College of Arts,
Science &
Commerce (Autonomous)

SIES

RISE WITH EDUCATION

NAAC REACCREDITED - 'A' GRADE

Sion (West), Mumbai – 400022

Syllabus and Evaluation Pattern

of

First Year
B.COM Programme

w.e.f June 2018

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 harmonising the diverse accounting policies and practices.
- to understand the applicability of specific accounting standards in the preparation of financial statements of manufacturing concerns and in valuation of inventory.
- to learn the preparation of departmental final accounts considering various basis of allocation of income and expenses.

Module	Topics	No of lectures
I i ii iii iv	**Accounting standards issued by ICAI** **Accounting standards**: Concepts, benefits, procedures for issue of accounting standards Various AS : **AS – 1: Disclosure of Accounting Policies** (a) Purpose (b) Areas of Policies (c) Disclosure of Policies (d) Disclosure of Change in Policies **AS – 2: Valuation of Inventories (Stock)** (a) Meaning, Definition (b) Applicability (c) Measurement of Inventory (d) Disclosure in Final Accounts **AS – 3: Cash Flow Statements** (a) Objective (b) Scope (c) Definitions (d) Presentation of a Cash Flow Statement (e) Reporting Cash Flows from Operating, Investing and Financing Activities (f) Non-Cash Transactions (g) Components of Cash and Cash equivalents (h) Other disclosures **AS – 9: Revenue Recognition** (a) Meaning and Scope (b) Transactions excluded (c) Sale of Goods (d) Rendering of Services (e) Effects of Uncertainties (f) Disclosure (Only theory)	15
II i	**Inventory Valuation** Meaning and importance of inventory valuation	15

ii	Inventory systems : Periodic Inventory system and Perpetual Inventory System	
iii	Methods of Stock Valuation as per AS – 2 : FIFO and Weighted Average Method	
iv	Computation of inventory as on balance sheet date when inventory value is available on a different date. (Theory and Problems)	
3	**Final Accounts of Manufacturing firms**	
i	Expenditure a) Capital, (b) Revenue	
ii	Receipts a) Capital, (b) Revenue	**15**
iii	Adjustment and Closing entries	
iv	Final accounts of manufacturing concerns (proprietary firm) (Theory and Problems)	
4	**Departmental Accounts**	
i	Meaning, Basis of Allocation of Expenses and	
ii	Incomes/Receipts	
iii	Inter Departmental Transfer : at Cost Price and Invoice Price	**15**
iv	Stock Reserve Preparation of Departmental Trading and Profit & Loss Account and Balance Sheet (Theory and Problems)	

Reference Books

1. Accounting Standards Board of ICAI. (2017). Compendium of Statement & Standard of Accounting. ICAI.

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

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

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

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

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

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

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

9. Mukherjee, M. Hanif, M. (2001). *Modern Accountancy*. Tata McGraw Hill & Co. Ltd.

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

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

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

13. 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 – 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

❖ Online 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: 1] To familiarize the students with basic concepts of business.
            2] To develop knowledge and understanding of business.
            3] To make students aware of current trends in business.

Module	Topics	No of lectures
I **i** **ii** **iii**	**BUSINESS** **Introduction** - Concept and Features, Functions, Scope and Significance of business. Traditional and Modern Concept of business, Ethics in Business and its importance. **Objectives of Business** - Steps in setting business objectives, Classification of business objectives, Reconciliation of Economic and Social Objectives. **New trends in business** - Liberalization, Privatization and Globalization - Meaning and Impact, Strategy alternatives in the changing scenario. Growth, Restructuring and Turnaround Strategies.	**12**
II **i** **ii**	**BUSINESS ENVIRONMENT** **Introduction** - Concept and Features, Importance of business environment, Inter-relationship between Business and Environment. **Constituents of Business Environment** - Internal and External Environment, Impact of Educational Environment on business. International Environment – WTO: Objectives, Agreements and Impact. Trading Blocs: Impact, Major Trading Blocs (EU, NAFTA, ASEAN and SAARC)	**11**
III i ii iii	**PROJECT PLANNING** **Introduction** - Concept of Project Planning; Project Report - Contents and Importance; Feasibility Study - Types and its importance. **Business Unit Promotion** - Concept and Stages of Business Unit Promotion, Location – Factors determining location, Role of Government in Promotion. **Statutory Requirements in Promoting Business Unit** - Licensing and Registration procedure, Filling returns and other documents.	**11**
IV **i** **ii** iii	**ENTREPRENEURSHIP** **Introduction** - Concept and Features, Importance, Factors Contributing to Growth of Entrepreneurship, Entrepreneur and Manager, Entrepreneur and Intrapreneur. **The Entrepreneurs** - Types of Entrepreneurs, Competencies of an Entrepreneur, Entrepreneurship Training and Development centers in India. Incentives to Entrepreneurs in India. **Women Entrepreneurs** - Problems and Promotion.	**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. Objective type questions (covering all modules)   (20)
[Fill in the blanks/true or false/match the columns]

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

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

Name of the Paper: Environmental Studies I
Title of the paper: Environmental Studies
Paper Code: SIUCEVS11
Number of Credits: 3
Total No. of Lectures: 60

Objectives:
1. To create an environmental awareness among commerce students
2. To make students aware about various environmental factors and its relation to the field of commerce.
3. To highlight functional and spatial links between environment, economy and society.

Module	Topics	No. of lectures
I i ii iii	**Environment andEcosystem** Environment: meaning, definition, scope and its components. Concept of an ecosystem: definition, types, functioning and structure; Food chain and Food web- Ecological pyramids. Man and environment relationship; Sustainable Development Goals of 2015, Importance of environmental studies.	13
II i ii iii	**Natural Resources and Sustainable Development** Meaning and definition; Classification and types of resources, conventional and non- conventional resources. Factors influencing resource utilization; Resource conservation- meaning and methods. Problems associated with and management of water, forest and energy resources, resources and sustainable development.	13
III i ii iii	**Population and emerging issues of development** Population Explosion in the world and in India and arising concerns, Population growth in India: Measures taken to control population growth. Population density and distribution pattern in the world, factors influencing population distribution. Human Development Index- patterns of HDI in India, World Happiness Index, Environment and human health.	13
IV i ii iii	**Urbanization and environment** Concept of urbanization and concept of migration, causes and effects. Problems associated with of urbanization-changing land use, crowding and stress on urban resources, degradation of air and water, loss of soil cover and biodiversity. Concept of Smart Cities, Smart City Mission and emerging smart cities in India.	13

V	**Reading of Thematic Maps and Map filling**	
i	Reading and interpretation of Thematic Maps: Located bars, Circles, Pie charts, Isopleths, Choropleth, and Flow map, Pictograms.	**8**
ii	Map Filling of environmentally significant features on the World map.	

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.

Semester end Exam– 60 Marks
Internal Assessment – 40 Marks

QUESTION PAPER PATTERN
FYBCOM
Environmental Studies – 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

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

Name of the Paper: Foundation Course I
Title of the paper: Foundation Course
Paper Code: SIUCFOC11
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 environmental problems and issues currently facing society at national and global level.
- To develop a basic understanding of the Indian Constitution and Indian political processes

SEMESTER - I

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 Disparities	Regional disparities: urban, rural and tribal

MODULE 2: Concept of Disparity
(9 lectures)

2.1	Gender disparity	Types and forms of violence; General and legislative measures
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 Inequalities   **(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	Regionalism and Linguism	Concept of regionalism and linguism; regional and sub-regional disparities and linguistic conflicts

MODULE 4: Indian Constitution
(10 lectures)

4.1	The Preamble	Values and Objectives of the Indian State
4.2	Basic Features	Salient features of the Indian Constitution
4.3	Fundamental Duties	An analysis of Fundamental Duties (Article 51A) enshrined in the Indian Constitution

MODULE 5: Significance of Indian Political Process
(8 lectures)

5.1	Indian Party Systems	National and Regional parties in India
5.2	Rural Local Self-Government	Panchayati Raj system in India w.r.t Provisions of 73rd Amendment
5.3	Urban Local Self Government	Urban local governance w.r.t. Provisions of 74th Amendment

Reference Books:

1. Ahluwalia, I.J. Kanbur, R. Mohanty, P.K. (2014). *Urbanisation in India: Challenges, Opportunities & the way forward*. SAGE.

2. Ahuja. Ram. (2014). *Social Problems in India*. Rawat Publishers.

3. Azad. Naseem. (2011). *Social and Economic Problems in India*. R Gupta Publications.

4. Basu, Das, *D. (2012). Introduction to the Constitution of India*. Lexis Nexis.

5. Jayal, Gopal, N. Prakash, A. and Sharma, P.K. (2006). *Local governance in India: decentralization and beyond.* OUP.

6. Kodesia. Krishna. (1969). *The problems of linguistic states in India*. Delhi: Sterling Publishers, 1969.

7. Mitra. Subrata. (2012). *Politics in India: structure, Process and Policy.* Routledge.

8. Pandey, P. (2016). *Indian Society and Culture*. New Delhi: Rawat Publishers.

9. Weiner. Myron. (2015). *Sons of the soil: Migration and ethnic conflict in India*. Princeton University Press.

Semester end Exam– 60 Marks
Internal Assessment – 40 Marks

QUESTION PAPER PATTERN
FYBCOM / FYBA / FYBSc
Foundation Course – 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

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

Title of the paper: Business Economics I
Paper Code: SIUCBE11
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 in a 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 and simple 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   (10 lectures)

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. V.K.Puri. (2017). *Business Economics.* Mumbai: Himalaya Publishing House

SCHEME OF EXAMINATION

Examination will consist of internal and semester end divided as 40 marks for internal and 60 marks for Semester end.

Internal of 40 marks will be divided as 20 marks for online objective class test, 20 marks for assignment.

Semester End Examination

The pattern for Semester end paper of 60 marks will be as follow;

• Duration – 2 hours for each paper.
• There shall be four questions each of 15 marks.
• Students can attempt any four.
• Questions may be subdivided into sub-questions a, b, c and students are expected to answer two 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

Semester I

FYBCom

Name of Subject: English

Title of Paper: Business Communication

Paper Code: SIUCBUC11

Number of Credits: 3

Total No. of Lectures: 45 Lectures+ 15 Tutorial

Modules   **Total: 45 lectures**

1.   Theory of Communication

2.   Business Correspondence

3.   Language and Writing Skills

(15 lectures for each module)

One tutorial per batch per week in addition to number of lectures stated above

Objectives:

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

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

3. To develop effective oral 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.

5. To demonstrate effective use of communication technology

Semester I

Units:

A. Theory of Communication   **15 Lectures**

1.   Concept of Communication: Models of Communication – Linear / Interactive / Transactional / Shannon and Weaver (To be only discussed in class)
Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world

2.   Impact of Technology Enabled Communication:
Types – Internet, Blogs, E – Mail, Moodle, Social Media (Facebook, Twitter & WhatsApp Advantages & Disadvantages

3.   Communication at Workplace:
Channels - Formal and Informal—Vertical, Horizontal, Diagonal, Grapevine, Methods – Verbal / Non Verbal (including Visual), Business Etiquettes

4.   Business Ethics:
Ethics at workplace - Importance of Business Ethics
Personal Integrity at the workplace
Business Ethics and media
Computer Ethics
Corporate Social Responsibility

5.   Problems in Communication /Barriers to Communication:
Physical/ Semantic/Language / Socio-Cultural / Psychological Barriers, Ways to Overcome these Barriers

6.   Listening:
Importance of Listening Skills, Obstacles to Listening, Cultivating good Listening Skills

B. **Business Correspondence**   **15 Lectures**

1.   Theory of Business Letter Writing:
Parts, Structure, Layouts-Full Block, Principles of Effective Letter Writing,
Principles of effective E - mail Writing
2.   Personnel Correspondence:
Statement of Purpose, Letter of Recommendation, Job Application Letter and
Resume, Letter of Appointment (To be only discussed in class), Letter of
Acceptance of Job Offer, Letter of Appreciation, Letter of Resignation

C. **Language and Writing Skills**   **15 Lectures**

1.   Commercial Terms used in Business Communication (to be only discussed)
2.   Paragraph Writing:
Developing an idea, using appropriate linking devices, etc.
Cohesion and Coherence etc.
3.   Tutorials Activities
Speaking Skills, Writing Skills, Remedial Grammar, Soft Skills – EQ, Conflict
Management, Time Management

Paper Pattern

Semester I

Semester End paper pattern   **60 Marks**

Question No	Particulars	Marks
Q-1	Short Notes (03 out of 05): Unit I - Chapter 1, 2, 3	15 Marks
Q-2	Essay Type (02 out of 03): Unit I - Chapter 4, 5, 6	15 Marks
Q-3	Job Application Letter and Resume	10 Marks
Q-4	Personnel Letters (03 out of 05)	15 Marks

        a. Statement of Purpose,
        b. Letter of Recommendation,
        c. Letter of Acceptance of Job Offer,
        d. Letter of Resignation,
        e. Letter of Appreciation

Q-5	A) Paragraph Writing (01 out of 02)	5 Marks

Internal Assessment: **40 Marks**

Online Class Test: 20 marks

Assignment/ Project/ Presentation: 20 marks

Resources:

- *Agarwal, Anju D (1989) A Practical Handbook for Consumers, IBH.*
- *Alien, R.K. (1970) Organisational Management through Communication.*
- *Ashley, A (1992) A Handbook Of Commercial Correspondence, Oxford University Press.*
- *Aswalthapa, K (1991) Organisational Behaviour, Himalayan Publication, Mumbai.*
- *Atreya N and Guha (1994) Effective Credit Management, MMC School of Management, Mumbai.*
- *Bahl, J.C. and Nagamia, S.M. (1974) Modern Business Correspondence and Minute Writing.*
- *Balan, K.R. and Rayudu C.S. (1996) Effective Communication, Beacon New Delhi.*
- *Bangh, LSue, Fryar, Maridell and Thomas David A. (1998) How to Write First Class Business Correspondence, N.T.C. Publishing Group USA.*
- *Banerjee, Bani P (2005) Foundation of Ethics in Management Excel Books 10.Businessworld Special Collector's Issue: Ethics and the Manager*
- *Barkar, Alan (1993) Making Meetings Work, Sterling Publications Pvt. Ltd., New Delhi.*
- *Basu, C.R. (1998) Business Organisation and Management, T.M.H.New Delhi.*
- *Benjamin, James (1993) Business and Professional Communication Concepts and Practices, Harper Collins College Publishers, New York.*
- *Bhargava and Bhargava91971) Company Notices, Meetings and Regulations*
- *Black, Sam (1972) Practical Public Relations, E.L.B.S. London.*
- *Bovee Courtland, L and Thrill, John V (1989) Business Communication, Today McGraw Hill, New York, Taxman Publication.*
- *Burton, G and Thakur, (1995) Management Today- Principles and Practices. T.M.H., New Delhi.*
- *Darrow, Richard, Forrstal, Dan and Coolman, Aubrey (1967) Public Relations Handbook, The Dartwell Co., Chicago.*
- *Dayal, Ishwar (9810) Managing Large Organizations: A Comparative Study.*
- *Drucher, P.F. ((1970) Technology, Management and Society, Pan Books London.*
- *Drucher, P.F. ((1974) Management Responsibilities Practices, Heinemann, London. 22. Eyre, E.C. (1985) Effective Communication Made Simple, Rupa and Co.Calcutta.*
- *Ecouse Barry, (1999), Competitive Communication: A Rhetoric for Modern Business, OUP.*
- *Fisher Dalmar, (1999), Communication in Organisation, Jaico Pub House, Mumbai, Delhi.*
- *Frailley, L.E. (1982) Handbook of Business Letters, Revised Edn. Prentice Hall Inc.*
- *French, Astrid (1993) Interpersonal Skills. Sterling Publishers, New Delhi.*
- *Fritzsche, David J (2005) Business Ethics: A Global and Managerial Perspective McGraw Hill*
- *Garlside, L.E. (1980) Modern Business Correspondence, McDonald and Evans Ltd. Plymouth.*
- *Ghanekar, A (1996) Communication Skills for Effective Management. Everest Publishing House, Pune.*
- *Graves, Harold F. (1965) Report Writing, Prentice Hall, New Jersey.*
- *Gupta, Anand Das (2010) Ethics, Business and Society: Managing Responsibly Response Books 32.Gupta, Dipankar (2006) Ethics Incorporated: Top Priority and Bottom Line Response Books*
- *Krevolin, Nathan (1983) Communication Systems and Procedures for Modern Office, Prentice Hall, New Jersey.*
- *Lesikar, Raymond V and Petit, John D. (1994) Business Communication: Theory and Application, Richard D. Irwin Inc. Ilinois.*

Reference Books

- *Ludlow, Ron. (1995) The Essence of Effective Communication, Prentice, New Delhi.*
- *M. Ashraf, Rizvi (2006) Effective Technical Communication Tata McGraw Hill*
- *Martson, John E. 1963) The Nature of Public Relations, McGraw Hill, New Delhi.*
- *Majumdar,P.K.(1992) Commentary on the Consumer protection Act, Prentice, New Delhi.*
- *McQuail, Denis (1975), Communication, Longman.*
- *Merrihue, William (1960) Managing by Communication, McGraw Hill, New York. 41.Mishra Rajiv K (2006) Code of Conduct for Managers Rupa Company*
- *Monippalli, M.M. (1997),The Craft of Business Letter Writing, T.M.H. New Delhi.*
- *Montagu,A and Matson , Floyd(1979) The Human Connection, McGraw Hill,New York.*
- *Murphy, Herta and Hilde Brandt, Herbert W (1984) Effective Business Communication, McGraw Hill, New York.*
- *Parry, John (1968) The Psychology of Human Communication.*
- *Parson, C.J. and Hughes (1970) Written Communication for Business Students, Great Britain.*
- *Peterson, Robert A and Ferrell, O.C (2005) Business Ethics: New Challenges for Business Schools and Corporate Leaders Prentice Hall of India Pvt., Ltd*
- *Phillip, Louis V. (1975) Organisational Communication- The Effective Management, Columbus Grid Inc.*
- *Ross, Robert D. (1977) The Management of Public Relations, John Wiley and Sons, U.S.A.*
- *Sadri Sorab, Sinha Arun and Bonnerjee peter (1998) Business Ethics: Concepts and Cases Tata McGraw Hill Public Company Limited*
- *Shekhar, R.C (1997) Ethical Choices in Business Response Books*
- *Stephenson, James (1988) Principles and Practice of Commercial Correspondence, Pilman and Sons Ltd. London.*
- *Shurter, Robert L. (1971) Written Communication in Business, McGraw Hill, Tokyo*
- *Suggested Books for Book Reviews: Books from the fields of Management, Finance, and Literature Like – Malala Yousafzai :,Richard Bach: Illusions, Radhakrishnan Pillai:Corporate Chanakya , Sun Tzu*
  :The Art of War, Eliyahu M. Goldratt : The Goal , Eliyahu M. Goldratt: It's Not Luck , Spencer Johnson: Who Moved My Cheese, Stephen Lundin, Ph.D, Harry Paul, John Christen: Fish, Sudha Murthy: Wise and Otherwise , Arindam Choudhary: Count Your Chickens Before They Hatch , George Orwell: Animal Farm, Dr. Abdul Kalam: Wings of Fire, Ignited Minds [N.B.: This are only indicative and not prescriptive.]

Pre-Requisites:
There is a Rapid expansion of knowledge in subject matter areas and improved instructional method during 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 subject of at the high school level and emerging needs of industry and its application.

Objective

Students who successfully complete the program should reach the following goals:

- Be able to apply problem solving and logical skills

- Have a deeper understanding of mathematical theory

- Have a solid knowledge of elementary statistics

- Be able to communicate mathematical/logical ideas in writing

Distribution of topics and lectures

a. Workload:
   Theory: 5 lectures per week of which 2 are of Mathematics and 3 of Statistics.
   Tutorial: 1 lecture per week per batch. Batch size is 25.
          Two tutorials to be conducted on each unit i.e., 10 tutorials per semester.

b. Bridge Course: Introductory lecture of about 120 minutes may be arranged for students who did not offer Mathematics at class XI and XII to familiarize them with the concept of Tabulation, Graphical Representation of the data (basically Histogram and Ogives)

MATHEMATICAL AND STATISTICAL TECHNIQUES

		SEMESTER I		
Course Code	UNIT	TOPICS	Credits	L/Week
SIUCMAS11	I	**Shares and Mutual Funds**	3	5
	II	**Permutation, Combination and LPP**		+1(Tutorial per batch)
	III	**Summarization Measures**		
	IV	**Elementary Probability Theory**		
	V	**Decision Theory**		

Semester I
Mathematical and Statistical Techniques-I
[A] MATHEMATICS: (24 marks)

Unit I: 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.)

Unit II: Permutation, Combination and Linear Programming Problems:
a. **Permutation and Combination:** Factorial Notation, Fundamental principle of counting, Permutation as arrangement, Simple examples, combination as selection, Simpleexamples, Relation between $\binom{n}{k}$ and $^n P_r$. Examples on commercial application of permutation and combination.

b. **Linear Programming Problem:** Sketching of graphs of (i) linear equation $Ax + By + C = 0$
(ii) linear inequalities. Mathematical Formulation of Linear Programming Problems up to 3 variables. Solution of Linear Programming Problems using graphical method up to two variables.

[B] STATISTICS: (36 marks)
Unit III: Summarization Measures:

a. **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.
b. **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. **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.

b. **Random Variable**: Probability distribution of a discrete random variable; Expectation and Variance of random variable, 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:

(1) Internal Assessment (40 marks) :

Sr. no.	Evaluation type	Marks
1.	Class Test	20
2.	Tutorial/Assignment	20

(2) Semester End Examination (60 marks)

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

Question Paper Pattern:

Q. 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. A. P. Verma. (2007). *Business Mathematics*, Asian Books Pvt. Limited.
2. B. M. Agarwal. (2015). *Business Mathematics & Statistics*, Ane Book Pvt. Limited.
3. D. C. Sancheti and V. K. Kapoor. (2012). *Business Mathematics,*. Sultan Chand & Sons (P) Ltd
4. D. N. Elhance. (2014). *Fundamentals of Statistics,* Kitab Mahal.
5. Murray Spiegel, Larry Stephens. (2014). *Schaum Outline of Statistics*, McGraw – Hill Education.
6. S.P. Gupta. (2012). *Statistical Methods*, S. Chand & Co.
7. V. K. Kapoor. (2014). *Operations Research*, Sultan Chand & Sons (P) Ltd.

Semester II

Semester – II

FYBCOM

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 learn preparation of financial statements of a trading concern from incomplete financial records.
- To understand the impact of specific transactions – consignment sales and hire purchase on books of accounts.
- To be able to find out profit or loss of a Dependent branch for a given period.

Module	Topics	No of lectures
I i ii	**Accounting from Incomplete Records** Introduction Preparation of final accounts of Proprietary Trading Concern (conversion method) (Theory and Problems)	**15**
II i ii	**Consignment Accounts** Accounting for consignment transactions Treatment of goods invoiced at higher price (excluding overriding commission, normal/abnormal losses) (Theory and Problems)	**15**
III i ii	**Branch Accounts** Meaning/ Classification of branches Accounting for Dependent Branch not maintaining full books: (a) Debtors method (b) Stock and Debtors Method (Theory and Problems)	**15**
IV 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 disclosure accounts and disclosure in the books of Hirer and Vendor. (excluding default and repossession) (Theory and Problems)	**15**

Reference Books

1. Accounting Standards Board of ICAI. (2017). Compendium of Statement & Standard of Accounting. ICAI.

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

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

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

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

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

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

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

9. Mukherjee, M. Hanif, M. (2001). *Modern Accountancy*. Tata McGraw Hill & Co. Ltd.

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

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

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

13. 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 – 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

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

Semester – II
FYBCOM

Name of the Paper: Commerce II
Title of the paper: Service Sector
Paper Code: SIUCCOM21
Number of Credits: 3
Total No. of Lectures: 45

Objectives: 1] To familiarize the students with basic concepts of Services.
2] To develop knowledge and understanding of Services.
3] To make students aware of current trends in Services Sector.

Module	Topics	No of lectures
I i ii iii	**CONCEPT OF SERVICES** **Introduction** - Meaning and Characteristics, Scope and Classification Importance of service sector in India. **Marketing Mix for Services** (8 Ps), Consumer expectations. **Service Strategies** - Market research and Service development cycle, Managing demand and capacity, opportunities and challenges in service sector.	**12**
II ii ii iii	**RETAILING** **Introduction** - Concept of organized and unorganized retailing, Recent Trends in retailing in India, Factors responsible for growth of organized retailing in India, Survival strategies for unorganized Retailers. **Retail Format** - Store format and Non – Store format, Store Planning, Design and Layout. **Retailing in India** – Prospects and Challenges. Mall Management – Retail Franchising. FDI in Retailing, Careers in Retailing.	**11**
III i ii iii	**RECENT TRENDS IN SERVICE SECTOR** **ITES** - BPO, KPO, LPO: Meaning, Features, Importance and Challenges in India. **Banking and Insurance Sector** - ATM, Debit & Credit Cards, Internet Banking – Privatization and FDI in Banking and Insurance Sector in India and its impact. **Logistics** - Meaning and Elements, Importance and Challenges in India.	**11**
IV i ii iii	**E-COMMERCE** **Introduction** - Meaning and Features, Functions, Importance and Limitations. **Types of E-Commerce** - B2B, B2C, C2B, C2C, B2G and G2B. **Present status of E-Commerce In India** - Factors responsible for transition to E-Commerce in India, E-Transition Challenges for Indian Corporates.	**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.

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

Time: 2 Hours   **Marks: 60**

Q1. Objective type questions (covering all modules)   (20)
      [Fill in the blanks/true or false/match the columns]

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

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

Name of the Paper: Environmental Studies II
Title of the paper: Environmental Studies
Paper Code: SIUCEVS21
Number of Credits: 3
Total No. of Lectures: 60

Objectives:
1. To create an overall environmental awareness among commerce students
2. To make students aware about the relationship between environment, agriculture and industry and the need for maintaining a clean society.
3. To create an insight into various environmental issues at various levels and environmental movements towards making environment sustainable

Module	Topics	No. of lectures
I i ii iii	**Solid Waste management for sustainable society** Classification of solid waste - Types, E-waste and Plastic waste, Non-degradable waste, Problems related to solid waste. Solid Waste Management, Recycling of Waste-Eco-friendly lifestyle. Role of government and citizens in solid waste management in urban and rural areas, Waste management in Mumbai.	13
II i ii iii iv	**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 towards the environment.	13
III i ii iii	**Tourism and environment** Tourism: Meaning, nature, scope and importance. Typology Of Tourism, classification. Consequences of tourism: Positive and Negative impact. Concept of Ecotourism. Tourism potentials in India and challenges before India, New Tourism Policy of India.	13
IV i ii iii	**Environmental movements and management** Environmental movements in India - Save Narmada Movement, Chipko movement, Appiko Movement, Silent Valley Movement. Environmental Management - Concept, need and relevance. Environmental Impact Assessment. Concept of ISO, 14000 and 16000. Constitutional Provisions, Geographical Indications in India.	13
V	**Map filling**	8

i	Map filling of Environmentally significant features on Mumbai.	
ii	Map filling of Environmentally significant features on Konkan.	

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.

QUESTION PAPER PATTERN
FYBCOM
Environmental Studies – 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

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

Name of the Paper: Foundation Course II
Title of the paper: Foundation Course
Paper Code: SIUCFOC21
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 studies and how to bring about sustainable development.
- To increase self-understanding and help to deal with stress and conflicts.

MODULE 1: Globalization and Indian Society   (10 lectures)

1.1	Concepts of Liberalization/ Privatization/ Globalization	Basic Concepts and Features; Impacts of migration
1.2	Globalization and its impact of Indian Industry	Emergence of new industries and Growth of service sector
1.3	Globalization and its impact on 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 of the Indian Constitutionin relation to UDHR

MODULE 3: Ecology and Environmental Issues   (9 lectures)

3.1	Concept of Ecology and Environment	Definitions, Basic Concepts, Types and Components
3.2	Environmental Degradation	Causes, Effects and Remedial Measures/ Solutions

3.3	Sustainable Development	Meaning and Concept, Need for Sustainable Development models and methods

MODULE 4: Understanding and Managing Stress　　　　　　　(8 lectures)

4.1	What is Stress?	Definition, concept and types of Stress
4.2	Causes and Effects of Stress	Internal and External Causes of Stress
4.3	Stress Management and Motivation	Ways of Stress Management; Meaning and Concept: Motivation; Maslow's Hierarchy of Needs

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

5.1	Prejudice and Stereotyping	Prejudice and Stereotype as a causative factors of violence
5.2	Aggression and Violence in society	Concept & Causes of Aggression
5.3	Types of Conflict and Conflict Resolution	Types of Conflicts, Approach and Avoidance types, Conflict Resolution Techniques

Reference Books:

1. Atkinson, E. Hilgard, R.C. (2003). *Introduction to Psychology* - 14th edition. Wadsworth.

2. Bhuleshkar, V. A. Desai S.R. (1995). I*ndian Economy under Liberalised System: Issues and Problems*. Himalaya Publishing House.

3. Cornia, Andrea, G. (2004). *Inequality, growth, and poverty in an era of liberalization and globalization*. Oxford University Press on Demand.

4. Gupta, A. (1998). *Ecology and Development of Third World*. Routledge.

5. Khoshoo, T. N. (1986). *Environmental priorities in India and sustainable development*. Indian Science Congress Association.

6. Lauren, Gordon, G. (2011). *The evolution of international human rights: Visions seen*. University of Pennsylvania Press.

7. Uvin. Peter. (2004). *Human rights and development*. Vol. 37. Kumarian.

8. Verma, R.M. Verma, S. (2003). *Foundations in Psychology*. Commonwealth.

Semester end Exam– 60 Marks
Internal Assessment – 40 Marks

QUESTION PAPER PATTERN
FYBCOM / FYBA / FYBSc
Foundation Course – 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

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

Title of the paper: Business Economics I
Paper Code: SIUCBE21
Number of Credits: 3
Total No. of Lectures: 45

Objective - 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.

Unit I: Market Structure: Perfect Competition and 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

Unit II: Pricing and Output Decisions under Imperfect Competition   (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)

Unit III: Pricing practices   (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)

Unit IV: Evaluating capital projects   (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)

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. V.K.Puri. (2017). *Business Economics.* Mumbai: Himalaya Publishing House

SCHEME OF EXAMINATION

Examination will consist of internal and semester end divided as 40 marks for internal and 60 marks for Semester end.

Internal of 40 marks will be divided as 20 marks for online objective class test, 20 marks for assignment.

Semester End Examination

The pattern for Semester end paper of 60 marks will be as follow;

• Duration – 2 hours for each paper.

• There shall be four questions each of 15 marks.

• Students can attempt any four.

• Questions may be subdivided into sub-questions a, b, c and students are expected to answer two 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

FYBCom

Name of Subject: English

Title of Paper: Business Communication

Paper Code: SIUCBUC21

Number of Credits: 3

Total No. of Lectures: 45 Lectures+ 15 Tutorials

Semester II

Modules: Total 45 lectures

1   Group Communication

2   Business Correspondence

3   Language and Writing Skills

(15 lectures for each module)

One tutorial per batch per week in addition to number of lectures stated above

Units:

A   **Group Communication**   **15 Lectures**

1.   Interviews: Group Discussion, Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit, Online
2.   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 (only to be discussed and not to be assessed)
3.   Committees and Conferences: Importance & Types of Committees, Meaning and Importance of Conference, Organizing a Conference, Modern Methods: Skype & Webinar
4.   Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR, Crisis Management, Press Release

B   **Business Correspondence**   **15 Lectures**

1.   Trade Letters: Letters of Inquiry, Letters of Complaints, Claims, Adjustments, Sales Letters, promotional leaflets and fliers, Consumer Grievance Redressed Letters, Letters under Right to Information (RTI) Act

C   **Language and Writing Skills**   **15 Lectures**

1.   Reports and Business Proposals: Parts, Types, Feasibility Reports, Investigative Reports, Drafting of Business Proposals
2.   Summarization: Identification of main and supporting/sub points, Presenting these in a cohesive manner
3.   Tutorial Activities: Group Discussion, Book Reviews, Mock

Paper Pattern

Semester– II

Semester End paper pattern		**60 Marks**

Q-1   Short Notes (03 out of 05): Unit I- Chapter 1, 2   15 Marks

Q-2   Essay Type (02 out of 03): Unit I – Chapter 3, 4   15 Marks

Q-3   Letters (03 out of 05)   15 Marks

    a. Letter of Inquiry
    b. Complaint/Claims/Adjustment Letter
    c. Sales Letter
    d.   Consumer Grievance Redressal Letter
    e. RTI Letter

Q-4   Drafting of Report or Business Proposal   10 Marks

Q-5   Drafting of Notice, Agenda and Resolution   05 Marks

Internal Assessment: **40 Marks**

Online Class Test: 20 marks

Assignment/ Project/ Presentation: 20 marks

Resources:

- *Agarwal, Anju D (1989) A Practical Handbook for Consumers, IBH.*
- *Alien, R.K. (1970) Organisational Management through Communication.*
- *Ashley, A (1992) A Handbook Of Commercial Correspondence, Oxford University Press.*
- *Aswalthapa, K (1991) Organisational Behaviour, Himalayan Publication, Mumbai.*
- *Atreya N and Guha (1994) Effective Credit Management, MMC School of Management, Mumbai.*
- *Bahl, J.C. and Nagamia, S.M. (1974) Modern Business Correspondence and Minute Writing.*
- *Balan, K.R. and Rayudu C.S. (1996) Effective Communication, Beacon New Delhi.*
- *Bangh, LSue, Fryar, Maridell and Thomas David A. (1998) How to Write First Class Business Correspondence, N.T.C. Publishing Group USA.*
- *Banerjee, Bani P (2005) Foundation of Ethics in Management Excel Books 10.Businessworld Special Collector's Issue: Ethics and the Manager*
- *Barkar, Alan (1993) Making Meetings Work, Sterling Publications Pvt. Ltd., New Delhi.*
- *Basu, C.R. (1998) Business Organisation and Management, T.M.H.New Delhi.*
- *Benjamin, James (1993) Business and Professional Communication Concepts and Practices, Harper Collins College Publishers, New York.*
- *Bhargava and Bhargava91971) Company Notices, Meetings and Regulations*
- *Black, Sam (1972) Practical Public Relations, E.L.B.S. London.*
- *Bovee Courtland, L and Thrill, John V (1989) Business Communication, Today McGraw Hill, New York, Taxman Publication.*
- *Burton, G and Thakur, (1995) Management Today- Principles and Practices. T.M.H., New Delhi.*
- *Darrow, Richard, Forrstal, Dan and Coolman, Aubrey (1967) Public Relations Handbook, The Dartwell Co., Chicago.*
- *Dayal, Ishwar (9810) Managing Large Organizations: A Comparative Study.*
- *Drucher, P.F. ((1970) Technology, Management and Society, Pan Books London.*
- *Drucher, P.F. ((1974) Management Responsibilities Practices, Heinemann, London. 22. Eyre, E.C. (1985) Effective Communication Made Simple, Rupa and Co.Calcutta.*
- *Ecouse Barry, (1999), Competitive Communication: A Rhetoric for Modern Business, OUP.*
- *Fisher Dalmar, (1999), Communication in Organisation, Jaico Pub House, Mumbai, Delhi.*
- *Frailley, L.E. (1982) Handbook of Business Letters, Revised Edn. Prentice Hall Inc.*
- *French, Astrid (1993) Interpersonal Skills. Sterling Publishers, New Delhi.*
- *Fritzsche, David J (2005) Business Ethics: A Global and Managerial Perspective McGraw Hill*
- *Garlside, L.E. (1980) Modern Business Correspondence, McDonald and Evans Ltd. Plymouth.*
- *Ghanekar, A (1996) Communication Skills for Effective Management. Everest Publishing House, Pune.*
- *Graves, Harold F. (1965) Report Writing, Prentice Hall, New Jersey.*
- *Gupta, Anand Das (2010) Ethics, Business and Society: Managing Responsibly Response Books 32.Gupta, Dipankar (2006) Ethics Incorporated: Top Priority and Bottom Line Response Books*
- *Krevolin, Nathan (1983) Communication Systems and Procedures for Modern Office, Prentice Hall, New Jersey.*
- *Lesikar, Raymond V and Petit, John D. (1994) Business Communication: Theory and Application, Richard D. Irwin Inc. Ilinois.*

Reference Books

- *Ludlow, Ron. (1995) The Essence of Effective Communication, Prentice, New Delhi.*
- *M. Ashraf, Rizvi (2006) Effective Technical Communication Tata McGraw Hill*
- *Martson, John E. 1963) The Nature of Public Relations, McGraw Hill, New Delhi.*
- *Majumdar,P.K.(1992) Commentary on the Consumer protection Act, Prentice, New Delhi.*
- *McQuail, Denis (1975), Communication, Longman.*
- *Merrihue, William (1960) Managing by Communication, McGraw Hill, New York. 41.Mishra Rajiv K (2006) Code of Conduct for Managers Rupa Company*
- *Monippalli, M.M. (1997),The Craft of Business Letter Writing, T.M.H. New Delhi.*
- *Montagu,A and Matson , Floyd(1979) The Human Connection, McGraw Hill,New York.*
- *Murphy, Herta and Hilde Brandt, Herbert W (1984) Effective Business Communication, McGraw Hill, New York.*
- *Parry, John (1968) The Psychology of Human Communication.*
- *Parson, C.J. and Hughes (1970) Written Communication for Business Students, Great Britain.*
- *Peterson, Robert A and Ferrell, O.C (2005) Business Ethics: New Challenges for Business Schools and Corporate Leaders Prentice Hall of India Pvt., Ltd*
- *Phillip, Louis V. (1975) Organisational Communication- The Effective Management, Columbus Grid Inc.*
- *Ross, Robert D. (1977) The Management of Public Relations, John Wiley and Sons, U.S.A.*
- *Sadri Sorab, Sinha Arun and Bonnerjee peter (1998) Business Ethics: Concepts and Cases Tata McGraw Hill Public Company Limited*
- *Shekhar, R.C (1997) Ethical Choices in Business Response Books*
- *Stephenson, James (1988) Principles and Practice of Commercial Correspondence, Pilman and Sons Ltd. London.*
- *Shurter, Robert L. (1971) Written Communication in Business, McGraw Hill, Tokyo*
- *Suggested Books for Book Reviews: Books from the fields of Management, Finance, and Literature Like – Malala Yousafzai :,Richard Bach: Illusions, Radhakrishnan Pillai:Corporate Chanakya , Sun Tzu*
  :The Art of War, Eliyahu M. Goldratt : The Goal , Eliyahu M. Goldratt: It's Not Luck , Spencer Johnson: Who Moved My Cheese, Stephen Lundin, Ph.D, Harry Paul, John Christen: Fish, Sudha Murthy: Wise and Otherwise , Arindam Choudhary: Count Your Chickens Before They Hatch , George Orwell: Animal Farm, Dr. Abdul Kalam: Wings of Fire, Ignited Minds [N.B.: This are only indicative and not prescriptive.]

SEMESTER II
MATHEMATICAL AND STATISTICAL TECHNIQUES

Pre-Requisites:
There is a Rapid expansion of knowledge in subject matter areas and improved instructional method during 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 subject of at the high school level and emerging needs of industry and its application

Objective

Students who successfully complete the program should reach the following goals:

- Be able to apply problem solving and logical skills

- Have a deeper understanding of mathematical theory

- Have a solid knowledge of elementary statistics

- Be able to communicate mathematical/logical ideas in writing

Distribution of topics and lectures

a. Workload:
     Theory: 5 lectures per week of which 2 are of Mathematics and 3 of Statistics.
     Tutorial: 1 lecture per week per batch. Batch size is 25.
              Two tutorials to be conducted on each unit i.e., 10 tutorials per semester.

b. Bridge Course: Introductory lecture of about 120 minutes may be arranged for students who did not offer Mathematics at class XI and XII to familiarize them with the concept of Tabulation, Graphical Representation of the data (basically Histogram and Ogives)

MATHEMATICAL AND STATISTICAL TECHNIQUES

SEMESTER II				
Course Code	UNIT	TOPICS	Credits	L/Week
SIUCMAS12	I	**Functions, Derivatives and Their Applications**	3	5 +1(Tutorial per batch)
	II	**Interest and Annuity**		
	III	**Elementary Probability Distributions**		
	IV	**Bivariate Linear Correlation and Regression**		
	V	**Time series and Index Numbers**		

Semester II
Mathematical and Statistical Techniques-II

[A] MATHEMATICS :(24marks)
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 ofx^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.
(Examination Questions on this unit should be application oriented only.)

Unit II: Interest and Annuity:
a. **Interest:** Simple Interest, Compound Interest (Nominal & Effective Rate of Interest),
Calculations involving upto 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: (36 marks)

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

Unit IV: 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 V: 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.

Scheme of Evaluation:

(3) Internal Assessment (40 marks) :

Sr. no.	Evaluation type	Marks
1.	Class Test	20
2.	Tutorial/Assignment	20

(4) Semester End Examination (60 marks)

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

Question Paper Pattern:

Q. 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   A. P. Verma. (2007). *Business Mathematics*, Asian Books Pvt. Limited.
2   B. M. Agarwal. (2015). *Business Mathematics & Statistics*, Ane Book Pvt. Limited.
3   D. C. Sancheti and V. K. Kapoor. (2012). *Business Mathematics,*. Sultan Chand & Sons (P) Ltd
4   D. N. Elhance. (2014). *Fundamentals of Statistics,* Kitab Mahal.
5   Murray Spiegel, Larry Stephens. (2014). *Schaum Outline of Statistics*, McGraw – Hill Education.
6   S.P. Gupta. (2012). *Statistical Methods*, S. Chand & Co.
7   V. K. Kapoor. (2014). *Operations Research*, Sultan Chand & Sons (P) Ltd.