College of Arts, Science & Commerce (Autonomous)

SIES

RISE WITH EDUCATION

NAAC REACCREDITED - 'A' GRADE

Sion (West), Mumbai – 400022

Course Outcomes,

Syllabus and Evaluation

Pattern for

FYBCOM

w.e.f 2021-22

F.Y.B.COM

Semester I

Name of the Paper: Accountancy and Financial Management

Title of the Paper: Accountancy and Financial Management I

Paper Code: SIUCAFM11

Number of Credits: 3

Total No. of Lectures: 60

Objectives:
To enable the students:
- ⬚ To appreciate the utility of Accounting Standards in improving reliability of the financial statements by harmonizing the diverse accounting policies and practices.
- ⬚ To understand the significance of inventory valuation and methods to value inventory and reconcile it.
- ⬚ To understand the concept of capital and revenue and its applicability in the preparation of financial statements of manufacturing concerns.
- ⬚ To prepare financial statements of a trading concern from incomplete financial records.

Course Outcome:
After successful completion of the course a student will be able:
1. To describe the objectives, features and formulation process of Indian Accounting Standards and apply standards relevant to the topics in the course.
2. To discuss the importance of Inventory Valuation and determine the inventory value by methods prescribed under AS-2.
3. To draft financial statements of manufacturing concerns with clarity in recognition of capital and revenue items.
4. Convert the incomplete financial records of a trading concern so as to prepare its final accounts.

SYLLABUS

Module	Topics	No of lectures
I i ii iii iv	**Introduction to Indian AS (Ind AS)** Objectives of Accounting Standards, Benefits and Limitations of Accounting Standards. Process of Formulation of Accounting Standards in India Applicability and accounting principles of Indian Accounting Standards (Ind AS) with specific reference to IAS 2, IAS 9 List of standards: IAS/IFRS vs Ind AS	8
II i ii iii iv	**Inventory Valuation** Meaning and importance of inventory valuation Inventory systems: Periodic Inventory system and Perpetual Inventory System Methods of Stock Valuation as per AS – 2 : FIFO and Weighted Average Method Computation of inventory as on balance sheet date when inventory value is available on a different date. (Theory and Problems)	12
III i ii iii iv	**Final Accounts of Manufacturing firms** Expenditure a) Capital, (b) Revenue Receipts a) Capital, (b) Revenue Adjustment and Closing entries Final accounts of manufacturing concerns (proprietary firm) (Theory and Problems)	20
IV i ii	**Accounting from Incomplete Records** Introduction Preparation of final accounts of Proprietary Trading Concern (conversion method) (Theory and Problems)	20

Reference Books

1. D.S. Rawat (2020) *Students' Guide to Accounting Standards* – Including Introduction of Ind AS, Taxmann

2. Bhattacharya, A. (2006). *Indian Accounting Standards*. Tata Mc. Graw Hill & Co. Ltd.

3. Chadwick, L. (2001). *Financial Accounting*. Pentice Hall of India Adin Bakley (P) Ltd.

4. Grewal, T.S. (2009). *Introduction to Accountancy*. S. Chand and Company (P) Ltd.

5. Gupta, R.L. Radhaswamy, M. (2010). *Advanced Accountancy*. S. Chand and Company (P) Ltd.

6. Harsalekar, D. (2014). *Financial Accounting for Management*. Multi-Tech. Publishing Co. Ltd.

7. Horngren. (1981). Introduction to *Financial Accounting*. Pearson Publications.

8. Mukherjee, M. Hanif, M. (2011). *Financial Accounting*. Tata McGraw Hill Education Private Ltd.

9. Rajasekaran, V. (2011). *Financial Accounting*. Pearson Publications.

10. Shukla. Grewal (2013). *Advance Accounts*. S. Chand and Company (P) Ltd.

11. Tulsian, P.C. (2002). *Financial Accounting*. Pearson Publications.

Semester end Exam– 60 Marks
Internal Assessment – 40 Marks

QUESTION PAPER PATTERN
FYBCOM
Accountancy and Financial Management I – Semester I

Time: 2 Hours   **Marks: 60**

All question are compulsory subject to internal choice

Q1. Full length Practical Question   (15)

Q2. Full length Practical Question   (15)
OR
Q2.Full length Practical Question   (15)

Q3. Full length Practical Question   (15)
OR
Q3. Theory Question   (15)

Q4. Full length Practical Question   (15)
OR
Q4.
A. **Objective Type Questions**   (05)
(Fill in the blanks/Multiple choice/True or False/Match the columns carrying
one mark each)

B. Short Notes (Attempt any 2 out of 3)   (10)

Note: Full length practical questions and theory questions of 15 marks may be divided into two
sub-questions of 08 and 07 marks.

Internal assessment - 40 marks

   ❖ Class Test   (20)
   ❖ Project/Assignment given by the subject teacher
      with the approval of the Head of Department   (20)

Name of the Paper: Commerce I

Title of the Paper: Introduction to Business

Paper Code: SIUCCOM11

Number of Credits: 3

Total No. of Lectures: 45

Objectives:
- To familiarize the students with basic concepts of business.
- To develop knowledge and understanding of business.
- To make students aware of current trends in business.

Course Outcome:
The successful completion of the course will enable the students to:
1. Understand and explain basic concepts and various aspects related to business, its objectives and growth and recent trends in business.
2. Classify and explain various components of business environment and describe the interrelationship between business and its environment.
3. Understand and explain the concept and various aspects of project planning.
4. Define entrepreneurship and describe various aspects of entrepreneurship like significance, qualities and types.

SYLLABUS

Module	Topics	No of lectures
I	**BUSINESS** • Business: Concept, Features, functions, scope, significance, Modern Vs. Traditional. • Business objectives: Concept, steps, classification, reconciliation. • Globalization, Liberalization & Privatization: Concept and impact on business. • Business Growth strategies. • Corporate Restructuring strategies. • Turnaround. • Case studies.	12
II	**BUSINESS ENVIRONMENT** • Business Environment: Concept, features, SWOT / SWOC analysis, importance, Components, Interrelationship. • WTO: Objectives & functions, agreements and Implications. • Trading Blocs: Meaning, Forms, Implications, Major Trading Blocs. • Case Studies.	11
III	**PROJECT PLANNING** • Project planning: Concept, Project report and importance, Contents of project report. • Feasibility Study: Concept, Types, Importance. • Steps in setting up of a business unit. • Location: Concept and factors influencing. • Role Government in promotion of business unit. • Case studies.	11
IV	**ENTREPRENEURSHIP** • Entrepreneurship: Concept & Features. • Importance of Entrepreneurship in India. • Growth of entrepreneurship in India. • Types of Entrepreneurs. • Competencies of Entrepreneurs. • Role of Government in entrepreneurship. • Intrapreneurship: Concept & Elements • Case studies	11

Reference Books

1. Amit. Vikram.(2011). *Introduction to Commerce*, Atlantic Publishers.

2. Aswathappa, K. (2014). *Essential of Business Environment*. Himalaya Publishers.

3. Cherunilam, F. (2013). *Business Environment*. Himalaya Publishers.

4. David, F. R. (2011). *Strategic Management*. Prentice Hall India Learning Pvt. Ltd.

5. Hisrich, R. D. (2013). *Entrepreneurship*. McGraw Hill.

6. Kapoor, V. (2012). *Strategic Management*, Taxman.

7. Maheshwari, R. P. Mahajan, J. (2011). *Business Organization*. International Books House.

8. Sharma K.C. (2012). *Entrepreneurship Development*. Regal Book Depot.

EVALUATION PATTERN
Semester end Exam– 60 Marks
Internal Assessment – 40 Marks

QUESTION PAPER PATTERN
FYBCOM
Commerce I (Introduction to Business) – Semester I

Time: 2 Hours   **Marks: 60**

Q1. Write Short Notes on any four out of six   (20)

Q2. Module I (Answer any one out of two)   (10)

Q3. Module II(Answer any one out of two)   (10)

Q4.Module III(Answer any one out of two)   (10)

Q5. Module IV (Answer any one out of two)   (10)

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Internal assessment - 40 marks

- ❖ Class Test   (20)
- ❖ Assignment / Assignment Test / Case Studies / Viva / etc. given by the subject teacher with the approval of the Head of Department   (20)

Name of the Paper: Environmental Studies

Title of the Paper: Environmental Studies I

Paper Code: SIUCEVS11

Number of Credits: 3

Total No. of Lectures: 60

Objectives:
- ⬛ To create an environmental awareness among commerce students.
- ⬛ To make students aware about various natural resources and its relation to the field of commerce.
- ⬛ To highlight functional and spatial links between population, urbanization and environment.

Course Outcome:
After successful completion of the course a student will be able:
1. To describe basic environmental concepts and establish relationship between man and environment.
2. To classify natural resources and evaluate the importance of water, forest and energy resources and recommend techniques for resources conservation.
3. To evaluate the recent trends in global and national population, urbanization and migration, and analyze issues associated with it.
4. To study the basic concept of maps and to apply different cartographic techniques to interpret thematic maps and locate environmentally significant features on the map of the world.

SYLLABUS

Module	Topics	No. of lectures
I i ii iii iv	**Environment and Ecosystem** Environment: Meaning, definition, scope and its components. Ecosystem: Definition, types, functions and structure; Biodiversity: Concept and conservation. Man and environment relationship, Need for public awareness.	**13**
II i ii iii iv	**Natural Resources and Sustainable Development** Natural Resources: Meaning and definition; Classification and types. Factors influencing resource utilization; Resource conservation-meaning and methods. Problems associated with and management of water, forest and energy resources. Sustainable development: Concept and Importance. Sustainable Development Goals of 2015.	**13**
III i ii iii iv v	**Population and emerging issues of development** Population growth and distribution in the world and India-a rising concern. Problems associated with population. Measures taken to control population growth. Human Development Index- patterns of HDI in India, World Happiness Index. Human population and environment: Environment and human health. Case Studies	**13**
IV i ii iii iv v	**Urbanization and environment** Urbanization: Concept and process of urbanization in India Causes of urbanization: natural increase and migration Problems associated with urban environment:-changing land use, stress on natural resources and degradation. Urban heat island. Sustainable solutions to urbanization – Concept of Smart cities and Sustainable cities-Indian context. Case Studies	**13**
V i ii	**Reading of Thematic Maps and Map filling** Reading and interpretation of Thematic Maps: Located bars, Dot map, Pie charts, Choropleth, and Flow map. Map Filling: Environmentally significant features on the World map.	**8**

Reference Books

1. Allaby, M. (2002). *Basics of Environmental Sciences*. Routledge.

2. Botkin, D.B. & Keller E.A. (1995). *Environmental Science*. John, Wiley & Sons.

3. Detwyler, T.R. (1971). *Man's Impact on Environment*. McGraw-Hill.

4. Doniwal, H.K. (2009). *Urban Geography*. Gnosis.

5. Alka, G. (2009). *Environmental Geography*. Sharda Pustak Bhavan.

6. McKinney, M.L. & Schoch, R.M. (1998). *Environmental Science*. Jones & Bartlett Publishers.

7. Mohanta, R. Sen, A. Singh, M.P. (2009). *Environmental Education – Vol 1*. APH Publishing Corporation.

8. Odum, E.P. (1971). *Fundamentals of Ecology*. W.B. Saunders.

9. Rao, K.L. (1975) *India's Water Wealth*. Orient Longman Ltd.

10. Singh, S. (2011). *Environmental Geography*. Prayag Pustak Bhavan.

11. https://www.pmfias.com/biodiversity-hotspots-india/

12. https://www.nams-india.in/downloads/CME-NAMSCON2017/9M2017.pdf

13. https://www.un.org/sustainabledevelopment/sustainable-development-goals/

EVALUATION PATTERN
Semester end Exam– 60 Marks
Internal Assessment – 40 Marks

QUESTION PAPER PATTERN
FYBCOM
Environmental Studies I – Semester I

Time: 2 Hours   Marks: 60

All question are compulsory

Q1A. World Map Questions   (06)
   B. Thematic Map Questions on the world   (06)

Q2. Module 1   (12)
    OR
Q2. Module 1   (12)

Q3. Module 2   (12)
    OR
Q3. Module 2   (12)

Q4. Module 3   (12)
    OR
Q4. Module 3   (12)

Q5. Module 4   (12)
    OR
Q5. Module 4   (12)

Note: Q. 2 to Q. 5 can be given fully for 12 marks or can be divided into 6 marks each.

Internal assessment - 40 marks

- ❖ Class Test   (20)
- ❖ Project /Assignment Test / Viva given by the subject teacher
   with the approval of the Head of Department   (20)

SEMESTER - I
FYBCOM / FYBA / FYBSc

Name of the Paper: Foundation Course

Title of the Paper: Foundation Course I

Paper Code: SIUCFOC11 / SIUAFOC11 / SIUSFOC11

Number of Credits: 2

Total No. of Lectures: 45

Objectives:
- ▢ To give a brief overview of the diverse, multicultural Indian society and analyse conflicts.
- ▢ To make students aware of the socio-economic inequalities, regional disparities and issues currently facing the Indian society.
- ▢ To develop a basic understanding of the Indian Constitution and governance.

Course Outcome:
After successful completion of the course a student will be able:

1. To appreciate the pluralistic nature of Indian society with reference to diversity.

2. To examine the issues faced by the weaker sections of society specially women and disabled persons due to their disparities.

3. To explain the complex features of inter-group conflicts and their manifestations in Indian society.

4. To discuss the complexities of Indian political system and asses its role in bringing about peace and harmony in society.

SYLLABUS

MODULE 1: Overview of Indian Society   (8 lectures)

1.1	Multicultural Diversity	Concept of Multiculturalism; India's linguistic and religious diversity
1.2	Understanding India's demography	Basic reading of the latest Census Report of 2011
1.3	Regional Imbalances	Inter-state disparity; Intra-state disparity; Rural-Urban disparity

MODULE 2: Concept of Disparity   (9 lectures)

2.1	Gender disparity	Types and forms of violence: General and legislative measures, sensitizing about LGBTQ+ communities
2.2	Physical and Mental disabilities	Forms of violence: Remedies/ Legislative measures
2.3	Problems faced by Senior Citizens	Problems faced by senior citizens in society and measures to tackle the problems

MODULE 3: Socio-Economic Issues and Challenges   (10 lectures)

3.1	Caste	Concept, Cause for inequality and remedial measures
3.2	Communalism	Concept, Causes of communalism and Measures to tackle communal aggression/riots
3.3	Poverty and Inequality	Income disparity, unemployment, migration; Causes, Consequences and Remedial measures

MODULE 4: Indian Constitution   (10 lectures)

4.1	The Preamble	Values and Objectives of the Indian State
4.2	Features of the Indian Constitution	Parliamentary system, Federal polity, Fundamental Rights, Independent Judiciary, Directive Principles of State Policy
4.3	Fundamental Duties	An analysis of Fundamental Duties (Article 51A) enshrined in the Indian Constitution

MODULE 5: Governance in India (8 lectures)

5.1	Public Policy	Role of citizens in policy making Analyzing major policies like National Health Policy, National Education Policy
5.2	Rural Local Self-Government	Evolution of the Panchayati Raj system in India w.r.t Provisions of 73rd Amendment
5.3	Urban Local Self Government	Evolution of the Urban local governance in India w.r.t. Provisions of 74th Amendment

Reference Books:

1. Ahluwalia I J, Ravi Kanbur, P K Mohanty, *Urbanisation in India: Challenges, Opportunities & the way forward*, SAGE, 2014.
2. Azad, Naseem, *Social and Economic Problems in India*, R Gupta Publications, 2011.
3. Ahuja, Ram, *Social Problems in India*, Rawat Publishers, 2014.
4. Basu, Durga Das, *Introduction to the Constitution of India*, Lexis Nexis, 2012.
5. Jayal, Niraja Gopal, Amit Prakash, and Pradeep K. Sharma, *Local governance in India: decentralization and beyond,* OUP: India, 2006.
6. Mitra, Subrata, *Politics in India: structure, Process and Policy*, Routledge, 2012.
7. Kodesia, Krishna. *The problems of linguistic states in India*. Delhi: Sterling Publishers, 1969.
8. Ronald deSouza, Peter, and Eswaran Sridharan, eds. *India's political parties*. Sage, 2006.
9. Vinita Pandey, *Indian Society and Culture*, Rawat Publishers, 2016.
10. Weiner, Myron. *Sons of the soil: Migration and ethnic conflict in India*. Princeton University Press, 2015.

Web Resources:

1. https://censusindia.gov.in/2011-common/CensusDataSummary.html

2. https://www.thehindu.com/opinion/editorial/the-gap-within/article26072602.ece

EVALUATION PATTERN
Semester end Exam– 60 Marks
Internal Assessment – 40 Marks

QUESTION PAPER PATTERN
FYBCOM / FYBA / FYBSc
Foundation Course I - Semester I

Time: 2 hrs   **Marks: 60**

All questions are compulsory

Q.1 A …………………   (12)
                    OR
Q.1 B…………………   (12)

Q.2 A…………………   (12)
                    OR
Q.2 B…………………..   (12)

Q.3 A…………………..   (12)
                    OR
Q.3 B…………………..   (12)

Q.4 A…………………..   (12)
                    OR
Q.4 B…………….……   (12)

Q.5 A……………....…   (12)
                    OR
Q.5 B………………....   (12)

Internal assessment - 40 marks

❖ Class Test / Current Affairs Questions   (20)
❖ Project / Assignment Test / Viva given by the subject teacher
   with the approval of the Head of Department   (20)

Course: MATHEMATICAL AND STATISTICAL TECHNIQUES

Preamble:

In recent decades, the extent of application of Mathematics to real world problems has increased by leaps and bounds. It is imperative that the content of undergraduate syllabi of Mathematics for the commerce students should support other branches of commerce such as Financial Accounting and Economics.

The course on **Mathematical and Statistical Techniques** spread over two semesters develops mathematical reasoning and logical thinking and has applications in industry.

Pre-Requisites:

There is a Rapid expansion of knowledge in subject matter areas and improved instructional methods during the last decade. There are considerable curricular revisions happening at the high school level. Application of Mathematics and Statistics are widely used in industry and business. Keeping this in mind, the syllabus is in accordance with the growth of subjects at the high school level and emerging needs of industry and its application.

Learning Objectives:

The main objective of this course is to introduce mathematics and statistics to undergraduate students of commerce, so that they can use them in the field of commerce and industry to solve real life problems.

Distribution of topics and lectures

Theory: 5 lectures per week of which 2 are of Mathematics and 3 of Statistics.

Tutorial: 1 lecture per week per batch.

SEMESTER I					
Course Code	UNIT	TOPICS	Credits	L/Week	
SIUCMAS11	I	**Commission, Brokerage, Discount and Linear Programming Problems**	3	5 +1(Tutorial per batch)	
	II	**Shares and Mutual Funds**			
	III	**Summarization Measures**			
	IV	**Elementary Probability Theory**			

Course outcome:
 After completion of the course student will be able to

CO1: understand concepts in commission, brokerage, LPP, Measures of central tendency such as Mean, Median, Mode, Quartiles, Deciles, Percentiles, Measures of Dispersion such as Quartile deviation, Mean deviation, Standard deviation and state the relevant definitions.

CO2: solve problems of commission, brokerage, LPP, shares and mutual funds, Measures of central tendency, Measures of Dispersion, Probability, Decision theory.

<u>Semester I</u>
Mathematical and Statistical Techniques-I

[A] MATHEMATICS:

Unit I: a) Commission, Brokerage, and Discount
- i)   Simple examples on Commission and Brokerage,
- ii)   Discounts: Trade discount, cash discount, profit and loss,
   Problems involving a mixture of Discount, Commission and Profit.

 b) Linear Programming Problem:
- i)   Sketching of graphs of linear equation $ax + by + c = 0$ and linear inequalities.
- ii)   Mathematical Formulation of Linear Programming Problems up to 3 variables. Solution of Linear Programming Problems using graphical method up to two variables

Unit II: Shares and Mutual Funds
a) **Shares**: Concept of share, face value, market value, dividend, equity shares, preferential shares, bonus shares. Simple examples.

b) **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.)

[B] STATISTICS:

Unit III: Summarization Measures:

a) **Graphs**: Drawing of Frequency Curves, Histogram and ogives.

b) **Measures of Central Tendencies:** Definition of Average, Types of Averages: Arithmetic Mean, Median, and Mode for grouped as well as ungrouped data. Quartiles, Deciles and Percentiles. Using Ogive to locate median and Quartiles. Using Histogram to locate mode. Combined and Weighted mean.

c) **Measures of Dispersions**: Concept and idea of dispersion. Various measures Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance, Combined Variance.

Unit IV: Elementary Probability Theory:

a) **Permutation and Combination:** Factorial Notation, Fundamental principle of counting, Permutation as arrangement, Combination as selection, Relation between $\binom{n}{r}$ and $^n P_r$.

b) **Probability Theory:** Concept of random experiment/trial and possible outcomes; Sample Space and Discrete Sample Space; Events their types, Algebra of Events, Mutually Exclusive and Exhaustive Events, Complementary events. Classical definition of Probability, Addition theorem (without proof), Conditional probability. Independence of Events: $P(A \cap B) = P(A) P(B)$. Simple examples.

c) **Random Variable**: Probability distribution of a discrete random variable; Expectation and Variance of random variables, simple examples on probability distributions.

Unit V: Decision Theory:

Decision making situation, Decision maker, Courses of Action, States of Nature, Pay-off and Pay-off matrix; Decision making under uncertainty, Maximin, Maximax, Minimax regret and Laplace criteria; simple examples to find optimum decision. Formulation of Payoff Matrix. Decision making under Risk, Expected Monetary Value (EMV); Decision Tree; Simple Examples based on EMV. Expected Opportunity Loss (EOL), simple examples based on EOL.

Scheme of Evaluation:
40% weightage for Mathematics and 60% weightage for Statistics in each Evaluation.

(1) Internal Assessment (40 marks) :

Sr. no.	Evaluation type	Marks
1.	Class Test	20
2.	Tutorials/ Assignments/Class participation	20.

(2) Semester End Examination (60 marks)
At the end of each semester, there will be a Semester End Examination of 60 marks, 2 hours duration and question paper pattern as shown below.

Question Paper Pattern :

Quest no	Unit	Marks
Q1	Based on unit I	12
Q2	Based on unit II	12
Q3	Based on unit III	12
Q4	Based on unit IV	12
Q5	Based on unit V	12
	Total	60

Reference Books:
1) Business Mathematics by D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons.
2) STATISTICS by Schaum Series.
3) Operations Research by Gupta and Kapoor.
4) Fundamentals of Statistics - D. N. Elhance.
5) Statistical Methods - S.G. Gupta (S. Chand & Co.
6) Business Mathematics & Statistics : B Aggarwal, Ane Book Pvt. Limited.
7) Business Mathematics : D C Sancheti& V K Kapoor, Sultan Chand & Sons.
8) Business Mathematics : A P Verma, Asian Books Pvt. :Limited.

Name of the subject: Business Economics Paper I
Title of the paper: Micro Economics – Basic Concepts
Paper Code: SIUCBEC11
Number of Credits: 3
Total No. of Lectures:
45

Objective - This paper provides an overall introduction to economics as dealing with the problems of allocation of scarce resources in optimum manner. It aims to build a familiarity with the basic tools of consumer and producer theory, the operation of markets and optimisation in an economic context. In order to explain economic issues and solutions ina practical manner, the concepts are to be discussed with case studies and numerical problems wherever applicable.

Unit I – Introduction   (10 lectures)

Scope and Importance of Business Economics - basic tools- Opportunity Cost principle-Incremental and Marginal Concepts. Basic economic relations - functional relations: equations- Total, Average and Marginal relations- Use of Marginal analysis in decision making. The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium

Unit II - Demand Analysis   (15 lectures)

Demand Function - nature of demand curve under different markets - Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional) - relationship between price elasticity of demand and revenue concepts - Demand Estimation and forecasting: Meaning and significance - methods of demand

estimation- survey and statistical methods (numerical examples on trend analysis andsimple linear regression)

Unit III - Supply and Production Decisions   (10 lectures)

Production function: short run analysis with Law of Variable Proportions- Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs - Long run production function and Laws of Returns to Scale - expansion path – Economies and diseconomies of Scale and economies of scope
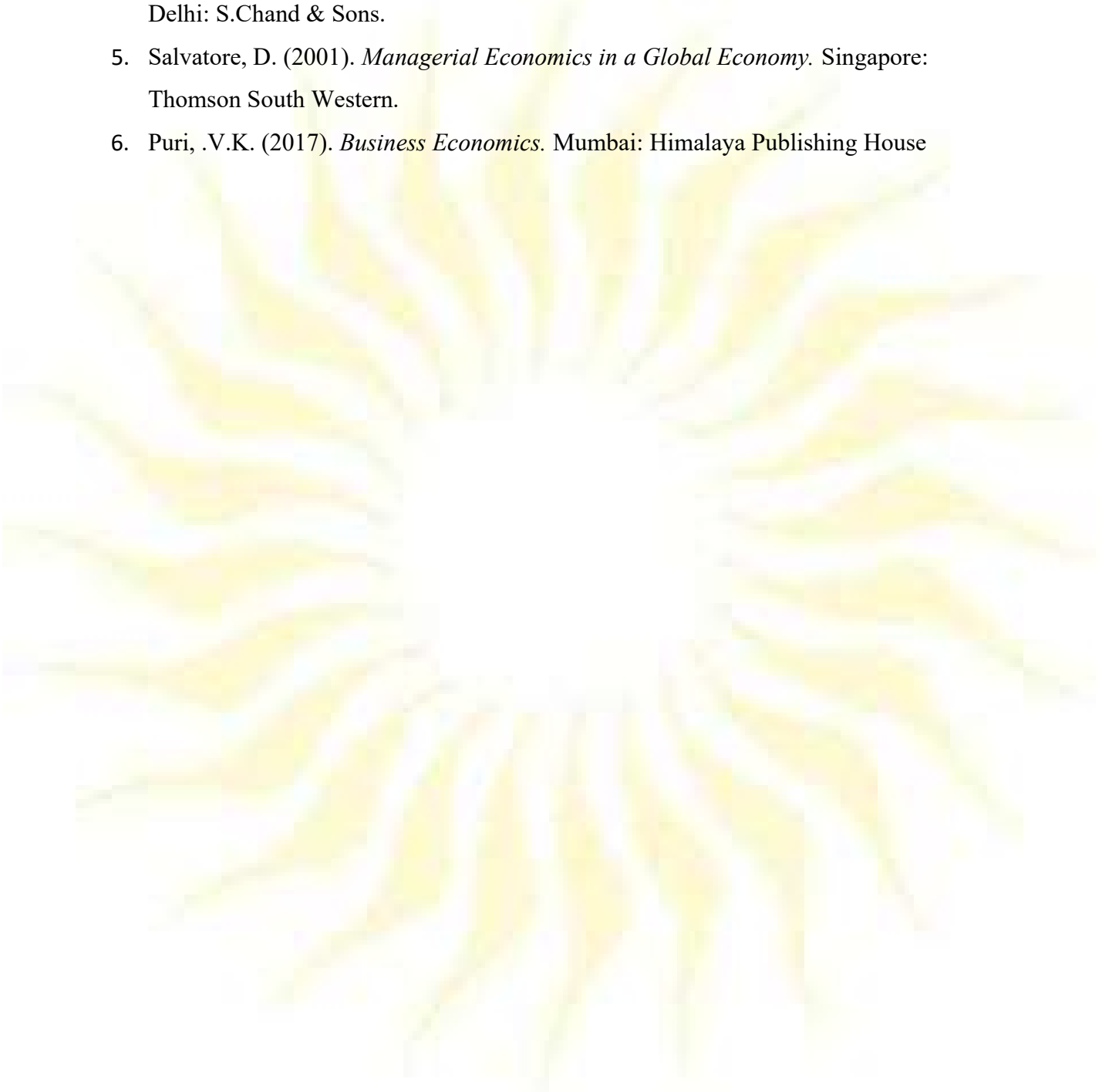
Unit IV - Cost of Production   (10lectures)

Cost concepts: accounting cost and economic cost, implicit and explicit cost, social and private cost, historical cost and replacement cost, sunk cost and incremental cost -fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run- (hypothetical numerical problems to be discussed) -Extension of cost analysis: Cost reduction through experience- LAC and Learning curve and Break Even Analysis (with business application).

References:

1. Ahuja, H. L. (2007). *Business Economics.* New Delhi: S. Chand & Company Ltd.
2. Ahuja, H. L. (2016). *Principles of Microeconomics.* New Delhi: S.Chand &Company Ltd.
3. M.Hirchey. (2003). *Managerial Economics.* New Delhi: Thomson South Western.
4. Mehta, P. (2000). *Managerial Economics - Analysis, Problem and Cases.* New Delhi: S.Chand & Sons.
5. Salvatore, D. (2001). *Managerial Economics in a Global Economy.* Singapore: Thomson South Western.
6. Puri, .V.K. (2017). *Business Economics.* Mumbai: Himalaya Publishing House

SCHEME OF EXAMINATION

Examination will consist of internal and semester end divided as 40 marks for internal and60 marks for Semester end.

Internal Assessment

Internal assessment of 40 marks will be divided as 20 marks for class test, 20 marks forassignment.

Semester End Examination

The pattern for Semester end paper of 60 marks will be as follows:

- Duration – 2 hours for each paper.
- There shall be four questions each of 15 marks. All questions shall be compulsory.
- Questions may be subdivided into sub-questions a, b, c and students are expected to answertwo out of three.

Questions	Modules	Marks
Q N 1	Unit I	15
Q N 2	Unit II	15
Q N 3	Unit III	15
Q N 4	Unit IV	15

Name of Subject: English
Title of Paper: Business Communication I
Paper Code: SIUCBUC11
Number of Credits: 3
Total No. of Lectures: 45 Lectures + 15 Tutorials

Objectives of the course:

1. To develop awareness of the complexity of the corporate
communication process.
2. To develop awareness of ethical business practices..
3. To develop effective writing skills to enable students to write in clear, concise,
   persuasive and an audience-centered manner.
4. To demonstrate effective use of online communication.

Course Outcomes:

Upon completion of this course the learners will be able to:

1. Develop awareness of the complexity of the corporate communication process.

2. Recognize the functional aspects of language and adapt communication to the needs of
communication using online methods.
3. Adopt ethical business practices.
4. Express views in a cogent fashion with regard to writing and speaking confidently.

Syllabus: Total:45 Lectures+15 Tutorials

Unit 1 (15 Lectures)

a. Theory: Concept of communication, Impact of Technology enabled communication, Communication at Workplace: Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world, Types – Websites, Blogs, E – Mail, Online Learning Systems like Moodle and MOOC, Social Media (Facebook, Twitter & WhatsApp Advantages & Disadvantages)**.**

b. Channels of communication - Formal and Informal—Vertical, Horizontal, Diagonal, Grapevine, Methods – Verbal / Non Verbal (including Visual), Business Etiquette.

Unit 2 (15 Lectures)

a. Business Ethics, Barriers to Communication, Listening: Ethics at workplace - Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility.

b. Problems in Communication /Barriers to Communication: Physical/ Semantic/Language / Socio-Cultural / Psychological Barriers, Ways to Overcome these Barriers. Listening: Importance of Listening Skills, Obstacles to Listening, Cultivating good Listening Skills

Unit 3 (5 Lectures + 7 Tutorials)

a. Language Skills: Tenses, Articles, Prepositions, Conjunctions, Changing the word class

b. Paragraph Writing

Unit 4 (10 Lectures + 8 Tutorials)

Writing Skills: Theory of Business Letter Writing: Parts, Structure, Layouts-Full Block, Principles of Effective Letter Writing.

Application Letter with Resume, Acceptance, Resignation, Request for Recommendation

(Acceptance letter, Resignation letter and Request for recommendation to be taught as Emails)

Paper Pattern

Internal Assessment: Marks:40 Online Class Test: 20 marksAssignment/

Project/ Presentation: 20 marks

Semester End Question Paper Pattern Marks: 60
Semester I

Sr. No.	Question	Module	Marks
1	Short note : 1 out of 2 Descriptive answer: 1 out of 2	Unit 1	15 (Short note 5 Descriptive answer 10)
2	Short note : 1 out of 2 Descriptive answer: 1 out of 2	Unit 2	15 (Short note 5 Descriptive answer 10)
3	Language Skills Paragraph writing	Unit 3	15 (Objective 10 Short paragraph 5)
4	Writing Skills: Job application with resume Letters 1 out of 3	Unit 4	15 (Job application 10 Letter 5)

Recommended Reading:

1. Agarwal, Anju D *A Practical Handbook for Consumers*, IBH 1989
   Adair, John. *Effective Communication* Pan Macmillan Ltd., 2003.
2. Amos, Julie-Ann. *Handling Tough Job Interviews* Jaico Publishing, 2004.
   Ashley, A *A Handbook Of Commercial Correspondence*, OUP 1992.
3. Aswalthapa, K *Organisational Behaviour*, Himalayan Publication 1991
   Balan, K.R. and Rayudu C.S. *Effective Communication,* Beacon 1996
4. Bangh, LSue, Fryar, Maridell and Thomas David A. *How to Write First Class Business Correspondence*, N.T.C. Publishing Group 1998
5. Banerjee, Bani P *Foundation of Ethics in Management* Excel Books 2005 Barkar, Alan *Making Meetings Work*, Sterling Publications Pvt. Ltd 1993
6. Basu, C.R.*Business Organisation and Management*, T.M.H. 1998 Benjamin, James *Business and Professional Communication Concepts and Practices,* Harper Collins College Publishers 1993
7. Bovee, Courtland L, John V. Thill & Barbara E. Schatzman. *Business Communication Today*: Tenth Edition Prentice Hall, 2010.
8. Brown, Ralph: *Making Business Writing Happen: A Simple and Effective Guide to Writing Well*. Allen and Unwin, 2004.
9. Burton, G and Thakur *Management Today- Principles and Practices.* T.M.H., 1995 ● Ecouse Barry,*Competitive Communication: A Rhetoric for Modern Business*, OUP 1999. Fisher Dalmar, *Communication in Organisation,* Jaico 1999
10. Fritzsche, David J *Business Ethics: A Global and Managerial Perspective* McGraw Hill 2005
11. Ghanekar, A *Communication Skills for Effective Management.* Everest Publishing House 1996
12. Guffey, Mary Ellen. *Essentials of Business Writing.* SouthWestern College Publishing., 2000
13. Gupta, Anand Das *Ethics, Business and Society: Managing Responsibly* Response Books 2010
14. Gupta, Dipankar *Ethics Incorporated: Top Priority and Bottom Line* Response Books 2006
15. Kratz, Abby Robinson. *Effective Listening Skills*. Irwin Professional Publishing, 1995 Lesikar, Raymond V and Petit, John D. *Business Communication: Theory and Application,* Richard D. Irwin Inc. 1994
16. M. Ashraf, Rizvi *Effective Technical Communication* Tata McGraw Hill 2006 Majumdar,P.K *Commentary on the Consumer Protection Act*, Prentice,
17. Mishra Rajiv K Code of Conduct for Managers Rupa Company 2006 Monippalli, M.M. (1997), The Craft of Business Letter Writing, T.M.H.1997 .
18. *Monippally, Matthukutty, M. Business Communication Strategies. Tata McGraw- Hill Publishing Company Ltd., 2001.*
19. Murphy, Raymond Essential English Grammar Second Edition CUP 2018.
20. *Prasad, H. M. How to Prepare for Group Discussion and Interview.Tata McGraw-Hill Publishing Company Limited, 2001.*
21. *Peterson, Robert A and Ferrell, O.C Business Ethics: New Challenges for Business Schools and Corporate Leaders Prentice Hall 2005*

22. Raman, Meenakshi & Sangeeta Sharma. *Technical Communication: Principles and Practice. Second Edition.* Oxford University Press, 2011.
23. Rutherford, Andrea J. Basic *Communication Skills for Technology:* Second Edition. Pearson Education, 2007.
24. Sadri Sorab, Sinha Arun and Bonnerjee Peter *Business Ethics: Concepts and Cases* Tata McGraw Hill 1998
25. Seely, John. *Writing Reports.* Oxford University Press, 2002.
26. Sharma, R. C. & Krishna Mohan. *Business Correspondence and Report Writing:* Third Edition.Tata McGraw-Hill 2007

Webliography:

https://owl.purdue.edu/

https://www.englishgrammar.org/

https://www.usingenglish.com/

https://www.ef.com/wwen/english-resources/

https://resources.saylor.org/wwwresources/archived/site/textbooks/Business%20Communication%20for%20Success.pdf https://saylordotorg.github.io/text_organizational-behavior-v1.1/

https://learn.saylor.org/course/view.php?id=22
https://openstax.org/

Semester II

Name of the Paper: Accountancy and Financial Management

Title of the Paper: Accountancy and Financial Management II

Paper Code: SIUCAFM21

Number of Credits: 3 Total

No. of Lectures: 60

Objective:
To enable the students:
⬜ To understand the impact of specific transactions – consignment sales and hire purchase on books of accounts.
⬜ To prepare Partnership Final Accounts considering the accounting implications of changes in the partners composition during the year.
⬜ To learn the accounting process for amalgamation of partnership firms.

Course Outcome:
Successful completion of the course will enable a student to :
1. Record Hire purchase transactions by Asset purchase method, in the books of hirer and vendor
2. Represent consignment transactions in the books of accounts of consignor and consignee.
3. To prepare Partnership Final Accounts along with adjustments to give effect to admission/retirement/death of a partner during the financial year.
4. To account for Amalgamation of firms in the books of the vendor firms and in the Amalgamated Firm.

SYLLABUS

Module	Topics	No of lectures
I i ii iii iv v vi	**Accounting for Hire Purchase** Concept of Time Value of Money (only theory) Meaning of Hire Purchase Calculation of interest Accounting for hire purchase transactions by asset purchase method based on full cash price. Calculation of cash price Recording transactions and drafting accounts in the books of Hirer and Vendor. (excluding default and repossession) (Theory and Problems)	**15**
II i ii iii iv	**Consignment Accounts** Meaning of consignment, its features Accounting for consignment transactions in the books of consignor and consignee Treatment of goods invoiced at higher price (excluding overriding commission, normal/abnormal losses) Valuation of inventory (Theory and Problems)	**15**
III i ii	**Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the year** Preparation of final accounts giving effect to changes during the year : when a new partner is admitted when a partner retires / dies (Theory and Problems)	**15**
IV i ii iii iv v	**Amalgamation of Firms** Calculation of Purchase Consideration Journal / ledger accounts of the old firms by Realisation method Preparing Balance Sheet of the new firm Adjustment of goodwill in the new firm Realignment of capitals in the new firm by current accounts / cash or a combination thereof excluding interfirm transactions. (Theory and Problems)	**15**

Reference Books

1. Anthony, R.N. and Reece, J.S. (1994). *Accounting Principles*: Richard Irwin Inc.

2. Chadwick, L. (2001). *Financial Accounting*. Pentice Hall of India Adin Bakley (P) Ltd.

3. Grewal, T.S. (2009). *Introduction to Accountancy*. S. Chand and Company (P) Ltd.

4. Gupta, R.L. Radhaswamy, M. (2010). *Advanced Accountancy*. S.Chand and Company (P) Ltd.

5. Horngren. (1981). Introduction to *Financial Accounting*. Pearson Publications.

6. Mukherjee, M. Hanif, M. (2011). *Financial Accounting*. Tata McGraw Hill Education Private Ltd.

7. Rajasekaran, V. (2011). *Financial Accounting*. Pearson Publications.

8. Shukla. Grewal (2013). *Advance Accounts*. S. Chand and Company (P) Ltd.

9. Tulsian, P.C. (2002). *Financial Accounting*. Pearson Publications.

Semester end Exam– 60 Marks
Internal Assessment – 40 Marks

QUESTION PAPER PATTERN
FYBCOM
Accountancy and Financial Management II – Semester II Time:

2 Hours   **Marks: 60**

All question are compulsory subject to internal choice

Q1. Full length Practical Question   (15)

Q2. Full length Practical Question   (15)
                        OR
Q2.Full length Practical Question   (15)

Q3. Full length Practical Question   (15)
                        OR
Q3. Theory Question   (15)

Q4. Full length Practical Question   (15)
                        OR
Q4.
A. **Objective Type Questions**   (05)
(Fill in the blanks/Multiple choice/True or False/Match the columns carrying one mark each)

B. Short Notes (Attempt any 2 out of 3)   (10)

Note: Full length practical questions and theory questions of 15 marks may be divided into two sub-questions of 08 and 07 marks.

Internal assessment - 40 marks

  ❖ Class Test   (20)
  ❖ Project/Assignment given by the subject teacher
      with the approval of the Head of Department   (20)

Name of the Paper: Commerce II

Title of the Paper: Introduction to Service Sector

Paper Code: SIUCCOM21

Number of Credits: 3 Total

No. of Lectures: 45

Objectives:
- To familiarize the students with basic concepts of Services.
- To develop knowledge and understanding of Services.
- To make students aware of current trends in Services Sector.

Course Outcome:
The successful completion of the course will enable the students to:
1. Describe the basic nature of services and its significance and understand the marketing mix and strategies for service marketers.
2. Understand and explain various aspects of retail sector in India like retail formats, store planning, recent trends, opportunities, challenges and strategies.
3. Understand and describe the recent trends in ITES (Information Technology Enabled Services).
4. Explain various aspects of E-Commerce like its features, types, opportunities and challenges.

SYLLABUS

Module	Topics	No of lectures
I	**SERVICES** • Services: Concept & Features. • Scope of Services. • Importance of Service Sector in India. • Consumer service expectations: Concept and Factors influencing. • Marketing mix for services: concept and 8 'P's. • Stages of service development cycle. • Strategies for managing demand and capacity. • Indian service sector: Opportunities and challenges. • Case studies.	12
II	**RETAILING** • Retailing Concept, Organized vs. Unorganized. • Recent trends in retailing in India. • Growth of organized retailing in India and factors responsible. • Survival strategies for unorganized retailing. • Retail format: Store & Non-store. • Store Planning: Factors to be considered. • Retail Franchising. • FDI in Retailing. • Case studies	11
III	**RECENT TRENDS IN SERVICE SECTOR** • BPO: Concept, Advantages and Disadvantages. • KPO: Concept, Advantages and Disadvantages. • Enterprise Resource Planning (ERP): Concept, Advantages and Disadvantages • ATM: Features and benefits. • Debit Cards and Credit Cards. • Internet Banking: Advantages and Disadvantages. • FDI and impact on banking and insurance sectors in India. • Logistics: Concept, Elements, Importance. • Case studies	11
IV	**E-COMMERCE** • E-Commerce: Concept & Features • Functions of E-Commerce. • Importance of E-Commerce including during Contingencies and Limitations including E-fraud. • Types of E-commerce: B2B and benefits, B2C and C2C. • Transition to E-Commerce in India: Factors responsible, opportunities, challenges. • Case studies.	11

Reference Books

1. Bhattacharjee, C. (2005*). Service Sector Management: An Indian Perspective*. Jaico Publishing House.

2. Datta, B. Rose, K. (2011). *Service Management*. IK International Pvt. Ltd.

3. Dhawan, N. (2010). *Introduction to E-Commerce*, International Book House.

4. Levy, M, Barton, W. (2011). *Retailing Management*. Tata McGraw Hill.

5. Lusch, R. F. Patrick, D.M. Carver, J.R. (2011). *Introduction to Retailing*. Cengage Learning.

6. Madaan K.V. (2009). *Fundamentals of Retailing*, Tata McGraw Hill.

7. Zeithaml, V.A. Bitner, M.J. Gremler, D.D. (2008). Services Marketing. McGraw Hill Higher Education.

EVALUATION PATTERN
Semester end Exam– 60 Marks
Internal Assessment – 40 Marks

QUESTION PAPER PATTERN
FYBCOM
Commerce II (Service Sector) – Semester II

Time: 2 Hours   **Marks: 60**

Q1. Write Short Notes on any four out of six   (20)

Q2. Module I (Answer any one out of two)   (10)

Q3. Module II(Answer any one out of two)   (10)

Q4.Module III(Answer any one out of two)   (10)

Q5. Module IV (Answer any one out of two)   (10)

Internal assessment - 40 marks

- ❖ Class Test   (20)
- ❖ Assignment / Assignment Test / Case Studies / Viva / etc. given by the subject teacher
  with the approval of the Head of Department   (20)

Name of the Paper: Environmental Studies

Title of the Paper: Environmental Studies II

Paper Code: SIUCEVS21

Number of Credits: 3 Total

No. of Lectures: 60

Objectives:
- ⬚ To sensitize students about various environmental issues.
- ⬚ To make students aware about the relationship between environment, agriculture, industry and tourism and the need for maintaining a clean and healthy society.
- ⬚ To acquire an insight into environmental movements and managing the environment to move towards a sustainable society.

Course Outcome:
After successful completion of the course a student will be able:

1. To examine the environmental problems associated with agriculture,industry   and   solid waste generation and to choose sustainable practices to manage these sectors.

2. To explain the typology and impact of tourism and discover sustainable forms of tourism which will produce harmony in nature.

3. To describe various environmental movements and issues and decide on environment protection laws and their application.

4, To identify and locate environmentally significant features on the map of Mumbai and Konkan and guide them in recognizing places.

SYLLABUS

Module	Topics	No. of lectures
I i ii iii iv	**Solid Waste Management for Sustainable Society** Solid waste: meaning. Classification of solid waste – Types and sources. Impact of solid waste on environment and health. Solid Waste Management-Methods, Solid Waste management in Mumbai. Role of government and citizens in solid waste management in urban and rural Areas.	13
II i ii iii iv	**Agriculture and Industrial Development** Environmental problems associated with agriculture; Loss of productivity, Land Degradation, desertification. Hunger and malnutrition. Solutions: Sustainable Agricultural practices. Environmental problems associated with Industries: pollution, Global Warming, Ozone layer depletion, Acid rain. Solutions: Sustainable industrial practices.	13
III i ii iii iv	**Tourism and Environment** Tourism: Meaning, classification, scope and importance. Typology Of Tourism, Consequences of tourism: Positive and Negative impact. New forms of Tourism- Ecotourism, Vaccine tourism, Tourism potentials in India. Tourism Policy of India. Current challenges faced by the tourism industry in India and the World. Case Studies	13
IV i ii iii iv	**Environmental Movements and Management** Environmental movements in India – Significance and some important movements Environmental Management - Concept, need and relevance. Constitutional and Legal Provisions in India for the Environment. Geographical Indications in India. Concept of Carbon Credit and Carbon Bank. Role of Information Technology in Environment and Human Health. Case Studies	13
V i ii	**Map Filling** Map filling: Environmentally significant features on Map of Greater Mumbai. Map filling: Environmentally significant features on Map of Konkan.	8

Reference Books

1. Alka, G. (2009). *Environmental Geography*. Sharda Pustak Bhavan.

2. Allaby, M. (2002). *Basics of Environmental Sciences*. Routledge.

3. Botkin, D.B. & Keller E.A. (1995). *Environmental Science*. John, Wiley & Sons.

4. Detwyler, T.R. (1971). *Man's Impact on Environment*. McGraw-Hill.

5. Doniwal, H.K. (2009). *Urban Geography*. Gnosis.

6. Gandotra, V. Patel, S. (2008). *Environmental Problems and Strategies*. Serials Publications.

7. McKinney, M.L. & Schoch, R.M. (1998). *Environmental Science*. Jones & Bartlett Publishers.

8. Mohanta, R. Sen, A. Singh, M.P. (2009). *Environmental Education – Vol 1*. APH Publishing Corporation.

9. Singh, S. (2011). *Environmental Geography*. Prayag Pustak Bhavan.

10. Saxena, H.M. (2000). *Environmental Management*. Rawat Publication.

11. Singh, L.K. (2008). Fundamentals of tourism and travel. Gyan Publishing House.

Web References
1. https://www.cchit.org/how-can-information-technology-improve-the-quality-of-healthcare/
2. https://think.taylorandfrancis.com/special_issues/current-issues-in-tourism-covid-19-and-tourism/
3. https://zerowastememoirs.com/10-easy-ways-to-live-a-more-ecofriendly-life/

QUESTION PAPER PATTERN
FYBCOM
Environmental Studies II – Semester II

Time: 2 Hours   Marks: 60

All question are compulsory

Q1A. World Map Questions   (06)
 B. Thematic Map Questions on the world   (06)

Q2. Module 1   (12)
        OR
Q2. Module 1   (12)

Q3. Module 2   (12)
        OR
Q3. Module 2   (12)

Q4. Module 3   (12)
        OR
Q4. Module 3   (12)

Q5. Module 4   (12)
        OR
Q5. Module 4   (12)

Note: Q. 2 to Q. 5 can be given fully for 12 marks or can be divided into 6 marks each.

Internal assessment - 40 marks

   ❖ Class Test   (20)
   ❖ Project / Assignment Test / Viva given by the subject teacher
      with the approval of the Head of Department   (20)

Name of the Paper: Foundation Course Title

of the Paper: Foundation Course II

Paper Code: SIUCFOC21 / SIUAFOC21 / SIUSFOC21

Number of Credits: 2 Total

No. of Lectures: 45

Objectives:
- To create awareness about the basic concepts of liberalization, privatization and globalization and its impact on Indian economy.
- Develop a basic understanding about issues related to human rights.
- To understand the importance of environmental issues and how to bring about sustainable development.
- To increase self-understanding and help to deal with stress and conflicts.

Course Outcome:
After successful completion of the course a student will be able:

1. To describe the concepts of liberalization, privatization and globalization and assess their impact on the different sectors of the economy.

2. To outline the evolution of human rights and fundamental rights and recognize its role in leading a dignified life.

3. To examine the causes and effects of environmental degradation and measures to resolve them which will assist in sustainable development.

4. To realize the role of values and ethics in the development of an individual and the management of stress and conflicts in everyday life and society.

SYLLABUS

MODULE 1: Globalization and Indian Society (10 lectures)

1.1	Liberalization / Privatization / Globalization	Basic Concepts and Features
1.2	Globalization and Indian Industry	Emergence of new industries and growth of service sector; Concept and Need of Corporate Social Responsibility (CSR)
1.3	Globalization and Indian Agriculture	Impact of Globalization on Indian agriculture, Corporate Farming, Agrarian crises and Farmer suicides

MODULE 2: Human Rights (10 lectures)

2.1	Origin and Evolution of Human Rights	Definitions, Basic Concepts and Characteristics; Evolution of HR through the Emergence of Magna Carta, Bill of Rights to American Declaration of Independence and the Rights of Man and Citizens
2.2	Universal Declaration of Human Rights	Origin and Impact on World Constitutions
2.3	Fundamental Rights in the Indian Constitution	Understanding Articles 14 to 32

MODULE 3: Ecology and Environmental Issues (9 lectures)

3.1	Ecology and Environment	Definitions, Basic Concepts; Components & Functions
3.2	Environmental Degradation	Causes, Effects and Remedial Measures/ Solutions; Significance of National Green Tribunal (NGT)
3.3	Sustainable Development	Concept and need, Measures for Sustainable Development, Ways to lead Eco-friendly lifestyle

MODULE 4: Understanding and Managing Stress (8 lectures)

4.1	Understanding Stress	Stress: Definition, Concept, Causes and Effects
4.2	Stress Management	Ways of Stress Management; Agents of socialization

4.3	Motivation	Concept & Features; Maslow's Hierarchy of Needs

MODULE 5: Aggression, Violence and Conflict Resolution   **(8 lectures)**

5.1	Values, Ethics and Prejudice	Prejudice and Stereotype as a causative factors of violence
5.2	Aggression and Violence in society	Concept, Causes and Effects of Aggression and Violence
5.3	Conflict and Conflict Resolution	Types of Conflicts, Conflict Resolution Techniques

Reference Books:

1. Atkinson E & Hilgard, R.C. Introduction to Psychology. 14th edition. Bangalore: Wadsworth.2003.

2. Bhuleshkar, V. Ashok and Suresh R. Desai (eds), *Indian Economy under Liberalised System: Issues and Problems*, Himalaya Publishing House,

3. Cornia, Giovanni Andrea. *Inequality, growth, and poverty in an era of liberalization and globalization*. No. 4. Oxford University Press on Demand, 2004.

4. Delwyler, T.R., *Man's Impact on Environment*, Tata McGraw-Hill, New York

5. Gupta, A., *Ecology and Development of Third World*, Routledge, London

6. Khoshoo, T. N. "Environmental priorities in India and sustainable development." New Delhi (India) Indian Science Congress Association, 1986.

7. Lauren, Paul Gordon. *The evolution of international human rights: Visions seen*. University of Pennsylvania Press, 2011.

8. Verma, R.M & Verma S. Foundations in Psychology. New Delhi: Commonwealth. 2003.

9. Uvin, Peter. *Human rights and development*. Vol. 37. Sterling: Kumarian Press, 2004.

Semester end Exam– 60 Marks
Internal Assessment – 40 Marks

QUESTION PAPER PATTERN
FYBCOM / FYBA / FYBSc
Foundation Course II - Semester II

Time: 2 hrs   **Marks: 60**

All questions are compulsory

Q.1 A …………………   (12)

OR

Q.1 B…………………   (12)

Q.2 A…………………..   (12)

OR

Q.2 B…………………...   (12)

Q.3 A…………………...   (12)

OR

Q.3 B…………………...   (12)

Q.4 A…………………....   (12)

OR

Q.4 B…………………..…   (12)

Q.5 A………………...…   (12)

OR

Q.5 B…………………...   (12)

Internal assessment - 40 marks

❖ Class Test / Current Affairs Questions   (20)
❖ Project / Assignment Test / Viva given by the subject teacher with
the approval of the Head of Department   (20)

MATHEMATICAL AND STATISTICAL TECHNIQUES

Preamble:

In recent decades, the extent of application of Mathematics to real world problems has increased by leaps and bounds. It is imperative that the content of undergraduate syllabi of Mathematics for the commerce students should support other branches of commerce such as Financial Accounting and Economics.

The course on **Mathematical and Statistical Techniques** spread over two semesters develops mathematical reasoning and logical thinking and has applications in industry.

Pre-Requisites:

There is a Rapid expansion of knowledge in subject matter areas and improved instructional methods during the last decade. There are considerable curricular revisions happening at the high school level. Application of Mathematics and Statistics are widely used in industry and business. Keeping this in mind, the syllabus is in accordance with the growth of subjects at the high school level and emerging needs of industry and its application.

Learning Objectives:

The main objective of this course is to introduce mathematics and statistics to undergraduate students of commerce, so that they can use them in the field of commerce and industry to solve real life problems.

Distribution of topics and lectures

Theory: 5 lectures per week of which 2 are of Mathematics and 3 of Statistics.

Tutorial: 1 lecture per week per batch

SEMESTER II				
Course Code	UNIT	TOPICS	Credits	L/Week
SIUCMAS21	I	**Functions, Derivatives and Their Applications**	3	5 +1(Tutorial per batch)
	II	**Interest and Annuity**		
	III	**Bivariate Linear Correlation and Regression**		
	IV	**Time series and Index Numbers**		

Course outcome:

After completion of the course student will be able to

    CO1: understand concepts in commission, brokerage, LPP, Measures of central tendency such as Mean, Median, Mode, Quartiles, Deciles, Percentiles, Measures of Dispersion such as Quartile deviation, Mean deviation, Standard deviation and state the relevant definitions.

    CO2: solve problems of commission, brokerage, LPP, shares and mutual funds, Measures of central tendency, Measures of Dispersion, Probability, Decision theory.

Semester II
Mathematical and Statistical Techniques-II

Course outcome:
After completion of the course student will be able to

CO1: understand concepts in differentiation, simple and compound interest, annuity, bivariate linear correlation and regression, time series, index numbers, binomial, poison, normal distribution and state the relevant definitions.

CO2: solve problems of applications of derivatives, simple and compound interest, annuity, bivariate linear correlation and regression, time series, index numbers, binomial, poison, normal distribution.

[A] MATHEMATICS :

Unit I : Functions, Derivatives and Their Applications

a) **Concept of real functions:** constant function, linear function, x^n, e^x, a^x, log x. Demand, Supply, Total Revenue, Average Revenue, Total cost, Average cost and Profit Function, Equilibrium Point, Break-even point.

b) **Derivative of functions:**
i. Derivative as rate measure, Derivative of x^n, e^x, a^x, log x.
ii. Rules of derivatives: Scalar multiplication, sum, difference, product, quotient (Statements only), Simple problems. Second order derivatives.
iii. Applications: Marginal Cost, Marginal Revenue, Elasticity of Demand. Maxima and Minima for functions in Economics and Commerce.

Unit II: Interest and Annuity:

a) **Interest:** Simple Interest, Compound Interest (Nominal & Effective Rate of Interest),. Calculations involving up to 4 time periods.

b) **Annuity:** Annuity Immediate and its Present value, Future value. Equated Monthly Installments (EMI) using reducing balance method & amortization of loans. Stated Annual Rate & Effective Annual Rate Perpetuity and its present value. Simple problems involving up to 4 time periods.

[B] STATISTICS:

Unit III: Bivariate Linear Correlation and Regression:

a) **Correlation Analysis:** Meaning, Types of Correlation, Determination of Correlation: Scatter diagram, Karl Pearson's method of Correlation Coefficient (excluding Bivariate Frequency Distribution Table) and Spearman's Rank Correlation Coefficient.

b) **Regression Analysis:** Meaning, Concept of Regression equations, Slope of the

Regression Line and its interpretation. Regression Coefficients (excluding Bivariate Frequency Distribution Table), Relationship between Coefficient of Correlation and

Regression Coefficients, Finding the equations of Regression lines by method of Least Squares.

Unit IV: Time series and Index Numbers

a) **Time series**: Concepts and components of a time series. Representation of trend by Freehand Curve Method, Estimation of Trend using Moving Average Method and Least Squares Method (Linear Trend only). Estimation of Seasonal Component using Simple Arithmetic Mean for Additive Model only (For Trend free data only). Concept of Forecasting using Least Squares Method.

b) **Index Numbers:** Concept and usage of Index numbers, Types of Index numbers, Aggregate and Relative Index Numbers, Lasperye's, Paasche's, Dorbisch-Bowley's, Marshall-Edgeworth and Fisher's ideal index numbers, Test of Consistency: Time Reversal Test and Factor Reversal Test. Chain Base Index Nos. Shifting of Base year. Cost of Living Index Numbers, Concept of Real Income, Concept of Wholesale Price Index Number.

Unit V: Elementary Probability Distributions
Probability Distributions:
i) Discrete Probability Distribution: Binomial, Poisson (Properties and applications only, no derivations are expected)
ii) Continuous Probability distribution: Normal Distribution. (Properties and applications only, no derivations are expected)

Scheme of Evaluation:
40% weightage for Mathematics and 60% weightage for Statistics in each Evaluation.

(1) <u>Internal Assessment</u> (40 marks) :

Sr. no.	Evaluation type	Marks
1.	Class Test	20
2.	Tutorials/ Assignments/Class participation	20.

(2) Semester End Examination (60 marks)
At the end of each semester, there will be a Semester End Examination of 60 marks, 2 hours duration and question paper pattern as shown below.

Question Paper Pattern :

Quest no	Unit	Marks
Q1	Based on unit I	12
Q2	Based on unit II	12
Q3	Based on unit III	12
Q4	Based on unit IV	12
Q5	Based on unit V	12
	Total	60

Reference Books:
1) Business Mathematics by D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons.
2) STATISTICS by Schaum Series.
3) Operations Research by Gupta and Kapoor.
4) Fundamentals of Statistics - D. N. Elhance.
5) Statistical Methods - S.G. Gupta (S. Chand & Co.
6) Business Mathematics & Statistics : B Aggarwal, Ane Book Pvt. Limited.
7) Business Mathematics : D C Sancheti& V K Kapoor, Sultan Chand & Sons.
8) Business Mathematics : A P Verma, Asian Books Pvt. :Limited.

Name of the subject: Business Economics Paper I

Title of the paper: Microeconomics – Markets & Pricing

Paper Code: SIUCBEC21

Number of Credits: 3

Total No. of Lectures: 45

<u>Objective</u> - This paper provides an overall introduction to economics by taking the discussions in the first semester further ahead. It aims to build a familiarity with the various types of markets and the equilibrium price-output determination in each of them. The paper also attempts to familiarize the student with the various pricing methods and introduces the concept of capital budgeting.

<u>Unit I - Market Structure: Perfect Competition and</u> Monopoly   (10   lectures)

Perfect competition and Monopoly models as two extreme cases - profit maximisation and the competitive firm's supply curve - Short run and long run equilibrium of a firm and of industry - Monopoly - Sources of monopoly power – short run and long run equilibrium of a firm under Monopoly

<u>Unit II - Pricing and Output Decisions under Imperfect Competition</u>   (15 lectures)

Monopolistic competition: Competitive and Monopolistic elements of monopolistic competition- equilibrium of firm under monopolistic competitions, monopolistic verses perfect competition, excess capacity and inefficiency, debate over role of advertising, (topics to be taught using case studies from real life examples)

Oligopolistic Market: Key attributes of oligopoly- Collusive and non-collusive oligopoly market, Price rigidity, Cartels and price leadership models (with practical examples)

<u>Unit III - Pricing practices</u>   (10 lectures)

Cost oriented pricing methods: cost –plus (full cost)/mark-up pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing (case studies on how pricing methods are used in business world)

<u>Unit IV - Evaluating capital project</u>   (10 lectures)

Meaning and importance of capital budgeting- steps in capital budgeting- Techniques of Investment appraisal: payback period method, net present value method, and internal rate of return method (with numerical examples)

<u>References:</u>

1. Ahuja, H. L. (2007). *Business Economics.* New Delhi: S. Chand & Company Ltd.
2. Ahuja, H. L. (2016). *Principles of Microeconomics.* New Delhi: S.Chand&Company Ltd.
3. M.Hirchey. (2003). *Managerial Economics.* New Delhi: Thomson South Western.
4. Mehta, P. (2000). *Managerial Economics - Analysis, Problem and Cases.* NewDelhi: S.Chand & Sons.
5. Salvatore, D. (2001). *Managerial Economics in a Global Economy.* Singapore:Thomson South Western.
6. Puri, V. K. (2017). *Business Economics.* Mumbai: Himalaya Publishing House

SCHEME OF EXAMINATION

Examination will consist of internal and semester end divided as 40 marks for internal and60 marks for Semester end.

Internal Assessment

Internal assessment of 40 marks will be divided as 20 marks for class test, 20 marks forassignment.

Semester End Examination

The pattern for Semester end paper of 60 marks will be as follows:

• Duration – 2 hours for each paper.

• There shall be four questions each of 15 marks. All questions shall be compulsory.

• Questions may be subdivided into sub-questions a, b, c and students are expected to answertwo out of three.

Questions	Modules	Marks
Q N 1	Unit I	15
Q N 2	Unit II	15
Q N 3	Unit III	15
Q N 4	Unit IV	15

Name of Subject: English

Title of Paper: Business Communication II

Paper Code: SIUCBUC21

Number of Credits: 3

Total No. of Lectures: 45 Lectures + 15 Tutorials

Objectives of the course:

1. To develop awareness of the complexity of the corporate communication process.

2. To develop effective listening skills in students so as to enable them to comprehend instructions and become a critical thinker and sensitive to society.

3. To develop effective oral skills and soft skills to enable students to speak confidently.

4. To develop effective writing skills to enable students to write in clear, concise, persuasive and an audience-centered manner.

Course Outcomes:

Upon completion of this course the learners will be able to:

1. Develop awareness of the complexity of the corporate communication process.

2. Adapt communication to the needs of communication using technology.

3. Organize facts and ideas in a systematic and lucid manner in a conscious manner with a specific focus on summarization skills

4. Interpret, describe and express views in a cogent fashion specifically with regard to group communication.

Syllabus: Total:45 Lectures+15 Tutorials

Unit 1: (15 Lectures)

a. Group Discussion and Interviews, Meetings: Interviews: Group Discussion, Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit, Online. b. Meetings: Need and Importance of Meetings, Conduct of Meeting and Group Dynamics, Role of the Chairperson, Role of the Participants, Drafting of Notice, Agenda and Resolutions, Types of Secretaries – Company Secretary/Private Secretary, Functions of secretaries.

Unit 2: (15 Lectures)

a. Committees, Conferences, and Public Relations: Importance & Types of Committees, Meaning and Importance of Conference, Organizing a Conference, Modern Methods:Skype & Webinar.
b. Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR, Crisis Management, Press Release.

Unit 3: (5 Lectures + 8 Tutorials)

a. Reports and Business Proposals: Parts, Types, Feasibility Reports, Investigative Reports, Drafting of Business Proposals
b. Summarisation

Unit 4: Writing Skills (10 Lectures + 7 Tutorials)

Theory of correspondence: Classification of inquiries, distinctive features of sales letters and promotional leaflets, basic consumer rights and consumer guidance agencies, understanding Right to Information Act and its salient features.

Consumer Grievance letter , Inquiry Letter, Sales letter , RTI

Paper Pattern

Internal Assessment: Marks:40 Online Class Test: 20 marksAssignment/ Project/

 Presentation: 20 marks

Semester End Question Paper Pattern Marks: 60
Semester I

Sr. No.	Question	Module	Marks
1	Short note : 1 out of 2 Descriptive answer: 1 out of 2	Unit 1	15 (Short note 5 Descriptive answer 10)
2	Short note : 1 out of 2 Descriptive answer: 1 out of 2	Unit 2	15 (Short note 5 Descriptive answer 10)
3	Language Skills Summarisation	Unit 3	15 (Report/Proposal 10 Summarisation 5)
4	Writing Skills: Consumer Grievance Letter Letters 1 out of 3	Unit 4	15 (Consumer Grievance 10 Letter 5)

Recommended Reading:

1. Agarwal, Anju D *A Practical Handbook for Consumers*, IBH 1989
   Adair, John. *Effective Communication* Pan Macmillan Ltd., 2003.
2. Amos, Julie-Ann. *Handling Tough Job Interviews* Jaico Publishing, 2004.
   Ashley, A *A Handbook Of Commercial Correspondence*, OUP 1992.
3. Aswalthapa, K *Organisational Behaviour*, Himalayan Publication 1991
   Balan, K.R. and Rayudu C.S. *Effective Communication,* Beacon 1996
4. Bangh, LSue, Fryar, Maridell and Thomas David A. *How to Write First Class Business Correspondence*, N.T.C. Publishing Group 1998
5. Banerjee, Bani P *Foundation of Ethics in Management* Excel Books 2005
   Barkar,Alan *Making Meetings Work,* Sterling Publications Pvt. Ltd 1993
6. Basu, C.R.*Business Organisation and Management*, T.M.H. 1998 Benjamin, James *Business and Professional Communication Concepts and Practices,* Harper Collins College Publishers 1993
7. Bovee, Courtland L, John V. Thill & Barbara E. Schatzman. *Business Communication Today*: Tenth Edition Prentice Hall, 2010.
8. Brown, Ralph: *Making Business Writing Happen: A Simple and Effective Guide toWriting Well*. Allen and Unwin, 2004.
9. Burton, G and Thakur *Management Today- Principles and Practices.* T.M.H., 1995 ● Ecouse Barry,*Competitive Communication: A Rhetoric for Modern Business*, OUP 1999.Fisher Dalmar, *Communication in Organisation,* Jaico 1999
10. Fritzsche, David J *Business Ethics: A Global and Managerial Perspective* McGraw Hill2005
11. Ghanekar, A *Communication Skills for Effective Management.* Everest Publishing House 1996
12. Guffey, Mary Ellen. *Essentials of Business Writing.*SouthWestern College Publishing.,2000
13. Gupta, Anand Das *Ethics, Business and Society: Managing Responsibly* Response Books 2010
14. Gupta, Dipankar *Ethics Incorporated: Top Priority and Bottom Line* Response Books2006
15. Kratz, Abby Robinson. *Effective Listening Skills*. Irwin Professional Publishing, 1995Lesikar, Raymond V and Petit, John D. *Business Communication: Theory and Application,* Richard D. Irwin Inc. 1994M. Ashraf, Rizvi *Effective Technical Communication* Tata McGraw Hill 2006Majumdar,P.
16. K *Commentary on the Consumer Protection Act*, Prentice, 1992

17. Mishra Rajiv K *Code of Conduct for Managers* Rupa Company 2006
    Monippalli, M.M. (1997), *The Craft of Business Letter Writing,* T.M.H.1997
18. Monippally, Matthukutty, M. *Business Communication Strategies*. Tata McGraw-HillPublishing Company Ltd., 2001.

19. Murphy, Raymond Essential English Grammar Second Edition CUP 2018

20. Prasad, H. M. *How to Prepare for Group Discussion and Interview.*Tata McGraw-HillPublishing Company Limited, 2001.
21. Peterson, Robert A and Ferrell, O.C *Business Ethics: New Challenges for BusinessSchools and Corporate Leaders* Prentice Hall 2005
22. Raman, Meenakshi & Sangeeta Sharma. *Technical Communication: Principles andPractice. Second Edition.* Oxford University Press, 2011.
23. Rutherford, Andrea J. B*asic Communication Skills for Technology:* Second Edition. Pearson Education, 2007.
24. Sadri Sorab, Sinha Arun and Bonnerjee Peter *Business Ethics: Concepts and Cases* Tata McGraw Hill 1998
25. Seely, John. *Writing Reports.* Oxford University Press, 2002.
26*.* Sharma, R. C. & Krishna Mohan. *Business Correspondence and Report Writing:*

    ThirdEdition.Tata McGraw-Hill 2007.

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