

**SVKM's Narsee Monjee College of  
Commerce & Economics  
(Autonomous)**

**B.COM (Accounting & Finance)**

**A.Y. 2023-2024**

F.Y .BAF (To be implemented from the Academic Year 2023-2024) (Total Credits in FY - 44)							
Semester I (Total Credits- 22)				Semester II (Total Credits- 22)			
Sr. No.	Module Code	Module Name	Credits	Sr. No.	Module Code	Module Name	Credits
I		<b>Major Courses</b>		I		<b>Major Courses</b>	
1		Elements of Financial Accounting	3	1		Financial Accounting- Firms	3
2		Fundamentals of Financial Management	3	2		Elements of Cost Accounting	3
II		<b>Minor Courses</b>		II		<b>Minor Courses</b>	
3		Microeconomics	2	3		Business Law	2
III		<b>Open Electives Course (OEC)(Any 2 out of 3)</b>		III		<b>Open Electives Course (OEC)(Any 2 out of 3)</b>	
1		Business Mathematics OR	2	1		Business Statistics OR	2
2		Business Analytics OR	2	2		Macroeconomics OR	2
3		Cyber Crimes and Laws	2	3		Competition Law	2
IV		<b>Vocational Skill Courses/ Skill Enhancement Courses (VSC/SEC) (Any 2 out of 3)</b>		IV		<b>Vocational Skill Courses/ Skill Enhancement Courses (VSC/SEC) (Any 2 out of 3)</b>	
1		Stock Market Operations OR	2	1		Introduction to Auditing OR	2
2		Basic & Advanced Excel OR	2	2		Supply Chain Management and Logistics	2
3		Organisational Behaviour I	2	3		Organisational Behaviour II	2
V		<b>Ability Enhancement Courses (AEC)</b>		V		<b>Ability Enhancement Courses (AEC)</b>	
1		Presentations & Communication Techniques	2	1		Effective Business Communication	2
VI		<b>Value Added Courses (VAC)</b>		VI		<b>Value Added Courses (VAC)</b>	
1		Environment & Sustainability	2	1		Global Environment Management	2
VII		<b>Indian Knowledge System(IKS)</b>		VII		<b>Indian Knowledge System(IKS)</b>	
1		Arthaneeti OR	2			—————	
2		Indian Management Thoughts and practices	2	VII I		<b>Co -Curricular Activities</b>	
				1		NSS/Cultural/Sports/Yoga	2
		<b>TOTAL</b>	22			<b>TOTAL</b>	22

# ***SEMESTER I***

<b>Programme : B. Com (Accounting &amp; Finance)</b>				<b>Semester : I</b>	
<b>Course : Elements of Financial Accounting</b>				<b>Code</b>	
<b>Suggested Lectures per week</b>				<b>03</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture</b>	<b>Practical</b>	<b>Tutorial</b>	<b>Credits</b>	<b>Theory</b>	
				<b>Internal</b>	<b>External</b>
<b>45</b>	<b>Nil</b>	<b>Nil</b>	<b>03</b>	<b>40 marks</b>	<b>60 marks</b>
<b>Internal Component</b>					
<b>Class Test</b>			<b>Projects / Assignments</b>	<b>Class Participation</b>	
<b>20 marks</b>			<b>20 marks</b>	<b>---</b>	
<b>Learning Objectives :</b>					
<ul style="list-style-type: none"> <li>To understand the accounting treatment of depreciation and the provisions under Indian Accounting Standards and IFRS followed in India.</li> <li>To prepare the final accounts of manufacturing concerns, trading concerns and small concerns from incomplete records.</li> <li>To understand branch accounting concepts and its accounting treatment.</li> </ul>					
<b>Learning Outcomes :</b>					
<ul style="list-style-type: none"> <li>Understand the provisions as laid under applicable Indian Accounting Standards and IFRS.</li> <li>Explain the accounting treatment of depreciation and prepare the financial statements from Incomplete Records.</li> <li>Explain format and layout of Final Accounts of a Manufacturing and Trading Concerns.</li> <li>Explain the methods for maintaining branch accounts and its respective accounting treatment, ascertain profit/loss made by Branch and take corrective measures against unprofitable branches.</li> </ul>					
<b>Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study</b>					
<b>Modules at a glance:</b>					
<b>Module</b>	<b>Description</b>			<b>No of Lectures</b>	
<b>1</b>	<b>Indian Accounting Standards and IFRS</b>			<b>10</b>	
<b>2</b>	<b>Accounting from Incomplete Records</b>			<b>12</b>	
<b>3</b>	<b>Final Accounts of Manufacturing Concerns</b>			<b>13</b>	
<b>4</b>	<b>Accounting for Dependent Branch</b>			<b>10</b>	
	<b>Total</b>			<b>45</b>	

Detailed Syllabus				
Module	Content	Pedagogy used	Duration	Reference Books
I	<p><b>Indian Accounting Standards and IFRS :</b></p> <p>Practical problems based on provision for depreciation Method.</p> <p>Introduction to GAAP, Ind AS and IFRS</p> <p>Ind AS 16“Property ,Plant and Equipment”</p> <p>Ind AS 18 “Revenue”</p> <p>Problems based on Ind AS 16 and Ind AS 18</p>	<p>Practical Questions</p> <p>PPT</p> <p>Theory Notes</p>	10	<ul style="list-style-type: none"> <li>● Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>● Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd.Mumbai</li> <li>● Financial Accounting by M.Mukherjee and M.Hanif ,Tata McGrawHill Education Pvt.Ltd. New Delhi</li> <li>● Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi</li> </ul>
II	<p><b>Accounting from Incomplete Records :</b></p> <p>Introduction, Statement of Affairs Method vs Conversion method</p> <p>Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p>	12	<ul style="list-style-type: none"> <li>● Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>● Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd.Mumbai</li> <li>● Financial Accounting by M.Mukherjee and M.Hanif ,Tata McGrawHill Education Pvt.Ltd. New Delhi</li> <li>● Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi</li> </ul>
III	<p><b>Final accounts of Manufacturing Concerns :</b></p> <p>Closing, Adjustment and Rectification Entries</p> <p>Preparation of Final Accounts of Proprietorship Concern (Manufacturing Concerns)</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p>	13	<ul style="list-style-type: none"> <li>● Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>● Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd.Mumbai</li> <li>● Financial Accounting by M.Mukherjee and M.Hanif ,Tata McGrawHill Education Pvt.Ltd. New Delhi</li> <li>● Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi</li> </ul>
IV	<p><b>Accounting for Dependent Branch :</b></p> <p>Meaning and Classification of Branch</p> <p>Accounting by Debtor method at cost price and invoice price</p> <p>Accounting by Stock and Debtor method at cost price and invoice price</p>	<p>PPT</p> <p>Case Study / Practical Questions</p> <p>Theory Notes</p>	10	<ul style="list-style-type: none"> <li>● Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>● Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd.Mumbai</li> <li>● Financial Accounting by M.Mukherjee and M.Hanif ,Tata</li> </ul>

				McGrawHill Education Pvt.Ltd. New Delhi ● Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
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Prepared by

Approved by

### EVALUATION PATTERN :

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 40% of total marks per course. The second component will be a Semester end examination with a weightage of 60% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

Details of Continuous Assessment (ICA): 40% of the total marks per course:

Continuous Assessment details: Total 20 Marks

Component 1 (CA -1) Assignment 10 marks

Component 2 (CA -2) Class Test 10 marks

Details of Semester End Examination: 60% of the total marks per course.

Duration of the examination will be **One Hour.** Total Marks: 30

Paper Pattern:

Total Three questions will be asked

Q. 1 is compulsory.

Solve any one from remaining TWO questions.

Each Question carries 15 Marks each.

Note: 15 marks questions can be sub-divided as per the length/ level of difficulty of the question.

Details of Semester End Examination: 60% of the total marks per course.

Duration of examination will be Two hour. Total Marks: 60

Paper Pattern:

Total Five questions will be asked.

Q.1 is compulsory.

Solve any THREE from remaining FOUR questions.

Each Question carries 15 marks each.

Note: 15 marks questions can be sub-divided as per the length/ level of difficulty of the question.

**EVALUATION PATTERN FOR INTERNAL COMPONENT :**

10 MARKS

Q1) Fill in the Blanks (5marks)

Q2 ) Practical/ Theory / Concept based question (5marks)

<b>Programme : B. Com. (Accounting &amp; Finance)</b>				<b>Semester : I</b>	
<b>Course : Fundamentals of Financial Management</b>				<b>Code :</b>	
<b>Suggested Lectures per week</b>				<b>03</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture</b>	<b>Practical</b>	<b>Tutorial</b>	<b>Credits</b>	<b>Theory</b>	
				<b>Internal</b>	<b>External</b>
<b>45</b>	<b>Nil</b>	<b>Nil</b>	<b>03</b>	<b>40 Marks</b>	<b>60 Marks</b>
<b>Internal Component</b>					
<b>Class Test (Duration 20 Mins)</b>			<b>Projects / Assignments</b>		<b>Class Participation</b>
<b>20 Marks</b>			<b>20 Marks</b>		<b>-----</b>
<b>Learning Objectives :</b>					
<ul style="list-style-type: none"> <li>To enable the students to understand concepts and Importance of Finance</li> <li>To let them understand objectives of Financial Management.</li> <li>To enable them to understand the need and application of Financial Management.</li> <li>To understand various techniques used in Risk Analysis.</li> <li>To learn how to calculate and understand the cost of debt and the cost of equity, weighted average cost of capital (WACC) consolidating all funding sources and ultimately cost of capital accounts for opportunity cost, risk, return, and the time value of money.</li> <li>To provide conceptual understanding of financial leverage and operating leverage. and assess the impact of financial leverage on the firm.</li> </ul>					
<b>Learning Outcomes :</b>					
<p>After completion of the course, learners would be able to:</p> <ul style="list-style-type: none"> <li>Describe different sources of internal and external finance available to business enterprises</li> <li>Means of raising finance from various resources which will depend upon decision on type of source, period of financing, cost of financing and the returns thereby.</li> <li>Discuss the meaning of cost of capital for raising fund through various sources of finance and measure cost of individual components of capital and calculate weighted cost of capital.</li> <li>Understand the concept of leverage, to explain various types of leverages, to understand the relationship among various leverages, to identify the reasons for occurrence of financial, operating and combined leverage and to compute various leverages under different financial plans.</li> </ul>					
<b>Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study</b>					



## Modules at a glance:

Module	Description	No of Lectures
1	<b>Introduction to Financial Management and Concepts in Valuation</b>	<b>10</b>
2	<b>Cost of Capital</b>	<b>13</b>
3	<b>Leverages</b>	<b>12</b>
4	<b>Capital Structure</b>	<b>10</b>
	<b>Total</b>	<b>45</b>

## Detailed Syllabus:

Module	Content	Pedagogy used	Duration	Reference Books
I	<p><b>Introduction to Financial Management and Concepts in Valuation :</b></p> <p><b>Introduction to Financial Management</b></p> <p>Meaning, Importance, Scope and Objectives, Profit vs Value Maximization, Needs of Finance and Sources: Long Term, Medium Term, Short Term</p> <p><b>Concepts in Valuation</b></p> <p>Time value of money: Concept &amp; Mathematics of finance Practical application of the concept of time value of money, Sinking Fund, Loans, Periodic Deposits and Withdrawals, Perpetuity</p>	PPT Theory Notes Practical Questions	10	<ul style="list-style-type: none"> <li><input type="checkbox"/> Prasanna Chandra. Financial Management. July 2012, 8th Edition</li> <li><input type="checkbox"/> I M Pandey. Financial Management, Vikas Publication House</li> <li><input type="checkbox"/> Ross. Corporate Finance. 2011, 8th Edition</li> <li><input type="checkbox"/> Ross. Corporate Finance. 2011, 8th Edition</li> </ul>
II	<p><b>Cost of Capital :</b></p> <p>Introduction, definition and Importance of Cost of Capital Measurement of Cost of Capital, WACC</p>	Theory Notes Practical Questions PPT	13	<ul style="list-style-type: none"> <li><input type="checkbox"/> Prasanna Chandra. Financial Management. July 2012, 8th Edition</li> <li><input type="checkbox"/> I M Pandey. Financial</li> </ul>

				<p>Management, Vikas Publication House</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Ross. Corporate Finance. 2011, 8th Edition</li> <li><input type="checkbox"/> Ross. Corporate Finance. 2011, 8th Edition</li> </ul>
III	<p><b>Leverages :</b></p> <p>Introduction and Meaning</p> <p>Types of Leverages: Operating Leverage, Financial Leverage and Combined Leverage</p> <p>Relationship between Operating Leverage and Financial Leverage</p> <p>Computation of Operating and Financial Leverages under different Financial Plans</p> <p>Preparation of Income Statement from Leverages.</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Problems</p> <p>Case study</p>	12	<ul style="list-style-type: none"> <li><input type="checkbox"/> Prasanna Chandra. Financial Management. July 2012, 8th Edition</li> <li><input type="checkbox"/> I M Pandey. Financial Management, Vikas Publication House</li> <li><input type="checkbox"/> Ross. Corporate Finance. 2011, 8th Edition</li> <li><input type="checkbox"/> Ross. Corporate Finance. 2011, 8th Edition</li> </ul>
IV	<p><b>Capital Structure</b></p>		10	<ul style="list-style-type: none"> <li><input type="checkbox"/> Prasanna Chandra. Financial Management. July 2012, 8th Edition</li> <li><input type="checkbox"/> I M Pandey. Financial Management, Vikas Publication House</li> <li><input type="checkbox"/> Ross. Corporate Finance. 2011, 8th Edition</li> <li><input type="checkbox"/> Ross. Corporate Finance. 2011, 8th Edition</li> </ul>

## EVALUATION PATTERN FOR PRACTICAL COURSES :

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 40% of total marks per course. The second component will be a Semester end examination with a weightage of 60% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

Details of Continuous Assessment (ICA): 40% of the total marks per course:

Continuous Assessment details: Total 20 Marks

Component 1 (CA -1) Assignment 10 marks

Component 2 (CA -2) Class Test 10 marks

Details of Semester End Examination: 60% of the total marks per course.

Duration of the examination will be **One Hour.** Total Marks: 30

Paper Pattern:

Total Three questions will be asked

Q. 1 is compulsory.

Solve any one from remaining TWO questions.

Each Question carries 15 Marks each.

Note: 15 marks questions can be sub-divided as per the length/ level of difficulty of the question.

Details of Semester End Examination: 60% of the total marks per course.

Duration of examination will be Two hour. Total Marks: 60

Paper Pattern:

Total Five questions will be asked.

Q.1 is compulsory.

Solve any THREE from remaining FOUR questions.

Each Question carries 15 marks each.

Note: 15 marks questions can be sub-divided as per the length/ level of difficulty of the question.

## EVALUATION PATTERN FOR INTERNAL COMPONENT :

10 MARKS

Q1) Fill in the Blanks (5marks)

Q2 ) Practical/ Theory / Concept based question (5marks)

## **MICROECONOMICS**

### **Module 1: Production, Cost and Revenue Analysis (15 hours)**

Production in the short and long run - Law of Variable proportions and Law of returns to scale, Economies and Diseconomies of Scale.

Cost analysis – cost concepts, fixed and variable costs, total, average and marginal costs, cost curves in short and long run – behaviour and inter-relationship.

Revenue analysis - total, average and marginal revenue, revenue structures under perfect and imperfect competition.

### **Module 2: Market Structures (15 hours)**

Perfect Competition - Features, equilibrium of firms in the short and long run.

Monopoly- Features, equilibrium of firms in the short and long run.

Monopolistic competition – Features.

Oligopoly – Features with kinked demand Curve.

#### References:

1. Gregory Mankiw, Principles of Economics, South-Western College Publishing; 7th edition December 2013
2. Paul A. Samuelson and William D. Nordhaus, Microeconomics, McGraw Hill Education, 19th edition
3. Dominick Salvatore (adapted by Rakesh Shrivatsava), Managerial Economics: Principles and Worldwide Application, OUP, New Delhi 7th edition
4. H.L Ahuja, Principles of Microeconomics, 22e, S Chand Publication.
5. Frank Robert. H, Bernanke. Ben S., Principles of Economics, McGraw Hill Education
6. Paul Keat, Philip. K. Young and Sheejata Banerjee, Managerial Economics, Pearson Education, 2016
7. William A. McEachern and Simrit Kaur, Micro economics: A South-Asian Perspective, Cengage Learning, 2018
8. Jeffery M Perloff, Microeconomics 7th edition Pearson education 2019
9. Robert Pindyck & Daniel Rubinfeld Microeconomics 8th edition, Pearson education
10. D.D. Chaturvedi & S.L Gupta Business Economics: Theory & Application.

## **Evaluation Pattern**

Weightage to Semester End Examination and Internal Continuous Assessment will be 60:40 respectively.

### **For courses carrying 2 credits**

Courses carrying 2 credits shall be evaluated for total of 50 marks, which means 30 marks Semester End Examination and 20 marks for Internal Continuous Assessment.

1. For Internal Continuous Assessment, there shall be two tests of 10 marks each held at regular intervals during the semester. These tests may be conducted either in online mode or as a pen paper test. An average of marks obtained in the 2 tests shall be considered as final marks.

The other component for 10 marks shall be chosen by the department. This can be a project/ assignment/ field study/ seminar/group discussion and so on.

2. For Semester End Examination, the question paper pattern shall be as follows:

Maximum Marks: 30

Duration: One hour

All questions will be compulsory carrying 15 marks each with internal choice

Q. 1 Based on Module 1 of the syllabus

Answer any two out of the following questions: (7.5 X 2 =15 marks) A. Descriptive

B. Numerical or application based

C. Numerical or application based / Case study

Q. 2 Based on Module 2 of the syllabus

Answer any out of the following questions: (7.5 X 2 =15 marks) A. Descriptive

B. Numerical or application based

C. Numerical or application based / Case study

<b>Program: B. Com (Accounting and Finance)</b>				<b>Semester : I</b>	
<b>Course : Business Mathematics</b> <b>Academic Year: 2023-2024</b>				<b>Code:</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lectures</b>	<b>Practicals</b>	<b>Tutorials</b>	<b>Credits</b>	<b>Internal</b>	<b>External</b>
<b>30</b>	<b>Nil</b>	<b>Nil</b>	<b>02</b>	<b>20 Marks</b>	<b>30 Marks</b>
<b>Internal Component</b>					
<b>Class Test (Duration 30 Mins)</b>			<b>Projects / Assignments</b>	<b>Class Participation</b>	
<b>10 Marks</b>			<b>10 Marks</b>	<b>-</b>	
<b>Learning Objectives :</b>					
<ol style="list-style-type: none"> <li>1. To provide an overview to the students with the basic concepts involved in Mathematics.</li> <li>2. To apply the basics of Mathematical skills which are imperative in Economics and Management.</li> </ol>					
<b>Learning Outcomes :</b> After completion of the course, students would be able to:					
<ol style="list-style-type: none"> <li>1. Illustrate the basic concepts of Share Market and Mutual Funds.</li> <li>2. Illustrate the knowledge of Maxima, Minima and applications in Economics</li> <li>3. To understand the various issues involved in the collection, analysis and arriving at conclusive Decisions regarding quantitative data.</li> </ol>					
<b>Pedagogy:</b>					
The objective of the course is to encourage students to learn and appreciate the use of the various tools of Mathematics and Statistical Techniques with regard to scientific management in businesses. Hence,					
<ol style="list-style-type: none"> <li>1. Adaptive teaching methods.</li> <li>2. To invoke Computational thinking in problem solving.</li> <li>3. Classroom session with applications in MS-excel in Tutorial Lecture.</li> <li>4. Students would be given project/field work for better understanding of the concepts.</li> </ol>					
<b>Detailed Syllabus: ( per session plan )</b>					
<b><u>Session Outline For Mathematical and Statistical Techniques I</u></b>					
<b>Each lecture session would be of one hour duration (60 sessions)</b>					

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Module	Module Content	Module Wise Pedagogy Used	Module Wise Duration	Module Wise Reference Books
I	<p><b>Shares and Mutual Funds</b></p> <p>a. <b>Shares:</b> Concept of share, face value, market value, dividend, equity shares, Preferential shares, bonus shares, Right issue of Share, Split and Consolidation.</p> <p>b. <b>Mutual Funds:</b> types of Mutual funds, Simple problems on calculation of Net income after considering entry load, dividend, change in Net Asset Value (N.A.V.) and exit load. Averaging of price under the Systematic Investment Plan (S.I.P.) systematic withdrawal plan (S.W.P.).</p>	Classroom sessions with computational thinking.	7+8	<p>1. Financial Mathematics by Prarthana Shahi. (Ane's Student Edition)</p> <p>2. Business mathematics and statistics by V.R. Nikam (Chandralok Prakashan)</p>
II	<p><b>Derivative of functions and Applications :</b></p> <p>a. <b>Functions:</b> Introduction to functions and Types of Functions: Explicit, Implicit, Single valued, Multi valued, constant, polynomial, Exponential and logarithmic (concepts only) Functions in Economics: Demand function, Supply Function, Cost Function, Total Revenue function, Profit Function</p> <p>b. <b>Derivatives:</b> Derivatives as rate Measure: Derivatives of <math>x^n, e^x, a^x, \log x</math>. Rules of differentiation: Scalar multiplication, Sum, difference, product, Quotient and chain rule (statement only) simple problems. Problems on parametric, taking log on both sides not included.</p> <p>c. <b>Applications of Derivatives concerning only economic applications:</b> Marginal Cost, Marginal Revenue, Elasticity of Demand, Maxima and Minima for functions in Economics and Commerce. (Examination Questions on this unit should be application oriented only.)</p>	Classroom sessions with adaptive methods & computational thinking	3+7+5	<p>1. Business Mathematics D.C. Sancheti and V.K. Kapoor. (Sultan Chand &amp; Sons.</p> <p>2. Mathematics for business economics by J.D. Gupta, P.K. Gupta and Man Mohan</p>

## Details of Internal Continuous Assessment (ICA) I

Internal Test Marks : 10

3 internal test of 10 marks will be conducted and best of 2 will be taken and then average of these 2 will be taken as final 10 marks for ICA 1

Term End Examination Question Paper Pattern

Total Marks: 30

Q1 Answer any two out of the following Three questions (based on Module I)  $5*2=10$

Q2 Answer any two out of the following Three questions (Based on Module II)  $5*2=10$

Q3 Answer any two out of the following Three questions ( Based on Both Module I&II)  $5*2=10$

### **Reference Books:**

<b>Title</b>	<b>Author(s)</b>	<b>Publisher</b>
Business Mathematics	D. C. Sancheti and V. K. Kapoor	Sultan Chand & Sons, 2006,
Mathematics for Business Economics:	J. D. Gupta, P. K. Gupta and Man Mohan,	Tata Mc- Graw Hill Publishing Co. Ltd., 1987
Schaum Series STATISTICS	Murray Spiegel, Larry Stephens	Mc Graw Hill
Operations Research	Gupta and Kapoor	S. Chand & Sons Co.
Statistical Methods	S.G. Gupta	S. Chand & Sons Co.
Business Mathematics & Statistics	B Aggarwal	Ane Book Pvt. Limited
Statistics for management	Richard Levin, David S. Rubin, Sanjay Rastogi /Masoo Husain siddiqui.	Pearson
Mathematics & Statistics	Ajay Goel & Alka Goel.	Taxmann's Publication
Quantitative Techniques of Decision Making	Anand Sharma	Himalaya Publishing House
Business Statistics Using Excel & SPSS	Nick Lee & Mike	SAGE



Business mathematics and statistics	V.R.Nikam	(Chandralok Prakashan)
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Prepared By

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<b>Programme : B. Com (Accounting and Finance)</b>				<b>Semester : I</b>	
<b>Course : Business Analytics</b>				<b>Code :</b>	
<b>Suggested Lectures per week</b>				<b>02</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture</b>	<b>Practical</b>	<b>Tutorial</b>	<b>Credits</b>	<b>Theory</b>	
				<b>Internal</b>	<b>External</b>
				<b>20 marks</b>	<b>30marks</b>
<b>30</b>	<b>Nil</b>	<b>Nil</b>	<b>02</b>		
<b>Internal Component</b>					
<b>Class Test</b>			<b>Projects / Assignments</b>	<b>Class Participation</b>	
<b>10 marks</b>			<b>10 marks</b>	<b>---</b>	
<b>Learning Objectives :</b>					
<ul style="list-style-type: none"> <li>To demonstrate knowledge of basic concepts and terminologies in business analytics.</li> <li>To dissect vast data into meaningful information.</li> <li>To deduce a business problem into clearly defined and articulated problem statement for assessment.</li> </ul>					
<b>Learning Outcomes :</b>					
<ul style="list-style-type: none"> <li>Students will be able to use business analytics in managerial decision making</li> </ul>					
<b>Pedagogy : Classroom learning , Presentation, Theory Notes, Assignments, Case Study</b>					

#### Modules at a glance:

Sr. No.	Modules	No. of Lectures
1	Introduction to Business Analytics, Data Bases, Data Warehousing and Data Mining	9
2	Analytics Methodology	7
3	Visualization of Data	7
4	Business Analytics Future Trends	7
	<b>Total</b>	<b>30</b>

## Detailed Syllabus:

Module	Content	Pedagogy	Duration	Reference Books
I	<p><b>Introduction to Business Analytics, Data Bases, Data Warehousing and Data Mining</b></p> <p>Concept of analytics, Types of Analytics, Application fields - Marketing Analytics, Finance Analytics, HR Analytics, Operation Analytics, organisation and source of data, importance of data quality, dealing with missing or incomplete data, Role of Data Scientist in Business &amp; Society.</p> <p>Types of Data Sources- Structured Vs Semi structured Vs Unstructured data, Data Warehouse Vs Databases, Relational Database vs Non-Relational Database, RDBMS Data structures, Columnar Data structures. Data Mining meaning, Association Rules and clustering, Decision trees, Random forests.</p>	<p>PPT</p> <p>Theory Notes</p> <p>Case study</p>	9	<ul style="list-style-type: none"> <li>• Data Mining: Concepts and Techniques”, Morgan Kaufmann Publication</li> <li>• Turban E, Armson, JE, Liang, TP &amp; Sharda, Decision support and Business Intelligence Systems, John Wiley &amp; Sons</li> <li>• Efraim Turban, Ramesh Sharda, Jay Aronson, David King, Decision Support and Business Intelligence Systems, Pearson Education</li> </ul>
II	<p><b>Analytics Methodology</b></p> <p>Introduction to Analytics Methodology, preparing objectives &amp; identifying data requirements, Data Collection, Understanding data, Data preparation – Data Cleansing, Normalisation, Data preparation, Data Blending, Data Modeling, Evaluation &amp; feedback</p>	<p>PPT</p> <p>Theory Notes</p> <p>Case study</p>	7	<ul style="list-style-type: none"> <li>• Data Mining: Concepts and Techniques”, Morgan Kaufmann Publication</li> <li>• Turban E, Armson, JE, Liang, TP &amp; Sharda, Decision support and Business Intelligence Systems, John Wiley &amp; Sons</li> <li>• Efraim Turban, Ramesh Sharda, Jay Aronson, David King, Decision Support and Business Intelligence Systems, Pearson Education</li> </ul>
III	<p><b>Visualization of Data</b></p> <p>Introduction, Data summarization methods; Tables,</p>	<p>PPT</p>	7	<ul style="list-style-type: none"> <li>• Data Mining: Concepts and Techniques”, Morgan Kaufmann Publication</li> </ul>

	Graphs, Charts, Histograms, Frequency distributions, Relative Frequency Measures of Central Tendency and Dispersion; Box Plot; Basic probability concepts, conditional probability, Probability distributions, Continuous and discrete distributions, sequential decision making.	Theory Notes  Case study		<ul style="list-style-type: none"> <li>• Turban E, Armson, JE, Liang, TP &amp; Sharda, Decision support and Business Intelligence Systems, John Wiley &amp; Sons</li> <li>• Efraim Turban, Ramesh Sharda, Jay Aronson, David King, Decision Support and Business Intelligence Systems, Pearson Education</li> </ul>
<b>IV</b>	<p><b>Business Analytics Future Trends</b></p> <p>Role of Artificial Intelligence in Business, Machine Intelligence, Competitive Intelligence, Text Mining, Web Analytics (Web content mining, Web usage mining, Web structure mining), Role of Intelligent Agents in e-business, e-commerce, m-commerce, Location Analytics, Intelligent Agent in search &amp; retrieval, Personalization and Comparison), Social Networking Analysis, Big Data Tools &amp; Techniques, Content Analytics (Sentimental Analysis &amp; Opinion Analysis). Ethical and Legal considerations in Business Analytics</p>	PPT  Theory Notes  Case study	7	<ul style="list-style-type: none"> <li>• Data Mining: Concepts and Techniques”, Morgan Kaufmann Publication</li> <li>• Turban E, Armson, JE, Liang, TP &amp; Sharda, Decision support and Business Intelligence Systems, John Wiley &amp; Sons</li> <li>• Efraim Turban, Ramesh Sharda, Jay Aronson, David King, Decision Support and Business Intelligence Systems, Pearson Education</li> </ul>

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Signature

Signature

(Concerned Faculty / HOD)

(Principal)

**Evaluation Pattern:-**

Total Marks	External Component	Internal Component [ICA]	Internal test: Assignment [ICA Component Breakup]	
50 Theory	30	20	10	10
1] For 50 Marks-ICA Test Component-2 test of 10 marks, Average of the 2.				

### External Component Paper Pattern

Question No.	Description	Marks	Total marks
Que 1	Answer the following Questions: (CLO 1) Any 2/3	05x2	10
Que 2	Answer the following Questions: (CLO 2) Any 2/3	05x2	10
Que 3	Answer the following Questions: (CLO 3) Any 2/3	05x2	10
		<b>Total Marks</b>	<b>30</b>

<b>Program: B. Com (Accounting and Finance)</b>				<b>Semester: I</b>	
<b>Course: Cyber Crime and Laws</b>				<b>Code:</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture</b>	<b>Practical</b>	<b>Tutorial</b>	<b>Credits</b>	<b>Internal</b>	<b>External</b>
<b>30</b>	<b>Nil</b>	<b>Nil</b>	<b>2</b>	<b>20 Marks</b>	<b>30 Marks</b>
<b>Internal Component</b>					
<b>Class Test</b>		<b>Assignment &amp; projects</b>		<b>Class Participation</b>	
<b>10 Marks</b>		<b>10 Marks</b>		<b>Nil</b>	
<b>Course Objectives</b>					
<ol style="list-style-type: none"> <li>To acquaint the students with general Cyber Laws</li> <li>To acquaint the students with the legal framework influencing Cyber related decisions and operations</li> <li>To enable the students to apply the provisions of cyber laws in business activities.</li> <li>To acquaint students with different types of cyber crimes</li> </ol>					
<b>Course Outcomes:</b>					
After completion of the course, learners would be able to:					
CO1: The student will know and understand the existing cybercrime laws and its applications.					
CO2: The learner would learn the cybercrimes.					
CO3: The student would understand the different aspects of Cyber Laws and Cyber Crime					

Pedagogy

- PPTs, Case studies, Group discussions, Classroom Activity, Videos, Research papers, News articles etc.

**Modules at a glance:**

Sr. No.	Modules	No. of Lectures
1	Cyber Crime And Its Classification	<b>10</b>
2	Money Laundering	<b>10</b>
3	Information Technology Act	<b>10</b>
	<b>Total</b>	<b>30</b>

<b>Unit</b>	<b>Topic</b>	<b>No. Of Hours/Credits</b>
<b>Module 1</b>	<p>CYBER CRIME AND ITS CLASSIFICATION</p> <ol style="list-style-type: none"> <li>1. Introduction</li> <li>2. History and Evolution of Cybercrime</li> <li>3. Doctrine of Mens Rea &amp; Actus Reus in Cyber Crime</li> <li>4. Characteristics of Cyber Crime</li> <li>5. Cyber Pornography</li> <li>6. Cyber Terrorism</li> </ol>	10
<b>Module 2</b>	<p>MONEY LAUNDERING</p> <ol style="list-style-type: none"> <li>1. Meaning of Money Laundering</li> <li>2. Stages of Money Laundering</li> <li>3. Anti-Money laundering (AML) using Technology</li> <li>4. Financing of Terrorism</li> </ol>	10
<b>Module 3</b>	<p>INFORMATION TECHNOLOGY ACT</p> <p>Key Provisions of IT Act Some of key provisions of IT related offences as impacting the banks are given here.</p> <p>Section 43: Penalty and compensation for damage to computer, Computer system, etc.</p> <p>Section 43A: Compensation for failure to protect data.</p> <p>Section 65: Tampering with Computer Source Documents.</p> <p>Section 66: Computer Related Offences.</p> <p>Section 66B: Punishment for dishonestly receiving stolen computer resource or communication device.</p> <p>Section 66C: Punishment for identity theft.</p> <p>Section 66D: Punishment for cheating by personation by using computer resource.</p> <p>Section 66E: Punishment for violation of privacy.</p>	10

### Reference Book

Textbook of Cyber Crime and Penalties - Prashant Mali

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Evaluation Scheme		
<b>Internal Continuous Assessment (ICA)</b> <b>(weightage)</b>	<b>Term End Examinations (TEE)</b> <b>(weightage)</b>	
<b>20</b>	<b>30</b>	<b>50</b>

**A. Details of ICA-**

Continuous Assessment	Details	Marks
<b>Component 1 (ICA-1)</b>	Internal Class test	10
<b>Component 2 (ICA-2)</b>	Projects / Moot Court/Assignments/Presentations/Seminar	10

1. In ICA 1- 2 test of 10 marks, Average of the 2 tests

**B. Details of Semester End Examination**

Duration of examination- **One** hour

**Question paper pattern:**

Question No.	Description	Marks	Total marks
1	Answer the following Questions: a) Theory Question-Long Answer OR b) Case Law/Case lets /short notes	10	10
2	Answer the following Questions: a) Theory Question-Long Answer OR Case Law/Case lets /short notes	10	10
3	Answer the following Questions: a) Theory Question-Long Answer OR Case Law/Case lets /short notes	10	10
		<b>Total Marks</b>	<b>30</b>

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Faculty/HOD,

Signature

Dr Parag Ajagaonkar

Principal



<b>Program: B. Com(Accounting and Finance)</b>				<b>Semester: I</b>	
<b>Course: Stock Market Operations</b>				<b>Course Code:</b>	
<b>Teaching Scheme</b>			<b>Evaluation Scheme</b>		
<b>Lectures</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA)</b>	<b>Semester End Examinations (SEE)</b>
<b>30</b>			<b>2</b>	20 marks	30 marks
<b>Learning Objectives:</b>					
<ul style="list-style-type: none"> <li>• To know the basics of the Stock Markets in India.</li> <li>• To understand the functioning of Stock exchanges.</li> <li>• To understand stock market operations in terms on structure, trading and settlement procedures, processes and related components etc.</li> </ul>					
<b>Course Outcomes:</b>					
After completion of the course, learners would be able to:					
<ul style="list-style-type: none"> <li>• Understand the structure of Capital Markets in India.</li> <li>• Understand Stock Exchange and it's functioning.</li> <li>• Understand trading and settlement system in Stock exchanges</li> </ul>					
<b>Outline of Syllabus: (per session plan)</b>					
<b>Module</b>	<b>Description</b>				<b>No of Hours</b>
<b>1</b>	Introduction to Capital Markets in India				10
<b>2</b>	Trading and Settlement system in Stock Exchanges				10
<b>3</b>	Stock Market Indices				10
	<b>Total</b>				<b>30</b>
<b>PRACTICALS</b>					

<b>Module</b>	<b>Topic</b>	<b>No. of Hours/Credits</b>
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Module I	<b>Introduction to Capital Markets in India</b>	
	An overview of Indian Securities Market, Meaning, Functions, Intermediaries, Role of Primary Market – Methods of floatation of capital – Problems of New Issues Market – IPO’s – Investor protection in primary market – Recent trends in primary market – SEBI measures for primary market.  Meaning, Nature, Functions of Secondary Market – Organisation and Regulatory framework for stock exchanges in India – Defects in working of Indian stock exchanges – SEBI measures for secondary market – Overview of major stock exchanges in India.	10
Module II	<b>Trading And Settlement System in Stock Exchanges</b>	
	Indian Stock Exchanges: <b>BSE</b> – Different trading systems – Share groups on BSE – BOLT System – Different types of settlements - Pay-in and Pay-out – Bad Delivery – Short delivery – Auction – <b>NSE</b> – Market segments – NEAT system options – Market types, Order types and books – De-mat settlement – Physical settlement – Institutional segment – Funds settlement – Valuation debit – Valuation price – Bad and short delivery – Auction.	10
Module III	<b>Stock Market Indices</b>	
	Meaning, Purpose, and Consideration in developing index – Methods (Weighted Aggregate Value method, Weighted Average of Price Relatives method, Free-Float method) – Stock market indices in India – BSE Sensex - Scrip selection criteria – Construction – Other BSE indices (briefly) – NSE indices – S&P CNX Nifty – Scrip selection criteria – Construction	10

Reference books:-

1. Securities Laws and Capital Markets – ICSI – Executive Programme
2. Capital Markets: Institutions and Instruments by Frank J. Fabozzi, Franco Modigliani
3. Capital account liberalization and stability of capital markets in India: An empirical analysis by Laxmi R Nair
4. Regulation of Financial Intermediaries in Emerging Markets by T. T. Ram Mohan
5. Capital Markets in India by Rajesh Chakrabarti

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**Evaluation Pattern:-**

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**Details of Internal Continuous Assessment (ICA)**

**Internal Test Marks : 10 marks**

**Assignment: - 10 marks**

**SEMESTER END ASSESSMENT: 30 MARKS**

**DURATION: 1 HOUR**

**Question Paper Pattern for Theory Subjects (Semester –end Examination)**

All questions are compulsory

Q. No.	Particulars	Marks
Q.1.	A. Answer in brief OR B) Answer in brief	8
Q.2.	A. Answer in brief OR B) Answer in brief	8
Q.3.	A. Answer in brief OR B) Answer in brief	8
Q.4.	Read the following Case Study and answer the questions that follow.	6

<b>Program: B. Com (Accounting and Finance)</b>	<b>Semester : I</b>
<b>Course : Basic &amp; Advanced Excel</b> <b>Academic Year: 2023-2024</b>	<b>Code:</b>

Teaching Scheme				Evaluation Scheme	
Lectures	Practicals	Tutorials	Credits	Internal Continuous Assessment (ICA) (weightage)	Term End Examinations (TEE) (weightage)
30	Nil	Nil	02	20 Marks	30 Marks
<b>Internal Component</b>					
<b>Class Test (Duration 20 minutes)</b>			<b>Projects / Assignments</b>	<b>Class Participation</b>	
10 Marks			10 Marks	NIL	
<b>Learning Objectives :</b>					
<ol style="list-style-type: none"> <li>1. To learn templates, charts creation using Excel</li> <li>2. To learn Data Analytics using Excel</li> <li>3. To learn Simulations using Excel</li> </ol>					
<b>Learning Outcomes :</b>					
<ol style="list-style-type: none"> <li>1. Learner would be able to present data in the form of Visuals, Charts and Simulations</li> <li>2. Decision Making, Risk Analysis using Excel</li> </ol>					
<b>Pedagogy:</b> Lecture, PowerPoint Presentations, Video Clips, Case Studies, Role Plays, Group Discussion					

Module	Module Content	Module Wise Pedagogy Used	Module Wise Duration

I	<p>Spreadsheet application (e.g. MS-Excel/openoffice.org)          Creating/Saving and editing spreadsheets          Drawing charts.          Using Basic Functions: text, math &amp; trig, statistical, date &amp; time, database, financial, logical          Data analysis – sorting data, filtering data (AutoFilter , Advanced Filter), data validation          FUNCTIONS AND FORMULAS: Understanding Screen Layout - Creating Auto List &amp; Custom List - Entering, Selecting and Editing Data - Understanding References (Relative, Absolute &amp; Mixed) - Working on Various Functions &amp; Formulas - Common Basic Functions - Logical Functions - Text Functions - Date &amp; Time Functions - Lookup &amp; Reference Functions - Mathematical Functions - Conditional Functions - Referring Data from Different Worksheet &amp; Workbook Formula–Auditing -Various Calculation Techniques - Working on Ranges</p>	Lecture, Case Study , video clips and discussion	10 Lectures
II	<p>PRESENTATION OF DATA: Sorting Techniques - Various Data Filtering Techniques - Formatting Techniques - Conditional Formatting - Number Formatting - Table Formatting - Protecting Sheets &amp; Files - Understanding Various Excel Window Techniques - Viewing Excel Spreadsheet in various Layouts - Advanced Printing Techniques - Templates – Themes</p>	Lecture , Case Studies	10 Lectures
III	<p>DATA ANALYSIS TOOLS: Data Consolidation - Text to Columns - Flash Fill - Remove Duplicates - Advanced Data Validation Techniques - What-if Analysis - Goal Seek - Data Table - Solver – Scenarios; Working with Tables - Creating Charts - Understanding Sparklines (Line, Column, Win/Loss) - Pivot Tables &amp; Pivot Charts.</p>	Lecture and Case Studies, Group Discussion	10 Lectures

### Reference Books

#### SUGGESTED READINGS:

1. Excel 2013 Bible: John Walkenbach, Wiley.
2. Excel Data Analysis - Modeling and Simulation: Hector Guerrero, Springer.
3. Excel Functions and Formulas: Bernd Held,BPB Publications.
4. Microsoft Excel 2013: Data Analysis and Business Modeling: Winston, PHI
5. Financial Analysis and Modeling using Excel and VBA: Chandan Sengupta, Wiley

**Evaluation Pattern:-**  
**Evaluation Pattern:-**

Total Marks	External Component	Internal Component [ICA]	Internal test: Assignment [ICA Component Breakup]	
50 Theory	30	20	10	10
1] For 50 Marks-ICA Test Component-2 test of 10 marks, Average of the 2.				

### External Component Paper Pattern

Question No.	Description	Marks	Total marks
Que 1	Answer the following Questions: (CLO 1) Any 2/3	05x2	10
Que 2	Answer the following Questions: (CLO 2) Any 2/3	05x2	10
Que 3	Answer the following Questions: (CLO 3) Any 2/3	05x2	10
		<b>Total Marks</b>	<b>30</b>

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<b>Programme : B. Com (Accounting and Finance)</b>	<b>Semester : I</b>
<b>Course : Organisational Behaviour - I</b>	<b>Code :</b>
<b>Suggested Lectures per week</b>	<b>02</b>

Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal 20 Marks	External 30 Marks
30	Nil	Nil	02		
<b>Internal Component</b>					
Class Test (Duration 20 Mins)		Projects / Assignments		Class Participation	
10 Marks		10 Marks		----	
<b>Learning Objective :</b>					
<ul style="list-style-type: none"> <li>To build self-awareness among the learner</li> <li>To enable the learner to identify and acknowledge individual and group differences</li> <li>To introduce the learner to group behaviour, group processes, team work &amp; team conflicts</li> <li>To acquaint the learner with motivation theories at workplace, familiarize him with modern age workplace stress &amp; impart skills to handle stress</li> </ul>					
<b>Learning Outcome :</b>					
<p>After completion of the course, learners would be able to:</p> <ul style="list-style-type: none"> <li>The learner studies the self-awareness theories, gets well versed with aspects of Personality, Perception,</li> <li>Attitude, Thinking &amp; Learning</li> <li>The learner understands group dynamics, their effects on the individual, Powers &amp; Politics at workplace. He acquires skills to resolve conflicts, survive &amp; excel at work.</li> <li>The learner discusses &amp; deliberates the motivation theories &amp; concludes their application at workplace.</li> <li>The learner examines the causes &amp; consequences of workplace stress &amp; learns ways to cope with it.</li> <li>The learner comprehends ways to manage change in organization, reasons ways to creative problem solving</li> </ul>					
<b>Pedagogy : Classroom learning , Presentation, Theory Notes, Assignments, Case Study</b>					

### Modules at a glance:

Module	Description	No of Hours
1	Introduction to Organisational Behaviour	8
2	Individual Dimensions of Organisational Behaviour	8
3	Motivation at workplace & dealing with Work Stress	8
4	Introduction to Group Behaviour	6
	<b>Total</b>	<b>30</b>

Module	Module Content	Module Wise Pedagogy Used	Module Wise Duration	Reference Books
I	<p><b>Introduction to Organisational Behaviour :</b>            Concept of Organisational Behaviour, definition, Models of Organisational Behaviour, Disciplines that contribute to the Organisational Behaviour field, Challenges and Opportunities for Organisational Behaviour.</p>	PPT Theory Notes Assignments Case Study	8	<ul style="list-style-type: none"> <li>● Prasad L M, : Organizational Behaviour, SultanChand</li> <li>● Koontz, Harold, Cyril O'Donnell, and Heinz Wehrich: Essentials of management, TataMcGraw-Hill, New Delhi.</li> <li>● Organisational behaviour, S.Robbins, Prentice Hall</li> <li>● Prasad L M, Organizational Behaviour, SultanChand</li> <li>● Aswathappa,Organizational behaviour</li> <li>● Micheol T.Matheson: Organizational Behaviour and Management, Business Publication Inc., Texas</li> </ul>
II	<p><b>Individual Dimensions of Organisational Behaviour :</b></p> <p>Self-Awareness: Individual differences, factors affecting individual differences.</p> <p>Concept of understanding selfthrough Johari Window.</p> <p>Theories of learning –</p> <p>Classical conditioning,Operant conditioning and Social learning approaches,Intelligence,type (IQ, EQ, SQ, at work place)</p>	Theory NotesPPT Assignment Case Study	8	<ul style="list-style-type: none"> <li>● Prasad L M, Organizational Behaviour, SultanChand</li> <li>● Koontz, Harold, Cyril O'Donnell, and Heinz Wehrich: Essentials of management, TataMcGraw-Hill, New Delhi.</li> <li>● Organisational behaviour, S.Robbins, Prentice Hall</li> <li>● Prasad L M, Organizational Behaviour, SultanChand</li> <li>● Aswathappa, Organizational behaviour</li> <li>● Luthans,Fred: Organizational Behaviour, McGraw-Hill, New York. P.L. Rao-International Human Resource</li> </ul>



<b>III</b>	<p><b>Motivation at workplace &amp; dealing with Work Stress :</b></p> <p>Motivation at workplace: Concept of motivation,</p> <p>Mc.Clelland's Needs theory, Motivation through carrot (positive reinforcement) and stick (negative reinforcement) at workplace.</p> <p>Dealing with work stress: Stress, types of stress, Stress Curve, Causes, Time Management</p>	<p>Theory Notes</p> <p>PPT</p> <p>Assignments</p> <p>Case study</p>	<p>8</p>	<ul style="list-style-type: none"> <li>● Prasad L M, Organizational Behaviour, Sultan Chand</li> <li>● Koontz, Harold, Cyril O'Donnell, and Heinz Wehrich: Essentials of management, Tata McGraw-Hill, New Delhi.</li> <li>● Organisational behaviour, S.Robbins, Prentice Hall</li> </ul>
<b>IV</b>	<p><b>Introduction to Group Behaviour :</b></p> <p>Differences between groups and teams; Types of teams, Creating effective teams</p> <p>Power and politics: Bases of power Causes of organizational politics</p> <p>Jealousy/envy at workplace</p>	<p>Theory Notes</p> <p>PPT</p> <p>Assignments</p>	<p>6</p>	<ul style="list-style-type: none"> <li>● Prasad L M, Organizational Behaviour, Sultan Chand</li> <li>● Koontz, Harold, Cyril O'Donnell, and Heinz Wehrich: Essentials of management, Tata McGraw-Hill, New Delhi.</li> <li>● Organisational behaviour, S.Robbins, Prentice Hall</li> <li>● Prasad L M, Organizational Behaviour, Sultan Chand</li> <li>● Aswathappa, Organizational behaviour</li> </ul>

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Signature  
(Concerned Faculty / HOD)

Signature  
(Principal)

**SEMESTER END ASSESSMENT: 30 MARKS**

**DURATION: 1 HOUR**

**Question Paper Pattern for Theory Subjects (Semester –end Examination)**

All questions are compulsory

Q. No.	Particulars	Marks
Q.1.	A) Answer in brief OR B) Answer in brief	8
Q.2.	A) Answer in brief OR B) Answer in brief	8
Q.3.	A) Answer in brief OR B) Answer in brief	8
Q.4.	Read the following Case Study and answer the questions that follow.	6

<b>Program: B.Com(Accounting &amp; Finance) (2023-24)</b>				<b>Semester: I</b>	
<b>Course: Presentations And Communication Techniques</b>				<b>Course Code: UCNMBCM104</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 20)</b>	<b>Semester End Examinations (SEE) (Marks- 30 in Question Paper)</b>
2	-	-	2	20	30
<b>Learning Objectives:</b>					
<p>1. To familiarize the learner with the methods of communication for effective functioning in an organisation.</p> <p>2.To help the learner understand the significance of effective communication in the corporate world</p> <p>3.To acquaint the learner with rapidly changing communication technology</p> <p>4.To facilitate development of the learner’s soft skills required for successful professional life</p>					
<b>Course Outcomes:</b>					
After completion of the course, learners would be able to:					
<b>CO1:</b> Enhance his/her communication skills to meet the challenges of the professional world and achieve success in his/her professional goals and contribute to the growth of the organization he/she is employed with					
<b>CO2:</b> Demonstrate effective presentation skills effective for employability.					
<b>CO3:</b> Analyze the different scenarios where communication is made between individuals or group of people and identify the barriers in communication and how to overcome them					
<b>CO4:</b> Develop written communication skills of email/letter writing.					
<b>Outline of Syllabus: (per session plan)</b>					
<b>Module</b>	<b>Description</b>				<b>No of Hours</b>
<b>1</b>	<b>Theory of Communication and Methods of Communication</b>				<b>05</b>
<b>2</b>	<b>Problems in Communication/ Barriers to Communication &amp; Listening skills</b>				<b>04</b>
<b>3</b>	<b>Personnel Correspondence</b>				<b>04</b>
<b>4</b>	<b>Language and Writing Skills</b>				<b>02</b>
<b>5</b>	<b><u>Activity based learning</u> Presentations Developing Listening/Writing skills</b>				<b>15</b>
	<b>TOTAL</b>				<b>30</b>
	<b>The course will be taught through theory and case studies</b>				

<b>Module</b>	<b>Topic</b>	<b>No. of Hours/Credits</b>
<b>Module 1</b>	<b>Theory of Communication:</b> Concept of Communication: Models of Communication – Linear / Interactive/ Transactional/; Shannon and Weaver. Meaning, Definition, Process, Need, Feedback; Emergence of Communication as a key concept in the Corporate and Global world <b>Methods of Communication:</b> Verbal and Non-Verbal	<b>05 hours</b>
<b>Module 2</b>	<b>Problems in Communication/ Barriers to Communication:</b> Physical or Environmental, Semantic or Language, Socio-Cultural and Psychological Barriers; Ways to Overcome these Barriers <b>Listening:</b> Importance of Listening Skills; Obstacles to Listening; Cultivating Effective Listening Skills	<b>04 hours</b>
<b>Module 3</b>	<b>Personnel Correspondence:</b> Job Application and Resume	<b>04 hours</b>
<b>Module 4</b>	<b>Language and Writing Skills:</b> Email etiquette	<b>02 hours</b>
<b>Module 5</b>	<b>Activity based learning</b> <b>Presentations</b> <b>Developing Listening/Writing skills</b>	<b>15 hours</b>

**Suggested Reading:**

1. Alien, R.K.(1970) Organisational Management through Communication.
2. Ashley,A(1992) A Handbook Of Commercial Correspondence, Oxford University Press.
3. Aswalthapa, K (1991) Organisational Behaviour, Himalayan Publication, Mumbai.
4. Balan,K.R. and Rayudu C.S. (1996) Effective Communication, Beacon New Delhi.
5. Banerjee, Bani P (2005) Foundation of Ethics in Mangement Excel Books
6. Benjamin, James (1993) Business and Professional Communication Concepts and Practices, Harper Collins College Publishers, New York.

## Evaluation Pattern

*The performance of the learner will be evaluated for 50 marks in two components. The first component will be a Continuous Assessment with a weightage of 40% of total marks per course. The second component will be a Semester end Examination with a weightage of 60% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:*

**a. Details of Continuous Assessment (CA)**

**40% of the total marks per course:**

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Class Test (MCQ) Mean score of two class tests of 10 marks	10
Component 2 (CA-2)	Presentations	10

**b. Details of Semester End Examination**

**60% of the total marks per course. Duration of examination will be of one hour.**

Question Number	Description	Total Marks
Q1	Essay type (Any 1 out of 2)	10
Q2	Drafting of Job Application and Resume	10
Q3	A. Case Study B. Email Etiquette	10 (5+5)
<b>Total Marks</b>		<b>30</b>

Prepared by

Approved by

Signature  
(Concerned Faculty / HOD)

Signature  
(Principal)

<b>Program: F.Y. B A F</b>				<b>Semester: I</b>			
<b>Course: Environment &amp; Sustainability</b> <b>Academic Year: 2023-2024</b>				<b>Code:</b>			
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>			
<b>Lecture</b>	<b>Practical</b>	<b>Tutorial</b>	<b>Credit</b>	<b>Internal Continuous Assessment (ICA) (weightage)</b>	<b>Term End Examinations (TEE) (weightage)</b>		
30	-	-	2	20	30		
<b>Internal Component Assessment</b>							
		<table border="1" style="width: 100%;"> <tr> <td style="text-align: center;"><b>ICA 1</b> <b>Class Test (Compulsory)</b> <b>10</b></td> <td style="text-align: center;"><b>ICA 2</b> <b>Assignment</b> <b>10</b></td> </tr> </table>		<b>ICA 1</b> <b>Class Test (Compulsory)</b> <b>10</b>	<b>ICA 2</b> <b>Assignment</b> <b>10</b>		
<b>ICA 1</b> <b>Class Test (Compulsory)</b> <b>10</b>	<b>ICA 2</b> <b>Assignment</b> <b>10</b>						
<b>Learning Objectives:</b>							
<ol style="list-style-type: none"> <li>1) To impart the Fundamental knowledge of Environment and Sustainability, and make the learners understand the complex human- environmental relationships.</li> <li>2) To develop the critical thinking and problem-solving real data analysis through enhancing social entrepreneurship skills in the field of environment</li> <li>3) To facilitate the process of linking Sustainable Development Goals on day-to-day activities and promote the idea of sustainability as introduced in the business</li> <li>4) To orient learners towards the field work through observation and study of environmentally significant features in surroundings</li> </ol>							
<b>Learning Outcomes:</b>							
At the end of the course module, the students should be able to:							
<ol style="list-style-type: none"> <li>1) Understand the relevance of the natural surroundings and its influence over human habitat</li> <li>2) Learners will be encouraged to take steps for the conservation and sustainability of natural environment through sustainability</li> <li>3) Learners will be encouraged with innovative and sustainable business solutions wrt Environment</li> </ol>							
<b>Pedagogy:</b> The objective of the course is to encourage students to learn and to appreciate the use of the various tools. Hence,							
<ol style="list-style-type: none"> <li>1) Short case studies would be either discussed in class or would be given to students as assignments for submission</li> <li>2) Pertaining to the topic covered, students would be given project/field work which will be of practical nature.</li> <li>3) Besides, projects, newspapers articles, group discussion, etc will be taken up to link the topics with the current scenario.</li> </ol>							
<b>Pre-requisite:</b>							
<ol style="list-style-type: none"> <li>1. Basic understanding of the relevance of natural environment and its spatial relevance</li> <li>2. Awareness about existing conditions and issues in the field of Environment</li> </ol>							
<b><u>Session Outline For</u></b>							
<b>Each lecture session would be of one hour duration (30 sessions)</b>							

<b>Module</b>	<b>Module Content</b>	<b>Module Wise Pedagogy Used</b>	<b>Module Wise Duration</b>	<b>Module Wise Reference Books</b>
I	<p><b>Environment, Ecosystem, Biodiversity</b></p> <p>1.1 Definition, Components, Structure</p> <p>1.2 Ecosystem- Meaning, Functions; Types of Ecosystems</p> <p>1.3 Biodiversity – Meaning, Global Bio-diversity Hotspots; Threats to Biodiversity; Biodiversity Conservation; CITES-1972</p> <p>1.4 Case Studies at local, national, international level</p>	<p>Field visits</p> <p>Class room sessions</p> <p>Documentary screening</p>	10	<p>Bharucha, Erach (2004). Textbook for Environmental Studies for Undergraduate Courses of all Branches of Higher Education, University Grants Commission, New Delhi. 2004.</p> <p>Kaushik Anubha and Kaushik C. P. (2016) Perspectives in Environmental Studies, Fourth Edition, New Age International (P) Limited, Publishers.</p> <p>Rajagopalan, R. (2016). Environmental studies: from crisis to cure. Oxford University Press.</p>
II	<p><b>Natural Resources</b></p> <p>2.1 Resource- Classification, Resource Conservation; Water, Forest, Energy resources- Problems and Management</p> <p>2.2 Resource Potentials towards Green Economy through Energy Audit, Renewable Energy, International Solar Alliance</p> <p>2.3 Innovative Business Solutions in Resource sector</p>	<p>Class room sessions</p> <p>Documentary screening</p>	10	<p>Zimmerman's World Resources and Industries' Harper &amp; Row</p> <p>Environmental Science- Botkins and Killer, Wiley, John &amp; Sons</p> <p>William P Cunningham, Mary Ann Cunningham, Environmental Science – Enquiry &amp; Applications, McGraw Hill Education</p>
III	<p><b>Sustainable Development &amp; SDG's</b></p> <p>3.1-Meaning, Need; Introduction to Sustainable Development Goals</p> <p>3.2 SDG agenda – 5 key opportunities for development; COVID 19 &amp; SDGs</p> <p>3.3 Environmental Goals achievements – India</p> <p>3.4 Integration of SDGs into Business strategy and operations, Sustainability Reporting and Impact Measurement</p>	<p>Class room sessions</p> <p>Documentary screening</p>	10	<p>Daniele, Ponzi Dechen, Tsering and Jaco, Cilliers (2019).</p> <p>Strengthening the Environmental Dimensions of The Sustainable Development Goals in Asia and the Pacific Tool Compendium. Asian Development Bank and the United Nations Environment Programme</p>

Evaluation Scheme		
Internal Continuous Assessment (ICA) (weightage)	Term End Examinations (TEE) (weightage)	Total
20	30	50

B. Details of ICA-

Continuous Assessment	Details	Marks
Component 1 (ICA-1)	Internal Class test	10
Component 2 (ICA-2)	Assignment	10

2. In ICA 1- 2 test of 10 marks, Average of the 2(offline)

3. Also, ICA 1- Application based

Q. 1 Concept based question Total Questions- 04

One mark each

Q.2. Questions based on small answers- 03

Two marks each

B. Details of Semester End Examination -Duration of examination- One hour

Question paper pattern:

Question No.	Description	Marks	Total marks
1	Answer the following Questions: (Module 1) Any 2/3	05x2	10
2	Answer the following Questions: (Module 2) Any 2/3	05x2	10
3	Answer the following Questions: (Module 3) Any 2/3	05x2	10
		<b>Total Marks</b>	<b>30</b>

Prepared by

Approved by

Signature

Vaishali Kurhekar

HOD, Dept of Environmental Studies

Signature

Dr Parag Ajagaonkar

Principal



<b>Program: B. Com (Accounting and Finance)</b>				<b>Semester: I</b>	
<b>Course: ARTHANEETI</b>				<b>Course Code:</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 25)</b>	<b>Semester End Examinations (SEE in Question Paper)</b>
2			2		
<b><u>Learning Objectives:</u></b>					
<ul style="list-style-type: none"> <li>• Basic introduction of Kautilya's Arthashastra</li> <li>• To explore the concepts of Raja-vidya (Leadership) and Raj-Vyavastha (Public administration) for Rashtra Nirman (National development)</li> <li>• Revisiting the ancient Indian wisdom from a modern perspective</li> <li>• Application of these concepts in today's administrative scenario</li> </ul>					
<b><u>Course Outcomes:</u></b>					
<b>The participants will-</b>					
<ul style="list-style-type: none"> <li>• Know about the administrative methods given in Arthashastra</li> <li>• Develop an interest in research and further study of the text</li> <li>• Will have a result oriented approach in Public administration</li> <li>• Inculcate leadership qualities in their personal and professional lives</li> </ul>					
<b><u>Outline of Syllabus: (per session plan)</u></b>					
<b>Module</b>	<b>Description</b>				<b>No of Hours</b>
<b>1</b>	<b>Historical background &amp; Introduction to Kautilya's Arthashastra</b>				15
<b>2</b>	<b>Disaster Management, Income &amp; Budgeting, Record Keeping of Government Department</b>				15
	<b>Total</b>				<b>30</b>

**Evaluation Pattern:-**

<b>Unit</b>	<b>Topic</b>	<b>No. of Hours/Credits</b>
<b>Module 1</b>	<ul style="list-style-type: none"><li>• Historical background of Kautilya's Arthashastra</li><li>• His life, work and teachings</li><li>• Introduction to Kautilya's Arthashastra</li><li>• Understanding of the Saptanga of a Rajya (Swami, Amatya, Janapada, Durg, Kosha Danda Mitra)</li><li>• Relevance of Saptanga in today's context</li><li>• How to use it in modern day public administration</li></ul>	<b>15</b>
<b>Module 2</b>	<ul style="list-style-type: none"><li>• Various 18 government departments (Adhyakshaprachara - Book 2 of Arthashastra)</li><li>• Disaster management (Vyasana)</li><li>• Record keeping of government departments</li><li>• Focus on income and budgeting (Kosha adhyaksha)</li><li>• Importance of Kosha (Treasury)</li><li>• 40 ways to gather income for government</li></ul>	<b>15</b>

**Details of Internal Continuous Assessment (ICA)****Internal Test Marks : 10 marks****Assignment: - 10 marks****SEMESTER END ASSESSMENT: 30 MARKS****DURATION: 1 HOUR****Question Paper Pattern for Theory Subjects (Semester –end Examination)**

All questions are compulsory

Q. No.	Particulars	Marks
Q.1.	C. Answer in brief OR B) Answer in brief	8
Q.2.	C. Answer in brief OR B) Answer in brief	8
Q.3.	C. Answer in brief OR B) Answer in brief	8
Q.4.	Read the following Case Study and answer the questions that follow.	6

**Reference books**

1. Kautilya's Arthashastra - R. P. Kangle
2. Glossary of Technical Words of Kautilya - Prof. Shashirekha
3. A few other research papers as reading material.
4. Kautilya's Arthashastra - RP Kangle (Sanskrit sutras -also available in English And Marathi translations)
5. Kautilya Arthashastra, Prof. Shashirekha, Cosmo Publication, New Delhi

Program : <b>B. Com (Accounting and Finance)</b>				Semester			
Course : Indian Management Thoughts and Practices				Code :			
Teaching Scheme				Evaluation Scheme			
Lecture	Practical	Tutorial	Credits	Theory		Practical	
				Internal	External	Internal	External
30	Nil	Nil	2	20 Marks	30 Marks	Nil	Nil
Internal Component							
Class Test Duration			Assignment& projects			Class Participation	
10 Marks			10 Marks			Nil	
Learning Objectives							
<ol style="list-style-type: none"> <li>1. To understand the relevance of Indian Ethos &amp; its applications in Management.</li> <li>2. To acquaint learners with the concepts of Karma and Self- Management.</li> <li>3. To understand the Indian approach to personality development.</li> <li>4. To understand the Indian approach towards leadership, motivation &amp; stress Management.</li> </ol>							
Learning Outcomes							
<ol style="list-style-type: none"> <li>1. Learners will be able to understand the meaning of Ethos. Learners will also be able to apply the Indian ethos in managing oneself as well as business.</li> <li>2. Learners will be able to understand the applications of Karma and Self- Management lessons in personal &amp; professional setting.</li> <li>3. Learners will be able to appraise the value of embracing yoga, meditation and other aspects of personality development.</li> <li>4. Learners will be able to understand the importance of meditation as a stress management technique. They will also be able to compare the global approaches to motivation at workplace.</li> </ol>							
Pedagogy							
<ul style="list-style-type: none"> <li>• PPTs, Case studies, Group discussions, Classroom Activity, Videos, Research papers, News articles etc.</li> </ul>							

Detailed Syllabus Plan			
Module	Module Content	Module wise Pedagogy Used	Duration of Module
I	<p><b>Introduction to Indian Ethos</b></p> <ul style="list-style-type: none"> <li>Indian Ethos: Meaning, Features, Need, History, Relevance, Principles Practiced by Indian Companies, Requisites, Elements, Role of Indian Ethos in Managerial Practices.</li> <li>Indian concept of learning: Gurukul System of Learning, Meaning, Features, Advantages, Disadvantages, Modern System of Learning Vs. Gurukul System of Learning.</li> <li>Indian Heritage in Business, Management, Production and Consumption.</li> </ul>	PPTs, Group discussions, Videos, Case studies, Activity	8
II	<p><b>Karma, &amp; Self-Management</b></p> <ul style="list-style-type: none"> <li>Karma: Meaning, Importance of Karma to Managers, Nishkama Karma.</li> <li>✓ Laws of Karma: The Great Law, Law of Creation, Law of Humility, Law of Growth, Law of Responsibility, Law of Connection</li> <li>✓ Corporate Karma: Meaning, Methodology, Guidelines for good Corporate Karma</li> <li>✓ Concept of Vasudhaiva Kutumbakam</li> <li>Self-Management: Personal growth and Lessons from Ancient Indian Education System.</li> </ul>	PPTs, Group discussions, Videos, Case studies, Activity	8
III	<p><b>Personality Development</b></p> <ul style="list-style-type: none"> <li>Personality Development: Meaning, Determinants, Indian Ethos and Personality Development</li> <li>Personality development through yoga – Meaning, Significance of yoga.</li> <li>The three paths/marga – Bhakti, Karma and Jnana. The three gunas – sattva, rajas, tamas.</li> <li>Individual – a being with infinite capabilities and potentials – is a result of your own actions Koshas: the concept of man.</li> </ul>	PPTs, Group discussions, Videos, Case studies, Activity	6
IV	<p><b>Stress Management, leadership &amp; Motivation</b></p> <ul style="list-style-type: none"> <li>Stress Management Techniques- a. Meditation: Meaning, Techniques, Advantages, Mental Health and its Importance in Management/self-development, Brain Storming, Brain Stilling</li> <li>Leadership: qualities of leaders with special reference to Indian thoughts. Contemporary Approaches to Leadership, Joint Hindu Family Business – Leadership Qualities of Karta.</li> <li>Motivation – Meaning, Indian Approach to Motivation, Techniques. Indian approach vis-à-vis American and Japanese approaches.</li> </ul>	PPTs, Group discussions, Videos, Case studies, Activity	8

References:

1. R Nandagopal, Ajith Sankar RN: Indian Ethics and Values in Management, Tata Mc Graw Hill

2. Bhatta, S.K., Business Ethics & Managerial Values.
3. Dave, Nalini V: Vedanta and Mana
4. Chakraborty, S.K.: Foundation of Managerial Work-Contributions from Indian Thought, Himalaya Publication House, Delhi 1998
5. Chakraborty, S.K.: Managerial Effectiveness and Quality of Work life – Indian Insights, Tata McGraw Hill Publishing Company, New Delhi – 1987
6. Chakraborty, S.K.: Management by Values, Oxford University Press 1991.
7. Nandagopal, Ajith Shankar, Indian Ethos and Values in Management, Tata Mc Graw Hill, 2010
8. Khandelwal Indian Ethos and Values for Managers, Himalaya Publishing House, 2009
9. Biswanath Ghosh, Ethics In Management and Indian Ethos, Vikas Publishing House, 2009
10. Joseph Des Jardins, An Introduction to Business Ethics , Tata Mc Graw Hill, 2009
11. S K Chakraborty, Management by Values, Oxford University Press, New Delhi, 2008
12. Management Theory, Rao M. & Rao S., Kanishka Publishers Distributor
13. Indian Ethos in Management, P.K. Ghosh
14. Ethics, Indian Ethos and Management, S. Balachandran and others, Shroff Publishers and Distributors Pvt. Ltd.

**Evaluation Pattern:-**

**Details of Internal Continuous Assessment (ICA)**

**Internal Test Marks : 10 marks**

**Assignment: - 10 marks**

**SEMESTER END ASSESSMENT: 30 MARKS**

**DURATION: 1 HOUR**

**Question Paper Pattern for Theory Subjects (Semester –end Examination)**

All questions are compulsory

Q. No.	Particulars	Marks
Q.1.	D. Answer in brief OR B) Answer in brief	8
Q.2.	D. Answer in brief OR B) Answer in brief	8
Q.3.	D. Answer in brief OR B) Answer in brief	8
Q.4.	Read the following Case Study and answer the questions that follow.	6

Signature  
(Concerned Faculty/HOD)

Signature  
(Principal)

# ***SEMESTER II***

<b>Programme : B. Com. (Accounting &amp; Finance)</b>				<b>Semester : II</b>	
<b>Course : Financial Accounting – Firms</b>				<b>Code :</b>	
<b>Suggested Lectures per week</b>				<b>03</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture</b>	<b>Practical</b>	<b>Tutorial</b>	<b>Credits</b>	<b>Theory</b>	
				<b>Internal 40 Marks</b>	<b>External 60 Marks</b>
<b>45</b>	<b>Nil</b>	<b>Nil</b>	<b>03</b>		
<b>Internal Component</b>					
<b>Class Test (Duration 20 Mins)</b>		<b>Projects / Assignments</b>		<b>Class Participation</b>	
<b>20 Marks</b>		<b>20 Marks</b>		<b>----</b>	
<b>Learning Objectives :</b>					
<ul style="list-style-type: none"> <li>• Learners will understand special features and accounting treatment of Partnership business</li> <li>• Learners will be able to demonstrate knowledge of preparation of Final Accounts through analysis and synthesis of information as well.</li> <li>• To help the learners to identify the procedure for settlement of liabilities at the time of dissolution of firm.</li> <li>• Learners will understand the entire process of amalgamation of firms and the accounting treatment of profit prior to incorporation</li> </ul>					
<b>Learning Outcomes :</b>					
After completion of the course, learners would be able to:					
<ul style="list-style-type: none"> <li>• Identify and apply appropriate accounting procedure for Admission, Retirement or Death of a partner.</li> <li>• Build a constructive plan for the dissolution of partnership firms as per legal compliances.</li> <li>• Implement accounting procedure for Amalgamation of firms, calculate of purchase consideration in case of Amalgamation of firms and prepare balance sheet of new firm after Amalgamation.</li> <li>• Calculate pre and post incorporation expenses and profit and treatment of pre-incorporation profit and post incorporation profit.</li> </ul>					
<b>Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study</b>					

### Modules at a glance:

<b>Module</b>	<b>Description</b>	<b>No of Hours</b>
<b>1</b>	<b>Partnership Final Accounts</b>	<b>12</b>
<b>2</b>	<b>Accounting for Piecemeal Distribution of Cash</b>	<b>10</b>
<b>3</b>	<b>Amalgamation of Firms</b>	<b>13</b>
<b>4</b>	<b>Profit Prior to Incorporation</b>	<b>10</b>
	<b>Total</b>	<b>45</b>



## Detailed Syllabus:

Module	Content	Pedagogy used	Duration	Reference Books
I	<p><b>Partnership Final Accounts :</b></p> <ul style="list-style-type: none"> <li>• Introduction to Partnership accounts</li> <li>• Various adjustments and Treatment of Goodwill at the time of Admission, Retirement and Death of Partner</li> <li>• Preparation of Partnership Final accounts on Admission, Retirement &amp; Death of Partner( During the year)</li> </ul>	<p>Theory Notes</p> <p>Practical Problems</p> <p>PPT</p>	12	<ul style="list-style-type: none"> <li>• Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Advance Accounts by Shukla &amp; Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill &amp; Co. Ltd., Mumbai</li> <li>• Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi</li> <li>• Compendium of Statement &amp; Standard of Accounting, ICAI.</li> <li>• Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill &amp; Co. Ltd., Mumbai</li> </ul>
II	<p><b>Accounting for Piecemeal Distribution of Cash :</b></p> <ul style="list-style-type: none"> <li>• Excess Capital Method : Settlement of External and Internal Liabilities and Capital Balances.</li> <li>• Maximum Loss Method Including insolvency of partner</li> </ul>	<p>Theory Notes</p> <p>Practical Problems</p> <p>PPT</p>	10	<ul style="list-style-type: none"> <li>• Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Advance Accounts by Shukla &amp; Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi</li> </ul>

				<ul style="list-style-type: none"> <li>• Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill &amp; Co. Ltd., Mumbai</li> <li>• Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi</li> <li>• Compendium of Statement &amp; Standard of Accounting, ICAI.</li> <li>• Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill &amp; Co. Ltd., Mumbai</li> <li>• Financial Accounting by Williams, Tata Mc. Grow Hill &amp; Co. Ltd., Mumbai</li> </ul>
III	<p><b>Amalgamation of Firms :</b></p> <ul style="list-style-type: none"> <li>• Realisation Method Only</li> <li>• Calculation of purchase consideration</li> <li>• Journal/ledger accounts of old firms</li> <li>• Preparing Balance sheet of new firm</li> </ul>	<p>Theory Notes</p> <p>PPT</p> <p>Practical problems</p>	13	<ul style="list-style-type: none"> <li>• Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Advance Accounts by Shukla &amp; Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill &amp; Co. Ltd., Mumbai</li> <li>• Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi</li> <li>• Compendium of Statement &amp; Standard of Accounting, ICAI.</li> <li>• Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill &amp; Co. Ltd., Mumbai</li> <li>• Financial Accounting by Williams, Tata Mc. Grow Hill &amp; Co. Ltd., Mumbai</li> </ul>

IV.	<p><b>Profit Prior to Incorporation :</b></p> <ul style="list-style-type: none"> <li>• Principles for ascertainment</li> <li>• Preparation of separate, combined, columnar Profit and Loss account including different basis of allocation of expenses and income</li> </ul>	<p>Theory Notes</p> <p>Practical Problems</p> <p>PPT</p>	10	<ul style="list-style-type: none"> <li>• Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Advance Accounts by Shukla &amp; Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill &amp; Co. Ltd., Mumbai</li> <li>• Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi</li> <li>• Compendium of Statement &amp; Standard of Accounting, ICAI.</li> <li>• Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill &amp; Co. Ltd., Mumbai</li> </ul>
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Prepared By

Approved By

**EVALUATION PATTERN FOR PRACTICAL COURSES :**

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 40% of total marks per course. The second component will be a Semester end examination with a weightage of 60% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

Details of Continuous Assessment (ICA): 40% of the total marks per course:

Continuous Assessment details: Total 20 Marks

Component 1 (CA -1) Assignment 10 marks

Component 2 (CA -2) Class Test 10 marks

Details of Semester End Examination: 60% of the total marks per course.

Duration of the examination will be **One Hour.** Total Marks: 30

Paper Pattern:

Total Three questions will be asked

Q. 1 is compulsory.

Solve any one from remaining TWO questions.

Each Question carries 15 Marks each.

Note: 15 marks questions can be sub-divided as per the length/ level of difficulty of the question.

Details of Semester End Examination: 60% of the total marks per course.

Duration of examination will be Two hour. Total Marks: 60

Paper Pattern:

Total Five questions will be asked.

Q.1 is compulsory.

Solve any THREE from remaining FOUR questions.

Each Question carries 15 marks each.

Note: 15 marks questions can be sub-divided as per the length/ level of difficulty of the question.

**EVALUATION PATTERN FOR INTERNAL COMPONENT :**

10 MARKS

Q1) Fill in the Blanks (5marks)

Q2 ) Practical/ Theory / Concept based question (5marks)

<b>Programme : B. Com. (Accounting &amp; Finance)</b>				<b>Semester : II</b>	
<b>Course : Elements of Costing</b>				<b>Code :</b>	
<b>Suggested Lectures per week</b>				<b>03</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture</b>	<b>Practical</b>	<b>Tutorial</b>	<b>Credits</b>	<b>Theory</b>	
				<b>Internal</b>	<b>External</b>
<b>45</b>	<b>Nil</b>	<b>Nil</b>	<b>03</b>	<b>40 Marks</b>	<b>60 Marks</b>
<b>Internal Component</b>					
<b>Class Test (Duration 20 Mins)</b>		<b>Projects / Assignments</b>		<b>Class Participation</b>	
<b>20 Marks</b>		<b>20 Marks</b>		<b>-----</b>	
<b>Learning Objectives :</b>					
<ul style="list-style-type: none"> <li>• Describe the cost concepts, cost behaviors, and cost accounting techniques that are applied to manufacturing and service businesses.</li> <li>• Develop an understanding of cost accounting statements</li> <li>• Determine the costs of products and services.</li> <li>• Analyze the profitability of a product or service.</li> <li>• Apply cost concepts and cost behaviours in the solving of management decision.</li> </ul>					
<b>Learning Outcomes :</b>					
<ul style="list-style-type: none"> <li>• After completion of the course, learners would be able to:</li> <li>• Express the place and role of cost accounting in the modern economic environment</li> <li>• Select the costs according to their impact on business</li> <li>• Differentiate methods of schedule costs per unit of production</li> <li>• Differentiate methods of calculating stock consumption</li> <li>• Interpret the impact of the selected costs method</li> <li>• Identify the specifics of different costing methods.</li> <li>• Calculate and explain the various formulae used in CVP analysis.</li> </ul>					
<b>Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study</b>					

### Modules at a glance:

<b>Module</b>	<b>Description</b>	<b>No of Hours</b>
<b>1</b>	<b>Introduction to Cost Accounting</b>	<b>10</b>
<b>2</b>	<b>Product Cost</b>	<b>12</b>
<b>3</b>	<b>Cost sheet</b>	<b>13</b>
<b>4</b>	<b>Profit Reconciliation statement</b>	<b>10</b>
	<b>Total</b>	<b>45</b>

## Detailed Syllabus:

Module	Content	Pedagogy used	Duration	Reference Books
<b>I</b>	<p><b>Introduction to Cost Accounting</b></p> <p>Introduction: Meaning, Objectives and Advantages of Cost Accounting, difference between cost accounting and financial accounting. Cost concepts and classifications. Elements of cost. Installation of a costing system. Role of a cost accountant in an organization</p>	<p>PPT</p> <p>Theory Notes</p> <p>Practical Problems</p>	10	<ul style="list-style-type: none"> <li>• Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems. S. Chand &amp; Co. Ltd., New Delhi.</li> <li>• Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems.,</li> <li>• Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.</li> <li>• Saxena Vashist. Cost management. Sultan Chand, New Delhi</li> <li>• ICAI and ICSI Study Materials</li> </ul>
<b>II</b>	<p><b>Product Cost:</b></p> <p>Material Costing: Material/inventory control-concept and techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, Simple Average, Weighted Average. Treatment of material losses.</p> <p>Labour Costing: Accounting and control of labour cost, time keeping and time booking, concept and treatment of idle time, over time.</p> <p>Overhead Costing: Classification, allocation, apportionment and absorption of overhead. Under- and over-absorption.</p>	<p>PPT</p> <p>Theory Notes</p> <p>Practical Problems</p>	12	<p>Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems. S. Chand &amp; Co. Ltd., New Delhi.</p> <ul style="list-style-type: none"> <li>• Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems.</li> </ul>

<b>III</b>	<b>Cost Sheet :</b> Meaning and Classification of Costs Determination of Total Cost Unit costs, Different Cost for different purposes – Preparation of Cost Statements	Theory Notes PPT Practical problems	13	<ul style="list-style-type: none"> <li>• Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems. S. Chand &amp; Co. Ltd., New Delhi.</li> <li>• Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems.,</li> <li>• Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.</li> <li>• Saxena Vashist. Cost management. Sultan Chand, New Delhi</li> <li>• ICAI and ICSI Study Materials</li> </ul>
<b>IV</b>	<b>Profit Reconciliation Statement :</b> Introduction and Meaning Need for Reconciliation Procedure of Preparation of Statement of Reconciliation Practical problems based on reconciliation of cost and financial accounts	Theory Notes PPT Practical problems	10	<ul style="list-style-type: none"> <li>• Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems. S. Chand &amp; Co. Ltd., New Delhi.</li> <li>• Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems.,</li> <li>• Saxena Vashist. Cost management. Sultan Chand, New Delhi</li> <li>• ICAI and ICSI Study Materials</li> </ul>

### EVALUATION PATTERN FOR PRACTICAL COURSES :

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 40% of total marks per course. The second component will be a Semester end examination with a weightage of 60% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

Details of Continuous Assessment (ICA): 40% of the total marks per course:

Continuous Assessment details: Total 20 Marks

Component 1 (CA -1) Assignment 10 marks

Component 2 (CA -2) Class Test 10 marks

Details of Semester End Examination: 60% of the total marks per course.

Duration of the examination will be **One Hour.** Total Marks: 30

Paper Pattern:

Total Three questions will be asked

Q. 1 is compulsory.

Solve any one from remaining TWO questions.

Each Question carries 15 Marks each.

Note: 15 marks questions can be sub-divided as per the length/ level of difficulty of the question.

Details of Semester End Examination: 60% of the total marks per course.

Duration of examination will be Two hour. Total Marks: 60

Paper Pattern:

Total Five questions will be asked.

Q.1 is compulsory.

Solve any THREE from remaining FOUR questions.

Each Question carries 15 marks each.

Note: 15 marks questions can be sub-divided as per the length/ level of difficulty of the question.

#### **EVALUATION PATTERN FOR INTERNAL COMPONENT :**

10 MARKS

Q1) Fill in the Blanks (5marks)

Q2 ) Practical/ Theory / Concept based question (5marks)

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<b>Program: B.Com(Accounting and Finance)</b>				<b>Semester: II</b>	
<b>Course: Business Law</b>				<b>Course Code:</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 25)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
2			2	20	30
<b>Learning Objectives:</b>					
<ol style="list-style-type: none"> <li>1. To get an overview of select Mercantile laws of India</li> <li>2. To understand the changing trends of these legislations in pace with the time</li> </ol>					
<b>Course Outcomes:</b>					
After completion of the course, learners would be able to:					
<ol style="list-style-type: none"> <li>1. To effectively apply these legislations in the area of their operations, be it employment or business</li> <li>2. To effectively evaluate the business regulatory environment on the basis of these legislations</li> </ol>					
<b>Outline of Syllabus:</b>					
<b>Module</b>	<b>Description</b>				<b>No of Hours</b>
<b>1</b>	<b>Indian Contract Act, 1872</b>				14
<b>2</b>	<b>The Indian Partnership Act, 1932 and The Limited Liability Partnership Act, 2008</b>				08
<b>3</b>	<b>THE NEGOTIABLE INSTRUMENTS ACT, 1881</b>				08
	<b>TOTAL</b>				30

### Detailed Syllabus:

<b>Unit</b>	<b>Topic</b>	<b>No. of Hours/Credits</b>
<b>Module 1</b>	<p><b><u>Indian Contract Act, 1872</u></b> Salient Provisions:</p> <ul style="list-style-type: none"> <li>• Rights available to parties under Indian Contract Act</li> <li>• Definition of Contract</li> <li>• Offer, Promise, Acceptance and enforceability and its types</li> <li>• Agreements and contracts</li> <li>• Essentials of a valid contract</li> <li>• Quasi Contracts</li> <li>• Quantum Meruit</li> <li>• Termination of Contract</li> <li>• Contract of indemnity and guarantee</li> <li>• Contract of Bailment</li> <li>• e-contracts</li> <li>• Basic awareness of drafting of contracts</li> </ul>	14

<b>Module 2</b>	<b>The Indian Partnership Act, 1932- and The Limited Liability Partnership Act, 2008</b> <b>Indian Partnership Act, 1932</b> <ul style="list-style-type: none"> <li>• Definition of Partner and Partnership</li> <li>• Formation of Partnership and Partnership Deed</li> <li>• Classification of Partnership and Partners</li> <li>• Partnership and Co-ownership</li> <li>• Provisions with regard to Minors</li> <li>• Dissolution</li> </ul> <b>The Limited Liability Partnership Act, 2008</b> <ul style="list-style-type: none"> <li>• LLP as Body corporate and its Characteristics</li> <li>• LLP Agreements</li> <li>• LLP-Partners Eligibility</li> <li>• Designated Partners</li> <li>• Partner's Liability</li> <li>• Name of LLP, its incorporation and contents of documentations</li> <li>• Holding out</li> <li>• Transferable interest</li> <li>• Winding up</li> </ul>	08
<b>Module 3</b>	<b>THE NEGOTIABLE INSTRUMENTS ACT, 1881</b> <ul style="list-style-type: none"> <li>• Understanding the concept and effect of Negotiability</li> <li>• Negotiable instruments, Types and its characteristics</li> <li>• Banker Customer relationship and their obligation</li> <li>• Paying banker and collecting banker</li> <li>• Payment in Due Course</li> <li>• Cheque- its honoring and bouncing- Legal implications</li> <li>• Material Alteration in instruments</li> <li>• Changing Trends: National Electronics Funds Transfer System (NEFT) and Real Time Gross Settlement (RTGS)</li> </ul>	08

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<b>Evaluation Scheme</b>		
<b>Internal Continuous Assessment (ICA)</b>  <b>(weightage)</b>	<b>Term End Examinations (TEE)</b>  <b>(weightage)</b>	
<b>20</b>	<b>30</b>	<b>50</b>

**B. Details of ICA-**

<b>Continuous Assessment</b>	<b>Details</b>	<b>Marks</b>
<b>Component 1 (ICA-1)</b>	Internal Class test	10
<b>Component 2 (ICA-2)</b>	Projects / Moot Court/Assignments/Presentations/Seminar	10

2. In ICA 1- 2 test of 10 marks, Average of the 2 tests

**B. Details of Semester End Examination**

Duration of examination- **One** hour

**Question paper pattern:**

<b>Question No.</b>	<b>Description</b>	<b>Marks</b>	<b>Total marks</b>
1	Answer the following Questions: c) Theory Question-Long Answer OR d) Case Law/Case lets /short notes	10	10
2	Answer the following Questions: b) Theory Question-Long Answer OR Case Law/Case lets /short notes	10	10
3	Answer the following Questions: b) Theory Question-Long Answer OR Case Law/Case lets /short notes	10	10
		<b>Total Marks</b>	<b>30</b>

Prepared by

Approved by

Signature

Dr. Deepa Chitnis

Faculty/HOD,

Signature

Dr Parag Ajagaonkar

Principal

<b>Program: B. Com (Accounting and Finance)</b>				<b>Semester : II</b>	
<b>Course : Course : Business Statistics</b> <b>Academic Year: 2023-2024</b>				<b>Code:</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lectures</b>	<b>Practicals</b>	<b>Tutorials</b>	<b>Credits</b>	<b>Internal Continuous Assessment (ICA) (weightage)</b>	<b>Term End Examinations (TEE) (weightage)</b>
<b>30</b>	<b>Nil</b>	<b>Nil</b>	<b>02</b>	<b>20 marks</b>	<b>30 marks</b>
<b>Internal Component</b>					
<b>Class Test</b>			<b>Projects / Assignments</b>	<b>Class Participation</b>	
<b>10 marks</b>			<b>10 marks</b>	<b>-</b>	
<b>Learning Objectives :</b>					
<ol style="list-style-type: none"> <li>1. To provide an overview to the students with the basic concepts involved in Statistics.</li> <li>2. To apply the basics of Statistical skills which are imperative in Economics and Management.</li> <li>3. To take well informed decisions in predictable and uncertain situations.</li> </ol>					
<b>Learning Outcomes :</b> After completion of the course, students would be able					
<ol style="list-style-type: none"> <li>1. To understand the various issues involved in the collection, analysis and arriving at conclusive Decisions regarding quantitative data.</li> <li>2. To understand and appreciate the practical relevance of various basic statistical tools in the Field of finance and economics.</li> </ol>					
<b>Pedagogy:</b>					
The objective of the course is to encourage students to learn and appreciate the use of the various tools of Mathematics and Statistical Techniques with regard to scientific management in businesses. Hence,					
<ol style="list-style-type: none"> <li>1. Adaptive teaching methods.</li> <li>2. To invoke Computational thinking in problem solving.</li> <li>3. Classroom session with applications in MS-excel in Tutorial Lecture.</li> <li>4. Students would be given project/field work for better understanding of the concepts.</li> </ol>					
<b>Detailed Syllabus: ( per session plan )</b>					
<b><u>Session Outline For Mathematical and Statistical Techniques I</u></b>					
<b>Each lecture session would be of one hour duration</b>					

Module	Module Content	Module Wise Pedagogy Used	Module Wise Duration	Module Wise Reference Books
I	<p><b>Introduction and Descriptive Statistics:</b></p> <p><b>a. Introduction:</b> Meaning, Scope and Limitations of Statistics, Basic Statistical Concepts: Population, Sample, variate, Attributes, Parameter, Statistic. Types of data, Sources of data: Primary and secondary, sample and census survey.</p> <p><b>b. Descriptive Statistics :</b></p> <p>I) <b>Measures of Central Tendency:</b> Definition of Average, Types of Averages: Arithmetic Mean, Combined and Weighted arithmetic mean, median, and Mode for raw data, Ungrouped frequency distribution, grouped frequency distribution. Quartiles, Deciles and Percentiles.</p> <p>II) <b>Measures of Dispersions:</b> Concept of dispersion. Absolute and relative measures of dispersion, Range, Quartile Deviation, Mean Deviation, Standard Deviation and corresponding coefficients. Combined Standard deviation.</p>	Classroom sessions with adaptive methods & computational thinking	2+6+7	<p>1.Statistical Methods - S.G. Gupta (S. Chand &amp; Co.)</p> <p>2. Quantitative Techniques for decision making by Anand Sharma.</p> <p>3. Business Statistics Using excel and SPSS by Nick Lee and Mike.</p>
II	<p><b>Probability &amp; Probability Distributions</b></p> <p><b>a. Probability Theory</b></p> <p>Concept of random experiment/trial and possible outcomes; Sample Space and Discrete Sample Space; Events their types, Algebra of Events, Mutually Exclusive and Exhaustive Events, Complimentary events.</p> <p>i) Classical definition of Probability, Addition theorem (without proof), conditional probability.</p> <p>ii) Independence of Events: <math>P(A \cap B) = P(A) P(B)</math>. Simple examples</p> <p>iii) Bayes Theorem</p> <p><b>a. Probability Distributions:</b></p> <p>i. Discrete Probability Distribution: Binomial, Poisson (Properties and</p>	Classroom sessions with computational thinking	4+5+6	<p>1.Statistics for management by Richard Levin, David S. Rubin, Sanjay Rastogi /Masoo Husain Siddiqui.</p> <p>2. Operations Research Gupta and Kapoor.</p>

	applications only, no derivations are expected) Continuous Probability distribution: Normal Distribution. (Properties and applications only, no derivations are expected)			
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Details of Internal Continuous Assessment (ICA)

Internal Test Marks : 10

Internal test of 10 marks will be conducted and best of 2 will be taken and then average of these 2 will be taken as final 10 marks for ICA 1

Term End Examination Question Paper Pattern Total Marks: 30

Q1 Answer any two out of the following Three questions (based on Module I)  $5 \times 2 = 10$

Q2 Answer any two out of the following Three questions (Based on Module II)  $5 \times 2 = 10$

Q3 Answer any two out of the following Three questions ( Based on Both Module I&II)  $5 \times 2 = 10$

**Reference Books:**

Title	Author(s)	Publisher
Business Mathematics	D. C. Sancheti and V. K. Kapoor	Sultan Chand & Sons, 2006,
Mathematics for Business Economics:	J. D. Gupta, P. K. Gupta and Man Mohan,	Tata Mc- Graw Hill Publishing Co. Ltd., 1987
Schaum Series STATISTICS	Murray Spiegel, Larry Stephens	Mc Graw Hill
Operations Research	Gupta and Kapoor	S. Chand & Sons Co.
Statistical Methods	S.G. Gupta	S. Chand & Sons Co.
Business Mathematics & Statistics	B Aggarwal	Ane Book Pvt. Limited
Statistics for management	Richard Levin, David S. Rubin, Sanjay Rastogi /Masoos Husain siddiqui.	Pearson
Mathematics & Statistics	Ajay Goel & Alka Goel.	Taxmann's Publication
Quantitative Techniques of Decision Making	Anand Sharma	Himalaya Publishing House
Business Statistics Using Excel & SPSS	Nick Lee & Mike	SAGE
Business mathematics and statistics	V.R.Nikam	(Chandralok Prakashan)

## **MACROECONOMICS**

### **MODULE I: Economy in the short run (15 hours)**

Macroeconomics: scope and significance; Circular flow of income- closed economy: two- sector and three-sector models, open economy: four sector model. Leakages and injections - their impact on circular flow of income.

Concepts of national Income: GNP, GDP, NNP at market prices, NNP at factor cost, Personal Income, Disposable Income, Real and Nominal GDP, Current and Nominal GDP, Green GDP, Measurement of National Income. Numerical problems.

Business cycles: meaning, features and phases. Case studies

Policies for Economic Stabilisation

### **MODULE II: Introduction to Keynesian Economics (15 hours)**

Theory of Income and Employment- Classical Theory: Say's law of markets ; Keynesian Theory of Employment: Aggregate Demand ( $C + I + G$ ), Aggregate Supply and Effective Demand.

Theory of Consumption: Fundamental psychological law of consumption, average and marginal propensity to consume and their implications, factors affecting consumption: subjective and objective. Case studies and numerical problems.

Theory of Investment: Meaning of investment function, determinants of investment function: marginal efficiency of capital and rate of interest; Factors affecting MEC: Prospective yield and Supply price (Cost of Investment); Relationship between MEC and rate of interest. Investment Multiplier- meaning, assumptions, working, limitations and leakages. Case studies and numerical problems.

References:

1. N Gregory Mankiw: "Principles of Macroeconomics" Cengage Learning India.
2. Ahuja H.L: "Macroeconomics: Theory and Policy", S. Chand Company Ltd. New Delhi
3. McConnell & Brue: "Macroeconomic", McGraw-Hill Education Private Ltd. New Delhi
4. Dornbusch & Fischer: 'Macroeconomics' McGraw Hill Education, New Delhi.
5. R. Glenn Hubbard & O'brien: 'Macroeconomics', Pearson Education, New Delhi.
6. D N Dwivedi: 'Managerial Economics' Vikas Publishing House.

### **Evaluation Pattern**

Weightage to Semester End Examination and Internal Continuous Assessment will be 60:40 respectively.

For courses carrying 2 credits

Courses carrying 2 credits shall be evaluated for total of 50 marks, which means 30 marks Semester End Examination and 20 marks for Internal Continuous Assessment.

1. For Internal Continuous Assessment, there shall be two tests of 10 marks each held at regular intervals during the semester. These tests may be conducted either in online mode or as a pen paper test. An average of marks obtained in the 2 tests shall be considered as final marks.

The other component for 10 marks shall be chosen by the department. This can be a project/ assignment/ field study/ seminar/group discussion and so on.

2. For Semester End Examination, the question paper pattern shall be as follows:

Maximum Marks: 30

Duration: One hour

All questions will be compulsory carrying 15 marks each with internal choice

Q. 1 Based on Module 1 of the syllabus

Answer any two out of the following questions: (7.5 X 2 =15 marks)

A. Descriptive

B. Numerical or application based

C. Numerical or application based / Case study

Q. 2 Based on Module 2 of the syllabus

Answer any out of the following questions: (7.5 X 2 =15 marks)

A. Descriptive

B. Numerical or application based

C. Numerical or application based / Case study



<b>Programme : B. Com (Accounting and Finance)</b>				<b>Semester : II</b>	
<b>Course : Competition Law</b>				<b>Code :</b>	
<b>Suggested Lectures per week</b>				<b>02</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture</b>	<b>Practical</b>	<b>Tutorial</b>	<b>Credits</b>	<b>Theory</b>	
				<b>Internal</b>	<b>External</b>
<b>30</b>	<b>Nil</b>	<b>Nil</b>	<b>2</b>	<b>20 marks</b>	<b>30 marks</b>
<b>Internal Component</b>					
<b>Class Test</b>			<b>Projects / Assignments/Presentations</b>		<b>Class Participation</b>
<b>10 Marks</b>			<b>10 Marks</b>		<b>---</b>
Module 1 (Lectures 10)					
1.1 Concept and Function of market and role of Competition Act					
1.2 Evolution and Growth of Competition Law					
1.3 Nature and Scope of Competition Law					
1.4 Competition Act 2002, Overview, definition and idea of agreement, dominant position, combinations and effect of anticompetitive activities					
Module 2 (Lectures 10)					
2.1 Anti-Competitive Agreement (Section 3)					
2.2 Horizontal Agreement----Type of Horizontal Agreement					
2.3 Vertical Agreement---Type of Vertical Agreement					
2.4 Horizontal Agreement V Vertical Agreements					
2.5 Prohibition of Anti-competitive agreements/ cartel/bid rigging					
Module 3 (Lectures 10)					
3.1 Abuse of Dominant position (Section 4)					
3.2 Factors for determining dominant position					
3.3 Combinations: Concepts, forms and regulatory framework in India					
3.4 Establishment and Constitution of Competition Commission of India					
3.5 Jurisdiction of Competition Commission of India (CCI)					
Suggested Reading :					
1) Competition Law & Practice – Neha Vyas					
2) Singhal’s Competition Law					

Evaluation Scheme		
<b>Internal Continuous Assessment (ICA)</b> <b>(weightage)</b>	<b>Term End Examinations (TEE)</b> <b>(weightage)</b>	
<b>20</b>	<b>30</b>	<b>50</b>

**C. Details of ICA-**

<b>Continuous Assessment</b>	<b>Details</b>	<b>Marks</b>
<b>Component 1 (ICA-1)</b>	Internal Class test	10
<b>Component 2 (ICA-2)</b>	Projects / Moot Court/Assignments/Presentations/Seminar	10

3. In ICA 1- 2 test of 10 marks, Average of the 2 tests

**B. Details of Semester End Examination**

Duration of examination- **One** hour

**Question paper pattern:**

<b>Question No.</b>	<b>Description</b>	<b>Marks</b>	<b>Total marks</b>
1	Answer the following Questions: e) Theory Question-Long Answer OR f) Case Law/Case lets /short notes	10	10
2	Answer the following Questions: c) Theory Question-Long Answer OR Case Law/Case lets /short notes	10	10

3	Answer the following Questions: c) Theory Question-Long Answer OR Case Law/Case lets /short notes	10	10
		<b>Total Marks</b>	<b>30</b>

Prepared by

Approved by

Signature

Signature

Dr. Deepa Chitnis

Dr Parag Ajagaonkar

Faculty/HOD,

Principal

<b>Programme : B. Com (Accounting and Finance)</b>				<b>Semester : II</b>	
<b>Course : Introduction to Auditing</b>				<b>Code :</b>	
<b>Suggested Lectures per week</b>				<b>02</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture</b>	<b>Practical</b>	<b>Tutorial</b>	<b>Credits</b>	<b>Theory</b>	
				<b>Internal</b>	<b>External</b>
<b>30</b>	<b>Nil</b>	<b>Nil</b>	<b>02</b>	<b>20 marks</b>	<b>30 marks</b>
<b>Internal Component</b>					
<b>Class Test</b>			<b>Projects / Assignments</b>	<b>Class Participation</b>	
<b>10 marks</b>			<b>10 marks</b>	<b>---</b>	
<b>Learning Objectives :</b>					
<ul style="list-style-type: none"> <li>To learn the basics of Auditing .</li> <li>To learn types of audit .</li> <li>To learn about the auditing procedures such as vouching and verification.</li> </ul>					
<b>Learning Outcomes :</b>					
<ul style="list-style-type: none"> <li>Students will be able understand the importance of Auditing.</li> <li>Students will be able to understand the types of audit.</li> <li>Students will understand Vouching and Verification</li> </ul>					

**Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study**

### *Modules at a Glance*

Sr. No.	Modules	No. of Lectures
01	Basics of Auditing	10
02	Types of Audits	12
03	Vouching and Verification	08
<b>Total</b>		<b>30</b>

Sr. No.	Modules	Pedagogy Used	Duration	Reference Materials
<b>1.</b>	<b>Introduction</b>		<b>10</b>	
	Auditing Definition, nature, Objectives & Importance of Auditing, Principles, Advantages Disadvantages ,Qualities of Auditor, Frauds and Error, Difference between Investigation & Auditing.	Theory Notes PPT Practical Questions		<ul style="list-style-type: none"> <li>● <i>Contemporary Auditing – Kamal Gupta, 6th Edition 2005, published by Tata McGraw Hill Publishing Co. Ltd</i></li> </ul>

		Case study		
<b>2.</b>	<b>Types of Auditing</b>		<b>12</b>	
	Types of Audit (Statutory , Internal, Concurrent Audit, Management, Cost Audit, Continuous, Interim, Balance Sheet Audit)	Theory Notes PPT Practical Questions Case study		● <i>Contemporary Auditing – Kamal Gupta, 6th Edition 2005, published by Tata McGraw Hill Publishing Co. Ltd</i>
<b>3.</b>	<b>Vouching and Verification</b>		<b>08</b>	
	<p><b><u>Vouching</u></b></p> <p><b><u>Audit of Income:</u></b> Revenue from Sales and Services, Rental Income, Interest &amp; Dividends Income, Royalties Income, Recovery of Bad debts written off, Commission Received</p> <p><b><u>Audit of Expenditure:</u></b> Purchases, Salaries &amp; Wages, Rent, Insurance Premium, Telephone expenses, Petty cash payment, Advertisement, Travelling Salesmen’s Commission, Freight Carriage and Custom Duties</p> <p><b><u>Verification</u></b></p> <p><b><u>Audit of Assets:</u></b> Plant &amp; Machinery, Furniture and fixtures, Accounts Receivable, Investments, Inventory, Goodwill, Patent Rights</p> <p><b><u>Audit of Liabilities:</u></b> Outstanding Expenses, Accounts Payable, Secured loans, Unsecured Loans, Contingent Liabilities, Public Deposits</p>	Theory Notes PPT Case study		● <i>Contemporary Auditing – Kamal Gupta, 6th Edition 2005, published by Tata McGraw Hill Publishing Co. Ltd</i>

Prepared by

Approved by

Signature

Signature

**SEMESTER END ASSESSMENT: 30 MARKS**

**DURATION: 1 HOUR**

**Question Paper Pattern for Theory Subjects (Semester –end Examination)**

All questions are compulsory

Q. No.	Particulars	Marks
Q.1.	B) Answer in brief OR B) Answer in brief	8
Q.2.	B) Answer in brief OR B) Answer in brief	8
Q.3.	B) Answer in brief OR B) Answer in brief	8
Q.4.	Short Notes (Any two out of Three)	6

Programme : B. Com (Accounting & Finance)				Semester			
Course : Supply Chain Management & logistics				Code:			
Teaching Scheme				Evaluation Scheme			
Lecture	Practical	Tutorial	Credits	Theory		Practical	
				Internal	External	Internal	External
30	Nil	Nil	02	25 Marks	75 Marks	Nil	Nil
Internal Component							
Class Test Duration			Assignments			Class Participation	

10 Marks	15 Marks	Nil
Learning Objectives		
<ul style="list-style-type: none"> <li>• To provide students with basic understanding of concepts of logistics and supply chain management</li> <li>• To introduce students to the key activities performed by the logistics function</li> <li>• To provide an insight in to the nature of supply chain, its functions and supply chainsystems</li> <li>• To understand global trends in logistics and supply chain management</li> </ul>		
Learning Outcomes		
<p>The students should be able to:</p> <ul style="list-style-type: none"> <li>• Analyze how logistical decisions (e.g., facilities, inventory, and transportation) impact the performance of the firm as well as the entire supply chain.</li> <li>• Analyze the strengths and weaknesses of various transportation modes and performcost analysis.</li> <li>• Develop the strategies that can be taken to find the best paths to route vehicles todeliver and collect goods at multiple stops.</li> <li>• Develop the strategies that can be taken to manage inventories, including deciding thetiming and quantity for replenishments without hurting the level of product availability.</li> <li>• Know basic characteristics and costs of warehousing and materials handling activities.</li> <li>• Understand dynamics within the supply chain to optimize performance andprofitability.</li> <li>• Learn methods of distribution, reverse logistics, and global supply chaincommunications</li> </ul>		
Pedagogy		
Lecture, network designing, case study, packaging design analysis, video clips, documentaries, infrastructure project analysis etc.		

Detailed Syllabus Plan				
Module	Module Content	Module wise pedagogy used	Duration of Module	Reference Book
I	<p><b>Overview of Logistics and Supply Chain Management</b></p> <p>a) Introduction to Logistics Management</p> <ul style="list-style-type: none"> <li>• Meaning, Basic Concepts of Logistics- Logistical Performance Cycle,</li> <li>• Types- (In process, Inbound, Outbound, Integrate , Reverse and Green Logistics)</li> <li>• Objectives of Logistics, Importance of Logistics, Scope of Logistics, Logistical Functions/Logistic Mix,</li> </ul> <p>b) Introduction to Supply Chain Management</p> <ul style="list-style-type: none"> <li>• Meaning, Objectives, Functions, Participants of Supply Chain, Role of Logistics in Supply Chain, Comparison between Logistics and SCM, Channel Management and Channel Integration</li> </ul>	Lecture, case study, , video clips, documentaries etc.	8 lectures	<ul style="list-style-type: none"> <li>•David Simchi Levi, Philip Kaminshy, Edith Simchi Levi, Designing &amp; Managing the Supply Chain - Concepts, Strategies and Case Studies Logistics</li> <li>• Donald Waters, An Introduction to Supply Chain</li> <li>• Martin Christopher, Logistics &amp; Supply Chain Management -Strategies for Reducing Cost &amp; Improving Services</li> <li>• Vinod Sople, Logistic</li> </ul>
II	<p>a) <b>Transportation</b></p> <ul style="list-style-type: none"> <li>• Introduction, Transport Functionality, Factors Influencing Transportation Decisions, Modes of Transportation, Intermodal Transportation</li> </ul> <p>b) Warehousing</p> <ul style="list-style-type: none"> <li>• Introduction, Types of Warehouses, Warehousing Layouts and Strategies, Factors affecting Warehousing. Fulfillment centers.</li> </ul> <p>c) Packaging</p> <ul style="list-style-type: none"> <li>• Introduction, Objectives of Packaging, Functions/Benefits of Packaging</li> </ul>	Lecture, , case study, video clips, documentaries, etc.	6 lectures	<ul style="list-style-type: none"> <li>•Donald J Bowersox&amp; David J Closs, Logistic Management - The Integrated Supply Chain Process</li> <li>•Alan Rushton, Phil Croucher, Peter Baker, The Handbook of Logistics and Distribution Management- Understanding the Supply Chain</li> <li>•Donald J. Bowersox&amp; David J Closs, Logistical Management- The Integrated Supply Chain Process, McGraw Hill Education</li> </ul>



III	<p><b>Inventory Management, Logistics Costing, &amp; Performance Management</b></p> <p>a) Inventory Management</p> <ul style="list-style-type: none"> <li>• Meaning, Objectives, Functions, Importance, Techniques of Inventory Management</li> </ul> <p>b) Logistics Costing</p> <ul style="list-style-type: none"> <li>• Meaning, Total Cost Approach, Activity Based Costing, Mission Based Costing</li> </ul> <p>c) Performance Measurement in Supply Chain</p> <ul style="list-style-type: none"> <li>• Meaning, Types of Performance Measurement, Characteristics of Ideal Measurement System</li> </ul>	<p>Lecture, network designing, case study, video clips, documentaries, infrastructure project analysis etc.</p>	<p>8 lectures</p>	<ul style="list-style-type: none"> <li>• Ronald H Ballou &amp; Samir K Srivastava, Business Logistics/ Supply Chain Management- Pearson</li> <li>• Donald J Bowersox, David J Closs &amp; M Bixby Cooper, Supply Chain Logistics Management- The McGraw Hill Companies</li> </ul>
IV	<p><b>Recent Trends in Logistics and SCM</b></p> <p>a) Information Technology in Logistics</p> <ul style="list-style-type: none"> <li>• Introduction, &amp; Role of IT in Logistics &amp; SCM, Introduction to supply chain automation and use of block chain technology</li> </ul> <p>b) Modern Logistics Infrastructure</p> <ul style="list-style-type: none"> <li>• Golden Quadrilateral, Logistics Parks, Deep Water Ports</li> </ul> <p>c) Logistics Outsourcing</p> <ul style="list-style-type: none"> <li>• Meaning, Objectives, Benefits/ Advantages of Outsourcing</li> </ul> <p>d) Logistics in the Global Environment</p> <ul style="list-style-type: none"> <li>• Managing the Global Supply Chain, Global Logistics Trends, Global Issues and Challenges in Logistics and SCM</li> </ul>	<p>Lecture, network designing, case study, packaging design analysis, video clips, documentaries, infrastructure project analysis etc.</p>	<p>8 lectures</p>	<ul style="list-style-type: none"> <li>• David Simchi Levi, Philip Kaminsky, Edith Simchi Levi, Designing &amp; Managing the Supply Chain - Concepts, Strategies and Case Studies Logistics</li> <li>• Donald Waters, An Introduction to Supply Chain</li> <li>• Supply Chain Management Text and Cases – Janat Shah, Pearson</li> <li>Martin Christopher, Logistics &amp; Supply Chain Management - Strategies for Reducing Cost &amp; Improving Services</li> </ul>

**SEMESTER END ASSESSMENT: 30 MARKS**

**DURATION: 1 HOUR**

**Question Paper Pattern for Theory Subjects (Semester –end Examination)**

All questions are compulsory

Q. No.	Particulars	Marks
Q.1.	C) Answer in brief OR B) Answer in brief	8
Q.2.	C) Answer in brief OR B) Answer in brief	8
Q.3.	C) Answer in brief OR B) Answer in brief	8
Q.4.	Read the following Case Study and answer the questions that follow.	6

<b>Course : Organizational behavior – II</b>				<b>Code :</b>	
<b>Suggested Lectures per week</b>				<b>02</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture</b>	<b>Practical</b>	<b>Tutorial</b>	<b>Credits</b>	<b>Theory</b>	
				<b>Internal</b>	<b>External</b>
<b>30</b>	<b>Nil</b>	<b>Nil</b>	<b>02</b>	<b>20 marks</b>	<b>30 marks</b>
<b>Internal Component</b>					
<b>Class Test</b>			<b>Projects / Assignments</b>	<b>Class Participation</b>	
<b>10 marks</b>			<b>10 marks</b>	<b>----</b>	
<b>Learning Objectives :</b>					
<ul style="list-style-type: none"> <li>To familiarize the learner with the fundamentals of Organizational culture and change and its relative importance in practice.</li> <li>To understand the importance of leadership at workplace in building positive organizational culture and embracing change.</li> <li>To understand the manner in which organizational culture affects and change the people in the organization.</li> </ul>					
<b>Learning Outcomes :</b>					
<ul style="list-style-type: none"> <li>The learner will be able to adapt better to his/her organization as well as be in a position to describe and develop a positive organizational culture and provide solutions for the same</li> <li>The learner will be able to evaluate the reasons for resistance to organizational change and provide solutions for the same.</li> <li>The learner will be able to enumerate and explain factors which create and sustain positive organizational culture and combat resistance to change</li> <li>The learner will be able to explain the role of leadership in organizational development.</li> </ul>					
<b>Pedagogy : Classroom learning , Presentation, Theory Notes, Assignments, Case Study, Audio-visuals.</b>					

**Modules at a glance:**

Sr. No.	Modules	No. of Lectures
1	Organizational Culture & Organizational Behaviour	8
2	Organizational Change	8
3	Leadership and Organizational Behaviour	6
4	Organizational Development	8
	<b>Total</b>	<b>30</b>

## Detailed Syllabus:

Module	Content	Pedagogy used	Duration	Reference Books
I	<p><b><u>Organizational Culture &amp; Organizational Behaviour</u></b></p> <p>Meaning of Organizational Culture, Strong culture Vs Weak culture, Features of Organizational culture, Determinants of organisational culture Creating a positive organizational culture, Challenges for Organizational culture.</p>	Classroom learning, Presentation, Theory Notes, Assignments, Case Study, Audio-visuals	8	<ul style="list-style-type: none"> <li>Organisational behaviour, S.Robbins, Prentice Hall (pg 550-563) (pg 584-591),</li> <li>Prasad L M, Organizational Behaviour, Sultan Chand</li> <li>Aswathapa, Organizational behaviour,</li> </ul>
II	<p><b>Organizational Change</b></p> <p>Concepts of organisational change, Nature of Change, Factors leading/influencing organisational change– Effect, Response, and Resistance to Change, Kurt Lewins model of organisational change</p>	Classroom learning, Presentation, Theory Notes, Assignments, Case Study, Audio-visuals.	8	<ul style="list-style-type: none"> <li>Organisational behaviour, S.Robbins, Prentice Hall (pg 550-563) (pg 584-591),</li> <li>Prasad L M, Organizational Behaviour, Sultan Chand</li> <li>Aswathapa, Organizational behaviour,</li> </ul>
III	<p><b>Leadership and Organizational Behaviour</b></p> <p>What is Leadership? Trait theories, Behavioral theories Contingency Theory Charismatic Leadership-characteristics Transformational Leadership-characteristics Transactional Leadership; - characteristics</p>	Classroom learning, Presentation, Theory Notes, Assignments ,Case Study, Audio-visuals.	6	<ul style="list-style-type: none"> <li>Organisational behaviour, S.Robbins, Prentice Hall (pg 550-563) (pg 584-591),</li> <li>Prasad L M, Organizational Behaviour, Sultan Chand</li> <li>Aswathapa, Organizational behaviour,</li> </ul>

<b>IV</b>	<b>Organizational development</b>  Meaning and Definition, Relevance of Organisational  Development for Managers, Ethical Dilemmas in Practicing OD,  Organisational Development techniques, Learning Organisation	Classroom learning, Presentation, Theory Notes, Assignments, Case Study, Audio- visuals.	8	<ul style="list-style-type: none"> <li>• Organisational behaviour, S.Robbins, PrenticeHall (pg 550-563) (pg 584-591),</li> <li>• Prasad L M, Organizational Behaviour, SultanChand</li> <li>• Aswathapa, Organizational behaviour,</li> </ul>
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Prepared by

Approved by

Signature

Signature

(Concerned Faculty / HOD)

(Principal)

**SEMESTER END ASSESSMENT: 30 MARKS**

**DURATION: 1 HOUR**

**Question Paper Pattern for Theory Subjects (Semester –end Examination)**

All questions are compulsory

Q. No.	Particulars	Marks
Q.1.	D) Answer in brief OR B) Answer in brief	8
Q.2.	D) Answer in brief OR B) Answer in brief	8
Q.3.	D) Answer in brief OR B) Answer in brief	8
Q.4.	Read the following Case Study and answer the questions that follow.	6

<b>Program: B.Com.(Accounting &amp; Finance) (2023-24)</b>				<b>Semester: II</b>	
<b>Course: Effective Business Communication</b>				<b>Course Code: UCNMBCM204</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 20)</b>	<b>Semester End Examinations (SEE)(Marks- 30 in Question Paper)</b>
30	-	-	02	20 Marks	30 Marks
<b>Outline of Syllabus: (per session plan)</b>					
<b>Module</b>	<b>Description</b>				<b>No of Hours</b>
1	<b>Interviews and Group Discussions</b>				<b>05</b>
2	<b>Meetings</b>				<b>03</b>
3	<b>Business Correspondence</b>				<b>05</b>
4	<b>Reading Skills</b>				<b>02</b>
5	<b><u>Activity based learning</u> Group discussions Mock interviews Exercises in Reading skills</b>				<b>15 Hours</b>
	<b>Total</b>				<b>30 Hours</b>
	<b>The course will be taught through theory and case studies</b>				

## Detailed Syllabus:

Module	Topic	No. of Hours/Credits
Module1	<b>Interviews:</b> Planning and Preparing for a Selection Interview <b>Group Discussions:</b> Types of GD, Process, Evaluation, Mistakes to avoid in a Group Discussion.	05 hours
Module2	<b>Meetings:</b> Need and Importance of Meetings, Types of Meetings, Conduct of Meeting/ Role of the Chairperson, Role of the Participants. Drafting of Notice and Agenda	03 hours
Module3	<b>E-mail writing:</b> Letters of Inquiry, Letters of Complaints, Claims, Adjustments, Consumer Grievance Letters	05 hours
Module4	<b>Reading Skills</b> Reading with fluency and speed Skimming and scanning Identifying relevant information	02 hours
Module5	<b><u>Activity based learning</u></b> <b>Group discussions</b> <b>Mock interviews</b> <b>Exercises in Reading skills</b>	15 hours

### Suggested Reading:

A Handbook Of Commercial Correspondence. (1992). Ashley,A. Oxford University Press. .

Alien, R. (1970). *Organisational Management through Communication*. .

Balan, K. a. ( 1996). *Effective Communication*. New Delhi: Beacon .

Benjamin, J. (1993). *Business and Professional Communication Concepts and Practices*. New York: Harper Collins College Publishers.

Bovee Courtland, L. a. (1989). *Business Communication*. New York, Taxman: McGraw Hill Publication.

Frailley, L. (1982). *Handbook of Business Letters, Revised Edn*. Prentice Hall Inc.

French, A. (1993). *Interpersonal Skills*. New Delhi: Sterling Publishers.

H., W. F. (2012). *Soft Skills Training: A Workbook to Develop Skills for Employment*. London: Create Independent Pub.

Hamilton, C. (2011, 2008, 2005). *Communicating for Results: A Guide for Business and the Professions, Ninth Edition*. Wadsworth: Cengage Learning, Lyn Uhl.



Lesikar, R. V. (1994). *Business Communication: Theory and Application*. Illinois.

Locker, K. O., & Kaczmarek, S. K. (2014). *Business Communication: Building Critical Skills, Sixth Edition*. New York, NY: McGraw-Hill/Irwin

Monarth, H. (2014). *Breakthrough Communication*. McGraw-Hill Education.

Mukerjee, H. S. (2012). *Business Communication: Connecting at Work*. Oxford University Press.

P. D. Chaturvedi, M. C. (2013). *Business Communication, Skills, Concepts, and Applications Third Edition*. Dorling Kindersley (India) Pvt. Ltd.

Quintanilla, K. M., & Wahl, S. T. (2017). *Business and Professional Communication, Third Edition*. Los Angeles: Sage.

Prepared by

Approved by

Signature

Signature

(Concerned Faculty / HOD)

(Principal)

**a). Details of Continuous Assessment (CA)**

40% of the total marks per course:

Continuous Assessment	Details	Marks
<b>Component 1 (CA-1)</b>	Class Test (MCQ) Mean score of two class tests of 10 marks	10
<b>Component 2 (CA-2)</b>	Group Discussions	10

**b). Details of Semester End Examination**

60% of the total marks per course. Duration of examination will be of one hour.

Question Number	Description	Total Marks
Q1	Essay type (Any 1 out of 2)	10
Q2	Drafting of Trade Letters (Any 2 out of 3) <ul style="list-style-type: none"><li>• Letter of Inquiry</li><li>• Letter complaint/claim/Adjustment</li><li>• Consumer Grievance Redressal letter</li></ul>	10
Q3	A. Case Study B. Drafting of Notice and Agenda of meetings	10(5+5)
	<b>Total Marks</b>	<b>30</b>

## Global Environment Management

<b>Program: F.YB A F</b>				<b>Semester: II</b>							
<b>Course: Global Environment Management</b> <b>Academic Year: 2023-2024</b>				<b>Code:</b>							
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>							
<b>Lecture</b>	<b>Practical</b>	<b>Tutorial</b>	<b>Credit</b>	<b>Internal Continuous Assessment (ICA) (weightage)</b>	<b>Term End Examinations (TEE) (weightage)</b>						
30	-	-	2	<b>20</b>	<b>30</b>						
<b>Internal Component Assessment</b>											
		<table border="1"> <tr> <td style="text-align: center;"><b>ICA 1</b></td> <td style="text-align: center;"><b>ICA 2</b></td> </tr> <tr> <td style="text-align: center;"><b>Class Test (Compulsory)</b></td> <td style="text-align: center;"><b>Assignment 1</b></td> </tr> <tr> <td style="text-align: center;"><b>10</b></td> <td style="text-align: center;"><b>10</b></td> </tr> </table>		<b>ICA 1</b>	<b>ICA 2</b>	<b>Class Test (Compulsory)</b>	<b>Assignment 1</b>	<b>10</b>	<b>10</b>		
<b>ICA 1</b>	<b>ICA 2</b>										
<b>Class Test (Compulsory)</b>	<b>Assignment 1</b>										
<b>10</b>	<b>10</b>										
<b>Learning Objectives:</b>											
<ol style="list-style-type: none"> <li>1. To impart the Fundamental knowledge of Environment and Sustainability, and make the learners understand the complex human- environmental relationships amongst the learners.</li> <li>2. To evaluate the various Global Environmental issues and develop the understanding to resolve them</li> <li>3. To emphasize the importance of environment management in all commercial and economic activities and explain theories and concept applied by businesses in environmental decision making</li> <li>4. To orient learners towards the technological applications like Geo-spatial Technology and Google Earth.</li> </ol>											
<b>Learning Outcomes:</b>											
<p>At the end of the course module, the students should be able to:</p> <ol style="list-style-type: none"> <li>1. The learners will be enhanced with the knowledge of various environmental issues in the world and will be encouraged to take steps for the conservation and sustainability of natural environment</li> <li>2. Learners will be encouraged with innovative business solutions in various sectors of the economy</li> <li>3. Learners will be able to describe the importance and application of the environment management practices in business, commerce and corporate world</li> <li>4. Learners will be able to explain changing perception of businesses and corporations in environmental decision making adopted in the world.</li> </ol>											
<b>Pedagogy:</b> The objective of the course is to encourage students to learn and to appreciate the use of the various tools. Hence,											
<ol style="list-style-type: none"> <li>1) Short case studies would be either discussed in class</li> <li>2) Pertaining to the topic covered, students would be given project/field work which will be of practical nature.</li> <li>3) Besides, projects, newspapers articles, class room discussions, debates etc will be taken up to link the topics with the current scenario.</li> </ol>											

**Pre-requisite:**

1. Basic understanding of the relevance of natural environment and its spatial relevance
2. Awareness about existing conditions and issues in the field of Environment

**Detailed Syllabus: (per session plan)****Session Outline****Each lecture session would be of one hour duration (30 sessions)**

Module	Module Content	Module Wise Pedagogy Used	Module Wise Duration	Module Wise Reference Books
I	<b>Global Environment Trends</b> 1.1 Global Trends influencing Environment and living conditions (Demography, urbanization and its challenges, Environmental health-pollution), 1.2 Challenges- Global Warming- Causes and Impacts, Climate change and mitigations-Climate Finance, Carbon Credit; Solid waste Management 1.3 Innovative ways of dealing with challenges through technology-Climate Technology	Field visits Class room sessions Documentary Screenings	10	Rajgopalan C (2015): Environmental Studies. Oxford University Press Krishnamoorthy, Bala (2017).  Environmental Management Text and Cases. PHI Learning Pvt Ltd
II	<b>Environment Management</b> 2.1 Concept, need, Relevance; EMS, ISO series- ISO 14000 2.2 Environmental Audit- Environmental Accounting-Environmental Balance Sheets and Global Reporting Initiatives (GRI); Dow Jones Sustainability Index; 2.3 Environmental Legal framework and Regulations in India- Environment Impact Assessment (EIA) 2.4 Role of technology in Environment Management: Geospatial Technology (GST)	Class room sessions Documentary Screenings	10	Prasad Modak, 2018, Environmental Management Towards Sustainability, CRC Press Taylor and Francis Group  Gupta A. (1998) - 'Ecology and Development in the Third World', Routledge  <b>Environmental Law in India</b> by P. Leelakrishnan

III	<p><b>Industry, Business and Environment Management</b></p> <p>3.1 Industries and Environment-impact; Sustainable Industries</p> <p>3.2 Green Business-Green Consumption-Green Marketing</p> <p>3.3 Role of Corporate sustainability in Environment Management- Introduction to Nudge Theory; Triple Bottom Line Concept; Introduction to ESG (Environmental, Social, Governance) Criteria</p>	Class room sessions Documentar y Screenings	10	<p>C J Barrow (2005): Environmental Science, Routledge Publications</p> <p>World Business Council for Sustainable Development 2019,2020,2021</p> <p>Jayamani, C. V. and Vasanthagopal, R. (2012). 'Environmental Management', New Century Publications, New Delhi.</p>
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### Evaluation Scheme under NEP

Evaluation Scheme		
<b>Internal Continuous Assessment (ICA) (weightage)</b>	<b>Term End Examinations (TEE) (weightage)</b>	<b>Total</b>
<b>20</b>	<b>30</b>	<b>50</b>

#### B. Details of ICA-

Continuous Assessment	Details	Marks
<b>Component 1 (ICA-1)</b>	Internal Class test	10
<b>Component 2 (ICA-2)</b>	Assignment	10

2. In ICA 1- 2 test of 10 marks, Average of the 2(offline)

3. Also, ICA 1- Application based

Q. 1 Concept based question Total Questions- 04

One mark each

Q.2. Questions based on small answers- 03

Two marks each

#### **B. Details of Semester End Examination** -Duration of examination- **One** hour

#### **Question paper pattern:**

Question No.	Description	Marks	Total marks
1	Answer the following Questions: (Module 1) Any 2/3	05x2	10
2	Answer the following Questions: (Module 2) Any 2/3	05x2	10
3	Answer the following Questions: (Module 3) Any 2/3	05x2	10
		<b>Total Marks</b>	<b>30</b>

Prepared by

Approved by

Signature

Vaishali Kurhekar

HOD, Dept of Environmental Studies

Signature

Dr Parag Ajagaonkar

Principal

**THANK YOU**