University of Mumbai

Revised Syllabus
and
Question Paper Pattern
of Courses of
B.Com. Programme
First Year
Semester I and II

Under Choice Based Credit, Grading and Semester System

(To be implemented from Academic Year- 2016-2017)

Faculty of Commerce

B.Com. Programme

Under Choice Based Credit, Grading and Semester System

Course Structure

F.Y.B.Com.

(To be implemented from Academic Year- 2016-2017)

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
1	***Elective Courses (EC)***		***1***	***Elective Courses (EC)***	
1A	***Discipline Specific Elective(DSE)Courses***		***1A***	***Discipline Specific Elective(DSE)Courses***	
1	Accountancy and Financial Management I	**03**	1	Accountancy and Financial Management II	**03**
1B	***Discipline Related Elective(DRE)Courses***		***1B***	***Discipline Related Elective(DRE)Courses***	
2	Commerce I	**03**	2	Commerce II	**03**
3	Business Economics I	**03**	3	Business Economics II	**03**
2	***Ability Enhancement Courses (AEC)***		***2***	***Ability Enhancement Courses (AEC)***	
2A	***Ability Enhancement Compulsory Courses (AECC)***		***2A***	***Ability Enhancement Compulsory Courses (AECC)***	
4	Business Communication I	**03**	4	Business Communication II	**03**
5	Environmental Studies I	**03**	5	Environmental Studies II	**03**
2B	****Skill Enhancement Courses (SEC)***		***2B***	*****Skill Enhancement Courses (SEC)***	
6	Any one course from the following list of the courses	**02**	6	Any one course from the following list of the courses	**02**
3	***Core Courses (CC)***		***3***	***Core Courses (CC)***	
7	Mathematical and Statistical Techniques I	**03**	7	Mathematical and Statistical Techniques II	**03**
	Total Credits	**20**		**Total Credits**	**20**

****List of Skill Enhancement Courses (SEC) for Semester I (Any One)***		*****List of Skill Enhancement Courses (SEC) for Semester II (Any One)***	
1	Foundation Course - I	1	Foundation Course - II
2	Foundation Course in NSS - I	2	Foundation Course in NSS - II
3	Foundation Course in NCC - I	3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - I	4	Foundation Course in Physical Education - II
Note: Course selected in Semester I will continue in Semester II			

B.Com. Programme

Under Choice Based Credit, Grading and Semester System

Course Structure

(To be implemented from Academic Year- 2016-2017)

Semester I

No. of Courses	Semester I	Credits
1	***Elective Courses (EC)***	
1A	***Discipline Specific Elective(DSE)Courses***	
1	Accountancy and Financial Management I	**03**
1B	***Discipline Related Elective(DRE)Courses***	
2	Commerce I	**03**
3	Business Economics I	**03**
2	***Ability Enhancement Courses (AEC)***	
2A	***Ability Enhancement Compulsory Courses (AECC)***	
4	Business Communication I	**03**
5	Environmental Studies I	**03**
2B	****Skill Enhancement Courses (SEC)***	
6	Any one course from the following list of the courses	**02**
3	***Core Courses (CC)***	
7	Mathematical and Statistical Techniques I	**03**
	Total Credits	**20**

****List of Skill Enhancement Courses (SEC) for Semester I (Any One)***	
1	Foundation Course - I
2	Foundation Course in NSS - I
3	Foundation Course in NCC - I
4	Foundation Course in Physical Education - I

Revised Syllabus of Courses of B.Com. Programme at Semester I with Effect from the Academic Year 2016-2017

Elective Courses (EC)

Discipline Specific Elective(DSE) Courses

1.Accountancy and Financial Management I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Accounting standards issued by ICAI and Inventory valuation	15
2	Final Accounts	15
3	Departmental Accounts	15
4	Accounting for Hire Purchase	15
	Total	**60**

Sr. No.	Modules / Units
1	**Accounting standards issued by ICAI and Inventory valuation**
	• **Accountingstandards:** Concepts,benefits,proceduresforissueofaccountingstandardsVariousAS : **AS – 1: Disclosure of Accounting Policies** Purpose, AreasofPolicies, DisclosureofPolicies,DisclosureofChangeinPolicies, Illustrations **AS–2:Valuationof Inventories (Stock)** Meaning,Definition, Applicability,MeasurementofInventory, DisclosureinFinalAccount, ExplanationwithIllustrations. **AS – 9: Revenue Recognition** MeaningandScope, Transactionsexcluded,SaleofGoods,RenderingofServices, EffectsofUncertainties, Disclosure, Illustrations. • **Inventory Valuation** Meaning of inventories Cost for inventory valuation Inventory systems : Periodic Inventory system and Perpetual Inventory System Valuation: Meaning and importance Methods of Stock Valuation as per AS – 2 : FIFO and Weighted Average Method Computation of valuation of inventory as on balance sheet date:If inventory is taken on a date after the balance sheet or before the balance sheet
2	**Final Accounts**
	Expenditure: Capital, Revenue Receipts: Capital, Revenue Adjustment and Closing Entries Final accounts of Manufacturing concerns (Proprietary Firm)
3	**Departmental Accounts**
	Meaning Basis of Allocation of Expenses and Incomes/Receipts Inter Departmental Transfer : at Cost Price and Invoice Price Stock Reserve Departmental Trading and Profit & Loss Account and Balance Sheet
4	**Accounting for Hire Purchase**
	Meaning Calculation of interest Accounting for hire purchase transactions by asset purchase method based on full cash price Journal entries, ledger accounts and disclosure in balance sheet for hirer and vendor(excluding default, repossession and calculation of cash price)

Revised Syllabus of Courses of B.Com. Programme at Semester I with Effect from the Academic Year 2016-2017

Elective Courses (EC)-
Discipline Related Elective (DRE) Courses

2.Commerce I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Business	12
2	Business Environment	11
3	Project Planning	12
4	Entrepreneurship	10
	Total	**45**

Sr. No.	Modules / Units
1	**Business**
	Introduction: Concept, Functions, Scope andSignificance of business. Traditional and Modern Concept of business. **Objectives of Business:**Steps in setting business objectives, classification of business objectives,Reconciliation of Economic and Social Objectives. **New Trends in Business:** Impact of Liberalization,Privatization and Globalization,Strategy alternatives in thechanging scenario, Restructuring and turnaround strategies
2	**Business Environment**
	Introduction: Concept and Importance of business environment, Inter-relationship between Business and Environment **Constituents of Business Environment:**Internal and External Environment, Educational Environment and its impact,International Environment – Current Trends in the World, International Trading Environment – WTO and Trading Blocs and their impact on Indian Business.
3	**Project Planning**
	Introduction: Business Planning Process; Concept and importance ofProject Planning; Project Report; feasibility Study types and its importance **Business Unit Promotion:**Concept and Stages of Business Unit Promotion, Location – Factors determining location, and Role of Government in Promotion. **Statutory Requirements in Promoting Business Unit:**Licensing and Registration procedure, Filling returns and other documents, Other important legal provisions
4	**Entrepreneurship**
	Introduction: Concept and importance ofentrepreneurship, factorsContributing to Growth ofEntrepreneurship,Entrepreneur and Manager,Entrepreneur and Intrapreneur **The Entrepreneurs:**Types of Entrepreneurs,Competencies ofan Entrepreneur,Entrepreneurship Training andDevelopment centers in India.Incentives to Entrepreneurs inIndia. **Women Entrepreneurs:** Problems and Promotion.

Elective Courses (EC)-
Discipline Related Elective (DRE) Courses

3.Business Economics I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction	10
2	Demand Analysis	15
3	Supply and Production Decisions	10
4	Cost of Production	10
	Total	**45**

Sr. No.	Modules / Units
1	**Introduction**
	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
2	**Demand Analysis**
	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 elasticity of demand and revenue concepts **Demand estimation and forecasting:** Meaning and significance - methods of demand estimation : survey and statistical methods (numerical illustrations on trend analysis and simple linear regression)
3	**Supply and Production Decisions**
	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
4	**Cost of Production**
	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) **Extensions of cost analysis:** cost reduction through experience - LAC and Learning curve - Break even analysis (with business applications)

Revised Syllabus of Courses of B.Com. Programme at Semester I with Effect from the Academic Year 2016-2017

Ability Enhancement Courses (AEC)

4. Business Communication I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Theory of Communication	10
2	Obstacles to Communication in Business World	10
3	Business Correspondence	12
4	Language and Writing Skills	13
	Total	**45**

Note:
One tutorial per batch per week in addition to number of lectures stated above (Batch size as per the University norms)

Sr. No.	Modules / Units
1	**Theory of Communication**
	Concept of Communication:Meaning, Definition, Process, Need, FeedbackEmergence of Communication as a key concept in the Corporate and Global worldImpact of technological advancements on Communication **Channels and Objectives of Communication**:**Channels-** Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine **Objectives of Communication**: Information, Advice, Order and Instruction, Persuasion, Motivation, Education,Warning, and Boosting the Morale of Employees(A brief introduction to these objectives to be given) **Methods and Modes of Communication:** Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) Facsimile Communication [Fax] Computers and E- communication Video and Satellite Conferencing
2	**Obstacles to Communication in Business World**
	Problems in Communication /Barriers to Communication: Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers **Listening:** Importance of Listening Skills, Cultivating good Listening Skills – 4 **Introduction to Business Ethics:** Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility Teachers can adopt a case study approach and address issues such as the following so as to orient and sensitize the student community to actual business practices: Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-waste, Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace Piracy, Insurance, Child Labour
3	**Business Correspondence**
	Theory of Business Letter Writing: Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing, **Personnel Correspondence:** Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation [Letter of Appointment, Promotion and Termination, Letter of Recommendation (to be taught but not to be tested in the examination)]

Sr. No.	Modules / Units
4	**Language and Writing Skills**
	Commercial Terms used in Business Communication **Paragraph Writing:** Developing an idea, using appropriate linking devices, etc Cohesion and Coherence, self-editing, etc [Interpretation of technical data, Composition on a given situation, a short informal report etc.] **Activities** ▪ Listening Comprehension ▪ Remedial Teaching ▪ Speaking Skills: Presenting a News Item, Dialogue and Speeches ▪ Paragraph Writing: Preparation of the first draft, Revision and Self – Editing, Rules of spelling. ▪ Reading Comprehension: Analysis of texts from the fields of Commerce and Management

Revised Syllabus of Courses of B.Com. Programme at Semester I with Effect from the Academic Year 2016-2017

Ability Enhancement Courses (AEC)

5.Environmental Studies I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Environment and Ecosystem	13
2	Natural Resources and Sustainable Development	13
3	Populations and Emerging Issues of Development	13
4	Urbanisation and Environment	13
5	Reading of Thematic Maps and Map Filling	08
	Total	**60**

Sr. No.	Modules / Units
1	**Environment and Ecosystem**
	Environment: Meaning, definition, scope and its components; concept of an ecosystem : definition, Characteristics, components and types, functioning and structure; Food Chain and Food Web- Ecological Pyramids - Man and environment relationship; Importance and scope of Environmental Studies.
2	**Natural Resources and Sustainable Development**
	Meaning and definitions ; Classification and types of resources, factors influencing resource; Resource conservation- meaning and methods- l and non-conventional resources, problems associated with and management of water, forest and energy resources- resource utilization and sustainable development
3	**Populations and Emerging Issues of Development**
	Population explosion in the world and in India and arising concerns- Demographic Transition Theory - pattern of population growth in the world and in India and associated problems - Measures taken to control population growth in India; Human population and environement- Environment and Human Health – Human Development Index – The World Happiness Index
4	**Urbanisation and Environment**
	Concept of Urbanisation– Problems of migration and urban environment- changing landuse, crowding and stress on urban resources, degradation of air and water, loss of soil cover impact on biodiversity, Urban heat islands – Emerging Smart Cities and safe cities in India - Sustainable Cities
5	**Reading of Thematic Maps and Map Filling**
	Reading of Thematic Maps(4 Lectures) Located bars, Circles, Pie charts, Isopleths, Choroplethand Flow map, Pictograms - Only reading and interpretation. Map Filling: (4 Lectures) Map filling of World (Environmentally significant features) using point, line and polygon segment. Concept and Calculation of Ecological Footprint

Skill Enhancement Courses (SEC)

6. Foundation Course - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Overview of Indian Society	05
2	Concept of Disparity- 1	10
3	Concept of Disparity-2	10
4	The Indian Constitution	10
5	Significant Aspects of Political Processes	10
	Total	**45**

Sr. No.	Modules / Units
1	**Overview of Indian Society**
	Understand the multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender; Appreciate the concept of linguistic diversity in relation to the Indian situation; Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as difference
2	**Concept of Disparity- 1**
	Understand the concept of disparity as arising out of stratification and inequality; Explore the disparities arising out of gender with special reference to violence against women, female foeticide (declining sex ratio), and portrayal of women in media;Appreciate the inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities
3	**Concept of Disparity-2**
	Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences
4	**The Indian Constitution**
	Philosophy of the Constitution as set out in the Preamble; The structure of the Constitution-the Preamble, Main Body and Schedules; Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society; Basic features of the Constitution
5	**Significant Aspects of Political Processes**
	The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics; Role and significance of women in politics

Topics for Project Guidance: Growing Social Problems in India:

- *Substance abuse- impact on youth & challenges for the future*
- *HIV/AIDS- awareness, prevention, treatment and services*
- *Problems of the elderly- causes, implications and response*
- *Issue of child labour- magnitude, causes, effects and response*
- *Child abuse- effects and ways to prevent*
- *Trafficking of women- causes, effects and response*

Note:
Out of the 45 lectures allotted for 5 units for Semester I, about 15 lectures may be allotted for project guidance

Revised Syllabus of Courses of B.Com. Programme at Semester I with Effect from the Academic Year 2016-2017

Skill Enhancement Courses (SEC)

6.Foundation Course in NSS - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to NSS	10
2	Concept of Society and Social Issues in India	15
3	Indian Constitution and Social Justice	10
4	Human Personality and National Integration	10
	Total	**45**

Sr. No.	Modules / Units
1	**Introduction to NSS**
	Introduction to National Service Scheme(NSS) Orientation and structure of National Service Scheme(NSS) National Service Scheme(NSS)- its objectives The historical perspective of National Service Scheme(NSS) National Service Scheme(NSS)- Symbol and its meaning National Service Scheme(NSS)- its hierarchy from national to college level **National Service Scheme(NSS) Regular activities** Distribution of working hours- Association between issues and programs- community project- urban rural activities, Association- modes of activity evaluation
2	**Concept of Society and Social Issues in India**
	History and philosophy of social sciences in India Concept of society- Development of Indian society - Features of Indian Society- Division of labour and cast system in India **Basic social issues in India** Degeneration of value system, Family system, Gender issues, Regional imbalance
3	**Indian Constitution and Social Justice**
	Indian Constitution Features of Indian Constitution - Provisions related to social integrity and development **Social Justice** Social Justice- the concept and its features Inclusive growth- the concept and its features
4	**Human Personality and National Integration**
	Dimensions of human personality Social Dimension of Human personality- Understanding of the socity Physical Dimension of Human personality- Physical Exercise, Yoga, etc. **National integration & Communal Harmony** National Integration- its meaning, importance and practice Communal Harmony- its meaning, importance and practice

Skill Enhancement Courses (SEC)

6.Foundation Course in NCC - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to NCC, National Integration & Awareness	10
2	Drill: Foot Drill	10
3	Adventure Training, Environment Awareness and Conservation	10
4	Personality Development and Leadership	10
5	Specialized Subject: Army/ Navy/ Air	05
	Total	**45**

Sr. No.	Modules / Units
1	**Introduction to NCC, National Integration & Awareness**
	Desired outcome: The students will display sense of patriotism, secular values and shall be transformed into motivated youth who will contribute towards nation building through national unity and social cohesion. • Genesis, Aims, Objectives of NCC & NCC Song • Organisation& Training • Incentives & Benefits • Religions, Culture, Traditions and Customs of India • National Integration: Importance and Necessity • Freedom Struggle
2	**Drill: Foot Drill**
	Desired outcome: The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes. • General and Words of Command • Attention, Stand at Ease and Stand Easy, Turning and Inclining at the Halt • Sizing, Forming Up in Three Ranks and Numbering, Open and Close Order March and Dressing • Saluting at the Halt, Getting On Parade, Dismissing and Falling Out • Marching, Length of Pace and Time of Marching in Quick Time and Halt, Slow March and Halt • Turning on the March and Wheeling. • Saluting on the March. • Formation of squad and Squad Drill.
3	**Adventure Training, Environment Awareness and Conservation**
	Adventure Training **Desired outcome**: The students will overcome fear & inculcate within them the sense of adventure , sportsmanship , espirit-d-corp and develop confidence , courage , determination, diligence and quest for excellence. • Any Two such as – Obstacle course, Slithering, Trekking, Cycling, Rock Climbing, Para Sailing, Sailing,Scuba Diving etc **Environment Awareness and Conservation** Desired outcome: The student will be aware of the conservation of natural resources and protection of environment. • Natural Resources – Conservation and Management • Water Conservation and Rainwater Harvesting

Sr. No.	Modules / Units
4	**Personality Development and Leadership**
	Desired outcome: The student will develop an all-round personality with adequate leadership traits to deal / contribute effectively in life. • Introduction to Personality Development • Factors Influencing /Shaping Personality: Physical, Social, Physiological, Philosophical and Psychological • Self Awareness Know yourself/ Insight • Change Your Mind Set • Communication Skills: Group Discussion / Lecturettes (Public Speaking) • Leadership Traits • Types of Leadership
5	**Specialized Subject: Army Or Navy Or Air**
	Army **Desired outcome:** The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces. It will also acquaint, expose & provide basic knowledge about armed, naval and air-force subjects **A. Armed Force** • Basic organisation of Armed Forces • Organisation of Army • Badges and Ranks **B. Introduction to Infantry and weapons and equipments** • Characteristics of 7.62mm SLR Rifle, Ammunition, Fire power, Stripping, Assembling and Cleaning **C. Military history** • Biographies of renowned Generals (Carriapa / Sam Manekshaw) • Indian Army War Heroes- PVCs **D. Communication** • Types of Communications • Characteristics of Wireless Technologies (Mobile, Wi-Fi etc.) ***OR*** **Navy** **A. Naval orientation and service subjects** • History of the Indian Navy-Pre and Post Independence, Gallantry award winners • Organization of Navy- NHQ, Commands, Fleets, Ships and shore establishments • Types of Warships and their role • Organization of Army and Air Force- Operational and Training commands • Ranks of Officers and Sailors, Equivalent Ranks in the Three Services **B. Ship and Boat Modelling** • Principles of Ship Modelling • Maintenance and Care of tools

Sr. No.	Modules / Units
	C. Search and Rescue • SAR Organization in the Indian ocean **D. Swimming** Floating for three minutes and Free style swimming for 50 meters ***OR*** **AIR** **A. General Service Knowledge** • Development of Aviation • History of IAF **B. Principles of Flight** • Introduction • Laws of Motion • Glossary of Terms. **C. Airmanship** • Introduction • Airfield Layout • Rules of the Air • Circuit Procedure • ATC/RT Procedures • Aviation Medicine **D. Aero- Engines** • Introduction to Aero-engines

Skill Enhancement Courses (SEC)

6.Foundation Course in Physical Education-I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Basic Relevant concepts in Physical Education	10
2	Components of Physical Fitness	15
3	Testing Physical Fitness	10
4	Effect of Exercise on various Body System	10
	Total	**45**

Sr. No.	Modules / Units
1	**Introduction to Basic Relevant concepts in Physical Education**
	• Dimensions and determinants of Health, Fitness & Wellness • Concept of Physical Education and its importance • Concept of Physical Fitness and its types • Concept of Physical Activity, exercise and its types & benefits
2	**Components of Physical Fitness**
	• Concept of components of Physical Fitness • Concept and components of HRPF • Concept and components of SRPF • Importance of Physical Education in developing physical fitness components.
3	**Testing Physical Fitness**
	• Tests for measuring Cardiovascular Endurance • Tests for measuring Muscular Strength& Endurance • Tests for measuring Flexibility • Tests for measuring Body Composition
4	**Effect of Exercise on various Body System**
	• Effect of exercises on Musculoskeletal system • Effect of exercises on Circulatory System • Effect of exercises on Respiratory System • Effect of exercises on Glandular System

Revised Syllabus of Courses of B.Com. Programme at Semester I with Effect from the Academic Year 2016-2017

Core Courses (CC)

7.Mathematical and Statistical Techniques I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Shares and Mutual Funds	15
2	Permutation, Combination and Linear Programming Problems	15
3	Summarization Measures	15
4	Elementary Probability Theory	15
5	Decision Theory	15
	Total	**75**

Note:

One tutorial per batch per week in addition to number of lectures stated above (Batch size as per the University norms)

Sr. No.	Modules / Units
1	**Shares and Mutual Funds**
	• **Shares:** Concept of share, face value, market value, dividend, equity shares, preferential shares, bonus shares. Simple examples. • **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.)
2	**Permutation, Combination and Linear Programming Problems**
	• **Permutation and Combination:** Factorial Notation, Fundamental principle of counting, Permutation as arrangement, Simple examples, combination as selection, Simple examples, Relation between ${}^{n}C_{r}$ and ${}^{n}P_{r}$ Examples on commercial application of permutation and combination • **Linear Programming Problem:**Sketching of graphs of (i) linear equation Ax + By + C= 0 (ii) linear inequalities. Mathematical Formulation of Linear Programming Problems upto 3 variables. Solution of Linear Programming Problems using graphical method up to two variables.
3	**Summarization Measures**
	• **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 locate median and Quartiles. Using Histogram locate mode. Combined and Weighted mean. • **Measures of Dispersions:** Concept and idea of dispersion. Various measures Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance, Combined Variance.
4	**Elementary Probability Theory**
	• **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, Complimentary events.Classical definition of Probability, Addition theorem (without proof), conditional probability.Independence of Events: $P(A \cap B) = P(A) P(B)$. Simple examples. • **Random Variable:** Probability distribution of a discrete random variable; Expectation and Variance of random variable, simple examples on probability distributions.
5	**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.

B.Com. Programme

Under Choice Based Credit, Grading and Semester System

Course Structure

(To be implemented from Academic Year- 2016-2017)

Semester II

No. of Courses	Semester II	Credits
1	***Elective Courses (EC)***	
1A	***Discipline Specific Elective(DSE)Courses***	
1	Accountancy and Financial Management II	**03**
1B	***Discipline Related Elective(DRE)Courses***	
2	Commerce II	**03**
3	Business Economics II	**03**
2	***Ability Enhancement Courses (AEC)***	
2A	***Ability Enhancement Compulsory Courses (AECC)***	
4	Business Communication II	**03**
5	Environmental Studies II	**03**
2B	*****Skill Enhancement Courses (SEC)***	
6	Any one course from the following list of the courses	**02**
3	***Core Courses (CC)***	
7	Mathematical and Statistical Techniques II	**03**
	Total Credits	**20**

****List of Skill Enhancement Courses (SEC) for Semester II (Any One)***	
1	Foundation Course - II
2	Foundation Course in NSS - II
3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - II

Elective Courses (EC)-
Discipline Specific Elective(DSE) Courses

1.Accountancy and Financial Management II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Accounting from Incomplete Records	15
2	Consignment Accounts	15
3	Branch Accounts	15
4	Fire Insurance Claim	15
	Total	**60**

Sr. No.	Modules / Units
1	**Accounting from Incomplete Records**
	Introduction Problems on preparation of final accounts of Proprietary Trading Concern (conversion method)
2	**Consignment Accounts**
	Accounting for consignment transactions Valuation of stock Invoicing of goods at higher price(excluding overriding commission, normal/abnormal losses)
3	**Branch Accounts**
	Meaning/ Classification of branch Accounting for Dependent Branch not maintaining full books: Debtors methodStock and debtors method
4	**Fire Insurance Claim**
	Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss

Elective Courses (EC)-
Discipline Related Elective(DRE) Courses

2. Commerce II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Concept of Services	12
2	Retailing	12
3	Recent Trends in Service Sector	10
4	E-Commerce	11
	Total	**45**

Sr. No.	Modules / Units
1	**Concept of Services**
	Introduction: Meaning, Characteristics, Scope and Classification of Services – Importance of service sector in the Indian **Marketing Mix Services:** Consumer expectations, Services Mix, - Product, Place, Price, Promotion, Process of Services delivery, Physical evidence and people **Service Strategies:**Market research and Service development cycle, Managing demand and capacity, opportunities and challenges in service sector.
2	**Retailing**
	Introduction: Concept of organized and unorganized retailing , Trends in retailing, growth of organized retailing in India, Survival strategies for unorganized Retailers **Retail Format:** Store format, Non – Store format, Store Planning, design and layout **Retail Scenario:** Retail Scenario in India and Global context – Prospects and Challenges in India.Mall Management – RetailFranchising. FDI in Retailing, Careers in Retailing
3	**Recent Trends in Service Sector**
	ITES Sector: Concept and scope of BPO, KPO, LPO and ERP. **Banking and Insurance Sector:** ATM, Debit & Credit Cards, Internet Banking – Opening of Insurance sector for private players, FDI and its impact on Banking and Insurance Sector in India **Logistics:** Net working – Importance – Challenges
4	**E-Commerce**
	Introduction: Meaning, Features, Functions andScope of E-Commerce-Importance andLimitations of E-Commerce **Types of E-Commerce:**Basic ideas and Major activities of B2C,B2B, C2C. **Present status of E-Commerce in India:**Transition to E-Commerce in India, E-Transition Challenges for Indian Corporates; on-line Marketing Research.

Elective Courses (EC)-
Discipline Related Elective(DRE) Courses

3. Business Economics II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Market structure: Perfect competition and Monopoly	10
2	Pricing and Output Decisions under Imperfect Competition	15
3	Pricing Practices	10
4	Evaluating Capital Projects	10
	Total	**45**

Sr. No.	Modules / Units
1	**Market structure: Perfect competition and Monopoly**
	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
2	**Pricing and Output Decisions under Imperfect Competition**
	Monopolistic competition: competitive and monopolistic elements of monopolistic competition - equilibrium of a firm under monopolistic competition, monopolistic competition verses perfect competition- excess capacity and inefficiency - debate over role of advertising (topics to be taught using case studies from real life examples) **Oligopolistic markets:** key attributes of oligopoly - Collusive and non collusive oligopoly market - Price rigidity - Cartels and price leadership models (with practical examples)
3	**Pricing Practices**
	Cost oriented pricing methods: cost – plus (full cost) 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)
4	**Evaluating Capital Projects**
	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)

Revised Syllabus of Courses of B.Com. Programme at Semester II with Effect from the Academic Year 2016-2017

Ability Enhancement Courses (AEC)

4.Business Communication II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Presentation Skills	10
2	Group Communication	15
3	Business Correspondence	10
4	Language and Writing Skills	10
	Total	**45**

Note:
One tutorial per batch per week in addition to number of lectures stated above (Batch size as per the University norms)

Sr. No.	Modules / Units
1	**Presentation Skills**
	Presentations: (to be tested in tutorials only) 4 Principles of Effective Presentation Effective use of OHP Effective use of Transparencies How to make a Power-Point Presentation
2	**Group Communication**
	Interviews: Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit **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 **Conference:**Meaning and Importance of Conference Organizing a Conference Modern Methods: Video and Tele – Conferencing **Public Relations:** Meaning, Functions of PR Department, External and Internal Measures of PR
3	**Business Correspondence**
	Trade Letters: Order, Credit and Status Enquiry, Collection (just a brief introduction to be given) **Only following to be taught in detail:-** Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act [Teachers must provide the students with theoretical constructs wherever necessary in order to create awareness. However students should not be tested on the theory.]
4	**Language and Writing Skills**
	Reports: Parts, Types, Feasibility Reports, Investigative Reports **Summarisation:** Identification of main and supporting/sub points Presenting these in a cohesive manner

Tutorial Activities:

Presentations, Group Discussion, Mock Interviews, Mock Meetings / Conferences, Book Reviews/Summarization, Reading Comprehension: Analysis of texts from the field of Literature

[Suggested Books for Book Reviews: Books from the fields of Management, Finance, and Literature Like – Sun Tzu :The Art of War, Eliyahu M. Goldratt : The Goal , Eliyahu M. Goldratt: It's Not Luck , Spencer Johnson: Who Moved My Cheese, Stephen Lundin, Ph.D, Harry Paul, John Christen: Fish, ChetanBhagat One Night At A Call Center, ChetanBhagat My Three Mistakes , ArindamChoudhary: Count Your Chickens Before They Hatch ,Stephen Covey :Seven Habits of Successful People, George Orwell: Animal Farm, Dr. Abdul Kalam: Wings of Fire]

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

Ability Enhancement Courses (AEC)

4.Environmental Studies II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Solid Waste Management for Sustainable Society	
2	Agriculture and Industrial Development	
3	Tourism and Environment	
4	Environmental Movements and Management	
5	Map Filling	
	Total	**60**

Sr. No.	Modules / Units
1	**Solid Waste Management for Sustainable Society**
	Classification of solid wastes – Types and Sources of Solid Waste ; Effects of Solid Waste Pollution- Health hazards, Environmental Impacts; Solid Waste Management – solid waste management in Mumbai- Schemes and initiatives run by MCGM – role of citizens in waste management in Mumbai
2	**Agriculture and Industrial Development**
	Environmental Problems Associated with Agriculture: Loss of Productivity, Land Degradation ,desertification - Uneven Food Production – Hunger, Malnutrition and Food Security – Sustainable Agricultural practices Environmental Problems Associated with Industries – pollution -Global warming, Ozone Layer Depletion , Acid rain, - Sustainable Industrial practices – Green Business and Green Consumerism, Corporate Social Responsibility
3	**Tourism and Environment**
	Tourism: Meaning, Nature, Scope and importance –Typology of tourism-classification; Tourism potentials in India and challenges before India; New Tourism Policy of India; Consequences of tourism : Positive and Negative Impacts on Economy, Culture and environment- Ecotourism
4	**Environmental Movements and Management**
	Environmental movements in India: Save Narmada Movement, Chipko Movement, Appiko Movement, Save Western Ghat and Save Jaitapur; Environmental Management: Concept, need and relevance; Concept of ISO 14000 and 16000; Concept of Carbon Bank and Carbon Credit.EIA - Environment Protection Acts – Concept and components of Geospatial Technology-Applications of GST in Environmental Management.
5	**Map Filling**
	Map filling of Konkan and Mumbai (Environmentally significant features and GST centers) using point, line and polygon segment. Concept and Calculation of Environmental Performance Index (EPI)

Skill Enhancement Courses (SEC)

6. Foundation Course - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Globalisation and Indian Society	07
2	Human Rights	10
3	Ecology	10
4	Understanding Stress and Conflict	10
5	Managing Stress and Conflict in Contemporary Society	08
	Total	**45**

Sr. No	Modules /Units
1	**Globalisation and Indian Society**
	Understanding the concepts of liberalization, privatization and globalization;Growth of information technology and communication and its impact manifested in everyday life; Impact of globalization on industry: changes in employment and increasing migration; Changes in agrarian sector due to globalization; rise in corporate farming and increase in farmers' suicides.
2	**Human Rights**
	Concept of Human Rights; origin and evolution of the concept; The Universal Declaration of Human Rights;Human Rights constituents with special reference to Fundamental Rights stated in the Constitution
3	**Ecology**
	Importance of Environment Studies in the current developmental context; Understanding concepts of Environment, Ecology and their interconnectedness; Environment as natural capital and connection to quality of human life; Environmental Degradation- causes and impact on human life;Sustainable development- concept and components; poverty and environment
4	**Understanding Stress and Conflict**
	Causes of stress and conflict in individuals and society; Agents of socialization and the role played by them in developing the individual; Significance of values, ethics and prejudices in developing the individual; Stereotyping and prejudice as significant factors in causing conflicts in society. Aggression and violence as the public expression of conflict
5	**Managing Stress and Conflict in Contemporary Society**
	Types of conflicts and use of coping mechanisms for managing individual stress; Maslow's theory of self-actualisation;Different methods of responding to conflicts in society; Conflict-resolution and efforts towards building peace and harmony in society

Skill Enhancement Courses (SEC)

6. Foundation Course in NSS - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Socio-economic Survey and Special Camp	10
2	Orientation of the College Unit and Communication Skills	15
3	Rapport with Community and Programme Planning	10
4	Government Organisations /Non-Government Organisations	10
	Total	**45**

Sr. No.	Modules / Units
1	**Socio-economic Survey and Special Camp**
	Socio economic survey Socio-economic survey- its meaning and need, Process of Socio-economic survey- design of questionnaire; data collection, data analysis and report writing **Special camping activity** Concept of camp- Identification of community problems- Importance of group living- Team building- Adoption of village- Planning for camp- pre camping, during the course of camp and post camping activities
2	**Orientation of the College Unit and Communication Skills**
	Training and orientation of the program unit in the college Leadership training – formation of need based programmmes- Concept of campus to community(C to C) activities **Communication skills and Documentation** Communication skills- the concept, Verbal, Non-Verbal communication The documentation- Activity Report Writing – basics of NSS accounting – Annual Report – Press note and preparation
3	**Rapport with Community and Programme Planning**
	Working with individual group and community Ice breaking- interaction games – conflict resolution **Program planning** Programme planning- the concept and its features, requirements for successful implementation of program- program flow charting- feedback
4	**Government Organisations /Non-Government Organisations**
	Structure of Government Organisations and Non-Government Organisations Government organisations (GO)- its meaning -Legal set up, functioning, Sources of funding Non-Government organisations (NGO)- its meaning -Legal set up, functioning, Sources of funding National Service Scheme(NSS)- Government organisations (GO) and Non-Government organisations (NGO) **Government schemes for community development** Schemes os Government welfare departments for community development- provisions & examples

Skill Enhancement Courses (SEC)

6.Foundation Course in NCC - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Disaster Management, Social Awareness and Community Development	05
2	Health and Hygiene	10
3	Drill with Arms	10
4	Weapon Training	10
5	Specialized Subject: Army Or Navy Or Air	10
	Total	**45**

Sr. No.	Modules / Units
1	**Disaster Management, Social Awareness and Community Development**
	Disaster Management: **Desired outcome:** The student shall gain basic information about civil defence organisation / NDMA & shall provide assistance to civil administration in various types of emergencies during natural / manmade disasters • Civil Defence Organisation and Its Duties/ NDMA • Types of Emergencies/ Natural Disaster • Assistance during Natural / Other Calamities: Flood / Cyclone/ Earth Quake/ Accident etc. • 'Avan' model of NCC **Social Awareness and Community Development:** **Desired outcome:** The student shall have an understanding about social service and its need, about NGOs and shall participate in community action programmes for betterment of the community. • Basics of Social Service, Weaker Sections of Our Society and Their Needs • Social/ Rural Development Project: MNREGA, SGSY, NSAP etc. • Contribution of Youth towards Social Welfare • Civic Responsibilities • Causes & Prevention of HIV/AIDS; Role of Youth
2	**Health and Hygiene**
	Desired outcome: The student shall be fully aware about personal health and hygiene lead a healthy life style and foster habits of restraint and self awareness. • Structure and Functioning of the Human Body • Hygiene and Sanitation (Personal and Food Hygiene) • Infectious & Contagious Diseases & Their Prevention
3	**Drill with Arms**
	Desired outcome: The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes. • Attention, Stand at Ease and Stand Easy • Getting on Parade with Rifle and Dressing at the Order • Dismissing and Falling Out • Ground / Take Up Arms • Present From the Order and Vice-versa • General Salute, Salami Shastra
4	**Weapon Training**
	Desired outcome: The student shall have basic knowledge of weapons and their use and handling. • Characteristics of a Rifle / Rifle Ammunition and its Fire Power • Stripping, Assembling, Care and Cleaning and Sight Setting of .22 rifle • Stripping, Assembling, Care and Cleaning of 7.62mm SLR • Loading, Cocking and Unloading • The lying position, Holding and Aiming- I • Trigger control and firing a shot • Range procedure and safety precautions • Short range firing, Aiming- II -Alteration of sight

Sr. No.	Modules / Units
5	**Specialized Subject: Army Or Navy Or Air**
	Army **Desired outcome:** The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces. It will also acquaint, expose & provide basic knowledge about armed, naval and air-force subjects **A. Map reading** • Introduction to types of Maps and Conventional signs • Scales and Grid system • Topographical forms and technical terms • Relief, contours and Gradients • Cardinal points and Types of North • Types of bearings and use of Service Protractor • Prismatic compass and its use and GPS **B. Field Craft and Battle Craft** • Introduction • Judging distance • Description of ground • Recognition, Description and Indication of landmarks and targets ***OR*** **Navy** **A. Naval Communication** • Introduction to Naval Modern Communication, Purpose and Principles ▪ Introduction of Naval communication ▪ Duties of various communication sub-departments • Semaphore ▪ Introduction of position of letters and prosigns ▪ Reading of messages ▪ Transmission of messages **B. Seamanship** • **Anchor work** ▪ Parts of Anchor and Cable, their identification • **Rigging** ▪ Types of ropes and breaking strength- stowing, maintenance and securing of ropes ▪ Practical Bends and Hitches: Reef Knot, Half hitch, Clove Hitch, Rolling Hitch, Timber Hitch, Bow Line, Round Turn and Two half hitch and Bow line on the Bight and its basic elements and uses. ▪ Introduction to Shackles, Hooks, Blocks and Derricks, Coiling Down and Splicing of rope **C. Boat work** • Parts of Boat and Parts of an Oar • Instruction on boat Pulling- Pulling orders • Steering of boat under oars, Practical instruction on Boat Pulling, Precautions while pulling

Sr. No.	Modules / Units
	OR **Air** **A. Air frames** • Aircraft Controls • Landing Gear **B. Instruments** • Basic Flight Instruments **C. Aircraft Particulars** • Aircraft Particulars (Type specific) **D. Aero modelling** • History of Aero modelling • Materials used in Aero modelling • Type of Aero models • Flying/ Building of Aero models

Skill Enhancement Courses (SEC)

6.Foundation Course in Physical Education- II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Development of Fitness	10
2	Health, Fitness and Diseases	15
3	Yoga Education	10
4	Daily Schedule of Achieving Quality of Life and Wellness	10
	Total	**60**

Sr. No.	Modules / Units
1	**Development of Fitness**
	• Benefits of physical fitness and exercise and principles of physical fitness • Calculation of fitness index level 1-4 • Waist-hip ratio Target Heart Rate, BMI and types and principles of exercise (FITT) • Methods of training – continues, Interval, circuit, Fartlek and Plyometric
2	**Health, Fitness and Diseases**
	• Definition of obesity and its management • Communicable diseases, their preventive and therapeutic aspectS • Factors responsible for communicable diseases • Preventive and therapeutic aspect of Communicable and non- communicable diseases
3	**Yoga Education**
	• Meaning and history of yoga • Ashtang yoga and types of yoga • Types of Suryanamaskar and Technique of Pranayam • Benefits of Yoga
4	**Daily Schedule of Achieving Quality of Life and Wellness**
	• Daily schedule based upon one's attitude, gender, age &occupation. • Basic – module: - Time split for rest, sleep, diet, activity & recreation. • Principles to achieve quality of life:- positive attitude, daily regular exercise, control over food habits & healthy hygienic practices.

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Core Courses (CC)

7.Mathematical and Statistical Techniques II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Functions, Derivatives and Their Applications	15
2	Interest and Annuity	15
3	Bivariate Linear Correlation and Regression	15
4	Time series and Index Numbers	15
5	Elementary Probability Distributions	15
	Total	**75**

Note:

One tutorial per batch per week in addition to number of lectures stated above (Batch size as per the University norms)

Sr. No.	Modules / Units
1	**Functions, Derivatives and Their Applications**
	Concept of real functions: Constant function, linear function, x^n,e^x,a^x,logx. Demand, Supply, Total Revenue, Average Revenue, Total cost, Average cost and Profit function. Equilibrium Point, Break-even point. **Derivative of functions:** ▪ Derivative as rate measure, Derivative of x^n,e^x,a^x,logx. ▪ Rules of derivatives: Scalar multiplication, sum, difference, product, quotient (Statements only), Simple problems. Second order derivatives. ▪ Applications: 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.)
2	**Interest and Annuity**
	Interest: Simple Interest, Compound Interest (Nominal& Effective Rate of Interest), Calculations involving upto 4 time periods. **Annuity:** Annuity Immediate and its Present value, Future value. Equated Monthly Installments (EMI) using reducing balance method & amortization of loans. Stated Annual Rate & Affective Annual Rate Perpetuity and its present value. Simple problems involving up to 4 time periods.
3	**Bivariate Linear Correlation and Regression**
	Correlation Analysis: Meaning, Types of Correlation,Determinationof Correlation: Scatter diagram, Karl Pearson's method of Correlation Coefficient (excluding Bivariate Frequency Distribution Table) and Spearman's Rank Correlation Coefficient. **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.
4	**Time series and Index Numbers**
	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. **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. (Examples on missing values should not be taken)

5	**Elementary Probability Distributions**
	Probability Distributions: ▪ Discrete Probability Distribution: Binomial, Poisson (Properties and applications only, no derivations are expected) ▪ Continuous Probability distribution: Normal Distribution. (Properties and applications only, no derivations are expected)

Tutorial:

Two tutorials to be conducted on each unit i.e. 10 tutorials per semester. At the end of each semester one Tutorial assignment of 10 marks should be given.

Reference Books

Reference Books
Accountancy and Financial Management
• *Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi* • *Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi* • *Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai Financial Accounting by LesileChandwichk, Pentice Hall of India Adin Bakley (P) Ltd.* • *Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.* • *Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.* • *Financial Accounting by Monga, J.R. Ahuja, GirishAhujaandShehgal Ashok, Mayur Paper Back* • *Compendium of Statement & Standard of Accounting, ICAI.* • *Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai Financial Accounting by Williams , Tata Mc. Grow Hill & Co. Ltd., Mumbai* • *Company Accounting Standards by ShrinivasanAnand, Taxman. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi. Introduction to Financial Accounting by Horngren, Pearson Publications.* • *Financial Accounting by M. Mukherjee.M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi*
Commerce
• *Business Organisation Management Maheshwari, Rajendra P ,Mahajan, J.P.,International Book House* • *Business Organisation, Maheshwari, Rajendra P, Mahajan, J.P., International Book House* • *Introduction To Commerce, Vikram, Amit, Atlantic Pub* • *A Course Book On Business Environment, Cherunilam,Francis, Himalaya Pub* • *Business Environment, Cherunilam,Francis, Himalaya Pub* • *Essentials Of Business Environment, Aswathappa,K., Himalaya Pub* • *Essentials Of Business Environment, Aswathappa, Himalaya Pub* • *Strategic Management, Kapoor, Veekkas, Taxmann* • *Strategic Management, David,Fred R., Phi Leraning* • *Strategic Management, Bhutani, Kapil, Mark Pub.* • *Strategic Management, Bhutani, Kapil, Mark Pub.* • *Entrepreneurship, Hisrich, Robert D, Mc Graw Hill* • *Entrepreneurship Development, Sharma, K.C., Reegal Book Depot* • *Service Marketing, Temani, V.K., Prism Pub* • *Service Marketing, Temani, V.K., Prism Pub* • *Management Of Service Sector, Bhatia, B S, V P Pub* • *Introduction To E – Commerce, Dhawan, Nidhi, International Book House* • *Introduction To Retailing, Lusch,Robert F.,Dunne,Patrick M., Carver,James R.,Cengage Learning* • *Retailing Management, Levy Michael., Weitz Barton A,Tata Mcgraw Hill*

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- *Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001)*
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- *Samuelson &Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002)*
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Business Communication

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Foundation Course

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Question Paper Pattern

(Practical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered any 10 B) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2 Q-2	Full Length Practical Question ***OR*** Full Length Practical Question	15 Marks 15 Marks
Q-3 Q-3	Full Length Practical Question ***OR*** Full Length Practical Question	15 Marks 15 Marks
Q-4 Q-4	Full Length Practical Question ***OR*** Full Length Practical Question	15 Marks 15 Marks
Q-5 Q-5	Full Length Practical Question ***OR*** Full Length Practical Question	15 Marks 15 Marks
Q-6 Q-6	A) Theory questions B) Theory questions ***OR*** Short Notes To be asked 06 To be answered 04	10 Marks 10 Marks 20 Marks

Note:

Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.

Question Paper Pattern

(Theoretical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered any 10 B) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2 Q-2	Full Length Question ***OR*** Full Length Question	15 Marks 15 Marks
Q-3 Q-3	Full Length Question ***OR*** Full Length Question	15 Marks 15 Marks
Q-4 Q-4	Full Length Question ***OR*** Full Length Question	15 Marks 15 Marks
Q-5 Q-5	Full Length Question ***OR*** Full Length Question	15 Marks 15 Marks
Q-6 Q-6	A) Theory questions B) Theory questions ***OR*** Short Notes To be asked 06 To be answered 04	10 Marks 10 Marks 20 Marks

Note:

Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.