

# R. A. Podar College of Commerce & Economics (Autonomous)

Syllabus of F.Y.B.Com (Accountancy and Management) Programme

With effect from the Academic Year 2022-2023

### Discipline Specific Elective (DSE) Courses 1. Accountancy and Financial Management (3 Credits)

#### **Objectives:**

- 1. To impart the knowledge of various accounting concepts, conventions, policies and related accounting standards to the learners.
- 2. To impart the knowledge to learners about accounting procedures, methods and techniques in solving problems and issues relating to various areas of accounting.
- 3. To acquaint learners with practical aspects of 'accounts writing' by giving them exposure to special areas of accounting such as Co-operative Housing Societies, Trust, Branches, Installment Sale, Lease Accounting, Single Entry, etc.

### Semester I

Accountancy and Financial Management - Paper I (3 Credits)		
Sr. No.	Modules	No. of Lectures
1	Accounting Concepts, Conventions, Important Accounting terms and related Accounting Standards	15
2	Valuation of Inventories: AS-2	15
3	Final Accounts of Manufacturing Enterprise	15
4	Accounting for Installment Sale and Lease (Financial lease)	15
	Total No. of Lectures: 60	

Sr.	Modules
No.	
1	Accounting Concepts, Conventions, Important Accounting terms and related
	Accounting Standards

Accounting Concepts:
Business Entity, Going Concern, Money Measurement, Periodicity, Accrual, Matching,
Realisation, Historical Cost, Fair Value, Dual Aspect
Important Terms: Contingent Assets, Contingent Liabilities, Provisions v/s Reserves,
Charge v/s Appropriation
Accounting Conventions:
Conservatism, Materiality, Consistency, Uniformity

	• Accounting Standards:	
	<b>AS-1:</b> Disclosure of Accounting Policies: Purpose, Areas of Policies, Illustrations <b>AS-9:</b> Revenue Recognition: Meaning and Scope, Transactions excluded, Sale of Goods, Rendering of Services, Effects of Uncertainties, Disclosure, Illustrations	
	AS-10: Property Plant and Equipements: Introduction, Definitions, Applicability, Disclosure, Illustrations	
2	Valuation of Inventories: AS-2	
	• AS-2: Valuation of Inventories: Meaning and Definition, Applicability, Measurement of Inventory, Disclosure in Final Account, Explanation with Illustrations	
	• Inventory Valuation (Stock): Cost for Inventory Valuation, Inventory Systems, Periodic Inventory, Perpetual Inventory, Valuation: Meaning and Importance,	
	Methods of Stock Valuation as per AS-2, First in First Out (FIFO) Method, Weighted Average Method	
	• Stock Reconciliation (when physical stock taken on, before or after the balance	
	sheet date)	
3	Final Accounts of Manufacturing Enterprise	
	<ul> <li>Capital and Revenue Items: (Payment, Receipt, Income, Expenditure, Loss &amp; Profit)</li> <li>Adjustment &amp; Closing entries</li> <li>Final accounts of Manufacturing concern (Proprietary Firm)</li> </ul>	
4	Accounting for Installment Sale and Lease (Financial lease)	
	• Installment Sale: Meaning, Distinction between Hire Purchase and Installment Sale, Calculation of Interest, Accounting for Installment Sale by Asset Purchase (Credit Purchase) Method, Interest Suspense Method, Including Default, Repossession	
	• Lease: Meaning of lease, Types of Leases, Identification of Financial &	
	Operating lease Basic practical problems on financial lease.	

### Semester II

Accountancy and Financial Management - Paper II		
Sr. No.	Modules	No. of Lectures
1	Accounting from Incomplete Records	15
2	Accounting for Non-Profit Organization w.r.t. Co-operative Housing Society and Trusts	15
3	Departmental Accounts	15
4	Branch Accounts	15
Total No. of Lectures:		60

Sr. No.	Modules	
1	Accounting from Incomplete Records	
	Introduction, Problems on preparation of final accounts of Proprietary Trading Concern (By Conversion Method)	
2	Accounting for Non-Profit Organisation w.r.t. Co-operative Housing Society and Trusts	
	Basic theory of Trust, Co-operative Housing Society, Earmarked Funds, Earmarked Investments, Interest Accounting of EarmarkedInvestments, Other provisions in relation to preparation of Final Accounts, Receipts and Payments Accounts, Income and Expenditure Accounts and Balance Sheet	
3	Departmental Accounts	
	Meaning, Basis of Allocation of Expenses, Basis of Allocation of Incomes/Receipts, Inter Departmental Transfers, At Cost Price, At Invoice Price, Stock Reserve, Illustrations –Departmental Trading and Profit & Loss Account, General Profit & Loss a/c, and Balance Sheet	
4	Branch Accounts	
	Meaning, Classification of Branch, Accounting of Independent Branch, not maintaining full books by DebtorsMethod and Stock and Debtors Method.	

## (DRE) Courses

#### 2. Commerce (3 Credits)

- 1. To create awareness among the learners regarding the concept and importance of business
- 2. To appraise the learners regarding the Business Environment and Entrepreneurship.
- 3. To familiarize learners regarding setting up of a Business Unit.

#### Learning Outcome:

- 1. It is expected that the learners become fully conversant with the aspects of business, Elements of business environment, Entrepreneurship and Setting up of the business unit.
- 2. Learners appreciate the importance of business in a developing economy.
- 3. Learners consider Entrepreneurship as a career option.

### Semester I

Commerce I- Introduction to Business		
Sr. No.	Modules	No. of Lectures
1	Introduction to Business	11
2	Business Environment	11
3	Entrepreneurship	11
4	Setting up of Business	12
Total No. of Lectures:		45

Sr. No.	Modules
1	Introduction to Business
	Business: Concept
	<ul> <li>Significance to Business Firms, Customers and Society</li> </ul>
	Business Functions
	Objectives of Business: Classification of business objectives,
	Reconciliation of Economic with Social Objectives.
	• Social Responsibility of a Business Firm towards various Stakeholders.
	Corporate Social Responsibility: Concept, Relevance and Importance
	of CSR
	• Strategy Alternatives: Growth, Stability, Retrenchment, Restructuring,
	Turnaround / Business Combinations.

	Case-studies:
	A) Business organization's such as Apple, Google, TCS, Sony
	B) Companies that perished- lessons to be learned-
	Encyclopedia Britannica, Lehman Brothers, Kodak etc.
2	Business Environment

<ul> <li>Concept and importance of Business Environment</li> <li>Inter relationship between Business and Environment</li> <li>Internal Business Environment – Elements</li> <li>External Business Environment Analysis: Micro &amp; Macro (PESTLE)</li> <li>SWOC Analysis: Concept and Importance</li> <li>WTO Agreements (TRIPs, TRIMs, GATS, AoA)</li> <li>Major Trading Blocs (EU, ASEAN, SAARC, NAFTA)</li> <li>Case studies:</li> <li>A) Microsoft B) NOKIA</li> <li>C)Geographical Indicators (GI)-Turmeric &amp; Basmati rice</li> <li>Introduction: Concept and importance of entrepreneurship,</li> <li>Factors Contributing to Growth of Entrepreneurship</li> <li>Entrepreneur and Manager, Entrepreneur and Intrapreneur</li> <li>Types of Entrepreneurs</li> </ul>
<ul> <li>Internal Business Environment – Elements</li> <li>External Business Environment Analysis: Micro &amp; Macro (PESTLE)</li> <li>SWOC Analysis: Concept and Importance</li> <li>WTO Agreements (TRIPs, TRIMs, GATS, AoA)</li> <li>Major Trading Blocs (EU, ASEAN, SAARC, NAFTA)</li> <li>Case studies:</li> <li>A) Microsoft B) NOKIA</li> <li>C)Geographical Indicators (GI)-Turmeric &amp; Basmati rice</li> <li>Entrepreneurship</li> <li>Introduction: Concept and importance of entrepreneurship,</li> <li>Factors Contributing to Growth of Entrepreneurship</li> <li>Entrepreneur and Manager, Entrepreneur and Intrapreneur</li> <li>Types of Entrepreneurs</li> </ul>
<ul> <li>External Business Environment Analysis: Micro &amp; Macro (PESTLE)</li> <li>SWOC Analysis: Concept and Importance</li> <li>WTO Agreements (TRIPs, TRIMs, GATS, AoA)</li> <li>Major Trading Blocs (EU, ASEAN, SAARC, NAFTA)</li> <li>Case studies:</li> <li>A) Microsoft B) NOKIA</li> <li>C)Geographical Indicators (GI)-Turmeric &amp; Basmati rice</li> <li>Bentrepreneurship</li> <li>Introduction: Concept and importance of entrepreneurship,</li> <li>Factors Contributing to Growth of Entrepreneurship</li> <li>Entrepreneur and Manager, Entrepreneur and Intrapreneur</li> <li>Types of Entrepreneurs</li> </ul>
<ul> <li>SWOC Analysis: Concept and Importance</li> <li>WTO Agreements (TRIPs, TRIMs, GATS, AoA)</li> <li>Major Trading Blocs (EU, ASEAN, SAARC, NAFTA)</li> <li>Case studies:         <ul> <li>A) Microsoft B) NOKIA</li> <li>C)Geographical Indicators (GI)-Turmeric &amp; Basmati rice</li> </ul> </li> <li>Entrepreneurship         <ul> <li>Introduction: Concept and importance of entrepreneurship,</li> <li>Factors Contributing to Growth of Entrepreneurship</li> <li>Entrepreneur and Manager, Entrepreneur and Intrapreneur</li> <li>Types of Entrepreneurs</li> </ul> </li> </ul>
<ul> <li>WTO Agreements (TRIPs, TRIMs, GATS, AoA)</li> <li>Major Trading Blocs (EU, ASEAN, SAARC, NAFTA)</li> <li>Case studies:         <ul> <li>A) Microsoft B) NOKIA</li> <li>C)Geographical Indicators (GI)-Turmeric &amp; Basmati rice</li> </ul> </li> <li>Entrepreneurship         <ul> <li>Introduction: Concept and importance of entrepreneurship,</li> <li>Factors Contributing to Growth of Entrepreneurship</li> <li>Entrepreneur and Manager, Entrepreneur and Intrapreneur</li> <li>Types of Entrepreneurs</li> </ul> </li> </ul>
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<ul> <li>A) Microsoft B) NOKIA         <ul> <li>C)Geographical Indicators (GI)-Turmeric &amp; Basmati rice</li> </ul> </li> <li>3 Entrepreneurship         <ul> <li>Introduction: Concept and importance of entrepreneurship,</li> <li>Factors Contributing to Growth of Entrepreneurship</li> <li>Entrepreneur and Manager, Entrepreneur and Intrapreneur</li> <li>Types of Entrepreneurs</li> </ul> </li> </ul>
C)Geographical Indicators (GI)-Turmeric & Basmati rice <b>Entrepreneurship</b> Introduction: Concept and importance of entrepreneurship, Factors Contributing to Growth of Entrepreneurship Entrepreneur and Manager, Entrepreneur and Intrapreneur Types of Entrepreneurs
3         Entrepreneurship           • Introduction: Concept and importance of entrepreneurship,         • Factors Contributing to Growth of Entrepreneurship           • Entrepreneur and Manager, Entrepreneur and Intrapreneur         • Types of Entrepreneurs
<ul> <li>Factors Contributing to Growth of Entrepreneurship</li> <li>Entrepreneur and Manager, Entrepreneur and Intrapreneur</li> <li>Types of Entrepreneurs</li> </ul>
<ul><li>Entrepreneur and Manager, Entrepreneur and Intrapreneur</li><li>Types of Entrepreneurs</li></ul>
• Types of Entrepreneurs
Competencies Of An Entrepreneur
Training and Development centers in India.
Incentives to Entrepreneurs in India (Govt)
Startup space in India: Importance, Challenges and Solutions available
in the changing scenario.
Women Entrepreneurs: Problems and Promotion.
Case studies-
A) Nykaa B)Lenskart C)Shaadi.com
4 Setting up of Business
Introduction: Business Planning Process;
Concept and importance of Project Planning; Project Report;
Feasibility Study-Types, Importance.
Business Unit Promotion: Concept and Stages of Business
Unit Promotion.
Location - Factors determining location,
Role of Government in Promotion Business Units
Licensing and Registration Procedure, Filling returns and
other documents,
• Ease of doing business In India: Importance, India's position worldwide
<ul> <li>Sources of funding for starting up new business</li> <li>Project on the grammation of During Reput</li> </ul>
<ul> <li>Project on the preparation of Business Plan.</li> <li>Case studies</li> </ul>
Case studies-     OVO     D) Mutheat Eingnee
<ul><li>A) OYO B) Muthoot Finance</li><li>C) Review of the report on 'Ease Of Doing Business' by Ministry of</li></ul>
Commerce & Industry (Government of India)

#### **Commerce -II-Service Sector**

#### **Objectives:**

- 1. To make aware the learners regarding the broad framework of different types of Services.
- 2. To provide insights into the key requirements, opportunities, and challenges in the services sector.

#### Learning Outcomes:

- 1. It is expected that the learners acquaint themselves with the opportunities and challenges in the services sector.
- 2. The learners are expected to develop skills relating to the marketing of services.
- 3. The learners are expected to understand the present E-Commerce Scenario.
- 4. Learners are encouraged to consider various career options in the service sector.

Commerce -II-Service Sector		
Sr. No.	Modules	No. of Lectures
1	Introduction to Services Sector	15
2	Retailing	10
3	Recent Trends in Services Sector	10
4	E – Commerce	10
Total No. of Lectures:		45

## Semester II

Sr. No.	Modules
1	Introduction to Services Sector
	Concept of Services, Characteristics
	Scope of Services
	Importance of Service sector in the Indian context.
	Marketing Mix for Services
	Consumer Expectations,
	Managing Demand and Capacity, Role of Customer
	Relationship Management in Services Marketing
	Case-studies:
	A) Uber B) Urban Clap C)Practo App D)Aarogya Setu
2	Retailing
	Concept of organized and unorganized retailing
	Trends in retailing in India
	Survival strategies for unorganized Retailers.
	Retail Format: Store format, Non-Store format
	Store Planning, design and layout.
	• IT in retailing
	Mall Management, Retail Franchising, FDI in Retailing, Careers in

	Retailing.		
	• Legal and ethical aspects in retailing		
	• Case-studies:		
	A) Flipkart B)Amazon C) D-Mart		
3	Recent Trends in Services Sector		
	• ITES Sector: Concept and scope of BPO/		
	KPO/LPO		
	Enterprise Resource Planning		
	Trends in Aviation Sector		
	Trends in Banking Sector		
	Trends in Insurance Sector		
	Trends in Tourism Sector		
	Trends in Logistics Sector		
	Trends in Health and Wellness		
	Trends in Hospitality Sector		
	Case studies:		
	A) LIC B)Deloitte C) Indigo Airlines D)IRCTC		
4	E – Commerce		

E-Commerce-Concept, Functions.
Benefits of E-Commerce
Challenges of E-Commerce
Internet Payment systems
E-Commerce Business Strategies
Business Models of E-Commerce
Principles of Website Design
• E-Marketing- Techniques
Cyber Security.
Case studies-
A) PhonePe B) NPCI C) OLX D) Myntra

#### Semester End Examination (SEE) - 60 Marks

Maximum Marks: 60 Duration: 2 Hours

Note: (1) All questions are Compulsory.

Question No.	Particulars (Nature of Questions)	Marks
Q-1	Answer the following	
(Module-I)	a)	
	b)	12
	OR	
	Descriptive Question	
Q-2 (Module-II)	Answer any 2 out of 3	
	a)	
	b)	12
	OR	
	Descriptive Question	
Q-3 (Module-	Answer any 2 out of 3	
III)	a)	
	b)	12
	OR	
	Descriptive Question	
Q-4 (Module-	Answer any 2 out of 3	
IV)	a)	
	b)	12
	OR	12
	Descriptive Question	
Q-5	A) Case Study	
	OR	12
]	Write short notes on( Any 3 out of 4) Based on entire syllabus	12
	Total	60

#### References:

- 1. Kew John, Business Environment: Managing in a Strategic Context, Jaico Publications 2006
- 2. Hanke John K, Business Forecasting, Prentice Hall India, 2002
- 3. Paul Justin, Business Environment, Tata McGraw Hill, 2008
- 4.Butter David, Business Planning: A Guide to Business Start-up, Butterworth Heinemann, 2003
- 5. Piramal Gita, Business Legends, Penguin Books, 1998
- 6.Hitt Michael A, Strategic Management, Cengage Learning ,2016
- 7.Zeithaml, Valarie A, Services Marketing, McGraw Hill

Education,2011

8. Gupta S L, Retailing & amp; E- tailing, International Book House, New Delhi, 2011

9.Raghuram G, Logistics & amp; Supply Chain Management: Cases and

Concepts, Macmillan Business Books,

10. Joseph P T, E-Commerce an Indian Perspective, Prentice Hall India, 2015

# Draft of the proposed F.Y.B.Com Syllabus and Question Paper Pattern *Semester: I & II*

Course: Business Economics (Under Choice Based Credit, Grading and Semester System) With effect from Academic Year-2022-2023

Prepared and approved by Board of Studies (Economics) on 12/02/2022

## **Business Economics-I**

Sr. No.	On completing the course, the student shall be able to:	
CO 1	Understand the concept of consumer demand and be able to analyse it using demand forecasting.	
CO 2	Explain consumer behaviour using ordinal utility analysis and be able to apply in the analysis of a variety of public policy issues.	
CO 3	Interpret the relationship between short run and long run production and supply.	
CO 4	Differentiate between various types of costs and also be able to illustrate the the cost-output relationship in the short-run and long-run.	

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

## First Year B.Com Semester I Business Economics Paper I

Sr. No.	Modules / Units	
Unit I	Demand Analysis	
	Demand Function and determinants of demand - Concept and Importance of Elasticity of Demand: Income, Cross and Promotional. <b>Demand Estimation and forecasting</b> : Meaning and significance - methods of demand estimation- survey and statistical methods (numerical examples on trend analysis and simple linear regression)	
Unit II	Consumer Behaviour Theory	
	Ordinal Utility theory: (Indifference curve approach): Consumer's preferences; Indifference curves; Budget line; Consumer's equilibrium (necessary and sufficient conditions) Income and substitution effect; Price consumption curve. Indifference curves as an analytical tool (Cash subsidy v/s kind subsidy) Consumer surplus	
Unit III	Supply and Production Decisions	
	<b>Production function</b> : 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.	
Unit IV	Cost of Production	
	<b>Cost concepts</b> : 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)	

#### References:

1) Pindyck, R. S., & Rubinfeld, D. L. (2017). Microeconomics. Upper Saddle River, N.J: Pearson/Prentice Hall.

2) Hirchey .M.,(2005) Managerial Economics, Thomson South western

3) Salvatore, D., (2007) Managerial Economics in a global economy (Thomson South Western Singapore)

4) Frank R.H, Bernanke.B.S. (2005), Principles of Economics (Tata McGraw Hill)

5) Gregory Mankiw, (2015) Principles of Economics, Thomson South western

5) Samuelson & Nordhaus, (2019) Economics (Tata McGraw Hills, New Delhi)

6) Koutsoyiannis, A. (2003) Modern Microeconomics. English Language Book Society, Macmillan.

7) Gravelle, H., & Rees, R. (2007). Microeconomics. London, Longman. MLA (3rd.)

#### **Evaluation scheme**

#### **Business Economics Semester-I**

#### I. Continuous Assessment (C.A.) - 40 Marks

(i) C.A.-I : Test - (Objective type of questions)- 20 Marks

(ii) C.A.-II : Case Studies/Assignments/Industrial Visits- 20 Marks

#### II. Semester End Examination (SEE)- 60 Marks

#### **QUESTION PAPER PATTERN OF SEE**

#### Maximum Marks: 60 Marks

Time: 2 Hours

Note: 1) Attempt all Questions

2) All Questions carry equal marks

3) Attempt any one question out of three in each question

Question No	Particulars	Marks
Q-1 (from Module I)	A) Full Length Question B) Three Short Notes C) Application/Numerical Question	15 Marks
Q-2 (from Module II)	<ul><li>A) Full Length Question</li><li>B) Three Short Notes</li><li>C) Application/Numerical Question</li></ul>	15 Marks
Q-3 (from Module III)	<ul><li>A) Full Length Question</li><li>B) Three Short Notes</li><li>C) Application/Numerical Question</li></ul>	15 Marks
Q-4 (from Module IV)	<ul><li>A) Full Length Question</li><li>B) Three Short Notes</li><li>C) Application/Numerical Question</li></ul>	15 Marks

## **Business Economics – II**

Sr. No.	On completing the course, the student shall be able to:	
CO 1	Understand and identify the functioning of the market structures of perfect competition, monopoly,	
CO 2	Explain the market imperfections that is seen in monopolistic competition and oligopoly.	
CO 3	Acquire knowledge about the factor market and the determination of their pricing strategies under perfect and imperfect market conditions.	
CO 4	Recognise market failure and the causes leading to it.	

Sr. No.	Modules	No. of Lectures
1	Market Structure-I	10
2	Market Structure-II	10
3	Factor Markets	15
4	Market Failure	10
	Total	45

## F.Y. B.Com Semester II

## **Business Economics Paper II**

Sr. No.	Modules / Units	
Unit I	Market Structure-I	
	<b>Perfect Competition</b> : Assumption; Equilibrium of the firm in the short run and long run, The long run industry supply curve	
	<b>Monopoly</b> : Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly. Discriminating Monopoly- third degree price discrimination	
Unit II	Market Structure-II	
	Monopolistic Competition: Assumption; Short run Equilibrium; Long run Equilibrium; Concepts of excess capacity Oligopoly and interdependence- Kinked demand curve, collusive oligopoly- price leadership model- dominant firm. Non- collusive oligopoly-Game theory- Prisoner's Dilemma	
Unit III	Factor Markets	
	Factor markets- Factor pricing in the case of short and long run under conditions of perfect and imperfect commodity markets; Determination of factors rewards under conditions of Monopsony, bilateral monopoly and role of labour unions Economic rent and quasi rent	
Unit IV	Market Failure	
	Market failure Externalities: Environment and its impact on market, Common property resources and public goods, Asymmetric Information and Signalling, moral hazard, principal-agent problem.	

#### References:

1) Pindyck, R. S., & Rubinfeld, D. L. (2017). Microeconomics. Upper Saddle River, N.J: Pearson/Prentice Hall.

2) Hirchey .M., Managerial Economics, Thomson South western

3) Salvatore, D., (2007) Managerial Economics in a global economy (Thomson South Western Singapore)

4) Frank R.H, Bernanke.B.S., Principles of Economics (Tata McGraw Hill)

5) Gregory Mankiw, (2015) Principles of Economics, Thomson South western

5) Samuelson & Nordhaus, (2019) Economics (Tata McGraw Hills, New Delhi)

6) Koutsoyiannis, A. (2003) Modern Microeconomics. English Language Book Society, Macmillan.

7) Gravelle, H., & Rees, R. (2007). Microeconomics. London, Longman. MLA (3rd.)

## **Evaluation scheme**

## Business Economics Semester- II

I. Continuous Assessment (C.A.) - 40 Marks

(i) C.A.-I : Test – (Objective type of questions)- 20 Marks
(ii) C.A.-II : Case Studies/Assignments/Industrial Visits- 20 Marks

## II. Semester End Examination (SEE)- 60 Marks

## **QUESTION PAPER PATTERN OF SEE**

#### Maximum Marks: 60

Time: 2Hours

Note: 1)Attempt all Questions

2) Attempt any two out of three questions from each question

Question No	Particulars	Marks
Q-1(from	A) Full Length Question	
Module I)	B) Three Short Notes	15 Marks
	C) Application/Numerical Question	
Q-2 (from	A) Full Length Question	
Module II)	B) Three Short Notes	15 Marks
	C) Application/Numerical Question	
Q-3 (from	A) Full Length Question	
Module III)	B) Three Short Notes	15 Marks
	C) Application/Numerical Question	
Q-4 (from	A) Full Length Question	
Module IV )	B) Three Short Notes	15 Marks
	C) Application/Numerical Question	

#### Syllabus of courses of F.Y.B.Com Programme

# With effect from the Academic Year 2019-2020 onwards Ad hoc bos english 14/02/2022

#### Ability Enhancement Courses (AECC)

#### 4. Business Communication (3 Credits)

#### **Objective:**

- 1. To develop learners' awareness of the communication process
- 2. To develop effective listening skills in students so as to enable them to comprehend instructions and become a critical listener
- 3. To develop effective spoken language skills so as to enable students to speak confidently, interpersonally as well as in groups
- 4. To develop effective writing skills so as enable students to write in a clear, concise, domainspecific and audience-centered manner
- 5. To develop ability to communicate effectively with the help of electronic media
- 6. To familiarize the learners with the nuances of corporate communication
- 7. To develop global communication competency in learners
- 8. To use innovative and progressive evaluation techniques
- 9. To integrate E-learning and M-learning in instruction and assessment

#### Course Outcome:

On completion of the course, the learner will have the skill and knowledge of:

- 1. various types of oral, written and digital communication modes
- 2. effective business writing
- 3. effective presentations
- 4. effective interpersonal communication
- 5. communication that maximises team effectiveness
- 6. soft skills and employability skills
- 7. communication that makes effective personality

#### Semester I

#### Modules at a Glance

Business Communication-I		
Sr. No.	Module s	No. of Lectures
1	Theory of Communication	12
2	Obstacles to Communication in Business World	12
3	Business Correspondence	12
4	Writing Skills	09
Total No. of Lectures:		45

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

Sr.	Module
<u>No.</u>	s Theory of Communication
1	<b>Concept of Communication:</b> Meaning, Definition, Process, Need,
	Feedback, and impact of technological advancements on
	communication
	Channels and Objectives of Communication: Channels: Formal and
	Informal, Vertical, Horizontal, Diagonal and Grapevine
	Objectives of Communication: Information, Advice, Order and
	Instruction, Persuasion, Motivation, Education, Warning, and Boosting the
	Morale of Employees.
	Methods and Modes of Communication:
	Methods: Verbal and Nonverbal, Characteristics of Verbal Communication
	Characteristics of Non-verbal Communication
	Modes: Telephone, Computers and E- communication, Video and Satellite
	Conferencing, Social media, Online meeting.

2	Obstacles to Communication in Business World, Listening and	
	Communication Etiquette	
	Problems in Communication /Barriers to Communication:	
	Physical/ Semantic/Language / Socio-Cultural / Psychological Barriers,	
	ways to overcome these barriers	
	Listening: Importance of Listening Skills, Process of listening,	
	Cultivating good Listening Skills, types of listening skills	
	<b>Communication etiquette:</b> Etiquette of letter writing, E-mail etiquette,	
	Telephone etiquette, Social media etiquette, Corporate etiquette.	
3	Business Correspondence	
	Theory of Business Letter Writing and Email:	
	Parts, Structure, Layouts—Full Block, Principles of Effective Letter	
	Writing, Principles of effective Email Writing, Email Drafting- regular	
	office correspondence.	
	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	
	Reference, Letter of Refusal, office circular, office order, Memo - to be	
	taught but not to be tested in the examination]	
4	Language and Writing Skills	
	A. 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 etc.]	
	B. Activities (Tutorial)	
	• Speaking Skills: Telephonic communication, Debate, Dialogue	
	and Speeches	
	• Paragraph Writing: Preparation of the first draft, Revision and	
	Self – Editing, Rules of spelling and punctuation	
	Use of mobile-based dictionary	

### Semester II

#### Modules at a Glance

	Business Communication-II		
Sr. No.	Modules	No. of Lectures	
1	Group Communication	15	
2	Business Correspondence	15	
3	Presentation Skills	05	
4	Language and Writing Skills	10	
Total No. of Lectures:		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.	Module s
1	Group Communication
	Interviews: Definition of interview, types of Interviews – Selection – face to face, telephonic/online, Appraisal, Grievance, Exit, Basics of job interview, preparing for a job Interview, how to use social media – job portal like timesjobs, naukari etc., professional portals like Linkedin etc. 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
2	Business Correspondence
	<b>Trade Letters:</b> Precautions to be taken while drafting trade letters. Order, Credit and Status Enquiry, Purchase order.
	Only following to be taught in detail: -
	<ol> <li>Letters of Inquiry and reply to inquiry</li> <li>Letters of Complaints, Claims, Adjustments</li> </ol>
	<ol> <li>Letters of Complaints, Claims, Adjustments</li> <li>Letters under Right to Information (RTI) Act</li> </ol>
	4. Consumer Grievance and Redressal Letters
	5. Promotional leaflets, fliers and Sales letter

3.	Presentation Skill
	Selection of topics, structure of presentation, Use of PPT, Body language
	and non-verbal cues
4	Language and Writing Skills
	A. <b>Reports:</b> Parts, Types, Feasibility Reports, Investigative
	Reports, Project Report, Drafting Business Proposal.
	B. Summarisation: Identification of main and supporting/sub points.
	Presenting these points in a cohesive manner.

#### **Business Communication** Paper I and Paper II Question Paper Pattern (Academic Year: 2019-2020)

#### I. Tutorial Activity: 40 Marks

Vocabulary building exercises (scrabble, crosswords, word games etc.) Scrap book of all the letters

Making of a dictionary / Creating functional dictionary

- 1. Speech (10 marks)
- 2. Debate (10 marks)
- 3. Role Play (10 marks)
- 4. SWOC Self Analysis of the student (05 Marks) online submission
- 5. Paragraph Writing- (05 Marks) online submission

#### II. Semester End Examination (SEE):

60 Marks Maximum Marks60Duration: 2 HoursNote:(1) All questions are compulsory.

Question No.	Particulars (Nature of Questions)	Mark s (To Be Attempted )
Q-1	Short Notes – Any 3 out of 5	
(Module-I & II)		15
Q-2	Essay type question – Any 2 out of 4	
(Module -I	Essuy type question This 2 out of 4	20/15
& II)		_0,10
Q-3	*Job Application and Resume Writing	
(Module	(Fresher/Experience) – Any 1 out of 2	
-III)	**Letter of inquiry	10/15
	Letters of Complaints, Claims, Adjustments	
	Letters under Right to Information (RTI) Act Consumer Grievance and Redressal Letters	
Q-4	*Letter Writing (SOP, Job Acceptance, Job	
(Module	Resignation, e-mail) – Any 2 out of 4	15
-IV)	**Report Writing/ Business Proposal &	
,	Summarization	
	Total	60

\*Semester I \*\*Semester II

#### **References:**

- Raman Meenakshi and Singh Prakash. *Business Communication*. Oxford University Press, 2007. 24x19 - 275 PB 0-19-567695-5, Meenakshi X45.
- Deshmukh Sandeep. Group Communication: Theory and Methods. Ane Books India, 2008. 22x15 - 495 HB 81-8052-146-X, Sandeep X45
- Riel Cees B.M. Essentials of Corporate Communication: Implementing Practices for Effective Reputation Management. 23x15 - 495 PB 0-415-32826-8, Riel, Cees B.M. X45
- 4. Bhatia R.C. *Business Communication*. Ane Books India, 2008. 24x18 250 PB 81-8052-016-1, Bhatia, R. C. X45.
- 5. Ober Scat. Contemporary Business Communication (with CD). Bizatantra, 2005. 26x20 349 PB 81-7722-522-7. Scat X45.
- Kumar Raj. Basic Business Communication (With CD # C01130): Concepts, Applications and Skills. Excel Books, 2010. 295 PB 978-81-7446-866-6, Kumar Raj X45.
- Lesikar, Raymond.V., Petttit John D and Flatley Marie . *Basic Business Communication*. Richard D. Irwin, INC. 1993. 26x20c.m. HB 0 256 10936 2, Lesikar, R.V. X:8(22).
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#### Suggested List of MOOCs

- 1. https://www.mooc-list.com/tags/communication-skills
- 2. https://www.mooc-list.com/.../effective-communication
- 3. https://www.mooc-list.com/tags/business-communication
- 4. https://www.skilledup.com/.../learn-communications-online-free
- 5. http://www.about.com/Communication+Skills+List

#### Courses:

- 1. https://www.coursera.org/learn/management-leadership-english#
- 2. https://www.coursera.org/learn/business#
- 3. https://www.coursera.org/learn/powerpoint-presentations

## Syllabus of courses of F.Y.B.Com Programme

Ad hoc bos environmental studies 15/02/2022

#### Ability Enhancement Compulsory Courses (AECC) 5. Environmental Studies (3 Credits) With effect from the Academic Year 2022-23

#### **Course Outcome**

- 1. The successful completion of the course will create an environmental awareness among Commerce students.
- 2. It will make students aware about various environmental factors and their relation to the field of Commerce.
- 3. The course will highlight functional and spatial links between environment, economy and society.
- 4. The course will create an insight into various environmental issues at various levels and environmental movements towards making environment sustainable.

#### Semester I

Environmental Studies-I			
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 No. of Lectures: 60		

Sr. No.	Modules
1.	Environment and Ecosystem
	Environment: Meaning, definition, scope; Various spheres of environment (Atmosphere, lithosphere, hydrosphere and biosphere), Layers of atmosphere; 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 utilisation; Resource conservation-meaning and methods - conventional 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 environment- 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 land use, 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, Choropleth and Flow map, Picograms- Only reading and interpretation. Map Filling: (4 Lectures) Map filling of World (Environmentally significant features) using point, line and polygon segment.

## Semester II

Environmental Studies-II		
Sr. No.	Modules	No. of Lectures
1	Solid Waste Management for Sustainable Society	13
2	Agriculture and Industrial Development	13
3	Tourism and Environment	13
4	Environmental Movements and Management	13
5	Map Filling	08
	Total No. of Lectures: 60	

Sr. No.	Modules
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 Urban and Rural areas.
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, GMO/Crops, 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 environment
3.	Tourism and Environment
	Tourism: Meaning, Nature, Scope and importance– Typology of tourism with special reference to Ecotourism; Tourism potentials in India and challenges before 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 Ghats movement and other contemporary environmental movements; Environmental Management: Concept, need and relevance; Concept of ISO 14000; Concept of Carbon Bank and Carbon Credit, EIA, ecological footprint; Environment Protection Acts; Concept and components of Geospatial Technology- Applications of GST in Environmental Management
5.	Map Filling
	Map filling of Konkan (4 Lectures) and Mumbai (4 Lectures) (Environmentally significant features)

## <u>Environmental Studies</u> Semester I & II *Question Paper Pattern* (Academic Year: 2022-2023)

I. Class test

#### : 10 marks

- II. Map practice work/ Exhibition : 10 marks
- III. Project / Field Work : 20 marks

Project/Field Work shall include:

- a. Composting
- b. E-waste management
- c. Tetra pack management
- d. Field tours/ Nature trails
- e. Beach clean up
- f. Group assignments/projects
- g. Case studies
- h. Article review
- i. Book review
- j. visit to a solid waste/ medical waste/ e-waste recycling unit
- k. Industrial visit
- l. Visit to an NGO
- m. Debate club
- n. Documentary review
- o. Plastic waste management
- p. Case studies related to other projects mentioned above (National/International level)
- q. Swachh Bharat Abhiyaan (in different areas)
- r. Develop a game for waste management/green campus/environmental conservation
- s. Best out of Waste Project
- t. Environmental / Green Audit.

#### Total: 40 marks

#### IV. Semester End Examination (SEE)- 60 Marks

Maximum Marks 60

Duration : 2 Hours Note: (1) All questions are compulsory.

(1) All questions are compulsory, subject to internal choice.

- (2) Draw diagrams wherever necessary.
- (3) Figures to the right indicate full marks.

Question No.	Particulars (Nature of Questions)	Marks (To Be Attempted)
Q-1	<ul> <li>* A) Reading and interpretation of World thematic map (05 Marks)</li> <li>B) Map filling-World map (05 Marks)</li> <li>** A) Map filling- Mumbai Map (05 Marks)</li> <li>B) Map filling- Konkan Map (05 Marks)</li> </ul>	10
Q-2 (Module-I)	<ul><li>A) Full length question OR</li><li>B) Full length question</li></ul>	10
Q-3 (Module-II)	<ul><li>A) Full length question</li><li>OR</li><li>B) Full length question</li></ul>	10
Q-4 (Module-III)	<ul><li>A) Full length question</li><li>OR</li><li>B) Full length question</li></ul>	10
Q-5 (Module IV)	<ul><li>A) Full length question</li><li>OR</li><li>B) Full length question</li></ul>	10
Q-6	Write a short notes (Any Two) a. From Unit-I b. From Unit-II c. From Unit-III d. From Unit-IV	10
	Total	60

\*Semester-I \*\*Semester-II

#### **References:**

- 1. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner
- Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad – 380 013, India, Email:mapin@icenet.net
- 3. Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p
- 4. Clark R.S., Marine Pollution, Clanderson Press Oxford
- 5. Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001, Environmental Encyclopedia, Jaico Publ. House, Mumbai, 1196p
- 6. De A.K., Environmental Chemistry, Wiley Eastern Ltd.
- Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute Oxford Univ. Press. 473p
- 8. Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay
- Heywood, V.H & Waston, R.T. 1995. Global Biodiversity Assessment. Cambridge Univ. Press 1140p.
- Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284 p.
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- 12. Mhaskar A.K., Matter Hazardous, Techno-Science Publication
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- 14. Odum, E.P. 1971. Fundamentals of Ecology. W.B. Saunders Co. USA, 574p
- Rao M N. &Datta, A.K. 1987. Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd. 345p.
- 16. Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut
- 17. Townsend C., Harper J, and Michael Begon, Essentials of Ecology, Blackwell Science XI
- 18. Trivedi R.K., Handbook of Environmental Laws, Rules Guidelines, Compliances and Standards, Vol I and II, Enviro Media (R)
- 19. Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication
- 20. Ecotourism Economics and Environment" by Nagarajan K and Alex K Thottunkel
- 21. Indian Ecotourism: Environmental Rules and Regulations" by Ratandeep Singh
- 22. Ecotourism and Sustainable Development" by Ravishanker Singh
- 23. K. Agarwal et al (1996) Biodiversity and Environment, APH, Dehra Dun.
- 24. S.S. Negi (1993) Biodiversity and its Conservation in India, Indus Publications, New Delhi.
- 25. W.W. Collins and C.O. Qualset (1998) Biodiversity in Agro-ecosystem, CRC, Boston.
- 26. V.K. Krishnamurthy (2003) Text Book of Biodiversity, Science Publisher, Chennai
- 27. Bharucha Erach, Textbook of Environmental Studies for Undergraduate Courses, Universities Press, 2005.

# R. A. Podar College of Commerce & Economics (Autonomous)

F.Y.B.Com

# Draft Syllabus and Question Paper Pattern Semester: I & II

**Course: Foundation Course** 

(Under Choice Based Credit, Grading and Semester System) With effect from Academic Year: 2022-23

> Prepared and approved by Adhoc Board of Studies (Foundation Course) on 08/02/2022 Approved by the Board of Studies (Economics) on 12/02/2022

## **Foundation Course-I**

Sr. No.	On completing the course, the student shall be able to:
CO 1	Understand the socio-economic fabric of Indian society and foster peace and harmony as a youth
CO 2	Understand gender differences and the challenges faced by differently abled people and the role of society to address the issues arising out of it.
CO 3	Examine the problems faced by the youth in the 21 <sup>st</sup> century and address the problems with appropriate intervening strategies.
CO 4	Develop a sense of social responsibility and participatory approval towards society.

Sr.No.	Modules	No.of Lectures
1	Indian Society- Unity in Diversity and Inter group conflicts	9
2	Social issues I : Inequalities and disparities - pertaining to women and the differently abled	9
3	Social issues-II- Issues of the Indian youth	9
4	The Indian Constitution- Amendments and the Political System	9
5	Assignment/ Project	9
	Total	45

## First Year B.Com Semester- I Foundation Course Paper-I

Sr.No.	Modules/Units	
Unit I	Indian Society- Unity in Diversity and Inter group Conflicts	
	<ul> <li>(a)Concept of diversity vs disparity- Understand the multi -cultural diversity of Indian society.</li> <li>(b)Inequalities and Inter group conflicts arising due to Religion – Communal Violence Casteism and Social unrest Linguistic differences- Linguistic Regionalism Economic – Naxalism</li> <li>(c)Affirmative action by the government to address the conflicts</li> <li>(d) Measures to foster Unity in diversity by Society</li> </ul>	
Unit II	Social issues- I-Inequalities and disparities : Issues pertaining to women and the differently abled	
	<ul> <li>(a) Explore the disparities arising out of gender with specific reference to violence against women and psycho social and economic inequalities arising thereafter;</li> <li>(b) Role of the civil society to enhance the status of women- Women emancipation through participation in the political process.</li> <li>(c)Understand the issues of people with physical and mental disabilities and the (d)Role of society in facilitating rehabilitation of people with disabilities.</li> </ul>	
Unit III	Social issues-II- Issues of the Indian youth	
	<ul> <li>(a)Peer pressure- Causes and coping mechanism</li> <li>(b)Substance Abuse - alcoholism, drug addiction, smoking - causes and effects - Preventive and curative measures.</li> <li>(c) Digital addiction- measures to cope</li> <li>(d) Food habits amongst youth/ OR Mental health concerns like loneliness and depression as emerging problems of Modern world</li> </ul>	
Unit IV	The Indian Constitution- Amendments and the Political System	
	<ul> <li>(a)Features of the Indian Constitution</li> <li>(b)The 73<sup>rd</sup> and 74<sup>th</sup> Amendments of the Indian Constitution and their implications for inclusive politics</li> <li>(c) The party system in Indian politics</li> <li>(d) Participation in the electoral process- voting as a civic duty</li> </ul>	

#### **References**:

- 1. Indian Society and Culture, Vinita Padey, Rawat Publications (2016)
- 2. Social Problems in India, Ram Ahuja, Rawat Publications (2021)
- Urbanisation in India: Challenges, Opportunities & the way forward, I J Ahluwalia, Ravi Kanbur, P K Mohanty, SAGE Publications (2014)
- 4. The Constitution of India, P M Bakshi, 17th Edition, LexisNexis (2011)
- Politics in India: structure, Process and Policy Subrata Mitra, Routledge Publications(2017)
- 6. Politics in India, Rajani Kothari, Orient Blackswan (2020)
- The Psychology of Adolescence, Arthur Thomas Jersild, Judith S. Brook, David W. Brook, MacMillan Publishing Company; 3rd edition (1978)
- Psychosocial health issues In Indian youth, Emerging trends and Intervention, Alka Wadekar, Sage India (2019)
- Handbook of Developmental Psychology, Jaan Valsiner, Kevin J Connolly, SAGE Publications Ltd (2002)
- 10. Developmental Psychology, Elizabeth B. Hurlock McGraw-Hill Companies (1953)

#### **Teaching pedagogy:**

Unit I) Short films, role play , group discussion, chalk & talk

Unit II) Short films, case study discussions, field visit and group discussion, traditional method

Unit III) Expert lecture, group discussion, chalk & talk

Unit IV) Expert lecture, group discussion, chalk & talk

## **Evaluation scheme**

### **Foundation Course Semester-I**

## I. Continuous Assessment (C.A.)-40 Marks

## Experiential Learning / Projects (20 Marks each)

- (a) "I am ....."
- (b) Note Books project

## II. Semester End Examination (SEE)- 60 Marks

## Credit-2

## **QUESTION PAPER PATTERN OF SEE**

## Maximum Marks: 60 Marks

Time: 2 Hours

Note: 1)Attempt all Questions

2) All Questions carry equal marks

3) Attempt any two questions out of three in each question

Question No	Particulars	Marks
Q-1 (from Unit I)	<ul><li>A) Full Length Question</li><li>B) Full Length Question</li><li>C) Reflective Question</li></ul>	15 Marks
Q-2 (from Unit II)	<ul><li>A) Full Length Question</li><li>B) Full Length Question</li><li>C) Reflective Question</li></ul>	15 Marks
Q-3 (from Unit III)	<ul><li>A) Full Length Question</li><li>B) Full Length Question</li><li>C) Reflective Question</li></ul>	15 Marks
Q-4 (from Unit IV)	<ul><li>A) Full Length Question</li><li>B) Full Length Question</li><li>C) Reflective Question</li></ul>	15 Marks

# Foundation Course-II

Sr. No.	On completing the course, the student shall be able to:	
CO 1	Understand the impact of globalization on Indian society.	
CO 2	Trace the evolution of Human Rights and their significance with respect to the Indian constitution.	
CO 3	Inculcate the concept of self and personality development.	
<b>CO 4</b>	Understand various causes of stress and conflict and the mechanism to address the same.	

# Modules at a Glance

Sr.No.	Modules	No.of Lectures
1	Globalisation and Indian Society	9
2	Human Rights	9
3	Understanding oneself	9
4	Stress and conflict management	9
5	Assignment/Project	9
	Total	45

# First Year B.Com Semester- II

# **Foundation Course Paper-II**

Sr.No.	Modules/Units	
Unit I	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.	
Unit II	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	
Unit III	Understanding oneself	
	Defining self and Personality development; determinants of Personality development; agents of socialisation and roles played by them in Individual development, Maslow's theory of self-actualisation. Aggression and Violence as the public expression of internal conflict.	
Unit IV	Stress and conflict management	
	Meaning of stress ; it's causes and Coping mechanisms for managing stress, Meaning of conflict; It's causes and response in society; Individual Conflict – resolution and efforts towards building peace and harmony in society.	

#### **References**:

- 1. The World is Flat, 3.0- Thomas L Friedman, Picador(2007)
- Impact of the policies of WTO on Indian agriculture S. Nehru, Serial Publications (2012)
- Privatisation of public enterprises Emerging dimensions Edited by G.S. Batra, Narinder Kaur, Anmol Publications (1995)
- Industrial Policy and economic development in India (1947 -2012) Anup Chatterjee New Century Pub.(2012)
- Globalisation and development of backward areas Edited by G. Satyanarayana New Century Pub. (2007)
- Contemporary issues in globalisation An introduction to theory and policy in India Soumyen Sikder, Oxford University Press (2002)
- 7. Universal Human Rights: In theory and practice, Jack Donnelly, (2014)
- 8. Stress Management Dr. N. Tejmani Singh, Maxford books (2011)
- 9. Stress blasters Brian Chichester, Perry Garfinkel and others, Rodale Press (1997)
- Handbook of Developmental Psychology, Jaan Valsiner, Kevin J Connolly, SAGE Publications Ltd (2002)
- 11. Developmental Psychology, Elizabeth B. Hurlock McGraw-Hill Companies (1953)

### **Teaching pedagogy:**

- Unit I) Short film, expert lecture, group discussion, chalk and talk, textra
- Unit II) Short film, expert lecture, chalk and talk
- Unit III) Role play session, short film, chalk and talk, flip flop
- Unit IV ) Case study, group discussion, short film and chalk and talk

## **Evaluation scheme**

## Foundation Course Semester- II

## I. Continuous Assessment (C.A.)-40 Marks

## Experiential Learning / Projects (20 Marks each)

- (a) Clean Campus
- (b) Pencil Pouch project

## II. Semester End Examination (SEE)- 60 Marks

#### Credit-2

## **QUESTION PAPER PATTERN OF SEE**

### Maximum Marks: 60

Time: 2 Hours

Note: 1)Attempt all Questions

2) Attempt any two out of three questions from each question

Question No	Particulars	Marks
Q-1(from Unit I)	<ul><li>A) Full Length Question</li><li>B) Full Length Question</li><li>C) Reflective Question</li></ul>	15 Marks
Q-2 (from Unit II)	<ul><li>A) Full Length Question</li><li>B) Full Length Question</li><li>C) Reflective Question</li></ul>	15 Marks
Q-3 (from Unit III)	<ul><li>A) Full Length Question</li><li>B) Full Length Question</li><li>C) Reflective Question</li></ul>	15 Marks
Q-4 (from Unit IV)	<ul><li>A) Full Length Question</li><li>B) Full Length Question</li><li>C) Reflective Question</li></ul>	15 Marks

# Modified and approved by Ad Hoc BoS Mathematics on Wednesday, 9th February 2022 and approved by BoS Commerce on Monday, 21st February 2022

# *Core Courses (CC)*: Mathematical and Statistical Techniques (3 Credits) (With effect from the Academic Year 2022-2023)

## **Course Objectives:**

- to understand the flow of reasoning while solving a Mathematical problem
- to apply the knowledge and skills acquired learning Mathematical concepts
- to solve Mathematical problems by more than one method
- to think, analyze logically
- to develop interest in the course and participate in inter collegiate mathematic competitions and in college mega event Mathematrix
- to acquaint learners with applying mathematics in daily life
- to focus on the overall development of the students
- to help gain mathematical knowledge and skill sets required for further studies in Post Graduation.

# Semester I

#### **Modules at a Glance**

Mathematical and Statistical Techniques-I		
Sr. No.	Modules	No. of Lectures
1	Linear Programming Problems, Graphical and Simplex	15
2	Net Present Value, Annuity and Perpetuity	15
3	Summarization Measures	15
4	Elementary Probability Theory	15
5	Decision Theory	15
	Total No. of Lectures:	75

Total number of lectures 75 +Notional 75 = 150 lectures = 3 CREDITS

Sr. No.	Modules		
1	Linear Programming Problems		
	(Pre requisites Co-ordinate Geometry: Linear equations, concept of slope &		
	Y-intercept, Slope point form, Sketching of graphs of linear equation and linear		
	inequalities.)		
	Linear Programming Problem: Mathematical Formulation of Linear		
	Programming Problems up to 3 variables. Graphical Method of Solution of		
	Linear Programming Problems up to two variables.		
	Simplex Method: with maximum 3 variables and 2 constraints problems only.		
2	Net Present Value, Annuity and Perpetuity		

(Prerequisites:Interest: Simple Interest, Compound interest, Accumulated value		
and Present Value)		
Annuity and Perpetuity: Annuity Immediate and its Present value, Future		
value, Equated Monthly Instalments, (EMI) using reducing balance method &		
amortization of loans. Stated Annual Rate & Effective Annual Rate, Perpetuity and its present value. Simple problems involving up to 3 time periods.		
flows. Problems on Deterministic Cash flows.		
Summarization Measures:		
(Prerequisites: Collection of Data, Tabulation, Graphs.)		
Measures of Central Tendencies: Definition of Average, Types of Averages:		
Arithmetic Mean, Median, Mode and Geometric Mean for ungrouped as well as		
grouped data. Combined, Weighted Arithmetic and Geometric mean.		
Quartiles, Deciles and Percentiles. Using Ogive locate median and Quartiles.		
Using Histogram locate mode.		
Measures of Dispersions: Concept and idea of dispersion. Various absolute and		
relative measures -Range, Quartile Deviation, Mean Deviation, Standard		
Deviation, Coefficient of Variance. Variance, Combined Variance.		
Elementary Probability Theory:		
(Prerequisites: 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.)		
Probability Theory: Concept of random experiment/trial and possible		
outcomes; Sample Space and Discrete Sample Space; Events their types, Algebra		
of Events, Mutually Exclusive and Exhaustive Events, Complementary events.		
Classical definition of Probability, Addition theorem (without proof), conditional		
probability. Independence of Events: $P(A \cap B) = P(A) P(B)$ . Bayes Theorem.		

	<b>Random Variable:</b> 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. 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 Expected Payoff with Perfect Information (EPPI) and Expected Value of Perfect Information (EVPI).	

Modules	After the successful completion of the course	
	students will be able to	
LPP	-formulate the Linear Programming Problem, apply coordinate geometry to optimize the solution and understand various optimization techniques.	
NPV and Annuity	compare the valuation of the principle with different interest rates for different periods and conclude the better proposal.	
Summarization Measures	understand formulae of various measures of central tendencies and dispersion, apply the appropriate formula to derive the conclusions, understand & prepare different types of data, graphical representation the data	
Elementary Probability Theory	understand basic elements of probability theory and apply them to solve real life problems	
Decision Theory	understand the different decision-making techniques with certainty and under risk and to compare and conclude the optimal decision, solving problems based on the industrial decision making process	

# Course Specific Outcomes of Mathematical and Statistical Techniques I

Learning activities of MST are discussed after the syllabus of semester II

# Mathematical & Statistical Techniques Semester I

## Question Paper Pattern (Academic Year: 2022-2023)

I.	<b>Tutorial Test I</b>	: 15 marks
II.	Tutorial Test II	: 15 marks
III.	Assignments	: 10 marks

#### Total: 40 marks

## I. Semester End Examination (SEE)- 60 Marks

Maximum Marks	: 60	
Number of Questions to be Set	: 5 (Five)	
Duration	: 2 Hours	
Note: (1) All questions are compulsory		

Note: (1) All questions are compulsory.

(2) Attempt any two out of three sub questions from each question.

Question No.	Particulars (Nature of Questions)	Marks (To Be Attempted)
Q-1 (Module-I)	<ul><li>A) Numerical</li><li>B) Numerical</li><li>C) Numerical</li></ul>	12
Q-2 (Module-II)	<ul><li>A) Numerical</li><li>B) Numerical</li><li>C) Numerical</li></ul>	12
Q-3 (Module-III)	<ul><li>A) Numerical</li><li>B) Numerical</li><li>C) Numerical</li></ul>	12
Q-4 (Module-IV)	A) Numerical B) Numerical C) Numerical	12
Q-5 (Module-V)	A) Numerical B) Numerical C) Numerical	12
	Total	60

# Semester II

Mathematical and Statistical Techniques-II			
Sr. No.	Modules	No. of Lectures	
1	Shares and Mutual Funds	15	
2	Functions, Derivatives and Their Applications	15	
3	Bivariate Linear Correlation and Regression	15	
4	Time series and Index Numbers	15	
5	Elementary Probability Distributions	15	
Total No. of Lectures:		75	

#### Modules at a Glance

Total number of lectures 75 + Notional 75 = 150 lectures = 3 CREDITS

Sr. No.	Modules	
1	Shares and Mutual Funds	
	<ul> <li>Shares: Concept of share, face value, market value, dividend, equity shares, preferential shares, Cumulative preferential shares, bonus shares, brokerage, splitting of shares and right issue shares.</li> <li>Mutual Funds: 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.)</li> </ul>	
2	Derivatives and Their Applications	

	(Prerequisites-Concept of real functions: constant function, linear function, x <sup>n</sup> ,		
	a <sup>x</sup> and constant functions. Demand, Supply, Revenue, Cost, and Profit		
	function.) <b>Derivative of functions</b> : Derivative as rate measure, Derivative of x <sup>n</sup> , a <sup>x</sup> ,		
	constant functions. Rules of derivatives: Scalar multiplication, sum, differen		
	product, quotient (Statements only), Simple problems. Second order		
	derivatives.		
	Applications: Slope of Curve, Increasing and Decreasing functions, Maxima		
	and Minima for functions in Economics and Commerce, Average Revenue,		
	Marginal Revenue, Average Cost, Marginal Cost, Elasticity of Demand. Profit		
	Function, Maximisation of Profit, Equilibrium Point, Break-even point.		
	Marginal Propensity to consume and Marginal Propensity to Save.		
3	Bivariate Linear Correlation and Regression		
	Correlation Analysis: Meaning, Types of Correlation, Scatter diagram, Karl		
	Pearson's method of Correlation Coefficient and Spearman's Rank Correlation		
	Coefficient, Repetition of Ranks. Coefficient of Determination.		
	Regression Analysis: Meaning, Concept of Regression equations, Slope of the		
	Regression Line and its interpretation. Regression Coefficients, 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 for Additive Model and Multiplicative Model. Concept of		
	Forecasting.		
	Index Numbers: Concept and usage of Index numbers (wholesale price index,		
	Sensex index), Types of Index numbers, Aggregate and Relative Index		

	Numbers, Lasperye's, Paasche's, Dorbisch-Bowley's, Marshall-Edgeworth and	
	Fisher's ideal index numbers. Cost of Living Index Numbers, Concept of Real	
	Income, Index of Real Numbers, Chain Base Index Nos., Shifting of Base	
	period, Splicing of Indexes.	
	Probability Distributions	
5	Probability Distributions	
5	Probability Distributions         Discrete Probability Distribution: Binomial Distribution, Poisson	
5		

Modules	After successful completion of the course students will be able to
Shares and Mutual Funds	understand the concepts of stock and MF from arithmetic viewpoint, their differences, calculate dividends, returns, annualized returns through investments in stocks and MF
Application of Derivatives	understand the meaning of derivatives, applications of derivatives in commerce (decreasing/increasing and maxima/minima of cost/profit/revenue/demand/supply functions) and economics (elasticity of demand).
Correlation and Regression	understand the linear regression model, estimate the value of one variable using another
Time Series and Index Numbers	identify the patterns of business trends over a period of time and predict the future, formulate suitable economic policies and planning.
Probability Distribution	identify an appropriate probability distribution for a given discrete or continuous random variable and use its properties to calculate probabilities, calculate statistics such as the mean and variance of different probability distributions

## **Course Specific Outcomes Mathematical and Statistical Techniques II**

# Learning activities in Mathematical and Statistical Techniques I & II

It will consist of a combination of lectures, tutorials, group or individual work, homework problem sets, assignments, and assignments using spreadsheets, mobile apps like GEOGEBRA, softwares like R or computers, tutorial tests and final exam. The specific choice will depend upon the individual instructor. Outside of class, students are expected to do a significant amount of homework to achieve the learning goals. Students can use their personal devices or on campus computer labs for their outside class work. By giving students a multitude of ways to learn and do mathematics and statistics, the learning activities promote a deeper understanding of the concepts. It will certainly contribute to the learning objectives of this course.

<u>Mathematical & Statistical Techniques</u> Semester II *Question Paper Pattern* 

(Academic Year: 2022-2023)

IV.	<b>Tutorial Test I</b>	: 15 marks
V.	<b>Tutorial Test II</b>	: 15 marks

# VI. Assignments : 10 marks

Total: 40 marks

## II. Semester End Examination (SEE)- 60 Marks

Maximum Marks	: 60
Number of Questions to be Set	: 5 (Five)
Duration	: 2 Hours

Note: (1) All questions are compulsory.

(2) Attempt any two out of three sub questions from each question.

Question No.	Particulars (Nature of Questions)	Marks (To Be Attempted)
Q-1 (Module-I)	<ul><li>A) Numerical</li><li>B) Numerical</li><li>C) Numerical</li></ul>	12
Q-2 (Module-II)	<ul><li>A) Numerical</li><li>B) Numerical</li><li>C) Numerical</li></ul>	12
Q-3 (Module-III)	<ul><li>A) Numerical</li><li>B) Numerical</li><li>C) Numerical</li></ul>	12
Q-4 (Module-IV)	<ul><li>A) Numerical</li><li>B) Numerical</li><li>C) Numerical</li></ul>	12
Q-5 (Module-V)	A) Numerical B) Numerical C) Numerical	12
	Total	60

#### **Reference Books :**

- Mathematics for Economics and Finance Methods and Modelling by Martin Anthony and Norman Biggs, Cambridge University Press, Cambridge low-priced edition, 2000, Chapters 1, 2, 4, 6 to 9 & 10.
- Applied Calculus: By Stephen Waner and Steven Constenoble, Brooks/Cole Thomson Learning, second edition, Chapter 1 to 5.
- Business Mathematics By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006, Chapter 1, 5, 7, 9 & 10.
- Mathematics for Business Economics: By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc-Graw Hill Publishing Co. Ltd., 1987, Chapters 9 to 11 & 16.
- Quantitative Methods-Part-I By S. Saha and S. Mukerji, New Central Book Agency, 1996, Chapters 7 & 12.
- Mathematical Basis of Life Insurance By S.P. Dixit, C.S. Modi and R.V. Joshi, Insurance Institute of India, Chapters 1 and 2
- Securities Laws & Regulation of Financial Market : Intermediate Course Paper 8, Institute of Company Secretaries of India, Chapter 11.
- Investments By J.C. Francis & R.W. Taylor, Schaum's Outlines, Tata Mc-Graw Hill Edition 2000, Chapters 2,4 & section 25.1.
- Indian Mutual Funds Handbook : By Sundar Shankaran, Vision Books, 2006, Sections 1.7,1.8.1, 6.5 & Annexures 1.1to 1.3.
- 10. STATISTICS by Schaum Series.
- 11. Operations Research by Gupta and Kapoor.
- 12. Operations Research by Schaum Series.
- 13. Fundamentals of Statistics D. N. Elhance.
- 14. Statistical Methods S.G. Gupta (S. Chand & Co.
- 15. Statistics for Management Lovin R. Rubin D.S. (Prentice Hall of India)

- 16. Statistics Theory, Method & Applications D.S.Sancheti & V. K. Kapoor.
- 17. Modern Business Statistics (Revised}-B. Perles & C. Sullivan Prentice Hall of India.
- 18. Business Mathematics & Statistics : B Aggarwal, Ane Book Pvt. Limited.
- 19. Business Mathematics : D C Sancheti & V K Kapoor, Sultan Chand & Sons.
- 20. Business Mathematics : A P Verma, Asian Books Pvt. :Limited.
- Statistics of Management, Richard Levin & David S. Rubin, Prentice Hall of India, NewDelhi.
- Statistics for Business & Economics, David R Anderson, Dennis J Sweney, Thomson Publication.
- 23. Business Statistics, Bharadwaj, Excel Books, Delhi
- 24. Business Mathematics, S.K Singh & J.K Singh, Brijwasi Book Distributor & Publisher.
- 25. Mathematics for Economics and Finance, Martin Anthony, Norman Biggs, Cambridge low price editions,2000.
- 26. Business Mathematics, J.K. Singh, 2009, Himalaya PublishingHouse.
- 27. Mathematics of Finance 2nd Edition Schaum's Outline Series Peter Zima, Robert Brows Tata McGraw-Hill Publishing CompanyLtd
- 28. Mathematics for Economics and Business, Bhardwaj R S,