	Tutorial Activities: Developing an idea logically into a short paragraph	

	Grammar, vocabulary exercises	
References: <ul style="list-style-type: none"> Thomson & Martinet, High school English Grammar, Oxford publication, 1986. Rajinder Paul and Suri, English Grammar and Composition, Sultan Chand and sons, 1990. Bansal and Harrison, Spoken English for India, Orient Blackswan, 1987. 		

F.Y. B. Com. SEMESTER I

AECC-II

COURSE TITLE: Business Communication

COURSE CODE: 2IUCIAE2BUC [CREDITS - 03]

Module	Remembering/ Knowledge	Understanding	Applying	Analysing	Evaluating	Creating	Total marks
I	5	12	10	13	40
II	-	-	15	=			15
III	-	-	05	-			05
Total marks per objective	05	12	30	13	60
% Weightage	8	20	50	22	zero	zero	100

F.Y. B. Com. SEMESTER I

AECC- III

COURSE TITLE: Environmental Studies

COURSE CODE: 2IUCIAE3EVS [CREDITS - 03]

Course Learning Outcomes

After the successful completion of the Course, the learner will be able to:

1. Know basic understanding of the ecosystem and its diversity and interconnectedness of its fields.
2. Realise the biodiversity of India and the threats to biodiversity, and to figure out conservation practices to protect the biodiversity.
3. Explore different resources and their applicability in development of eco-commercial activities so as to achieve SDGs.
4. Correlate the human population growth and its trend to the environmental progress & degradation and develop the awareness about learner's role towards environmental protection and prevention.

Module I	Introduction to Ecosystem & Association with Commerce	[14L]
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Learning Objectives:

The module is intended to:

1. Understand the role of nature in sustainability of eco-commercial sphere.
2. Explore the dynamism in the ecosystem and its association with human activities.

Learning Outcomes:

After the successful completion of the module, the learner will be able to:

1. Understand the role of nature in continuously updating and supporting the economic and commercial activities.
2. Discover the intricate linkage among different spheres of environment.

3. Acquire basic knowledge about the structure and dynamism of ecosystem and its association with Commerce.		
1.1	Association between Nature & Eco-commercial field - Principle of Core marginal area - principle of Territorial advantage – principles of spatial interaction - Concept of sustainability and sustainable development	[5L]
1.2	Prime aspects of the natural environment & anthropogenic environment – spheres of environment – structure of ecosystem – functioning of ecosystem - energy transfer	[5L]
1.3	Dynamism in the ecosystem – environmental and biogeochemical cycles	[4L]
References: <ul style="list-style-type: none"> Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001, Environmental Encyclopedia, Jaico Publ. House, Mumbai, 1196p. Heywood, V.H & Waston, R.T. 1995. Global Biodiversity Assessment. Cambridge Univ. Press 1140p. Mckinney, M.L. & School, R.M. 1996. Environmental Science Systems & Solutions, Web enhanced edition. 639p. Odum, E.P. 1971. Fundamentals of Ecology. W.B. Saunders Co. USA, 574p. Townsend C., Harper J, and Michael Begon, Essentials of Ecology, Blackwell Science. 		
Module 2	Natural Resources and Native Resource Estimation	[14L]
Learning Objectives: The module is intended to: <ol style="list-style-type: none"> Comprehend the concept of resource and its applicability in day-to-day life. 		

2. Classify resources on different bases in the nature.
3. Cognise the concept of biodiversity.
4. Identify the major areas of resources in and around Mumbai for the sustainable existence.

Learning Outcomes:

After the successful completion of the module, the learner will be able to:

1. Learn the meaning of resource for its effective use in welfare.
2. Realise reasons behind scarcity of variety of resources and the possible solutions to avoid it.
3. Comprehend biodiversity and its application in economic activities.
4. Understand resources for the sustained future of MMR.
5. Estimate resources for eco-commercial activities at the local level.

2.1	Meaning and types of resources – misconceptions about resource development – Uses and Abuses – need for resource estimation – resource availability and resource flow	[4L]
2.2	Global distribution of energy and mineral resources	[3L]
2.3	Biodiversity meaning and type, Conservation of biodiversity- PAN (Protected area network- forest and other)- biodiversity hot spots- ecosystem services- threats to biodiversity	[4L]
2.4	Natural resource potential of MMR	[3L]

References:

- Christian Lannerberth, 2010. Natural Resources, LAP Lambert Academic Publishing, Indian paperback 6Opp.
- Prabhat Patnaik, 2011, A Text book of Environmental Science Wisdom Press

- Chris Margules & Sahotra Sarkar 2007, Systematic Conservation Planning (Ecology, Biodiversity and Conservation) Paperback – Illustrated, Cambridge University Press.
- Bharucha Erach, 2003. The Biodiversity of India, Mapin Publishing Pvt. Ltd, Ahmedabad – 380013.
- Kaushik, Anubha & Kaushik, C.P. 2006. Perspectives in Environmental Studies, New Age International (P) Ltd. Publisher, New Delhi.
- Singh Savindra 2003. Environmental Geography, Prayag Pustak Bhawan, Allahabad.
- Survey of the Environment, The Hindu (M).

Module	Water and Sanitation	[13L]
3		

Learning Objectives:

The module is intended to:

1. Understand the distribution of water at the global as well as local level.
2. Attain different ways to achieve required quantity and quality of water at the local level.
3. Appreciate the importance of sanitation and its implementation in day-to-day life.

Learning Outcomes:

After the successful completion of the module, the learner will be able to:

1. Learn the importance and usage of water in routine life.
2. Explore local level solutions for water scarcity.
3. Implement the sanitation and hygiene procedures in everyday life to keep health updated.

3.1	Water resources- surface and ground water -Global and national water distribution - water rich and scarce regions - Water potential in MMR	[4L]
3.2	Methods of water conservation – rain water harvesting & methods	[4L]
3.3	Clean water and sanitation - Importance of sanitation – factors influencing on sanitation and hygiene - concept of community participation and its role in sanitation - sanitation and hygiene scenario in MMR	[5L]
References: <ul style="list-style-type: none"> • Bhaduri, A., Bogardi, J., Leentvaar, J., Marx, S. (Eds.) 2014, The Global Water System in the Anthropocene- Challenges for Science and Governance, Springer Publisher. • Biswas A. Water Management and Environmental Challenge. New Delhi: Oxford University Press; 2006. • Fewtrell L, Bartram J. Water Quality: Guidelines, Standards & Health Assessment of Risk and Risk Management for Water-Related Infectious Disease. World Health Organization. IWA Publishing; 2001. • Asian Development Bank. Water, Sanitation, and the Millennium Development Goals. 2009. • Abramovitz JN. Imperiled waters, impoverished future: The decline of freshwater ecosystems. World watch Paper. 1996;128:5–66. • Center for Environmental Research. Water for People, Water for Life: The United Nations World Water Development Report (WWDR). University of Kassel; 2002. 		
Module 4	Environment & Food Security	[13L]

Learning Objectives:

The module is intended to:

1. Differentiate among concept of food, diet and nutrition.
2. Discover areas of food procurement at global and local level.
3. Understand the concept of food security and pursue the alternative food exploration at the local level.

Learning Outcomes:

After the successful completion of the module, the learner will be able to:

1. Correlate the concept of food, diet and nutrition.
2. Interpret sources and areas of food availability at local level.
3. Realise the implementation of quality food, food security and safety.

4.1	Sources and areas of procurement of food in the world. - Agriculture, Fishing, Livestock – rearing. Issues associated with food storage & food transport in India	[4L]
4.2	Sources and areas of procurement of food in the world. - Agriculture, Fishing, Livestock – rearing. Issues associated with food storage & food transport in India	[3L]
4.3	Food security and Global, National state patterns of nutrition and hunger. Food security in India - problems & measures. Case study- Food security and safety in and around Mumbai (MMR)	[4L]
4.4	food safety management -ISO 22000	[2L]

References:

- FAO. 2011. Global food losses and food waste – Extent, causes and prevention, Rome.

- Brian Gardner 2013 GLOBAL FOOD FUTURES: FEEDING THE WORLD IN 2050 Bloomsbury Academic.
- Moya Kneafsey et al 2021, Geographies of Food an Introduction Bloomsbury Academic 368pp.
- Peter Atkins, Ian Bowler, 2001. Food in Society Economy, Culture, Geography Routledge pp344.
- Shyam Kartik Mishra Babita Agrawal ,2013 Food Security in India: Policies and Challenges: Policies & Challenges Ingram publisher.
- S Ramaswamy & L Surulivel 2019. FOOD SECURITY IN INDIA.
- M. S. Bhatt 2004. Poverty and Food Security in India: Problems and Policies, Aakar Books, pp 456.

F.Y. B. Com. SEMESTER I

AECC- II

COURSE TITLE: Environmental Studies

COURSE CODE: 2IUC1AE3EVS [CREDITS - 03]

Module	Remembering/ Knowledge	Understanding	Applying	Analysing	Evaluating	Creating	Total marks
I	4	4	3	3	2		16
II	4	4	3	3	2		16
III	3	3	3	3	2		14
IV	3	3	3	3	2		14

Total marks	14	14	12	12	08		60
% Weightage	24	23	20	20	13		100

F.Y. B. Com. SEMESTER II

Core Course- I

COURSE TITLE: Accountancy and Financial Management

COURSE CODE: 2IUC2CCIAFM2 [CREDITS - 03]

Course Learning Outcomes

After the successful completion of the Course, the learner will be able to:

1. Create double entry system accounts from the incomplete records (single entry) of small businessmen.
2. Solve the problems based on calculations of profit and loss of Departmental entities.
3. Illustrate the accounts of consignment transactions in the books of consignor and consignee.
4. Outline the accounts of branches in the books of Head Office.

Module 1	Accounting from Incomplete Records	[14L]
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Learning Objectives:

The module is intended to:

1. Discuss the process of accounting under single entry system.
2. Calculate missing figures by making ledger accounts.

3. Illustrate preparation of Trading, Profit and Loss and Balance Sheet from incomplete records.

Learning Outcomes:

After the successful completion of the module, the learner will be able to:

1. Differentiate the double entry and single-entry accounting system.
2. Ascertain missing figures by preparing ledger account.
3. Prepare Trading, Profit and Loss and Balance Sheet from incomplete records.

1.1	Introduction to Double entry system and Incomplete Records	[2L]
1.2	Calculating Missing Figures	[2L]
1.3	Problems on preparation of final accounts of Proprietary concern based on conversion method	[IOL]

References:

- T. S. Grewal, Introduction to Accountancy, S. Chand and Company (P) Ltd., New Delhi.
- P. C. Tulsian, Financial Accounting, Pearson Publications, New Delhi.

Module	Departmental Accounting	[14L]
2		

Learning Objectives:

The module is intended to:

1. Discuss the concept of departments from accounting point of view.
2. Explain allocation of common expenditures of the organization among various departments on appropriate basis.
3. Deal with interdepartmental transfers and their accounting treatments.
4. Demonstrate preparation of Departmental Trading and Profit and Loss account and Balance sheet.

Learning Outcomes:

After the successful completion of the module, the learner will be able to:

1. Allocate common expenditures of the organization among various departments on appropriate basis.
2. Carry out calculations for interdepartmental transfers.
3. Prepare Departmental Trading, Profit and Loss account and Balance Sheet.

2.1	Meaning of Departmental Concepts	[2L]
2.2	Allocation of direct and indirect expenses	[2L]
2.3	Inter-departmental transfers-at cost and at selling price	[2L]
2.4	Stock Reserve	[2L]
2.5	Departmental Trading and Profit and Loss Account and Balance sheet	[5L]

References:

- T. S. Grewal, Introduction to Accountancy, S. Chand and Company (P) Ltd., New Delhi.
- P. C. Tulsian, Financial Accounting, Pearson Publications, New Delhi.

Module 3	Consignment Accounting	[13L]
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Learning Objectives:

The module is intended to:

1. Explain the special features of consignment business.
2. Outline the accounting treatment for consignment transaction in the books of consignor and consignee when goods are sent at cost price or invoice price.
3. Calculate the value of closing stock lying with the consignee and amount of stock reserve in it.

Learning Outcomes:

After the successful completion of the module, the learner will be able to:

<ol style="list-style-type: none"> 1. Define consignment, Consignor and consignee. 2. Journalise consignment transactions in the books of consignor and consignee. 3. Prepare Consignor's account in the books of consignee and consignee's account in the books of consignor. 		
3.1	Introduction to Concepts of Consignment Accounting	[2L]
3.2	Accounting for consignment transactions Including – a. Valuation of Stock b. Invoicing goods at higher price Excluding _ Overriding commission, normal/abnormal losses	[12L]
References: <ul style="list-style-type: none"> • T. S. Grewal, Introduction to Accountancy, S. Chand and Company (P) Ltd., New Delhi. • P. C. Tulsian, Financial Accounting , Pearson Publications, New Delhi. 		
Module 4	Branch Accounting	[13L]
Learning Objectives: The module is intended to: <ol style="list-style-type: none"> 1. Discuss the concept of branches and their classification from accounting point of view. 2. Outline the accounting treatment under Debtors and Stock & Debtors method. 3. Prepare Branch accounts in the books of Head Office. 		
Learning Outcomes: After the successful completion of the module, the learner will be able to: <ol style="list-style-type: none"> 1. Differentiate concept and accounting treatments for Dependent and Independent branches. 		

2. Prepare Branch accounts in the books of Head Office under debtors and Stock & Debtors method.		
4.1	Introduction Meaning/Classification of Branch	[1L]
4.2	Accounting for Dependent Branch not maintaining full books of accounts under Debtor's method	[6L]
4.3	Accounting for Dependent Branch not maintaining full books of accounts under Stock & Debtors method	[6L]
References: <ul style="list-style-type: none"> T. S. Grewal, Introduction to Accountancy, S. Chand and Company (P) Ltd., New Delhi. P. C. Tulsian, Financial Accounting, Pearson Publications, New Delhi. 		

F.Y. B. Com. SEMESTER II

Core Course- II

COURSE TITLE: Accountancy and Financial Management

COURSE CODE: 2IUC2CCIAFM2 [CREDITS - 03]

Module	Remembering/ Knowledge	Understanding	Applying	Analysing	Evaluating	Creating	Total marks
I	6	6	6	6	-	-	24
II	6	6	6	6	-	-	24
III	6	5	5	5	-	-	21
IV	6	5	5	5	-	-	21

Total marks per objective	24	22	22	22		-	90
% Weightage	28	24	24	24	-	-	100

F.Y. B. Com. SEMESTER II

Core Course- II

COURSE TITLE: Commerce-II

COURSE CODE: 2IUC2CC2COM2 [CREDITS - 03]

Course Learning Outcomes

After the successful completion of the Course, the learner will be able to:

1. Categorize types of services.
2. Analyse, interpret and deliver service as per customer expectations.
3. Recognize opportunities and challenges in service sector.
4. Suggest strategies for survival of unorganized retailers and growth of organized retailers.
5. Use E-services in business operations.
6. Illustrate the use of various E-Payment systems.
7. Demonstrate the understanding of Business Ethics through ethical business practices.
8. Fulfil their social responsibility towards stakeholders.

Module I	Introduction to Service Sector	[14L]
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Learning Objectives:

The module is intended to:

1. Recognize the importance of service sector in business world.
2. Understand customer expectations.
3. Design service development cycle.

Learning Outcomes:

After the successful completion of the module, the learner will be able to:

1. Categorize types of services.
2. Interpret and deliver service as per customer expectations.
3. Recognize opportunities and challenges in the service sector.
4. Analyse role of Logistics in the service delivery process.

1.1	Service: Concept, Meaning, Features of Services	[2L]
1.2	Types of Services, Service Mix	[3L]
1.3	Consumer Expectations of Services, Managing Demand and Capacity	[3L]
1.4	Service Development Cycle	[1L]
1.5	Opportunities and challenges in Service Sector	[2L]
1.6	Logistics: Networking, Importance of Networking and challenges	[3L]

References:

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

Module 2	Introduction to Retailing	[13L]
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Learning Objectives:

The module is intended to:

1. Analyse the presence and growth of organized and unorganized retail sector.
2. Categorize retail formats.

Learning Outcomes:

After the successful completion of the module, the learner will be able to:

1. Understand in detail Retail sector.
2. Suggest strategies for survival of unorganized retailers and growth of organized retailers.

2.1	Concept of Organised and Unorganised Retailing, Latest trends in retailing sector in India	[3L]
2.2	Growth in Organised retail sector in India	[2L]
2.3	Survival strategies for Unorganised sector in India, Retail formats: Store and Non-store formats	[1L]
2.4	Store planning, design and layout	[4L]
2.5	Prospects and challenges in Retail sector	[3L]

References:

- Service Sector in India -----Gaurav Nayyar.. Cambridge University.
- Service sector in India -----Vijay Kumar.. Nalanda Prakashan.
- Business Network----- K.Sangeetha.

Module 3	E- Commerce & E-Services	[14L]
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Learning Objectives:

The module is intended to:

1. Recognize the utility of E-Commerce in business.
2. Identify the significance of E-Services in today's business world.
3. Classify E-Payment systems.

Learning Outcomes:

After the successful completion of the module, the learner will be able to:

1. Use E-services in business operations.
2. Demonstrate the use of various E-Payment system.

3.1	E- Commerce: Meaning, nature, advantages and disadvantages	[3L]
3.2	Advantages and disadvantages of online transactions	[1L]
3.3	Types of E- Commerce Business Models	[2L]
3.4	Online services: Types Online shopping: Process, Mobile shopping	[2L]
3.5	E-Payment System: Methods of E-payment (Debit card, Credit card, Smart card, E-Money), Payment gateways	[2L]
3.6	Online banking (Meaning, Concept, Importance, Electronic Fund Transfer, Automated Clearing House)	[2L]
3.7	Risk involved in E-payment, M-banking, E- wallets	[2L]

References:

- E-Commerce-----Symales & Sweety Sadhukhan
- E-Commerce-----P.T.Joseph

Module 4	Business Ethics and Responsibilities	[13L]
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Learning Objectives:

The module is intended to:

1. Create awareness about business ethics.
2. Present the concept of Corporate Social Responsibility and explore its relevance to ethical business activities.

Learning Outcomes:

After the successful completion of the module, the learner will be able to:

1. Recognize organizational challenges to ethical behaviour.
2. Demonstrate relevance of ethical practices in business.
3. Illustrate Corporate Social Responsibility towards stakeholders.

4.1	Introduction to Business Ethics, Relation between ethics & business	[3L]
4.2	Nature & Goals of Business Ethics, Egoism & Altruism	[3L]
4.3	Normative ethics/Applied ethics	[2L]
4.4	Ethics/Morality/Legality	[1L]
4.5	Responsibilities of business towards stakeholders,	[1L]
4.6	Ethics for Entrepreneur & Manager – Their Role & Responsibilities	[1L]
4.7	Ethics and Cross- culture influences	[1L]
4.8	Ethics- Global Perspectives	[1L]

References:

- Business Ethics : An Indian Perspective----- A C Fernando.
- Business Ethics:O”Reilly.

Module 5	Self -Study	
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Learning Objectives:

The module is intended to:

1. Get practical exposure to Business world.

Learning Outcomes:

After the successful completion of the module, the learner will be able to:

1. Develop various practical business skills.

5.1	Scrapbook: Students will be writing case studies relating to the syllabus	
5.2	Conduct some relevant interviews to gain practical experience on various topics	
5.3	Make their own dictionary of different words relating to Commerce	

Question paper Template

F.Y. B. Com. SEMESTER II

Core Course- II

COURSE TITLE: Commerce II

COURSE CODE: 2IUC2CC2COM2 [CREDITS - 03]

Module	Remembering/ Knowledge	Understanding	Applying	Analysing	Evaluating	Creating	Total marks
I	12	12	-	-	-	-	24
II	-	7	9	5	-	-	21
III	-	9	9	6	-	-	24
IV	-	7	7	7	-	-	21
Total marks per objective	12	35	25	18	-	-	90
% Weightage	13	39	28	20	-	-	100

F.Y. B. Com. SEMESTER II
Core Course- III
COURSE TITLE: Mathematics and Statistical Techniques
COURSE CODE: 2IUC2CC3MST2 [CREDITS - 03]

Course Learning Outcomes		
After the successful completion of the Course, the learner will be able to:		
<ol style="list-style-type: none"> 1. Apply principles of mathematics in commercial world and to evaluate the rate of returns in investing in financial products. 2. Tabulate and extract information from the tables and draw, read and interpret data from pictographs. 3. Evaluate data statistically. 		
Module I	Interest and Annuity	[12L]
Learning Objectives: The module is intended to: <ol style="list-style-type: none"> 1. Understand the concepts of simple and compound interest. 2. Evaluate EMI using reducing balance and flat interest method. 3. Interpret present value and future value of an annuity. 		
Learning Outcomes: After the successful completion of the module, the learner will be able to: <ol style="list-style-type: none"> 1. Compute simple and compound interest. 2. Calculate EMI using reducing and flat interest method, future value and present value. 		
1.1	Simple Interest and Compound Interest; Interest compounded more than once a year. Simple problems	[4L]
1.2	Equated monthly instalments (EMI) using reducing and flat interest system, Present value and future value	[4L]

1.3	Annuity immediate and due: Simple problems	[4L]
References: <ul style="list-style-type: none"> • Introduction to financial Mathematics by Kevin J. Hashting, Chapman and Hall. • Business Mathematics with Application to Business and Economics by R. S. Soni, Pitamber publishing. • Business Mathematics by Kashyap Trivedi; Pearson. 		
Module 2	Correlation and Regression Analysis	[12L]
Learning Objectives: The module is intended to: <ol style="list-style-type: none"> 1. Identify strength and direction of a linear relationship between two variables. 2. Use regression to predict outcome. 		
Learning Outcomes: After the successful completion of the module, the learner will be able to: <ol style="list-style-type: none"> 1. Describe how correlation is used to identify relationships between two variables. 2. Use regression analysis to predict outcomes. 		
2.1	Bivariate Linear Correlation: Scatter Diagram, computation of Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient	[6L]
2.2	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	[6L]

References:

- Introduction to Statistics by Ronald Weiers; 7th edition.
- Business statistics by J K Sharma and P K Khatua; Pearson.

Additional Reference books:

- Statistics by Schaum Series.

Module	Time Series and Index Number	[12L]
3		

Learning Objectives:

The module is intended to:

1. Introduce time series and different methods to decide the trend values.
2. Calculate the indices to measure price and quantity changes over period of time.

Learning Outcomes:

After the successful completion of the module, the learner will be able to:

1. Elucidate time series with different components.
2. Evaluate Laspeyres, Paasche and Fishers price index numbers.

3.1	Time series: Concept and components of a time series. Estimation of Trend using moving averages. 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	[6L]
3.2	Index Numbers: Concept and uses. Simple and composite Index numbers (un-weighted and weighted) Laspeyres price index number, Paasche's Price index number, Fishers	[6L]

	Price index number, Cost of living Index number, Real Income. Simple Examples. Splicing	
References: <ul style="list-style-type: none"> • Introduction to Statistics by Ronald Weiers; 7th edition. • Business statistics by J K Sharma and P K Khatua; Pearson. Additional Reference books: <ul style="list-style-type: none"> • Statistics by Schaum Series. 		

F.Y. B. Com. SEMESTER II

Core Course- III

COURSE TITLE: Mathematics and Statistical Techniques

COURSE CODE: 2IUC2CC3MST2 [CREDITS - 03]

Learning Objectives:

The Tutorial is intended to:

1. Solve problems based on the concepts learnt.
2. Apply the concepts in various situation.

Learning Outcomes:

After the successful completion of the practical, the learner will be able to:

1. Unravel problems related to concepts.
2. Reflect the concepts learnt, in various real-life situation.

Mathematics

1. Problems based on simple and compound interest.
2. Problems based on annuity.

3. Problems based on EMI.

References:

1. Introduction to financial Mathematics by Kevin J. Hashting, Chapman and Hall.
2. Business Mathematics with Application to Business and Economics by R. S. Soni, Pitamber publishing.
3. Business Mathematics by Kashyap Trivedi; Pearson

Statistics

1. Problems based on correlation
2. Problems based on regression
3. Problems based on moving averages
4. Problems based on least square method
5. Problems based on index number

References:

1. Introduction to Statistics by Ronald Weiers; 7th edition.
2. Business statistics by J K Sharma and P K Khatua; Pearson.

Additional Reference books:

For Maths

1. Mathematics for Economics and Financial Methods and Modeling by Martin Anthony and Norman Biggs.
2. Business Mathematics by D. C. Sancheti and V. K. Kapoor, Sultan Chand & sons.

For Statistics

1. Statistics by Schaum Series.

F.Y. B. Com. SEMESTER II
Core Course- III
COURSE TITLE: Mathematics and Statistical Techniques
COURSE CODE: 2IUC2CC3MST2 [CREDITS - 03]

Module	Remembering/ Knowledge	Understanding	Applying	Analysing	Evaluating	Creating	Total marks
I	5	8	8	4	-	-	25
II	5	8	8	4	-	-	25
III	5	8	8	4	-	-	25
Total marks per objective	15	24	24	12	-	-	75
% Weightage	20%	32%	32%	16%	-	-	100

F.Y. B. Com. SEMESTER II
Core Course- IV
COURSE TITLE: Business Economics
COURSE CODE: 2IUC2CC4BEC2 [CREDITS - 03]
Course Learning Outcomes

After the successful completion of the Course, the learner will be able to:

1. Evaluate the objectives of the firm.
2. Demonstrate different market structures and its working.
3. Applying knowledge to real market situations.
4. Recognise market failure and role of government in dealing with those failures.

Module 1	Objective of Firm	[13L]
Learning Objectives: The module is intended to: <ol style="list-style-type: none"> 1. Introduce with the various objectives of a firm. 2. Familiarize the learner with Break-Even Analysis. 		
Learning Outcomes: After the successful completion of the module, the learner will be able to: <ol style="list-style-type: none"> 1. Identify various objectives of a firm. 2. Determine the Break-Even Point for a firm. 		
1.1	Objective of Firm: Profit maximization- Sales maximization- Growth maximization- Satisfaction maximization	[7L]
1.2	Break Even Analysis- Concept-Uses-Limitations-Numerical	[4L]
1.3	Equilibrium conditions TR-TC & MR-MC Approach	[2L]
References: <ul style="list-style-type: none"> • H. L. Ahuja (2018), Microeconomics-Theory and Policy, India, S. Chand. • Dominick Salvatore (2009), principles of Microeconomics. • Richard Lipsey and Alec Chrystal (2015), Economics. 		
Module 2	Market Structure I	[14L]
Learning Objectives: The module is intended to: <ol style="list-style-type: none"> 1. Discriminate between perfect competition and Monopoly. 2. Acquaint the learner with short run and long run equilibrium under perfect competition and monopoly. 		
Learning Outcomes: After the successful completion of the module, the learner will be able to: <ol style="list-style-type: none"> 1. Differentiate between perfect competition and monopoly markets. 		

2. Apply market knowledge to real market situations.		
2.1	Perfect competition: Features, Difference between pure and perfect market, Short run equilibrium, Long run equilibrium	[7L]
2.2	Monopoly: Features, Sources, Short run equilibrium, Long run equilibrium, Introduction to the concept of price discrimination Case Studies	[7L]
References: <ul style="list-style-type: none"> • H. L. Ahuja (2018), Microeconomics-Theory and Policy, India, S. Chand. • Dominick Salvatore (2009), principles of Microeconomics. • Richard Lipsey and Alec Chrystal (2015), Economics. 		
Module 3	Market Structure II	[14L]
Learning Objectives: The module is intended to: <ol style="list-style-type: none"> 1. Describe the concepts of monopolistic competition and oligopolistic market. 2. Acquaint the learner with short run and long run equilibrium under Monopolistic Competition and Oligopoly. 		
Learning Outcomes: After the successful completion of the module, the learner will be able to: <ol style="list-style-type: none"> 1. Assess the monopolistic competition and oligopolistic markets. 2. Select the appropriate strategy for production and price decisions. 		
3.1	Monopolistic competition: Features-Short run equilibrium-Long run equilibrium-Product Differentiation-Role of selling cost-Case Studies	[7L]

3.2	Oligopoly: Features of Oligopoly- Kinky Demand Curve- Collusive and non-collusive oligopoly-Price leadership under oligopoly- Duopoly as a special case of oligopoly-Case Studies	[7L]
References: <ul style="list-style-type: none"> H. L. Ahuja (2018), Microeconomics-Theory and Policy, India, S. Chand. Dominick Salvatore (2009), principles of Microeconomics. Richard Lipsey and Alec Chrystal (2015), Economics. 		
Module 4	Externalities, Market failure	[13L]
Learning Objectives: The module is intended to: <ol style="list-style-type: none"> Evaluate the reasons for market failure. Introduce the concept of externalities. 		
Learning Outcomes: After the successful completion of the module, the learner will be able to: <ol style="list-style-type: none"> Suggest the measures to correct the market failures. Differentiate between positive and negative externalities. 		
4.1	Concept of Externality- Definition, Categories, Causes and Solutions-Positive and negative externalities-Examples	[7L]
4.2	Types of Goods (Public, Private, Merit & Demerit goods) - Causes of Market Failure and Government Intervention	[6L]
References: <ul style="list-style-type: none"> H. L. Ahuja (2018), Microeconomics-Theory and Policy, India, S. Chand. Dominick Salvatore (2009), principles of Microeconomics. Richard Lipsey and Alec Chrystal (2015), Economics. 		

Module 5	Self -Study	
Learning Objectives: The module is intended to: <ol style="list-style-type: none"> Enhance the problem-solving ability of the learners. 		
Learning Outcomes: After the successful completion of the module, the learner will be able to: <ol style="list-style-type: none"> Solve actual problems, determine different values. 		
5.1	Project work and case studies related to modules 6, 7, 8 and 9	

Question paper Template

F.Y. B. Com. SEMESTER II

Core Course- IV

COURSE TITLE: Business Economics I

COURSE CODE: 2IUC2CC4BEC2 [CREDITS - 03]

Module	Remembering / Knowledge	Understanding	Applying	Analysing	Evaluating	Creating	Total marks
I	07	07	07	-	-	-	21
II	04	04	04	04	04	04	24
III	04	04	04	04	04	04	24

IV	07	07	-	-	07	-	21
Total marks per objective	22	22	15	08	15	08	90
% Weightage	24	24	17	9	17	9	100

F.Y. B. Com. SEMESTER II

AECC- I

COURSE TITLE: Foundation Course

COURSE CODE: 2IUC2AEIFOC [CREDITS - 02]

Course Learning Outcomes

After the successful completion of the Course, the learner will be able to:

1. Develop a sense of empathy towards society.
2. Acquire skills to be responsible citizens and promising professionals.
3. Generate balanced and holistic well-being.

Module 1

Growing Social Problems in India

[12L]

Learning Objectives:

The module is intended to:

1. Explain various problems pertaining to different sections of our society.
2. Make learner aware of various measures to be undertaken to resolve socio-economic problems in India.

Learning Outcomes:

After the successful completion of the module, the learner will be able to:

1. Develop sense of empathy and responsibility towards various sections of our society.
2. Assist the vulnerable sections of the society using the knowledge of various measures for the socioeconomic problems.

1.1	Child Labour: Concept, Causes, Impact, Measures to stop child labour	[2L]
1.2	Child Abuse: Concept, Types, Impact, Prevention of child abuse	[2L]
1.3	Problems faced by senior citizens (elderly): Problems, Causes of problems, Solutions (Personal as well as legislative)	[2L]
1.4	Problems faced by disabled people: Problems, Causes of problems, Solutions	[2L]
1.5	Substance abuse: Concept, Causes, Symptoms, effects, prevention	[2L]
1.6	HIV-AIDS: Transmission, AIDS Awareness, Prevention	[1L]
1.7	Social Impact of Pandemic	[1L]

References:

- C.N. Shankar Rao (2015), Indian Social Problems, S. Chand Publications.
- Ram Ahuja (2020), Social Problems in India.

Module 2	Professional Ethics and Value System	[12L]
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Learning Objectives:

The module is intended to:

1. Describe the concept of values and its importance in the personal and professional life.

2. Enable learner play different roles in the society.

Learning Outcomes:

After the successful completion of the module, the learner will be able to:

1. Become a responsible citizen, a responsible family member and a promising professional.
2. Adhere to the ethics in personal as well as professional life.

2.1	Definition and classification of values	[1L]
2.2	Types of Espoused & Applied values	[1L]
2.3	Human rights vs. legal rights and professional growth	[1L]
2.4	Role of human being in family as a social system	[1L]
2.5	Relationship between ethics and society	[2L]
2.6	Values arise from lived experiences	[1L]
2.7	The process of ethical Decision Making in life	[1L]
2.8	Organizational and work relationships with ethics	[1L]
2.9	Changing world and its impact on family and professional environment	[2L]
2.10	Ethical leadership and decision making	[1L]

References:

- R.S. Naagarazan (2007), A Textbook on Professional Ethics and Human Values.
- Ms.K.Yamuna, (2016), Lecture Notes on Human Values and Professional Ethics.
- Francisco González, (2011), Values and Ethics for the 21st Century – BBVA foundation.
- Dr.T. S.N.Sastry (2011), Course on Human Values and Professional Ethics, Course Material, University of Pune.

Module 3	Health and Nutrition	[12L]
Learning Objectives: The module is intended to: <ol style="list-style-type: none"> 1. Develop the knowledge to provide nutrition and dietetic care. 2. Promote health in a clinical environment to treat a wide range of medical disorders. 		
Learning Outcomes: After the successful completion of the module, the learner will be able to: <ol style="list-style-type: none"> 1. Recognise the role that different types of food play in a balanced diet and the adverse effects of an unbalanced diet on health. 2. Promote help seeking behaviours and emotional well-being practices. 		
3.1	Definition of health-Physical, Mental, Social health- Public health-Pandemic and mental health- Preventive and curative health systems-Reproductive health-Aspects of health (Water, environment, nutrition)	[5L]
3.2	Lifestyle diseases	[2L]
3.3	Communicable diseases- Immunization- Referral system suggested by WHO	[2L]
3.4	Constitutional aspects such as Right to health- patients' rights- Habits which harm health Nutrition and Article 45- HDR Report-HDI	[3L]
References: <ul style="list-style-type: none"> • Health Nutrition and Food demand by Chern. • Nutrition and Mental Health by Professor Crawford Michael. 		

Question paper Template

F.Y. B. Com. SEMESTER II

AECC- I

COURSE TITLE: Foundation Course

COURSE CODE: 2IUC2AEIFOC [CREDITS - 02]

Module	Remembering/ Knowledge	Understanding	Applying	Analysing	Evaluating	Creating	Total marks
I	10	05	10	05	-	-	30
II	05	10	05	05	05	-	30
III	05	10	05	05	05	-	30
Total marks per objective	20	25	20	15	10	-	90
% Weightage	22	28	22	17	11	-	100

F.Y. B. Com. SEMESTER II
AECC- II
COURSE TITLE: Business Communication
COURSE CODE: 2IUC2AE2BUC [CREDITS - 03]

Course Learning Outcome		
After the successful completion of the Course, the learner will be able to:		
<ol style="list-style-type: none"> 1. Communicate with the corporate world. 2. Undertake social responsibility initiatives. 3. Acquire the skills of group communication like interviews/presentation/group discussions. 4. Develop the skills of business correspondence. 		
Module I	Group Communication	[12L]
Learning Objectives: The module is intended to: <ol style="list-style-type: none"> 1. Familiarize the learners with the nature of corporate group communication. 		
Learning Outcomes: After the successful completion of the module, the learner will be able to: <ol style="list-style-type: none"> 1. Be well versed with types of group communication and criteria for effective group communication. 2. Demonstrate the criteria in group communication situation. 		
1.1	Interviews: Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit, Online	[3L]
1.2	Meetings: Need and Importance of Meetings, Conduct of Meeting and Group Dynamics, Role of the Chairperson, Role of the Participants, online meetings, Drafting of Notice,	[4L]

	Agenda and Resolutions, Types of Secretaries- Company Secretary/ Private Secretary, Functions of secretaries (only to be discussed and not to be assessed)	
1.3	Committees and Conference: Importance and Types of Committees, Meaning and Importance of Conference Organizing a Conference Modern Methods of online meetings: Using various platforms Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR, Crisis Management, Press Release	[5L]
References: <ul style="list-style-type: none"> Banerjee, Bani P (2005) Foundation of Ethics in Management Excel Books. Bhargava and Bhargava (1971) Company Notices, Meetings and Regulations. Black, Sam (1972) Practical Public Relations, E.L.B.S. London. Fisher Dalmar, (1999), Communication in Organisation, Jaico Pub House, Mumbai, Delhi. 		
Module 2	Business Correspondence	[12L]
Learning Objectives: The module is intended to: <ol style="list-style-type: none"> Get introduced to the formats of trade letters. 		
Learning Outcomes: After the successful completion of the module, the learner will be able to: <ol style="list-style-type: none"> Be well versed with the basic formats of business letters. Draft the basic letters. 		

2.1	Trade Letters: Letters of Inquiry, Letters of Complaints, Claims, Adjustments, Sales Letters, promotional leaflets and fliers, Consumer Grievance Letters, Right to Information letters	[12L]
References: <ul style="list-style-type: none"> Bovee Courtland, L and Thrill, John V (1989) Business Communication Today, McGraw Hill, New York, Taxman Publication. Fisher Dalmar, (1999), Communication in Organisation, Jaico Pub House, Mumbai, Delhi. 		
Module 3	Language and Writing Skills	[12L]
Learning Objectives: The module is intended to: <ol style="list-style-type: none"> Familiarize with the formats of business reports. Learn to summarize content. 		
Learning Outcomes: After the successful completion of the module, the learner will be able to: <ol style="list-style-type: none"> Recognize and use various formats of business reports. Acquire techniques of summarization and use them academically. 		
3.1	Reports and Business Proposals: Parts, Types, Feasibility Reports, Investigative Reports, Drafting of Business Proposals Summarisation: Identification of main and supporting/sub points and presenting them in a cohesive manner	[12L]
	Tutorial Activities: Group Discussion, Book Review, Mock Interviews	
References:		

- Bovee Courtland, L and Thrill, John V (1989) Business Communication Today
 , McGraw Hill, New York, Taxman Publication.

F.Y. B. Com. SEMESTER II

AECC- II

COURSE TITLE: Business Communication

COURSE CODE: 2IUC2AE2BUC [CREDITS - 03]

Module	Remembering / Knowledge	Understanding	Applying	Analysing	Evaluating	Creating	Total marks
I	5	05	7.5		12.5	-	30
II	-	-	15	-		-	15
III	-	-	10	05		-	15
Total marks per objective	05	05	32.5	05	12.5	-	60
% Weightage	8	8	55	8	21	-	100

F.Y. B. Com. SEMESTER II

AECC-III

COURSE TITLE: Environmental Studies

COURSE CODE: 2IUC2AE3EVS [CREDITS - 03]

Course Learning Outcomes

After the successful completion of the Course, the learner will be able to:

1. Endorse the role of human being in expansion and sustenance of eco-commercial sphere.
2. Understand the role of nature in sustenance of tourism.

3. Analyse various attributes of pollution and their impacts.
4. Outline the waste management practices for control of pollution.
5. Combat the challenges of social issues in both rural and urban environment.
6. Critically evaluate the environmental legislations of India.
7. Formulate environmental assessment strategies and audit.

Module I	Human Resources Dynamics	[I4L]
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Learning Objectives:

The module is intended to:

1. Acquire basic knowledge of different concepts in demography.
2. Understand the importance of Human population in nature and economy.
3. Learn the concept of carrying capacity and its impact of growth.
4. Recognize the role of women in population dynamics and environmental conservation.
5. Escalate the role of population in the development of MMR.
6. Appreciate the level of human development index in different countries

Learning Outcomes:

After the successful completion of the module, the learner will be able to:

1. Describe the concept of population, human resource and human capital.
2. Explain the role of population in eco-commercial sphere of any country.
3. Establish the linkage between population and human resource and human capital.
4. Identify the impact of population on regional development and welfare of people.
5. Project the application of different government schemes to different segments of society.

1.1	Basic concepts in demography - Demographic profile of developed and developing countries- Challenges of population growth- measures to stabilize growth by populous countries	[4L]
1.2	Carrying capacity of Environment and limit to growth	[2L]
1.3	Environment and general impact on human health, Women and Child welfare measures & schemes (to put in assignment list)	[3L]
1.4	Human Development Index and World Happiness Index- Achievements in HDI by countries of the world and Indian states	[3L]
1.5	Human resource dynamics in MMR	[2L]

References:

- S.C. Gulati 2011. Population, Health and Human Resources in India's Development Academic Foundation. Pp626.
- N.C. Jana et al 2010. State of Natural and Human Resources of India(In 2 Volumes) Concept Publications.
- A. K, Shiv Kumar, et al 2011. Handbook of Population and Development in India OUP India, pp308.
- R.L. Panigrahi, 2005. Problems of Population in India, Discovery Publishing House, pp120.

Module 2	Tourism and Sustainability	[14L]
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Learning Objectives:

The module is intended to:

1. Explain the meaning and process of tourism.

2. Recognise the role of different geographical and cultural factors in development of tourist destination.
3. Discuss the tourism potential and challenges in India.
4. Deliberate the Processes and patterns of evolution of physical and cultural aspects into tourism potential at national and local level.
5. Examine different impacts of tourism in the region.

Learning Outcomes:

After the successful completion of the module, the learner will be able to:

1. Discuss any place as tourist destination.
2. Confer the role of environment in sustenance of tourism.
3. Realise the tourism potential and challenges in India and in MMR at the local level.
4. Visualise India as an emerging entity in tourism in the world.
5. Categorise different geographical and cultural setup to form tourist destinations.
6. Converse Mumbai Metropolitan Region as prospective employment opportunity.

2.1	association of Tourism and environment - Tourism as emerging service - Types and forms of tourism	[4L]
2.2	Tourism potentials in India - Challenges before India and associated responses- Tourism potentials in MMR region	[3L]
2.3	Tourism and environmental conservation- Sustainable tourism -Ecotourism- medical tourism -agro-tourism -rural tourism- responsible tourism	[4L]
2.4	Impact of Tourism - Economic, Socio - Cultural and Environmental	[3L]

References:

- Environmental Geography- SavindraSingh, New Delhi.
- Anna Spenceley (Ed), 2021, Handbook for Sustainable Tourism Practitioners pp 552.
- Savindra Singh 2015. Environmental Geography Pravalika Publications, New Delhi 648pp.
- H.M. Saxena, 2017. Environmental Geography, Rawat Publications Jaipur pp 420.
- Kastarlak, Bulent I., & Barber, Brian. K., 2014 Fundamentals of planning and developing tourism. Harlow, Essex : Pearson pp 450.
- Airey, D. W. & Tribe, John 2005, An international handbook of tourism education. Oxford : Elsevier. 526pp.

Module	Environmental Issues & Problems	[13L]
3		

Learning Objectives:

The module is intended to:

1. Differentiate among the concepts of environmental concern, issue and problem.
2. Understand critically global, regional and local environmental issues.
3. Perceive the impact of different processes in the eco-commercial environment on natural environment.
4. Recapture different environmental issues in MMR.
5. Critically appreciate different environmental movement in India.
6. Perceive the role of citizens in control of environmental issues.
7. Identify the contribution of traffic in human health in Mumbai city.

Learning Outcomes:

After the successful completion of the module, the learner will be able to:

1. Describe concepts of environmental concern, issue and problem.

2. Integrate global, regional and local environmental issues.
3. Discuss the impact of different processes in the eco-commercial environment on natural environment.
4. Recognize different environmental issues in Mumbai and surrounding region.
5. Sketch the role of environmental movement in India.
6. Realise the role of youth in addressing environmental issues at local level.
7. Illustrate the contribution of traffic in human health in Mumbai city.

3.1	Environmental concern and issues, problems - Causes and Effects	[1L]
3.2	Global Issues - Global climate changes, Trans - boundary movement of hazardous material. Plastic pollution, ozone depletion	[2L]
3.3	Regional Issues - Acid rain, Desertification, ocean acidification & fish depletion	[3L]
3.4	Environmental Issues in MMR - lake Eutrophication, , Solid waste generation & disposal (garbage, bio - medical waste, e - waste), flooding of low lying areas, Special Economic Zone impact on environment	[3L]
3.5	Major Environmental Movements in India	[2L]
3.6	Role of public opinion in environmental protection	[1L]
3.7	Traffic density & health	[1L]

References:

- Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 48Op 2.
- Clark R.S., Marine Pollution, Clanderson Press Oxford (TB) 3. De A.K., Environmental Chemistry, Wiley Eastern Ltd.

- Down to Earth, Centre for Science and Environment (R).
- Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284 p.
- Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay (R).

Module	Environmental Management & Governance	[13L]
4		
Learning Objectives: The module is intended to: <ol style="list-style-type: none"> 1. Describe the concept of environmental management. 2. Familiarize environmental laws in India. 3. Learn international efforts for the protection of environment. 4. Explain the concept of standards and their importance in the field of environment. 5. Recognise the role of technology in conservation of environment. 		
Learning Outcomes: After the successful completion of the module, the learner will be able to: <ol style="list-style-type: none"> 1. Analyse environmental management in relation to the major principles of sustainable development. 2. Assess the environmental laws in India. 3. Apprise international efforts for the protection of environment. 4. Comprehend the concept of standards and their applicability in the field of environment. 5. Validate role of technology in conservation of environment. 		
4.1	Environmental Management - Concept and need-. Relevance of environmental education.	[3L]

4.2	Constitutional provisions (e.g. Article 14-21 48A 51A g) and contemporary environmental legislation and regulations in India (e.g. CRZ, EIA etc)	[3L]
4.3	International efforts towards environmental protection: International protocols, IPCC, UNFCCC.	[1L]
4.4	Green business & Environmental MS tools(, ISO 14001, ISO 16000, Environmental Impact Assessment, Green Accounting and the Environmental Audit.)- Green Consumption	[3L]
4.5	Role of technology in environmental management (GIS, GPS, Remote sensing as tools, Carbon sequestration technology)	[3L]

References:

- Environmental Studies , From crisis to cure by R.Rajagopalan 2005.
- Text book of Environmental Science and Technology by M. Ar. Reddy 2007.
- Environmental studies by Erach Bharucha 2005, University: Grants Commission, University Press.
- Bharucha Erach, 2003. The Biodiversity of India, Mapin Publishing Pvt. Ltd, Ahmedabad – 380013,
- Santra S.C, (ed), Environmental Science, New Central Agency Pvt Ltd. Kolkata, India.
- Kaushik, Anubha & Kaushik, C.P. 2006. Perspectives in Environmental Studies, New Age International (P) Ltd. Publisher, New Delhi.
- Singh Savindra 2003. Environmental Geography, Prayag Pustak Bhawan, Allahabad.
- Survey of the Environment, The Hindu (M).

- Jadhav, H. and Bhosale, V.M. 1995, Environmental Protection and Laws, Himalaya Pub. House, Delhi 284p.
- Environmental Science: towards a sustainable future by Richar; T. Wright. 2008 PHL Learning Private Ltd. New Delhi.

Reference URLs:

- <http://asq.org/qic/display-item/index.html?item=10386>
- https://www.soas.ac.uk/cedep-demos/000_P508_EAEMS_K3736-Demo/unit1/page_14.htm
- <http://web.nmsu.edu/~dboje/TDgreenauditing.html>
- <https://www.greenbiz.com/research/report/2003/02/12/green-auditing>
- <http://www.snh.org.uk/publications/on-line/advisorynotes/45/45.htm>
- https://en.wikipedia.org/wiki/Environmental_audit
- <http://www.spectro.in/green-audit.html> *

F.Y. B. Com. SEMESTER II

AECC-III

COURSE TITLE: Environmental Studies

COURSE CODE: 2IUC2AE3EVS [CREDITS - 03]

Module	Remembering/ Knowledge	Understanding	Applying	Analysing	Evaluating	Creating	Total marks
I	4	4	3	3	2		16
II	4	4	3	3	2		16
III	3	3	3	3	2		14
IV	3	3	3	3	2		14

Total marks per objective	14	14	12	12	08		60
% Weightage	24	23	20	20	13		100

8. Teaching learning process

The pedagogic methods adopted, involve direct lectures, tutorial discussions, as well as technology- supported presentations. We believe that education is interactive and all sessions between students and teachers are based upon reciprocity and respect.

1) The lectures (of fifty minutes duration) are delivered to the whole class at a time to systematically deal with the themes of the syllabus. This constitutes the core of the teaching- learning process. The students are provided with bibliographic references and encouraged to go through at least some readings so that they could be more interactive and ask more relevant questions in the class. This also helps obtain knowledge beyond the boundaries of the syllabi.

2) Wherever needed, teachers use audio-video based technology devices (e. g. power point, YouTube videos) to make their presentations more effective. Some courses require that students see a documentary or feature film and course themes are structured so that discussions of these will further nuance the critical engagement of students with ideas introduced in their textual materials.

3) Remedial coaching, bridge courses are adopted to enhance the scope of learning for the learners. Remedial sessions are conducted to offer assistance on certain advanced topics. Bridge courses facilitate to develop a concrete basis for the topics to be learnt in the coming academic year.

9. Assessment Methods

Evaluation Pattern: Theory

- Assessments are divided into two parts: Continuous Internal Assessment (CIA) & Semester End Examination.
- The Semester End Examination shall be conducted by the College at the end of each semester.
- Semester End Examination (external) (60 M)- Duration:
2 hours Paper Pattern

Question No	Module	Marks with Option	Marks without Option
1	I	24	16
2	II	24	16
3	III	21	14
4	IV	21	14

- For Internal Evaluation (40 M)
 - Continuous Internal Evaluation 25 M
 - Workshop/Project/Industrial Visit/ Excursion/ Seminar/ Assignment/ Research paper review 15 M
- Or
- Project (40 M)

10. Program and Course Code Format

The course is coded according to following criteria:

1. First two numbers in each course code indicates year of implementation of syllabus (21- year of implementation is 2021-22)
2. Third letter 'U' designates undergraduate
3. Fourth letter 'C' designate Commerce discipline and the digit followed is for semester number (S1 – 1st Semester)

For the further course codes, addition to the program code should be done as per the following instructions.

4. For Skill enhancement courses code (SE) followed by digits (1/2/3) followed by letters 'STP'-Sports training program, 'ICH'-Indian cultural heritage, followed by digits (1/2/3) representing the levels are used. In case of subject related SEC, (SE) followed by digits (1/2/3) followed by a three lettered code representing the title of the course are used.