

S P Mandali's  
**R. A. PODAR COLLEGE OF COMMERCE AND  
ECONOMICS (AUTONOMOUS),**  
Matunga, Mumbai-400019

**Course Structure**  
**Bachelor of Management Studies**  
**Semester I & II**

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Syllabus  
And  
Question paper pattern of Course  
**Bachelor of Management Studies  
F.Y. BMS Semester I & II**  
Syllabus as per National Education Policy 2020  
To be implemented from Academic Year 2023-2024

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**Bachelor of Management Studies (BMS) Programme**  
**Syllabus as per National Education Policy 2020**

*Course Structure*

**F.Y.BMS (Level 4.5)**

**(To be implemented from Academic Year- 2023-24)**

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
<b>1</b>	<b>Major (06 credits)</b>		<b>1</b>	<b>Major (06 credits)</b>	
<b>1.A</b>	<b>Management Studies I</b>		<b>1.A</b>	<b>Management Studies II</b>	
1.A.a	Introduction to Financial Accounting	<b>03</b>	1.A.a	Fundamentals of Management	<b>03</b>
1.A.b	Foundation of Human Skills	<b>03</b>	1.A.b	Principles of Marketing	<b>03</b>
<b>2</b>	<b>Minor (03 credits)</b>		<b>2</b>	<b>Minor (03 credits)</b>	
2.A.a	Business Economics I	<b>03</b>	2.A.a	Business Economics II	<b>03</b>
<b>3</b>	<b>General Elective (GE)/ Open Elective (OE) (03 Credits)</b>		<b>3</b>	<b>General Elective (GE)/ Open Elective (OE) (03 Credits)</b>	
3.A.a	Environmental Studies	<b>03</b>	3.A.a	Commercial Law	<b>03</b>
<b>4</b>	<b>Vocational &amp; Skill Enhancement Courses (VSEC) (02 credits)</b>		<b>4</b>	<b>Vocational &amp; Skill Enhancement Courses (VSEC) (04 credits)</b>	
<b>4.A</b>	<b>Vocational Skill Course (VSC)</b>		<b>4.A</b>	<b>Vocational Skill Course (VSC)</b>	
4.A.a	___NA___	<b>02</b>	4.A.a	Intellectual Property Rights	<b>02</b>
<b>4.B</b>	<b>Skill Enhancement course (SEC)</b>		<b>4.B</b>	<b>Skill Enhancement course (SEC)</b>	
4.B.a	Office Automation	<b>02</b>	4.B.b	Financial Modelling using Excel II	<b>02</b>
<b>5</b>	<b>Ability Enhancement Course, Value Enhancement Course, Indian Knowledge System (08 credits)</b>		<b>5</b>	<b>Ability Enhancement Course, Value Enhancement Course, Indian Knowledge System (06 credits)</b>	
<b>5.A</b>	<b>Ability Enhancement Course (AEC)</b>		<b>5.A</b>	<b>Ability Enhancement Course (AEC)</b>	
5.A.a	Language and Literature - I	<b>03</b>	5.A.a	Language and Literature - II	<b>03</b>
<b>5.B</b>	<b>Value Enhancement Course (VEC)</b>		<b>5.B</b>	<b>Value Enhancement Course (VEC)</b>	
5.B.a or 5.B.b	Business Mathematics Or Personal Financial planning	<b>03</b>	5.B.a or 5.B.b	Applied Statistics Or Basis of Cost Accounting	<b>03</b>
<b>5.C</b>	<b>Indian Knowledge System (IKS)</b>		<b>5.C</b>	<b>Indian Knowledge System (IKS)</b>	
5.C.a	Indian traditional approach in conservation and sustainability	<b>02</b>		___NA___	
<b>TOTAL</b>	<b>CUMULATIVE CREDITS</b>		<b>TOTAL</b>	<b>CUMULATIVE CREDITS</b>	
		<b>22</b>			<b>22</b>

**Exit option at the end of the first year (on completion of semester I and semester II):**

Under Graduate Certificate in Management Studies will be awarded to a learner on fulfillment of the following conditions:

1. The learner should have acquired 44 credits in Semester I and II considered together.
2. The learner should acquire an additional 4 credits as per norms by completing recognized courses under the National Skill Qualification Framework (NSQF) such as a course on computer concepts, an Entrepreneurial Development Course, and an internship

**Syllabus of courses of FY BMS Programme  
(With effect from the Academic Year 2023-2024)  
1. Major (Management Studies I)  
Semester I**

<b>1.Major</b>	
<b>1.A Management Studies I</b>	
<b>1.A.a Introduction to Financial accounting</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To Equip individuals to maintain accurate and reliable records of all financial activities and to enable them to understand the basic concept in book-keeping
CObj 2	Learners will be able to impart knowledge on passing of journal entries and converting the journal entries into ledger
CObj 3	To comprehend the concept of depreciation and its application
CObj 4	To learn the preparation of trial balance and final accounts
<b>Course Outcomes</b>	
COout 1	Learners learn the basics of accounting
COout 2	The curriculum enriches the learners' knowledge on passing journal entries and preparing respective ledger accounts.
COout 3	The learners learn the calculation and importance of depreciation accounting.
COout 4	Learners are able to learn accounting by initially passing journal entries then posting the entries into respective ledger accounts and then preparing trial balance and finally final accounts.
COout 5	Learners will be able to prepare accurate financial statements
COout 6	Learners can comprehend the financial health of a business.
COout 7	After learning depreciation accounting learners will be able to determine the fair value of an asset over time.
COout 8	Learners will be able to evaluate a clear and concise summary of a company's financial performance and position, facilitate business planning and ensure tax compliance and audit readiness.

### Modules at a Glance

Introduction to Financial accounting		
Sr. No.	Modules	No. of Lectures
1	Introduction	15
2	Accounting Transactions	15
3	Depreciation Accounting, Trial Balance & Final Accounts	15
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
<b>1</b>	<b>Introduction</b>
	<p>Meaning and Scope of Accounting: Need and development, definition: Bookkeeping and accounting, Persons interested in accounting, Branches of accounting, Objectives of accounting.</p> <p>Accounting principles: Introductions to Concepts and conventions.</p> <p>Introduction to Accounting Standards: Meaning and Scope)</p> <p>AS 1: Disclosure to Accounting Policies</p> <p>AS 6: Depreciation Accounting.</p> <p>AS 9: Revenue Recognition.</p> <p>AS 10: Accounting for Fixed Assets.</p> <p>International Financial Reporting Standards (IFRS): Introduction to IFRS</p> <p>IAS-1: Presentation of Financial Statements (Introductory Knowledge)</p> <p>IAS-2: Inventories (Introductory Knowledge)</p>
<b>2</b>	<b>Accounting Transactions</b>
	<p>Accounting transactions: Accounting cycle, Journal, Journal proper, Opening and closing entries, Relationship between journal &amp; ledger: Rules regarding posting: Trial balance: Subsidiary books (Purchase, Purchase Returns, Sales, Sales Returns &amp; cash book –Triple Column), Bank Reconciliation Statement</p> <p>Expenditure: Classification of Expenditure- Capital, revenue and Deferred Revenue expenditure unusual expenses: Effects of error: Criteria test.</p> <p>Receipts: Capital receipt, Revenue receipt, distinction between capital receipts and revenue receipts</p> <p>Profit or Loss: Revenue profit or loss, capital profit or loss</p>

<b>3</b>	<b>Depreciation Accounting &amp; Trial Balance &amp; Final Accounts</b>
	<p>Depreciation accounting: Practical problem based on depreciation using SLM and RBM methods. (Where Provision for depreciation Account not maintained). Preparation of Trial Balance: Introduction and Preparation of Trial Balance Final Accounts of a Sole proprietor.</p> <ul style="list-style-type: none"><li>•Rectification of errors.</li><li>•Manufacturing Account, Trading Account, Profit and Loss Account and Balance Sheet.</li><li>•Preparation and presentation of Final Accounts in horizontal format</li><li>•Introduction to Schedule 6 of Companies Act, 1956.</li></ul>

## Management Studies I

### *Question Paper Pattern (Academic Year: 2023-2024)*

#### Introduction to Financial accounting

#### Internal Examination & Semester End Examination – 100 Marks

##### A] Internals-40 Marks

##### SEMESTER -I

Method of evaluation	Marks
Written Test - Test 1	20
Assignment	20
<b>TOTAL</b>	<b>40</b>

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

Maximum Marks 60

Duration: 2 Hours

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

(2) Figures to the right indicate full marks.

Question No.	Particulars (Nature of Questions)	Marks (Given)	Marks (To Be Attempted)
Q-1	Practical Question/s	30	15
Q-2	Practical Question/s	30	15
Q-3	Practical Question/s	30	15
Q-4	Theory/Concept-based short note	25	15
	<b>Total</b>	<b>115</b>	<b>60</b>

**Reference Books (with Chapters):**

- Financial Accounts (a managerial emphasis): By Ashok Banerjee – Excel books
- Fundamental of Accounting and Financial Analysis: By Anil Choudhary (Pearson education)
- Indian Accounting Standards and IFRS for non-financial executives: By T.P. Ghosh– Taxman
- Financial Accounting for Business Managers: By Ashish K. Bhattacharya.
- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by LesileChandwichk, Pentice Hall of India AdinBakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Accounting by Monga, J.R. Ahuja, GirishAhuja and Ashok Shehgal, Mayur Paper Back, Noida
- Compendium of Statement and Standard of Accounting, ICAI
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, MehulRaithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi Business



**Syllabus of courses of FY BMS Programme  
(With effect from the Academic Year 2023-2024)**

**1. Major (Management Studies I)**

**Semester I**

<b>1.Major</b>	
<b>1.A Management Studies I</b>	
<b>1.A.b Foundation of Human Skills</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To understand individual differences and factors that affect the same & inculcate team spirit and team building and learners will understand different types of personality and the theories related to the same.
CObj 2	To recognize the difference between intelligent quotient, emotional quotient, and spiritual quotient at workplace
CObj 3	To introduce the concepts related to conflict in an organization and its resolution.
CObj 4	To comprehend the importance of healthy work culture and motivation, and to enable them to cope with and overcome stress.
<b>Course Outcomes</b>	
COut 1	There is clarity in understanding the factors that affect individual differences and thereby sensitizing the learners related to such differences and are able to distinguish between Type A and Type B personalities
COut 2	The intra and intercollegiate participation of the learners has increased manifold and learners learn ways to resolve conflicts by using resolution strategies
COut 3	Learners are able to apply various theories, regarding motivation and reinforcement taught in the class and clarity in understanding the types of stress, causes and consequences of such stress
COut 4	The learner is able to comprehend ways of coping with stress which helps the learners in the day-to-day life as well.
COut 5	The learner is able to analyze personality traits
COut 6	The learner understands organizational conflicts and devices means to cope with the same.
COut 7	The learner is able to enhance creativity at workplace
COut 8	The learner is self-motivated and is able to cope with work pressure
COut 9	The learner appreciates and is able to practice work life balance
COut 10	There is a positive paradigm shift in the personality of the learner

### Modules at a Glance

Foundation of Human Skills		
Sr. No.	Modules	No. of Lectures
1	Understanding of Human Nature	15
2	Introduction to Group Behavior	15
3	Motivation at workplace, Creativity, Development and Work Stress	15
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
1	<b>Understanding of Human Nature</b>
	<ul style="list-style-type: none"> <li>• Individual Behaviour: Concept of a man, individual differences, factors affecting individual differences, Influence of environment.</li> <li>• Personality: Determinants of personality, Personality traits theory, Personality traits important for organizational behavior like authoritarianism, locus of control, Machiavellianism, introversion-extroversion achievement orientation, self – esteem, risktaking, self-monitoring and type A and B personalities, Concept of understanding self through JOHARI WINDOWS,</li> <li>• Learning and perceptions, Managerial skills and development, theories of learning (Classical conditioning, operant conditioning and social learning approaches), Intelligence, type (IQ, EQ, SQ, at work place), Perception and factor influencing individual perception</li> </ul>
2	<b>Introduction to Group Behaviour</b>
	<ul style="list-style-type: none"> <li>• Introduction to Group Behaviour Group Dynamics: Nature, types, group behavior model (roles, norms, status, process, structures), Team effectiveness: nature, types of teams, ways of forming an effective team. Setting goals.</li> <li>• Organizational processes and system. Organizational conflicts and resolution, types, causes leading to organizational conflicts, levels of conflicts, ways to resolve conflicts through five conflicts resolution strategies with outcomes. Power and politics: bases of power, politics nature, types, causes of organizational politics, political games. Case Study Analysis</li> <li>Organizational Culture: Characteristics of organizational culture. Types, functions and barriers of organizational culture Ways of creating and maintaining effective organization culture.</li> </ul>

3	<b>Motivation at workplace, Creativity, Development and Work Stress</b>
	<p>•Motivation at workplace: Concept of motivation Theories of motivation in an organizational set up. A. Maslow Need Hierarchy F.Herzberg Dual Factor Mc.Gregor theory X and theory Y, Theory Z by Ouchi</p> <p>Organizational change and creativity: Concepts of organizational change, Factors leading/influencing organizational change, Kurt Lewin's model of organizational change and development, Creativity and qualities of a creative person, Ways of enhancing creativity for effective decision making, Creative problem solving. (Case Study)</p>

## Management Studies I

### *Question Paper Pattern (Academic Year: 2023-2024)*

#### Foundation of Human Skills

#### Internal Examination & Semester End Examination – 100 Marks

##### A] Internals-40 Marks

Method of evaluation	Marks
Assignment	20
Power Point Presentation-Pre-set criteria*	20
<b>TOTAL</b>	<b>40</b>

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

Maximum Marks    60

Duration    : 2 Hours

Note: (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 (Given)	Marks (To Be Attempted)
Q-1	Attempt <b>any four</b> of the following. A. Theory / Case study/ concept-based question B. Theory / Case study/ concept-based question C. Theory / Case study/ concept-based question D. Theory / Case study/ concept-based question E. Theory / Case study/ concept-based question	<b>25</b>	<b>20</b>
Q-2	Attempt <b>any four</b> of the following. A. Theory / Case study/ concept-based question B. Theory / Case study/ concept-based question C. Theory / Case study/ concept-based question D. Theory / Case study/ concept-based question E. Theory / Case study/ concept-based question	<b>25</b>	<b>20</b>
Q-3	Attempt <b>any four</b> of the following. A. Theory / Case study/ concept-based question B. Theory / Case study/ concept-based question C. Theory / Case study/ concept-based question D. Theory / Case study/ concept-based question E. Theory / Case study/ concept-based question	<b>25</b>	<b>20</b>
	<b>Total</b>	<b>75</b>	<b>60</b>

**Reference Books ( with Chapters):**

- Organisational behaviour, S.Robbins, Prentice Hall
- Organisational behaviour, John W.Newstrom and Keith Davis, Tata McGrawhill
- Organisational behaviour, Fred Luthans, McGrawhill,Newyork
- Organisational behaviour, K.Aswhappa, Himalaya Publishing House
- Essentials of management, Koontz,Harold, Tata McGrawhill

**Syllabus of courses of FY BMS Programme  
(With effect from the Academic Year 2023-2024)**

**2. Minor**

**Business Economics I (3 Credits)**

**Semester I**

<b>2. Minor</b>	
<b>2.A.a Business Economics I</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To understand the basic concepts and microeconomics
CObj 2	To understand the demand function with the help of numerical illustration on trend analysis and simple linear regression
CObj 3	To understand the concept of supply, production function and cost of production and different market structures
CObj 4	To acquaint the learners related to pricing practices in today's business world
<b>Course Outcomes</b>	
COut 1	Learners can relate to concepts such as opportunity cost principle, basic economic relations- functional relations, concept of demand
COut 2	Learner can determine the determinants & nature of demand under different markets is well understood
COut 3	Learners is acquainted with Short run production function, long run production function, optimization, increasing & decreasing returns & returns to the scale is well understood
COut 4	The learners can distinguish between different costs concepts such as accounting cause and economic costs, implicit and explicit cost, fixed and variable costs, average and marginal costs
COut 5	The learners have a fair view on different market structures such as monopolistic competition and oligopolistic markets and understand the concepts of cost-oriented pricing method.
COut 6	The learners understand the concepts of cost-oriented pricing method
COut 7	The learner is able to comprehend and work on numerical illustration on concepts such as trend analysis and simple linear regression
COut 8	Learner is able to acquire substantive knowledge on Cost of Production
COut 9	Learners are able to calculate the elasticity of demand and supply.
COut 10	Learners are able to evaluate the various microeconomic theories

### Modules at a Glance

<b>Business Economics I</b>		
Sr. No.	Modules	No. of Lectures
1	Introduction & Demand Analysis	15
2	Supply and Production Decisions and Cost of Production	15
3	Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition & Pricing Practices	15
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
<b>1</b>	<b>Introduction &amp; Demand Analysis</b>
	<p>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</p> <p>Demand Function - Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- Demand estimation and forecasting: Meaning and significance - methods of demand estimation : survey and statistical methods</p>
<b>2</b>	<b>Supply and Production Decisions and Cost of Production</b>
	<p>Production function: short run analysis with Law of Variable Proportions- Production function with two variable inputs. Cost concepts: Accounting cost and economic cost, implicit and explicit 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), - Break even analysis (with business applications)</p>
<b>3</b>	<b>Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition</b>
	<p>Short run and long run equilibrium of a competitive firm and of industry - monopoly - short run and long- run equilibrium of a firm under Monopoly</p> <p>Monopolistic competition: Features of monopolistic competition, debate over role of advertising (topics to be taught using case studies from real life examples)</p> <p>Oligopolistic markets: key attributes of oligopoly - Collusive and non-collusive oligopoly market - Price rigidity (only concepts to be explained)</p>

## Business Economics I

### *Question Paper Pattern (Academic Year: 2023-2024)*

#### Internal Examination & Semester End Examination – 100 Marks

##### A] Internals-40 Marks

Method of evaluation	Marks
Assignment	20
Power Point Presentation-Pre-set criteria	20
<b>TOTAL</b>	<b>40</b>

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

Maximum Marks 60

Duration: 2 Hours

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

(2) Draw diagrams wherever necessary.

(3) Figures to the right indicate full marks.

Question No.	Particulars (Nature of Questions)	Marks (Given)	Marks (To Be Attempted)
Q-1	Attempt <b>any four</b> of the following. A. Theory / Case study/ Concept-based question B. Theory / Case study/ Concept-based question C. Theory / Case study/ Concept -based question D. Theory / Case study/ Concept -based question E. Theory / Case study/ Concept -based question	<b>25</b>	<b>20</b>
Q-2	Attempt <b>any four</b> of the following. A. Theory / Case study/ Concept -based question B. Theory / Case study/ Concept -based question C. Theory / Case study/ Concept -based question D. Theory / Case study/ Concept -based question E. Theory / Case study/ Concept -based question	<b>25</b>	<b>20</b>
Q-3	Attempt <b>any four</b> of the following. A. Theory / Case study/ Concept -based question B. Theory / Case study/ Concept -based question C. Theory / Case study/ Concept -based question D. Theory / Case study/ Concept -based question E. Theory / Case study/ Concept -based question	<b>25</b>	<b>20</b>
	<b>Total</b>	<b>75</b>	<b>60</b>



**Reference Books (with Chapters):**

- Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
- Hirchey .M., Managerial Economics, Thomson South western (2003)
- Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001)
- Frank Robert.H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
- Gregory Mankiw., Principles of Economics, Thomson South western (2002 reprint)
- Samuelson & Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002)
- Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi,2004)

**Syllabus of courses of FY BMS Programme  
(With effect from the Academic Year 2023-2024)**

**3. General /Open Electives  
General Electives (GE)/ Open Elective (OE)**

**3.A Environmental Studies (3 Credits)**

**Semester I**

<b>3. General /Open Electives</b>	
<b>General Electives (GE)/ Open Elective (OE)</b>	
<b>3.A.a Environmental Studies</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	The course will enable students to understand the integral connection between man and environment.
CObj 2	The course will make students aware about the influence of commercial activities on the environment.
CObj 3	The course is expected to develop sensitivity among students about environmental problems.
CObj 4	The course is expected to bring change in the mindset of young adults and make them follow environmental ethics.
<b>Course Outcomes</b>	
COut 1	The learners will be able to identify various ecosystems, their components and characteristics and will be able to correlate between human environment and the extension of its scope to natural ecosystems.
COut 2	The learners will be enriched with knowledge about the significance of the atmosphere and other spheres for the existence of human and other species on the planet.
COut 3	The learners will be made aware of the new global concepts revolving around the human population as a resource.
COut 4	The learners will be able to understand the characteristics, pros and cons of global migration with special regards to the changing global policies around the same.
COut 5	Globally relevant concepts such as Human Development Index (HDI) and World Happiness Index (WHI) and their significance in today's times shall be understood by the learners.
COut 6	Completion of the syllabus shall enable the learners to become better citizens with a deeper understanding of the issues caused due to mismanagement of solid waste.
COut 7	The syllabus shall help enrich the learners with adequate knowledge about global issues concerning food production and hunger. They shall be able to identify the causes of land degradation and suggest measures to combat the same.
COut 8	Completion of syllabus shall enable the learners to identify various types of tourism depending upon region and purpose of travel.

**Modules at a Glance**

<b>Environmental Studies</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Environment and Ecosystem	15
2	Human Population: Strengths, Opportunities and Challenges	15
3	Urbanization and Environment	15
4	Reading of Thematic Maps and Map Filling	Internal Assessment
<b>Total No. of Lectures:</b>		<b>45</b>

<b>Sr. No.</b>	<b>Modules</b>
<b>1</b>	<b>Environment and Ecosystem</b>
	Environment: Meaning, definition, scope; Various spheres of environment (Atmosphere, lithosphere, hydrosphere and biosphere), Layers of atmosphere; Current relevance of atmospheric studies, concept of an ecosystem: definition, Characteristics, components and types, Oceanic ecosystem, functioning and structure; Importance and scope of Environmental Studies.
<b>2</b>	<b>Human Population: Strengths, Opportunities and Challenges</b>
	New dimensions of population and its strengths, Population: significance and its changing perceptions, Population as a resource, Population studies in the world, Current scenario of global migration. Environment and Human Health: population & epidemiology. Human Development Index, World Happiness Index.
<b>3</b>	<b>Urbanization and Environment</b>
	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 in India. Air quality Index: India and the world, Slum redevelopment and rehabilitation, Development of metro and its issues.
<b>4</b>	<b>Reading of Thematic Maps and Map Filling (Internal Assessment)</b>
	Reading and interpretation of Thematic Maps: Located bars, Circles, Pie charts, Isopleths, Choropleth and Flow map, Picograms- Only reading and interpretation. Map Filling: Map filling of World (Environmentally significant features)

## **Environmental Studies**

### ***Question Paper Pattern (Academic Year: 2023-2024)***

#### **Internal Examination & Semester End Examination – 100 Marks**

##### **A] Internals-40 Marks**

1. Project/Field Work shall include:
2. Map Workbook.
3. Composting
4. E-waste management
5. Tetra pack management
6. Field tours/ Nature trails
7. Beach clean up
8. Group assignments/projects
9. Case studies
10. Article review
11. Book review
12. Visit to a solid waste/ medical waste/ e-waste recycling unit
13. Industrial visit
14. Visit to an NGO
15. Debate club
16. Documentary review
17. Plastic waste management
18. Case studies related to other projects mentioned above (National/International level)
19. Swachh Bharat Abhiyaan (in different areas)
20. Develop a game for waste management/green campus/environmental conservation.
21. Best out of Waste Project
22. Environmental / Green Audit.

**B] Semester End Examination (SEE)- 60 Marks**

Maximum Marks 60

Duration: 2 Hours

Note: (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 (Given)	Marks (To Be Attempted)
Q-1	Attempt <b>any four</b> of the following. A. Theory / Case study/ Concept-based question B. Theory / Case study/ Concept-based question C. Theory / Case study/ Concept-based question D. Theory / Case study/ Concept-based question E. Theory / Case study/ Concept-based question	25	20
Q-2	Attempt <b>any four</b> of the following. A. Theory / Case study/ Concept-based question B. Theory / Case study/ Concept-based question C. Theory / Case study/ Concept-based question D. Theory / Case study/ Concept-based question E. Theory / Case study/ Concept-based question	25	20
Q-3	Attempt <b>any four</b> of the following. A. Theory / Case study/ Concept-based question B. Theory / Case study/ Concept-based question C. Theory / Case study/ Concept-based question D. Theory / Case study/ Concept-based question E. Theory / Case study/ Concept-based question	25	20
	<b>Total</b>	<b>75</b>	<b>60</b>

**Syllabus of courses of FY BMS Programme  
(With effect from the Academic Year 2023-2024)  
4. Vocational & Skill Enhancement Courses (VSEC)**

**4.B Skill Enhancement Course (SEC)  
4.B.a Office Automation (2 Credits)  
Semester I**

<b>4. Vocational &amp; Skill Enhancement Courses (VSEC)</b>	
<b>4.A Skill Enhancement Course (SEC)</b>	
<b>4.A.a Office Automation</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To build an understanding of how to use excel from scratch and then gradually scale up to higher levels of competence
CObj 2	To equip the students with MS Excel features which will develop their foundation of using spreadsheets
CObj 3	To provide insights into the data analysis tools in Excel so that they can extract meaningful information from vast arrays of data
CObj 4	To familiarize students with the important functions and data visualization features available in Excel which help in performing data mining
<b>Course Outcomes</b>	
COut 1	The learner can prevent unintended or malicious intrusions over the workings.
COut 2	The learners are able to assign validations and protections excel based templates and files
COut 3	Learners are able to create Pivot Tables and Pivot Charts
COut 4	The learner acquires knowledge about Conditional formatting
COut 5	The learners can analyze Charts of various kinds
COut 6	Learners is able to analyze more about Data Validation
COut 7	The learner knows how to Protect Workbook and Worksheet
COut 8	The learner learns to assign read /write access passwords to files
COut 9	Learner creates and opens workbooks
COut 10	The learner is aware of modification of columns, rows and cells

### Modules at a Glance

Office Automation		
Sr. No.	Modules	No. of Lectures
1	Introduction to Excel	10
2	Essential Functions	10
3	Data Analysis, validation, and Visualizations	10
<b>Total No. of Lectures:</b>		<b>30</b>

Sr. No.	Modules
<b>1.</b>	<b>Introduction to Excel</b>
	<ul style="list-style-type: none"> <li>• Creating and opening workbooks</li> <li>• Cell basics</li> <li>• Modifying columns, rows and cells</li> <li>• Worksheet basics</li> <li>• Introduction to formulas</li> <li>• Freeze Panes</li> <li>• Formatting features of cells</li> <li>• Sort</li> <li>• Filters</li> <li>• Fill Handle</li> <li>• Copy a sheet</li> <li>• Find and Replace</li> <li>• Relative and Absolute Cell Referencing</li> <li>• Text to columns</li> <li>• Paste Special</li> <li>• Subtotals</li> <li>• Comments</li> </ul>
<b>2</b>	<b>Essential Functions</b>
	<ul style="list-style-type: none"> <li>• Sum, Count, Min, Max, Average, Median, Subtotal</li> <li>• Date, Today, Now</li> <li>• If, And, Or</li> <li>• Vlookup and Hlookup</li> <li>• Round, Roundup and Rounddown</li> <li>• Sumif and Sumifs</li> <li>• Countif and Countifs</li> <li>• Averageif and Averageifs</li> <li>• Concatenate and Trim</li> </ul>

<b>3</b>	<b>Data Analysis, validation and Visualizations</b>
	<ul style="list-style-type: none"><li>• Pivot Tables and Pivot Charts</li><li>• Remove Duplicates</li><li>• Conditional formatting</li><li>• Charts of various kinds</li><li>• Data Validation</li><li>• Protect Workbook</li><li>• Protect Worksheet</li><li>• Assigning read /write access passwords to files</li></ul>



## Office Automation

### *Question Paper Pattern (Academic Year: 2023-2024)*

#### Internal Examination & Semester End Examination – 50 Marks

##### A] Internals-20 Marks

Method of evaluation	Total marks
Practical work	20
<b>TOTAL</b>	<b>20</b>

##### B] Semester End Examination (SEE)- 30 Marks

Maximum Marks 30

Duration: 1 Hour

Note: (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 (Given)	Marks (To Be Attempted)
Q-1	Attempt <b>any two</b> of the following. A. Theory/ Concept based question B. Theory/ Concept based question C. Theory/ Concept based question	15	10
Q-2	Attempt <b>any two</b> of the following. A. Theory/ Concept based question B. Theory/ Concept based question C. Theory/ Concept based question	15	10
Q-3	Attempt <b>any two</b> of the following. A. Theory/ Concept based question B. Theory/ Concept based question C. Theory/ Concept based question	15	10
	<b>Total</b>	<b>45</b>	<b>30</b>

**Syllabus of courses of FY BMS Programme  
(With effect from the Academic Year 2023-2024)**

**5. Ability Enhancement Courses, Value Enhancement Course, Indian Knowledge System  
5.A Ability Enhancement Course (AEC)**

**5.A.a Language and Literature-I (3 Credits)**

**Semester I**

<b>5. Ability Enhancement Courses, Value Enhancement Course, Indian Knowledge System</b>	
<b>5.A Ability Enhancement Course (AEC)</b>	
<b>5.A.a Language and Literature-I</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To understand the effective use of power point presentation, relevance and importance of interpersonal communication skills
CObj 2	To enhance written communication skills
CObj 3	To enable the learners to adapt to the requirements of the industry.
<b>Course Outcomes</b>	
COut 1	The learners learn to use statistical tools in PowerPoint presentations, write letters of enquiry and letters of complaint.
COut 2	Practical application of preparing flyers and leaflets help the learners demonstrate their creativity.
COut 3	Nonverbal communication skills of learners are enhanced.
COut 4	The learner is able to analyze the components of letter writing
COut 5	Learners can understand the theories of communication
COut 6	Learners can differentiate between the different modes of communication
COut 7	Learners is trained to apply ethics at work place
COut 8	Learners is able to create a resume and face job interviews with ease
COut 9	Learners can relate to the barriers of communication and are able to cope with the same
COut 10	Learners can apply the most appropriate and effective mode of communication

### Modules at a Glance

Language and Literature-I		
Sr. No.	Modules	No. of Lectures
1	Theory of Communication & Obstacles to Communication in Business World	15
2	Business Correspondence	15
3	Language and Writing Skills	15
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
<b>1</b>	<b>Theory of Communication &amp; Obstacles to Communication in Business World</b>
	<p>Concept of Communication: Meaning, Definition, Process, Need, Feedback  Emergence of Communication as a key concept in the Corporate and Global world  Impact of technological advancements on Communication Channels and Objectives of Communication: Channels- Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine  Objectives of Communication: Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees (A brief introduction to these objectives to be given)  Methods and Modes of Communication: Methods: Verbal and Nonverbal, Characteristics of Verbal Communication  Characteristics of Non-verbal Communication, Business Etiquette  Computers and E- communication: Organizing and use of Video and Satellite. Problems in Communication /Barriers to Communication: Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers  Listening: Importance of Listening Skills, Cultivating good Listening Skills  Introduction to Business Ethics: Concept and Interpretation, Importance of Business Ethics.</p>
<b>2</b>	<b>Business Correspondence</b>
	<p>Theory of Business Letter Writing: Parts, Structure, Layouts—Full Block, Principles of Effective Letter Writing, Principles of effective Email Writing,  Personnel Correspondence: Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation [Letter of Appointment, Promotion and Termination, Letter of Recommendation</p>

<b>3</b>	<b>Language and Writing Skills</b>
	Commercial Terms used in Business Communication Paragraph Writing: Developing an idea, using appropriate linking devices, etc Cohesion and Coherence, etc [Interpretation of technical data, Composition on a given situation, a short informal report & improvisation Activities] Listening, Comprehension, Speaking Skills: Presenting a News Item, Dialogue and Speeches Paragraph Writing: Preparation of the first draft, Revision and Self Editing, Rules of spelling. Reading Comprehension: Analysis of texts from the fields of Commerce and Management

## Language and Literature-I

### *Question Paper Pattern (Academic Year: 2023-2024)*

#### Internal Examination & Semester End Examination – 100 Marks

##### A] Internals-40 Marks

Method of evaluation	Marks
Activity in Language lab	20
Translation of newspaper article	20
<b>TOTAL</b>	<b>40</b>

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

Maximum Marks 60

Duration : 2 Hours

Note: (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 (Given)	Marks (To Be Attempted)
Q-1	Attempt <b>any four</b> of the following. A. Theory / Case study/ Concept-based question B. Theory / Case study/ Concept-based question C. Theory / Case study/ Concept-based question D. Theory / Case study/ Concept-based question E. Theory / Case study/ Concept-based question	25	20
Q-2	Attempt <b>any four</b> of the following. A. Theory / Case study/ Concept-based question B. Theory / Case study/ Concept-based question C. Theory / Case study/ Concept-based question D. Theory / Case study/ Concept-based question E. Theory / Case study/ Concept-based question	25	20
Q-3	Attempt <b>any four</b> of the following. A. Theory / Case study/ Concept-based question B. Theory / Case study/ Concept-based question C. Theory / Case study/ Concept-based question D. Theory / Case study/ Concept-based question E. Theory / Case study/ Concept-based question	25	20
	<b>Total</b>	<b>75</b>	<b>60</b>

**Reference Books (with Chapters):**

1. Agarwal, AnjuD(1989) A Practical Handbook for Consumers, IBH.
2. Alien, R.K.(1970) Organisational Management through Communication. Podar : Nurturing IntellectCreating Personalities
3. Ashley,A(1992) A Handbook Of Commercial Correspondence, Oxford University Press.
4. Aswathapa, K (1991)Organisational Behaviour, Himalayan Publication, Mumbai.
5. Atreya N and Guha (1994) Effective Credit Management, MMC School of Management, Mumbai.
6. Bahl,J.C. and Nagamia,S.M. (1974) Modern Business Correspondence and Minute Writing.
7. Balan,K.R. and Rayudu C.S. (1996) Effective Communication, Beacon New Delhi.
8. Bangh, LSue, Fryar,Maridell and Thomas David A. (1998) How to Write First Class Business Correspondence, N.T.C. Publishing Group USA
9. Banerjee, Bani P (2005) Foundation of Ethics in Mangement Excel Books 10.Businessworld SpecialCollector's Issue: Ethics and the Manager
10. Barkar, Alan(1993) Making Meetings Work, Sterling Publications Pvt. Ltd., New Delhi.
11. Basu,C.R.(1998) Business Organisation and Management, T.M.H.New Delhi.
12. Benjamin, James (1993) Business and Professional Communication Concepts and Practices, HarperCollins College Publishers, New York.
13. Bhargava and Bhargava91971) Company Notices, Meetings and Regulations
14. Black, Sam (1972) Practical Public Relations, E.L.B.S. London.
15. BoveeCourtland,L and Thrill, John V(1989) Business Communication, Today McGraw Hill, New York,Taxman Publication.
16. Burton, G and Thakur, (1995) Management Today- Principles and Practices. T.M.H.,New Delhi.
17. Darrow, Richard, Forrstal, Dan and Coolman, Aubrey (1967) Public Relations Handbook, TheDartwell Co., Chicago. □ Dayal, Ishwar(9810) Managing Large Organizations: A Comparative Study.
18. Drucher,P.F.((1970) Technology, Management and Society, Pan Books London.
19. Drucher,P.F.(1974)Management Responsibilities Practices, Heinemann, London. 22.Eyre, E.C. (1985)Effective Communication Made Simple, Rupa and Co.Calcutta
20. Ecouse Barry, (1999), Competitive Communication: A Rhetoric for Modern Business, OUP.
21. Ecouse Barry, (1999), Competitive Communication: A Rhetoric for Modern Business, OUP.
22. Fisher Dalmar, (1999), Communication in Organisation, Jaico Pub House, Mumbai, Delhi.
23. Frailley, L.E. (1982) Handbook of Business Letters, Revised Edn. Prentice Hall Inc.
24. French, Astrid (1993) Interpersonal Skills. Sterling Publishers, New delhi.
25. 27 Fritzsche, David J (2005) Business Ethics: A Global and Managerial Perspective McGraw Hill

**Syllabus of courses of FY BMS Programme  
(With effect from the Academic Year 2023-2024)**

**5. Ability Enhancement Courses, Value Enhancement Course, Indian Knowledge System  
5.B Value Enhancement Course (VEC)  
5.B.a Business Mathematics (3 Credits)**

**Semester I**

<b>5. Ability Enhancement Courses, Value Enhancement Course, Indian Knowledge System</b>	
<b>5.B Value Enhancement Course (VEC)</b>	
<b>5.B.a Business Mathematics</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To understand the various concepts of financial mathematics such as simple interest, compound interest, and annuity.
CObj 2	To enable the learner to understand the calculations related to investment option
CObj 3	To enable the learner to apply the applications of derivatives.
<b>Course Outcomes</b>	
COut 1	Learners can distinguish the difference between continues, nominal effective rate of interest.
COut 2	Ease in understanding and application of Derivatives
COut 3	The learner is able to calculate the earning based on dividend earned
COut 4	Learners are able to evaluate the Returns on Investments
COut 5	There is understanding of the concept of Mutual fund
COut 6	The learners are able to analyze investment options after considering the rate of return for the various types of interest calculations
COut 7	The learner is able to apply the calculation learnt for EMI in practice.
COut 8	The learner can remember the formulas for simple and compound intertest.
COut 9	Learners are able to create lucrative portfolios based on the learning.
COut 10	Learners are able to evaluate interest rates from different banks and financial institutions

**Modules at a Glance**

<b>Business Mathematics</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Annuities	15
2	Shares and Mutual Funds	15
3	Derivatives and Applications of Derivatives	15
<b>Total No. of Lectures:</b>		<b>45</b>

<b>Sr. No.</b>	<b>Modules</b>
<b>1</b>	<b>Annuities</b>
	<ul style="list-style-type: none"> <li>• Simple interest, compound interest, interest compounded more than once a year nominal, effective and continuous rates of interest.</li> <li>• Types of Annuities</li> <li>• Immediate (ordinary) annuity, its present value and future value.</li> <li>• Monthly Instalments (EMI) using reducing interest system, amortization of loans.</li> <li>• Sums based on Sinking Fund.</li> </ul>
<b>2</b>	<b>Shares and Mutual funds</b>
	<ul style="list-style-type: none"> <li>• Shares- Concept, face value, market value, dividend, Equity shares, preference shares, bonus shares,</li> <li>• Mutual Fund- Simple problems on calculation of net income after considering Entry load, exit load, dividend, change in net asset value</li> </ul>
<b>3</b>	<b>Derivatives and Applications of Derivatives</b>
	<ul style="list-style-type: none"> <li>• Introduction and Concept: Derivatives of constant function, logarithmic functions, polynomial and exponential function.</li> <li>• Rules of derivatives: addition, multiplication, quotient.</li> <li>• Second order derivatives.</li> <li>• Application of Derivatives: Maxima, Minima, Average Cost and Marginal Cost. Total revenue, Marginal revenue, Average revenue. Average and Marginal profit. Price elasticity of demand.</li> </ul>



## Business Mathematics

### *Question Paper Pattern (Academic Year: 2023-2024)*

#### Internal Examination & Semester End Examination – 100 Marks

##### A] Internals-40 Marks

Method of evaluation	Total marks
Written Test	20
Assignment	20
<b>TOTAL</b>	<b>40</b>

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

Maximum Marks 60

Duration : 2 Hours

- Note: (1) All questions are compulsory, subject to internal choice.  
 (2) Figures to the right indicate full marks.

Question No.	Particulars (Nature of Questions)	Marks (Given)	Marks (To Be Attempted)
Q-1	Attempt <b>any four</b> of the following. A. Numerical / Case study-based question B. Numerical / Case study-based question C. Numerical / Case study-based question D. Numerical / Case study-based question E. Numerical / Case study-based question	<b>25</b>	<b>20</b>
Q-2	Attempt <b>any four</b> of the following. A. Numerical / Case study-based question B. Numerical / Case study-based question C. Numerical / Case study-based question D. Numerical / Case study-based question E. Numerical / Case study-based question	<b>25</b>	<b>20</b>
Q-3	Attempt <b>any four</b> of the following. A. Numerical / Case study-based question B. Numerical / Case study-based question C. Numerical / Case study-based question D. Numerical / Case study-based question E. Numerical / Case study-based question	<b>25</b>	<b>20</b>
	<b>Total</b>	<b>75</b>	<b>60</b>

**Reference Books (with Chapters):**

- Mathematics for Economics and Finance, Martin Anthony, Norman Biggs, Cambridge lowprice editions, 2000.
- Business Mathematics, D.C. Sancheti, V.K. Kapoor, Sultan Chand & Sons Publications, 2006.
- Business Mathematics, J.K. Singh, 2009, Himalaya Publishing House.
- Mathematics for Business and Economics, J.D. Gupta, P.K. Gupta, Man Mohan, Tata McGrawHill Publishing Company Ltd.
- Mathematics of Finance 2nd Edition Schaum's Outline Series Peter Zima, Robert Browns Tata McGraw-Hill Publishing Company Ltd.
- Business Mathematics by Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain.
- Business Mathematics by Bari - New Literature publishing company, Mumbai.
- Mathematics for Economics and Business, RS Bhardwaj, 2010, Excel Books.
- Business Mathematics, Zameerudin, Qazi, V.K. Khanna & S.K. Bhambri, Vikas Publishing House Pvt. Ltd, New Delhi

**Syllabus of courses of FY BMS Programme  
(With effect from the Academic Year 2023-2024)**

**5. Ability Enhancement Courses, Value Enhancement Course, Indian Knowledge System**

**5.B Value Enhancement Course (VEC)**

**5.B.b Financial Planning – I (Personal Financial Planning)  
(3 Credits)**

**Semester I**

<b>5. Ability Enhancement Courses, Value Enhancement Course, Indian Knowledge System</b>	
<b>5.B Value Enhancement Course (VEC)</b>	
<b>5.B.b Financial Planning – I (Personal Financial Planning)</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	Develop a foundational understanding of personal financial planning and its importance in achieving financial goals and overall financial well-being.
CObj 2	Familiarize students with the principles, theories, and concepts underlying personal financial planning. Introduce students to the various components of personal financial planning, including budgeting, savings, investments, risk management, and retirement planning.
CObj 3	Provide an overview of different financial products and instruments available for personal financial planning, such as savings accounts, stocks, bonds, mutual funds, insurance policies, and retirement accounts. Discuss the role of taxes and tax planning in personal finance.
CObj 4	Explore the ethical considerations and professional standards in personal financial planning. Equip students with the skills to evaluate financial information, analyze personal financial situations, and make informed decisions.
<b>Course Outcomes</b>	
COout 1	Develop a comprehensive personal financial plan that incorporates budgeting, savings, investments, risk management, and retirement planning. Apply financial principles and theories to analyze personal financial situations and make informed decisions.
COout 2	Demonstrate an understanding of different financial products and instruments, including their features, benefits, and risks, and evaluate their suitability for personal financial goals. Develop skills in budgeting, tracking expenses, and managing personal cash flow effectively.
COout 3	Evaluate and manage financial risks through appropriate insurance coverage and risk management strategies. Understand the importance of retirement planning and develop strategies to achieve retirement goals.
COout 4	Apply tax planning strategies to minimize tax liabilities and optimize personal finances. Demonstrate knowledge of ethical considerations and professional standards in personal financial planning.

**Modules at a Glance**

<b>Financial Planning – I (Personal Financial Planning)</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Personal Financial Planning Process & Statement Analysis	15
2	Financial Mathematics	15
3	Investor Psychology	15
<b>Total No. of Lectures:</b>		<b>45</b>

<b>Sr. No.</b>	<b>Modules</b>
<b>1</b>	<b>Personal Financial Planning Process &amp; Statement Analysis</b>
	<ol style="list-style-type: none"> <li>1. Establish and Define the Relationship with the Client</li> <li>2. Gathering relevant information</li> <li>3. Analyze financial status, Risk Profile and Determine Financial Goals</li> <li>4. Develop Financial Planning Recommendations and Present them to the Client</li> <li>5. Implement Client's Financial Planning Recommendations</li> <li>6. Monitor and Review the performance</li> <li>7. Cash inflows and outflows – Cash Management</li> <li>8. Income and expenditure statement</li> <li>9. Budgeting and forecasting</li> <li>10. Monitoring budgets and provisions for savings</li> <li>11. Personal Balance sheet and Net Worth</li> </ol>
<b>2</b>	<b>Financial Mathematics</b>
	<ol style="list-style-type: none"> <li>1. Calculation of Returns-Nominal Rate of Return, Effective Rate of Return, Internal Rate of Return, and Compounded Annual Growth rate (CAGR), Real Rate of Return, Rate of Return after adjusting taxes, Analysis of Return.</li> <li>2. Time value of money</li> <li>3. Loan Calculations</li> <li>4. Total Asset, Net Worth and Financial Ratios</li> </ol>
<b>3</b>	<b>Investor Psychology</b>
	<ol style="list-style-type: none"> <li>1. Value investing and Behavioural Finance</li> <li>2. Role of emotions in finance decision making –Common errors</li> <li>3. Skewness of Asset Allocation due to cultural or historical bias</li> <li>4. Basic investment style and its drawbacks</li> </ol>

**Financial Planning – I (Personal Financial Planning)*****Question Paper Pattern (Academic Year: 2023-24)*****Internal Examination & Semester End Examination – 100 Marks****A] Internals-40 Marks**

<b>Method of evaluation</b>	<b>Total marks</b>
1. Assignment	20
2. Case study analysis/ Project	20
<b>TOTAL</b>	<b>40</b>

**B] Semester End Examination (SEE)- 60 Marks**

Maximum Marks                      60  
Duration                                      : 2 Hours  
Note: (1) All questions are compulsory, subject to internal choice.  
(2) Figures to the right indicate full marks.

<b>Question No.</b>	<b>Particulars (Nature of Questions)</b>	<b>Marks (Given)</b>	<b>Marks (To Be Attempted)</b>
Q-1	<b>Any 4</b>		
	A. Theory/Concept-based question B. Theory/Concept-based question C. Theory/Concept-based question D. Theory/Concept-based question E. Theory/Concept-based question	<b>5</b> <b>5</b> <b>5</b> <b>5</b> <b>5</b>	<b>20</b>
Q-2	<b>Any 4</b>		
	A. Theory/Concept-based question B. Theory/Concept-based question C. Theory/Concept-based question D. Theory/Concept-based question E. Theory/Concept-based question	<b>5</b> <b>5</b> <b>5</b> <b>5</b> <b>5</b>	<b>20</b>
Q-3	<b>Any 4</b>		
	A. Theory/Concept-based question B. Theory/Concept-based question C. Theory/Concept-based question D. Theory/Concept-based question E. Theory/Concept-based question	<b>5</b> <b>5</b> <b>5</b> <b>5</b> <b>5</b>	<b>20</b>
	<b>Total</b>	<b>75</b>	<b>60</b>

**Reference Books (with Chapters):**

1. Financial Management, Theory and Practice by Prasanna Chandra
2. Financial Management by Pearson
3. Padhuka's Students Guide on Financial Management
4. Financial Accounting by P.C. Tulsian
5. Retire Rich by P V Subramanyam
6. Let's Talk Money by Monika Halan
7. The Richest Engineer by Abhishek Kumar
8. You can get rich too: With goal-based investing by PV Subramanyam and M Pattabiraman
9. I will teach you to be rich by Ramit Sethi

**Syllabus of courses of FY BMS Programme  
(With effect from the Academic Year 2023-2024)**

**5. Ability Enhancement Courses, Value Enhancement Course, Indian Knowledge System**

**5.C Indian Knowledge System (IKS)**

**5.C.a Indian Traditional approach in conservation and sustainability (2 Credits)**

**Semester I**

<b>5. Ability Enhancement Courses, Value Enhancement Course, Indian Knowledge System</b>	
<b>5.C Indian Knowledge System (IKS)</b>	
<b>5.C.a Indian Traditional approach in conservation and sustainability</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	The course will enable the learner to understand the scientific and moral value of traditional ancient Indian knowledge.
CObj 2	The course is expected to convert the ancient wisdom to the applied aspects of the modern scientific paradigm.
CObj 3	The course is expected to create interest and excitement in the learner to explore more on the specific area of knowledge.
CObj 4	The course is expected to empower the learner to inspire others in learning our own traditional practices of sustainability.
CObj 5	The course is expected to develop the interest in the learner to do further research in the specific area of knowledge.
<b>Course Outcomes</b>	
COut 1	The learners shall be able to acknowledge the contribution of traditional Indian wisdom in various commercial fields.
COut 2	The learner should be able to draw connections between the trade & commercial activities along with their influence on the environment and the efforts to address the same.
COut 3	The learners shall be able to identify traditional eco-friendly options for current modes of transportation.
COut 4	The learner should be able to understand the ancient practices of resource conservation and to have a holistic approach towards sustainable development in modern times.
COut 5	The learners should be able to analyze the current practices of land management with respect to ancient Indian practices for the conservation of the same.
COut 6	The syllabus shall enable the learners to correlate the conventional practices of water conservation with special reference to ancient wisdom in the same regards.
COut 7	The learners shall be able to suggest measures for forest conservation through various ancient Indian solutions.
COut 8	The learners should be able to evaluate the Indian contribution in various contemporary fields of social sciences and technologies.
COut 9	The learners should be able to describe the case studies to illustrate the significant contribution of Indian scholars in various conventional fields of social sciences.
COut 10	The learners should be able to examine the future perspectives and possibilities of various aspects of the Indian Knowledge System to enrich the society

### Modules at a Glance

Indian Traditional approach in conservation and sustainability		
Sr. No.	Modules	No. of Lectures
1	Conventional trade & commerce and environment	15
2	Resource conservation and sustainability	15
3	Significant Indian contributions to the world	Internal component/assessment
<b>Total No. of Lectures:</b>		<b>30</b>

Sr. No.	Modules
<b>1</b>	<b>Conventional trade &amp; commerce and environment</b>
	<p>A. Introduction and overview of the Indian Knowledge System. Indian disciplinary knowledge system in different fields like, architecture, science &amp; technology, nature, astronomy, agriculture, health and medicine, Deand fence (case study of Rani Abbakka Chowta who defeated Portuguese)</p> <p>B. Traditional commercial activities &amp; trade practices with reference to environmental conservation: Agricultural trade, Silk, Cotton, Spices, Metallurgy, Textile industry, etc.</p> <p>C. Transportation and its modes: Grand Trunk road, Boat &amp; ship-building, Energy efficiency in the transport sector: a current scenario, Eco mobility. Impact of transport on climate, the impact of climate on transport.</p>
<b>2</b>	<b>Resource conservation and sustainability</b>
	<p>A. Land Management &amp; Conservation: Ancient &amp; traditional agricultural activities, Conservation strategies, Harappan civilization-town planning, etc.</p> <p>B. Water Management &amp; Conservation: Harappan civilization, ancient practices of irrigation, Tanks, Lakes, Stepwells, Traditional rain-water harvesting, Community involvement.</p> <p>C. Forest &amp; Wildlife Conservation: Sacred forests, sacred groves, sacred hills, Social forestry, Agroforestry, Animal worshiping, Worshiping natural forces. Women and conservation- Ecofeminism.</p>



3	<b>Significant Indian contributions to the world (internal component/assessment)</b>
	<p>A. Contribution in the field of agriculture: Food crops, Cotton, Animal husbandry, etc.</p> <p>B. Contribution in the field of science and technology: Invention of zero, etc.</p> <p>C. Contributions in the field of health and medicine: Ayurveda, Meditation, Yoga, etc.</p> <p>D. Case studies on the Indian Knowledge System in any particular/ specific area of knowledge: Ayurveda, Agriculture, Astronomy, Architecture, Economics, Mathematics, Philosophy, Yoga, Medicine, Nature, Politics, Weaponry, Military science, Literature, Poetics, or any other area of knowledge. Indian Knowledge System- Future perspectives: Challenges and Opportunities.</p>

**Indian Knowledge System**  
**Indian Traditional approach in conservation and sustainability**

***Question Paper Pattern (Academic Year: 2023-2024)***

**Internal Examination & Semester End Examination – 50 Marks**

**A] Internals-20 Marks**

**INTERNAL ASSESSMENT: 20 MARKS**

MODULE-III is given for internal assessment. Students will be writing assignments on the selected topics.

**B] Semester End Examination (SEE)- 30 Marks**

Maximum Marks 30

Duration: 1 Hour

NOTE: 1. All questions are compulsory.

2. All questions carry equal marks.

Question No.	Particulars (Nature of Questions)	Marks (Given)	Marks (To Be Attempted)
Q-1	Attempt <b>any two</b> of the following. A. Theory/ Concept based question B. Theory/ Concept based question C. Theory/ Concept based question	<b>15</b>	<b>10</b>
Q-2	Attempt <b>any two</b> of the following. A. Theory/ Concept based question B. Theory/ Concept based question C. Theory/ Concept based question	<b>15</b>	<b>10</b>
Q-3	Attempt <b>any two</b> of the following. A. Theory/ Concept based question B. Theory/ Concept based question C. Theory/ Concept based question	<b>15</b>	<b>10</b>
	<b>Total</b>	<b>45</b>	<b>30</b>

# Semester - II

**Syllabus of courses of FY BMS Programme  
(With effect from the Academic Year 2023-2024)  
1. Major (Management Studies Paper II)**

**Fundamentals of Management (3 Credits)**

**Semester II**

<b>1.Major</b>	
<b>1.A Management Studies II</b>	
<b>1.A.a Fundamentals of Management</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To introduce theories of learning on the evolution of levels of management
CObj 2	To apprise the learner with the structure, hierarchy, and recent trends of management.
CObj 3	To understand the functions and process of management
<b>Course Outcomes</b>	
COut 1	Ensures easy understanding of theory and its application. The learner acquires knowledge and insight into recent trends in management.
COut 2	Enhances decision making and managerial skills.
COut 3	Learner acquires knowledge on responsibilities, powers, and job profile.
COut 4	Learner can distinguish between centralized and decentralized ways of span of control
COut 5	Learners appreciates the Contribution of F.W Taylor and Henri Fayol
COut 6	Learner applies concepts related to decision making in everyday life
COut 7	Learner is able to apply Management By Objectives for better productivity
COut 8	Learner can apply Formal & Informal, Line & Staff and Matrix at work place
COut 9	Learner understands the importance of Green management
COut 10	Learner appreciates the role of Authority & Responsibility relationship

### Modules at a Glance

<b>Fundamentals of Management</b>		
Sr. No.	Modules	No. of Lectures
1	Introduction to Management	15
2	Planning, Decision Making & Organizing	15
3	Directing, Leadership, Co-ordination and Controlling	15
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
<b>1</b>	<b>Introduction to Management</b>
	Pre-requisite (Overview of types of management in business) <ul style="list-style-type: none"> <li>• Management: Concept, Significance, Role &amp; Skills, Levels of Management, Concepts of PODSCORB, Managerial Grid.</li> <li>• Evolution of Management thoughts, Contribution of F.W Taylor, Henri Fayol and Contingency Approach.</li> </ul>
<b>2</b>	<b>Planning, Decision Making &amp; Organizing</b>
	Planning: Meaning, Importance, Elements, Process, Limitations and MBO. <ul style="list-style-type: none"> <li>• Decision Making: Meaning, Importance, Process, Techniques of Decision Making</li> <li>Organizing: Concepts, Structure (Formal &amp; Informal, Line &amp; Staff and Matrix), Meaning, significance</li> <li>• Departmentation: Meaning,</li> <li>• Span of Control: Meaning, Graicunas Theory, Factors affecting span of Control, Centralization v/s Decentralization</li> <li>Delegation: Authority &amp; Responsibility relationship, Barriers to delegation</li> </ul>
<b>3</b>	<b>Directing, Leadership, Co-ordination and Controlling</b>
	Directing: Meaning and Process <ul style="list-style-type: none"> <li>• Leadership: Meaning, Styles and Qualities of Good Leader</li> <li>• Co-ordination as an Essence of Management</li> <li>• Controlling: Meaning, Process and Techniques</li> <li>• Recent Trends: Green Management &amp;, Fintech Management, AI in management</li> </ul> Traditional and contemporary issues in management

## Fundamentals of Management

### *Question Paper Pattern (Academic Year: 2023-24)*

#### Internal Examination & Semester End Examination – 100 Marks

##### A] Internals-40 Marks

Method of evaluation	Total marks
1. Assignment	20
2. Case study analysis/ Project	20
<b>TOTAL</b>	<b>40</b>

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

Maximum Marks 60

Duration: 2 Hours

NOTE: 1. All questions are compulsory.

2. All questions carry equal marks.

Question No.	Particulars (Nature of Questions)	Marks (Given)	Marks (To Be Attempted)
Q-1	<b>Any 4</b>		
	A. Theory/Concept-based question	<b>5</b>	<b>20</b>
	B. Theory/Concept-based question	<b>5</b>	
	C. Theory/Concept-based question	<b>5</b>	
	D. Theory/Concept-based question	<b>5</b>	
	E. Theory/Concept-based question	<b>5</b>	
Q-2	<b>Any 4</b>		
	A. Theory/Concept-based question	<b>5</b>	<b>20</b>
	B. Theory/Concept-based question	<b>5</b>	
	C. Theory/Concept-based question	<b>5</b>	
	D. Theory/Concept-based question	<b>5</b>	
	E. Theory/Concept-based question	<b>5</b>	
Q-3	<b>Any 4</b>		
	A. Theory/Concept-based question	<b>5</b>	<b>20</b>
	B. Theory/Concept-based question	<b>5</b>	
	C. Theory/Concept-based question	<b>5</b>	
	D. Theory/Concept-based question	<b>5</b>	
	E. Theory/Concept-based question	<b>5</b>	
	<b>Total</b>	<b>75</b>	<b>60</b>

**Reference Books (with Chapters):**

- Principles of Management, Ramasamy, Himalaya Publication, Mumbai
- Principles of Management, Tripathi Reddy, Tata Mc Graw Hill
- Management Text & Cases, VSP Rao, Excel Books, Delhi
- Management Concepts and OB, P S Rao & N V Shah, Ajab Pustakalaya
- Essentials of Management, Koontz II & W, Mc. Graw Hill, New York
- Principles of Management-Text and Cases –Dr.M.Sakthivel Murugan, New Age Publications

**Syllabus of courses of FY BMS Programme  
(With effect from the Academic Year 2023-2024)  
Major (Management Studies Paper II)**

**Principles of Marketing  
Semester II**

<b>1.Major</b>	
<b>1.A Management Studies - II</b>	
<b>1.A.b Principles of Marketing</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To understand the place and contribution of marketing to the business enterprise.
CObj 2	To understand major bases for segmenting consumer and business markets; define and be able to apply steps of target marketing: market segmentation and market positioning
CObj 3	Identify the costs and benefits of marketing channels; discuss the firms and the functions involved in typical channels.
CObj 4	To Identify the roles of advertising, sales promotion, public relations, personal selling, and direct marketing in the promotion mix; compare and contrast integrated marketing communications with a non-integrated approach to the promotional mix
<b>Course Outcomes</b>	
COut 1	The marketing concentration is designed to prepare learners who are interested in a marketing and/or marketing management career.
COut 2	The learner understands fundamental marketing concepts of market and consumer behavior
COut 3	There is an understanding of 4P's of marketing.
COut 4	The learners are able to apply the knowledge, concepts, and tools necessary to understand the challenges and issues of marketing in a growing international and global context.
COut 5	The learners are able to appreciate the importance of cultural adaptation of international business and marketing through appraisal.
COut 6	The learner is able to critically analyze social, technological, political, legal and economic forces that affect business.
COut 7	The learners will be able to build valuable communication and negotiation skills
COut 8	The learner will be able to read and understand data that plays a crucial role in making strategic decisions in every field and industry
COut 9	The learner understands business principles along with the elements of psychology, sociology and even politics
COut 10	The learners develop essential business insights



### Modules at a Glance

Principles of Marketing		
Sr. No.	Modules	No. of Lectures
1	Introduction to Marketing	15
2	Marketing Environment, Research and Consumer Behaviour	15
3	Marketing Mix, Segmentation, Targeting and Positioning and Trends in Marketing	15
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
1	<b>Introduction to Marketing</b>
	Introduction to Marketing: Definition, features, advantages and scope of marketing. The 4P's and 4C's of marketing. Marketing v/s Selling. Marketing as an activity and function • Concepts of Marketing: Needs, wants and demands, transactions, transfer and exchanges. • Orientations of a firm: Production concept; Product concept; selling concept and marketing concept, social relationship, Holistic marketing Functions of Marketing
2	<b>Marketing Environment, Research and Consumer Behavior</b>
	<ul style="list-style-type: none"> <li>• Marketing research: Meaning, features, and Importance of marketing research. Types of marketing research: Product research; Sales research; consumer/customer research; production research (Only overview to be provided)</li> <li>• MIS: Meaning, Features and Importance</li> <li>• Consumer Behavior: Meaning, feature, importance, factors affecting Consumer Behavior</li> </ul>
3	<b>Marketing Mix, Segmentation, Targeting and Positioning and Trends in Marketing</b>
	Marketing mix: Meaning elements of Marketing Mix. • Product-product mix-product line life Cycle-product planning -levels of product. • Branding –Packing and packaging – role and importance • Pricing – objectives- factors influencing pricing policy and Pricing strategy. • Physical distribution – meaning – factor affecting channel selection-types of marketing channels • Promotion – meaning and significance of promotion. Promotion • tools(brief) 7P's of Marketing Segmentation – meaning, importance, basis • Targeting – meaning, types • Positioning – meaning – strategies • New trends in marketing. Artificial Intelligence, Virtual, Reality in consumer experience.

## Principles of Marketing

### *Question Paper Pattern (Academic Year: 2023-2024)*

#### Internal Examination & Semester End Examination – 100 Marks

##### A] Internals-40 Marks

Method of evaluation	Marks
Assignment	20
Power Point Presentation-Pre-set criteria	20
<b>TOTAL</b>	<b>40</b>

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

Maximum Marks                                60  
 Duration    : 2 Hours  
 NOTE: 1. All questions are compulsory.  
 2. All questions carry equal marks

Question No.	Particulars (Nature of Questions)	Marks (Given)	Marks (To Be Attempted)
Q-1	<b>Any 4</b>		
	A. Theory/Concept-based question B. Theory/Concept-based question C. Theory/Concept-based question D. Theory/Concept-based question E. Theory/Concept-based question	5 5 5 5 5	20
Q-2	<b>Any 4</b>		
	A. Theory/Concept-based question B. Theory/Concept-based question C. Theory/Concept-based question D. Theory/Concept-based question E. Theory/Concept-based question	5 5 5 5 5	20
Q-3	<b>Any 4</b>		
	A. Theory/Concept-based question B. Theory/Concept-based question C. Theory/Concept-based question D. Theory/Concept-based question E. Theory/Concept-based question	5 5 5 5 5	20
	<b>Total</b>	<b>75</b>	<b>60</b>

**Reference Books ( with Chapters):**

- Kotlar, Philip, Marketing Management, Prentice Hall, New Delhi.
- Stanton, Etzel, Walker, Fundamentals of Marketing, Tata-McGraw Hill, New Delhi.
- Saxena, Rajan, Marketing Management, Tata-McGraw Hill, New Delhi.
- McCarthy, E.J., Basic Marketing: A managerial approach, Irwin, New York.
- Pillai R S, Bagavathi, Modern Marketing

**Syllabus of courses of FY BMS Programme  
(With effect from the Academic Year 2023-2024)**

**2. Minor**

**Business Economics II (3 Credits)**

**Semester II**

<b>2. Minor</b>	
<b>2.A.a Business Economics II</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	Understand the fundamental principles and models of modern economics in depth and be able to apply them to economic and social issues.
CObj 2	Be able to use mathematical models to analyze behavior.
CObj 3	Be able to apply advanced, modern econometric methods to the analysis of data.
<b>Course Outcomes</b>	
COut 1	Learners would be able to use critical thinking skills within the discipline of economics about economic matters.
COut 2	He/She would be able to present viewpoints and alternative hypotheses on economic issues.
COut 3	The learner would be able to recognize underlying assumptions in economic models.
COut 4	The learner understands the relationship between National Income and Economic Welfare.
COut 5	The learner can relate to the importance of payment of taxes
COut 6	Learners are able to understand the incidence of tax
COut 7	Learners can comprehend the relationship between National Income and Economic Welfare.
COut 8	The learners understand the importance of macroeconomics
COut 9	Learners appreciate the role of Social security contributions
COut 10	Learner can apply the concept of national income to community welfare

### Modules at a Glance

<b>Business Economics II</b>		
Sr. No.	Modules	No. of Lectures
1	Introduction to Macroeconomic Data and Theory	15
2	Money, Inflation and Monetary Policy	15
3	Constituents of Fiscal Policy	15
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
1	<b>Introduction to Macroeconomic Data and Theory</b>
	<ul style="list-style-type: none"> <li>• <b>Macroeconomics:</b> Meaning, Scope and Importance.</li> <li>• <b>Circular flow of aggregate income and expenditure:</b> closed and open economy models</li> <li><b>The Measurement of national product:</b> Meaning and Importance - conventional and Green GNP and NNP concepts - Relationship between National Income and Economic Welfare.</li> </ul>
2	<b>Money, Inflation and Monetary Policy</b>
	<ul style="list-style-type: none"> <li>• <b>Money Supply:</b> Determinants of Money Supply - Factors influencing Velocity of Circulation of Money</li> <li>• <b>Demand for Money: factors data mining demand for money</b></li> <li>• <b>Inflation:</b> Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy.</li> <li><b>Monetary policy:</b> Meaning, objectives and instruments, inflation targeting</li> </ul>
3	<b>Constituents of Fiscal Policy</b>
	<ul style="list-style-type: none"> <li>• <b>Role of a Government</b> to provide Public goods- Principles of Sound and Functional Finance</li> <li>* <b>Instruments of Fiscal policy:</b> Canons of taxation - Factors influencing incidence of taxation</li> <li>- Effects of taxation Significance of Public Expenditure - Social security contributions- Low Income Support and Social Insurance Programmes - Public Debt - Types, Public Debt and Fiscal Solvency, Burden of debt finance</li> <li>• <b>Union budget</b> -Structure- Deficit Concepts-Fiscal Responsibility and Budget Management Act.</li> </ul>

## Business Economics II

### *Question Paper Pattern (Academic Year: 2023-2024)*

#### Internal Examination & Semester End Examination – 100 Marks

##### A] Internals-40 Marks

Method of evaluation	Marks
Assignment	20
PowerPoint Presentation-Pre-set criteria	20
<b>TOTAL</b>	<b>40</b>

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

Maximum Marks 60

Duration: 2 Hours

NOTE: 1. All questions are compulsory.

2. All questions carry equal marks

Question No.	Particulars (Nature of Questions)	Marks (Given)	Marks (To Be Attempted)
Q-1	<b>Any 4</b>		
	A. Theory/Concept-based question	<b>5</b>	<b>20</b>
	B. Theory/Concept-based question	<b>5</b>	
	C. Theory/Concept-based question	<b>5</b>	
	D. Theory/Concept-based question	<b>5</b>	
	E. Theory/Concept-based question	<b>5</b>	
Q-2	<b>Any 4</b>		
	A. Theory/Concept-based question	<b>5</b>	<b>20</b>
	B. Theory/Concept-based question	<b>5</b>	
	C. Theory/Concept-based question	<b>5</b>	
	D. Theory/Concept-based question	<b>5</b>	
	E. Theory/Concept-based question	<b>5</b>	
Q-3	<b>Any 4</b>		
	A. Theory/Concept-based question	<b>5</b>	<b>20</b>
	B. Theory/Concept-based question	<b>5</b>	
	C. Theory/Concept-based question	<b>5</b>	
	D. Theory/Concept-based question	<b>5</b>	
	E. Theory/Concept-based question	<b>5</b>	
	<b>Total</b>	<b>75</b>	<b>60</b>

**Reference Books (with Chapters):**

- Ackley. G (1976), Macro Economic Theory and Policy, Macmillan Publishing Co. New York
- Ahuja. H.L., Modern Economics — S.Chand Company Ltd. New Delhi.
- Blanchard Olivier (2000), Macro Economics, Englewood Elitt, Prentice Hall
- Bouman John, Principles of Macro Economics
- Dornbusch , Rudiger, Fisher Stanley and Startz, Richards Macroeconomics, Nineth edition
- 2004 Tata-Mac Graw Hill, New Delhi.
- Dwivedi, D.N.(2001),Macroeconomics: Theory and Policy, Tata-Mac GrawHill, New Delhi.
- Friedman Hilton (1953) Essays in Positive Economics, University of Chicago Press, London.
- Gregory. N. Mankiw, Macroeconomics, Fifth Edition (2002) New York: Worth Publishers
- Jhingan, M.L., Principles of Economics— Vrinda Publications (P) Ltd.
- Shapiro, E (1996), Macro-Economic Analysis ,Galgotia Publication, New Delhi.
- Vaish .M.C. (2010) Macro Economic Theory 14th edition, Vikas Publishing House(P)Ltd

## Semester II

<b>3. General /Open Electives</b>	
<b>General Electives (GE)/ Open Elective (OE)</b>	
<b>3.A.a Commercial Law</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To introduce the nature of industrial dispute and the role of trade unions
CObj 2	To understand the laws related to health and safety of the employees
CObj 3	To familiarize the concept of provident fund and insurance
CObj 4	To understand the laws in relation to wages
<b>Course Outcomes</b>	
COut 1	Helps the learners understand the concepts and apply them to maintain industrial relations.
COut 2	Clear understanding of the compensation payable to employees in case of accident
COut 3	Better understanding with regards to the contributions made and the benefits available under the act
COut 4	There is applicability of the concept of wages, bonus and gratuity
COut 5	The learner can apply the rules relating to payment of compensation
COut 6	The learner understands the Powers and Duties of ESI
COut 7	Learners can apply the laws Related to Compensation Management
COut 8	Learners can remember the provisions related to payment of gratuity
COut 9	Learners are law abiding citizens with a sense of responsibility
COut 10	Learners are able to apply the rules related to Employees State Insurance Act



**Modules at a Glance**

<b>Commercial Law</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Laws related to Industrial Relations and Industrial Disputes, Health, safety and Welfare	15
2	Laws related to Social Security	15
3	Laws related to compensation	15
<b>Total No. of Lectures:</b>		<b>45</b>

<b>Sr. No.</b>	<b>Modules</b>
1	<b>Laws related to Industrial Relations and Industrial Disputes, Health, safety and Welfare</b>
	<p>Strikes, Lockouts, Layoff, Retrenchment and Closure</p> <p>Trade Unions Act, 1926 – Registration, Rules and Funds of a Trade Union</p> <p><b>Factories Act, 1948</b> – The Inspecting Staff, Provisions relating to Health, Safety and Welfare</p> <p><b>Workmen’s Compensation Act, 1923</b> – Doctrines of Assumed Risk, Common Employment and Contributory Negligence, when is an employer liable and not liable to pay compensation, Rules relating to payment of compensation</p>
2	<b>Law related to Social Security</b>
	<p><b>Employees State Insurance Act, 1948</b> – Powers and Duties of ESI, ESI fund, Contribution rate and period, Benefits under the act (Sickness, Maternity, Disablement, Medical, Funeral and Dependent.</p> <p><b>Employees Provident Fund Act, 1952</b> – Contribution period and rate, Withdrawal of PF accumulations, Employee’s Pension Scheme, Employees Deposit Linked Insurance Scheme.</p>
3	<b>Laws Related To Compensation Management</b>
	<p><b>Payment of Wages Act, 1948</b> - Rules relating to payment of wages, Authorized deductions, Remedy for deducted or delayed wages</p> <p><b>Payment of Gratuity Act, 1972</b> – When is gratuity payable, Rules relating to payment of gratuity, Nomination</p>

## Commercial Law

### *Question Paper Pattern (Academic Year: 2023-2024)*

#### Internal Examination & Semester End Examination – 100 Marks

##### A] Internals-40 Marks

Method of evaluation	Marks
Assignment	20
Power Point Presentation-Pre-set criteria	20
<b>TOTAL</b>	<b>40</b>

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

Maximum Marks                          60  
Duration                                      : 2 Hours

NOTE: 1. All questions are compulsory.  
2. All questions carry equal marks

Question No.	Particulars (Nature of Questions)	Marks (Given)	Marks (To Be Attempted)
Q-1	<b>Any 4</b>		
	A. Theory/Concept-based question	<b>5</b>	<b>20</b>
	B. Theory/Concept-based question	<b>5</b>	
	C. Theory/Concept-based question	<b>5</b>	
	D. Theory/Concept-based question	<b>5</b>	
	E. Theory/Concept-based question	<b>5</b>	
Q-2	<b>Any 4</b>		
	A. Theory/Concept-based question	<b>5</b>	<b>20</b>
	B. Theory/Concept-based question	<b>5</b>	
	C. Theory/Concept-based question	<b>5</b>	
	D. Theory/Concept-based question	<b>5</b>	
	E. Theory/Concept-based question	<b>5</b>	
Q-3	<b>Any 4</b>		
	A. Theory/Concept-based question	<b>5</b>	<b>20</b>
	B. Theory/Concept-based question	<b>5</b>	
	C. Theory/Concept-based question	<b>5</b>	
	D. Theory/Concept-based question	<b>5</b>	
	E. Theory/Concept-based question	<b>5</b>	
	<b>Total</b>	<b>75</b>	<b>60</b>

**Reference Books ( with Chapters):**

- Industrial and Labour Laws, Dr. Sanjeev Kumar, Bharat Law HP Ltd
- Labour and Industrial Laws, S.N Misra, Central Law Publication
- Labour and Industrial Laws, P.K.Padhi, Eastern Economy Edition
- Commercial and Industrial Law, S.K. Dasgupta, Sterling Publishers Pvt. Ltd
- Industrial Law, Mr. N.D. Kapoor, Sultan Chand
- Employee's Provident Fund, Chopra D.S, Labour Law Agency
- Industrial Law, Mr. P.L. Mallick, Sultan Chand
- Essence of Personnel Management and Industrial Relations, Cowling, Prentice Hal

**Syllabus of courses of FY BMS Programme  
(With effect from the Academic Year 2023-2024)**

**4. Vocational & Skill Enhancement Courses (VSEC)  
4.A Vocational Skill Courses (VSC)**

**4.A.a Intellectual property Rights (2 Credits)**

**Semester II**

<b>4. Vocational &amp; Skill Enhancement Courses (VSEC)</b>	
<b>4.A Vocational Skill Courses (VSC)</b>	
<b>4.A.a Intellectual property Rights</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To recognize the importance of IP and to educate the pupils on basic concepts of Intellectual Property Rights.
CObj 2	To make the students to understand the statutory provisions of different types of IPRs in simple forms.
CObj 3	To learn the procedure of obtaining Patent, Copyright, Geographical Indication, Trademark, Industrial Design and Trade Secret
<b>Course Outcomes</b>	
COut 1	Learners can distinguish and explain various forms of IPRs.
COut 2	Learners can Analyze rights and responsibilities of holder of Patent, Copyright, Trademark, Industrial Design etc.
COut 3	Learners develop skill of making search using modern tools and techniques.
COut 4	Learner understand the use of Intellectual Property Rights.
COut 5	Learners are able to apply IPR to their piece of work.
COut 6	Learners can apply theory learnt to practical use.
COut 7	Learners can defend their work by registering and obtaining a Trademark.
COut 8	Learners are able to patent their innovative idea and hence avoid duplication.
COut 9	The learners are able to analyze the recent trends and hence optimize its application.
COut 10	Learners are able to understand the scope of IPR.

**Modules at a Glance**

<b>Intellectual property Rights</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Intellectual Property Rights	10
2	Types of Intellectual Property Rights	10
3	Application and Emerging Trends	10
<b>Total No. of Lectures:</b>		<b>30</b>

<b>Sr. No.</b>	<b>Modules</b>
<b>1</b>	<b>Introduction to Intellectual Property Rights</b>
	Meaning of Intellectual Property and Property Rights: Basic concepts of Intellectual Property; Nature, Scope and Significance of Intellectual Property
<b>2</b>	<b>Types of Intellectual Property Rights</b>
	Patent, Copyright, Geographical Indication, Trademark, Industrial Design and Trade Secret
<b>3</b>	<b>Application and Emerging Trends</b>
	Technology and Legal developments in Intellectual Property; Advantages and Disadvantages of IPR; Recent changes in IPR laws; Registration procedure

## Intellectual property Rights

### *Question Paper Pattern (Academic Year: 2023-2024)*

#### Internal Examination & Semester End Examination – 50 Marks

##### A] Internals-20 Marks

##### INTERNAL ASSESSMENT: 20 MARKS

MODULE-III is given for internal assessment. Students will be writing assignments on the selected topics.

##### B] Semester End Examination (SEE)- 30Marks

Maximum Marks 30

Duration: 1 Hour

NOTE: 1. All questions are compulsory.

2. All questions carry equal marks.

Question No.	Particulars (Nature of Questions)	Marks (Given)	Marks (To Be Attempted)
Q-1	Attempt <b>any two</b> of the following. A. Theory/ Concept based question B. Theory/ Concept based question C. Theory/ Concept based question	15	10
Q-2	Attempt <b>any two</b> of the following. A. Theory/ Concept based question B. Theory/ Concept based question C. Theory/ Concept based question	15	10
Q-3	Attempt <b>any two</b> of the following. A. Theory/ Concept based question B. Theory/ Concept based question C. Theory/ Concept based question	15	10
	<b>Total</b>	<b>45</b>	<b>30</b>

**Syllabus of courses of FY BMS Programme  
(With effect from the Academic Year 2023-2024)**

**4. Vocational & Skill Enhancement Courses (VSEC)  
4.A Vocational Skill Courses (VSC)**

**4.A.b Financial Modelling using Excel. (2 Credits)**

**Semester II**

<b>4. Vocational &amp; Skill Enhancement Courses (VSEC)</b>	
<b>4.A Vocational Skill Courses (VSC)</b>	
<b>4.A.b Financial Modelling using Excel</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To understand the application of Excel
CObj 2	To enable the students to build Financial models
CObj 3	To ensure the understanding of ROI calculations
CObj 4	To ensure that the learner is able to identify and rectify errors using Excel
<b>Course Outcomes</b>	
COut 1	The learner is able to do data entry and is able to classify the data
COut 2	Learners are able to create graphical representation of data
COut 3	Learners are able to comprehend the use of Excel for data structuring
COut 4	Analytical comparison of data is accomplished
COut 5	Learners are able to analyze financial documents
COut 6	Learners are able to understand and are able to apply Advanced Financial Modeling Techniques
COut 7	Learners can create investment models using excel
COut 8	Learners are able to remember all Excel functions
COut 9	The errors in data is easily identified and not used going ahead
COut 10	Learner can evaluate data and work on Google sheets

**Modules at a Glance**

<b>Financial Modelling using Excel</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Excel and Building Financial models using Excel	10
2	Valuation and Investment Analysis	10
3	Advanced Financial Modeling Techniques	10
<b>Total No. of Lectures:</b>		<b>30</b>

<b>Sr. No.</b>	<b>Modules</b>
<b>1</b>	<b>Introduction to Financial Modeling and Excel Basics</b>
	Introduction to Financial Modeling, Overview of Excel and its Features, Understanding Excel Formulas and Functions, Data Entry and Formatting in Excel, Working with Worksheets and Workbooks, Creating Basic Charts and Graphs. Best Practices for Financial Modeling, Forecasting Techniques and Assumptions, Financial Statement Modeling (Income Statement, Balance Sheet, Cash Flow Statement), Cash Flow Forecasting and Budgeting, Sensitivity Analysis and Scenario Planning, Data Analysis Tools in Excel (Goal Seek, Solver).
<b>2</b>	<b>Valuation and Investment Analysis</b>
	Overview of Valuation Methods, Discounted Cash Flow (DCF) Analysis, Equity Valuation using Dividend Discount Model (DDM), Company Valuation using Comparable Company Analysis, Building Investment Models and ROI Calculations, Risk Assessment and Monte Carlo Simulation.
<b>3</b>	<b>Advanced Financial Modeling Techniques</b>
	Advanced Excel Functions for Financial Modeling, Data Manipulation and Consolidation Techniques, Advanced Charting and Visualization Techniques, Automation and Macros in Excel, Incorporating Macros in Financial Models, Financial Modeling Best Practices and Error Checking.



## Financial Modelling using Excel

### *Question Paper Pattern (Academic Year: 2023-2024)*

#### Internal Examination & Semester End Examination – 50 Marks

##### A] Internals-20 Marks

**Internal assessment: 20 marks**

Method of evaluation	Total marks
Practical work	20
<b>TOTAL</b>	<b>20</b>

##### B] Semester End Examination (SEE)- 30Marks

Maximum Marks 30

Duration: 1 Hour

NOTE: 1. All questions are compulsory.

2. All questions carry equal marks.

Question No.	Particulars (Nature of Questions)	Marks (Given)	Marks (To Be Attempted)
Q-1	Attempt <b>any two</b> of the following. A. Theory/ Concept based question B. Theory/ Concept based question C. Theory/ Concept based question	15	10
Q-2	Attempt <b>any two</b> of the following. A. Theory/ Concept based question B. Theory/ Concept based question C. Theory/ Concept based question	15	10
Q-3	Attempt <b>any two</b> of the following. A. Theory/ Concept based question B. Theory/ Concept based question C. Theory/ Concept based question	15	10
	<b>Total</b>	<b>45</b>	<b>30</b>

**Syllabus of courses of FY BMS Programme  
(With effect from the Academic Year 2023-2024)**

**5. Ability Enhancement Courses, Value Enhancement Course, Indian Knowledge System**

**5.A Ability Enhancement Courses (AEC)**

**5.A.a Language and Literature - II**

**Semester II**

<b>5. Ability Enhancement Courses, Value Enhancement Course, Indian Knowledge System</b>	
<b>5.A Ability Enhancement Course (AEC)</b>	
<b>5.A.a Language and Literature - II</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To understand the effective use of power point presentation, relevance, and importance of conducting meetings
CObj 2	To teach the formats of letter writing
CObj 3	To enable the learners to adapt to the requirements of the industry.
<b>Course Outcomes</b>	
COout 1	The learners learn to use statistical tools in power point presentations, write letters of enquiry and letters of complaint.
COout 2	Learners can prepare flyers and leaflets help the learners demonstrate their creativity
COout 3	The learners are able to write different types of reports.
COout 4	The learners can analyze all forms of group communication and are able to appropriately use them.
COout 5	Learners understand the importance of following the steps to conduct the meetings.
COout 6	Learners are able to apply the steps taught for an effective communication.
COout 7	The learners understand the role and the scope of work of a chairman.
COout 8	Data is analyzed and the learner is able to present the same in the form of a report.
COout 9	Learners are able to create effective presentations
COout 10	Learner is able to evaluate and seek redress under RTI

### Modules at a Glance

Language and Literature - II		
Sr. No.	Modules	No. of Lectures
1	Presentation Skills & Group Communication	15
2	Business Correspondence	15
3	Language and Writing Skills	15
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
1	<b>Presentation Skills &amp; Group Communication</b>
	<p><b>Presentations:</b> (to be tested in tutorials only) 4 Principles of Effective Presentation Effective use of PPT Effective use of statistical tools How to make a Power-Point Presentation</p> <p><b>Interviews:</b> Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit</p> <p><b>Meetings:</b> 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</p> <p><b>Conference:</b> Meaning and Importance of Conference Organizing a</p> <p><b>Public Relations:</b> Meaning, Functions of PR Department, External and Internal Measures of PR</p>
2	<b>Business Correspondence</b>
	<p><b>Trade Letters:</b> Purchase Order, Credit and Status Enquiry, Collection Explain in detail along with the specimens.</p> <p><b>Only following to be taught in detail:-</b> Letters of Inquiry, Letters of Complaints, Claims, Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under the Right to Information(RTI) Act</p>
3	<b>Language and Writing Skills</b>
	<p><b>Reports:</b> Parts, Types, Feasibility Reports, Investigative Reports</p> <p><b>Summarization:</b> Identification of main and supporting/sub points Presenting these in a cohesive manner</p>

## Language and Literature-II

### *Question Paper Pattern (Academic Year: 2023-2024)*

#### Internal Examination & Semester End Examination – 100 Marks

##### A] Internals-40 Marks

Method of evaluation	Marks
Activity in Language lab	20
Translation of newspaper article	20
<b>TOTAL</b>	<b>40</b>

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

Maximum Marks    60  
Duration    : 2 Hours

- Note: (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 (Given)	Marks (To Be Attempted)
Q-1	<b>Attempt Any 4 from the following:</b>		
	A. Theory/Concept-based question	<b>5</b>	<b>20</b>
	B. Theory/Concept-based question	<b>5</b>	
	C. Theory/Concept-based question	<b>5</b>	
	D. Theory/Concept-based question	<b>5</b>	
	E. Theory/Concept-based question	<b>5</b>	
Q-2	<b>Attempt Any 4 from the following:</b>		
	A. Theory/Concept-based question	<b>5</b>	<b>20</b>
	B. Theory/Concept-based question	<b>5</b>	
	C. Theory/Concept-based question	<b>5</b>	
	D. Theory/Concept-based question	<b>5</b>	
	E. Theory/Concept-based question	<b>5</b>	
Q-3	<b>Attempt Any 4 from the following:</b>		
	A. Theory/Concept-based question	<b>5</b>	<b>20</b>
	B. Theory/Concept-based question	<b>5</b>	
	C. Theory/Concept-based question	<b>5</b>	
	D. Theory/Concept-based question	<b>5</b>	
	E. Theory/Concept-based question	<b>5</b>	
	<b>Total</b>	<b>75</b>	<b>60</b>

**Reference Books (with Chapters):**

- 1) Agarwal, Anju D(1989) A Practical Handbook for Consumers, IBH.
- 2) Alien, R.K.(1970) Organizational Management through Communication.
- 3) Ashley,A(1992) A Handbook Of Commercial Correspondence, Oxford University Press.
- 4) Aswathapa, K (1991)Organisational Behaviour, Himalayan Publication, Mumbai.
- 5) Atreya N and Guha (1994) Effective Credit Management, MMC School of Management, Mumbai.
- 6) Bahl,J.C. and Nagamia,S.M. (1974) Modern Business Correspondence and Minute Writing.
- 7) 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.
- 8) Banerjee, Bani P (2005) Foundation of Ethics in Management Excel Books 10.Businessworld Special Collector's Issue: Ethics and the Manager
- 9) Barkar, Alan(1993) Making Meetings Work, Sterling Publications Pvt. Ltd., New Delhi.
- 10) Basu,C.R.(1998) Business Organisation and Management, T.M.H.New Delhi.
- 11) Benjamin, James (1993) Business and Professional Communication Concepts and Practices, Harper Collins College Publishers, New York.
- 12) Bhargava and Bhargava(1971) Company Notices, Meetings and Regulations
- 13) Black, Sam (1972) Practical Public Relations, E.L.B.S. London.
- 14) BoveeCourtland,L and Thrill, John V(1989) Business Communication, Today McGraw Hill, New York, Taxman Publication.
- 15) Burton, G and Thakur, (1995) Management Today- Principles and Practices. T.M.H.,New Delhi.
- 16) Darrow, Richard, Forrstal, Dan and Coolman, Aubrey (1967) Public Relations Handbook, TheDartwell Co., Chicago.
- 17) Dayal, Ishwar(1981) Managing Large Organizations: A Comparative Study.
- 18) Drucher,P.F.(1970) Technology, Management and Society, Pan Books London.
- 19) Drucher,P.F.(1974)Management Responsibilities Practices, Heinemann, London.
- 20) Ecouse Barry, (1999), Competitive Communication: A Rhetoric for Modern Business, OUP.
- 21) Fisher Dalmar, (1999), Communication in Organisation, Jaico Pub House, Mumbai, Delhi.
- 22) Frailley, L.E. (1982) Handbook of Business Letters, Revised Edn. Prentice Hall Inc. French, Astrid (1993) Interpersonal Skills. Sterling Publishers, New Delhi.
- 23) Fritzsche, David J (2005) Business Ethics: A Global and Managerial Perspective McGraw Hill
- 24) Garlside, L.E. (1980) Modern Business Correspondence, McDonald and Evans Ltd. Plymouth.
- 25) Ghanekar, A (1996) Communication Skill for Effective Management. Everest Publishing House, Pune.
- 26) Graves, Harold F. (1965) Report Writing, Prentice Hall, New Jersey.
- 27) 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
- 28) Krevolin, Nathan (1983) Communication Systems and Procedures for Modern Office, Prentice Hall, New Jersey.
- 29) Lesikar, Raymond V and Petit, John D.(1994) Business Communication: Theory and Application , Richard D. Irwin Inc. Illinois.
- 30) Ludlow,Ron.(1995) The Essence of Effective Communication, Prentice , New Delhi.
- 31) M. Ashraf, Rizvi (2006) Effective Technical Communication Tata McGraw Hill
- 32) Martson, John E. 1963) The Nature of Public Relations, McGraw Hill, New Delhi.

**Syllabus of courses of FY BMS Programme  
(With effect from the Academic Year 2023-2024)**

**5. Ability Enhancement Courses, Value Enhancement Course, Indian Knowledge System**

**5.B Value Enhancement Course (VEC)**

**5.B.a Applied Statistics**

**Semester II**

<b>5. Ability Enhancement Courses, Value Enhancement Course, Indian Knowledge System</b>	
<b>5.B Value Enhancement Course (VEC)</b>	
<b>5.B.a Applied Statistics</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To understand the basics of statistics and learn the various modes of presentation of data.
CObj 2	To acquire knowledge of probability and standard statistical distribution
CObj 3	To understand the concept of decision theory by using various methods
<b>Course Outcomes</b>	
COut 1	The learners are able to distinguish between different types of model for time series analysis and there is understanding of data interpretation.
COut 2	The learner is able to interpret data using methods for summarizing data assets, including common graphical tools such as box plots, histograms, frequency polygon and ogive curves
COut 3	Different types of decision theory and the practical application of the same is well understood.
COut 4	Learners are able to apply the concept and take decisions under uncertainty
COut 5	Learners are able to analyze the relationship between Coefficient of Correlation and Regression coefficients
COut 6	Learner is able to apply simple and multiple linear regression models and demonstrate model parameters.
COut 7	Relationships between a response variable and a covariate or covariates is understood by the learner
COut 8	Learner is able to evaluate and improve simple and multiple linear regression models
COut 9	The learner is able to Perform basic statistical modelling and inference (estimation and hypothesis testing) using statistical analysis
COut 10	The learner is able to plan the collection of data and is able to manage and analyze data.

**Modules at a Glance**

<b>Applied Statistics</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Correlation and Regression	15
2	Time Series	15
3	Decision Theory	15
<b>Total No. of Lectures:</b>		<b>45</b>

<b>Sr. No.</b>	<b>Modules</b>
<b>1</b>	<b>Correlation and Regression</b>
	<ul style="list-style-type: none"> <li>Correlation Analysis: Meaning, Types of Correlation, Scatter diagram, Karl Pearson's method of Correlation Coefficient</li> <li>Regression Analysis: Meaning, Concept of Regression equations, Slope of the Regression</li> <li>Regression Coefficients, Relationship between Coefficient of Correlation and Regression coefficients, Coefficient of Determination</li> <li>Finding the equations of regression lines by method of least squares.</li> </ul>
<b>2</b>	<b>Time Series</b>
	<ul style="list-style-type: none"> <li>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). Additive and Multiplicative Model</li> <li>Estimation of Seasonal Component using Simple Arithmetic Mean for Additive Model (For Trend free data only).</li> <li>Concept of Forecasting.</li> </ul>
<b>3</b>	<b>Decision Theory</b>
	<ul style="list-style-type: none"> <li>Concept of Decision theory: - Decision maker, Courses of Action, States of Nature, Pay-off matrix;</li> <li>Decision making under uncertainty: - Maximin, Maximax, Minimax regret and Laplace criteria; simple examples to find optimum decision. Formulation of Payoff Matrix.</li> <li>Decision making under Risk: - Expected Monetary Value (EMV); Decision Tree; Simple Examples based on EMV. Expected Opportunity Loss (EOL), simple examples based on EOL</li> </ul>

**Applied Statistics****Question Paper Pattern (Academic Year: 2023-2024)****Internal Examination & Semester End Examination – 100 Marks****A] Internals-40 Marks**

<b>Method of evaluation</b>	<b>Total marks</b>
Written Test	20
Project/ Assignment / Work sheets/ Written Test	20
<b>TOTAL</b>	<b>40</b>

**B] Semester End Examination (SEE)- 60 Marks**

Maximum Marks 60

Duration : 2Hour

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

(2) Draw diagrams wherever necessary.

(3) Figures to the right indicate full marks.

<b>Question No.</b>	<b>Particulars (Nature of Questions)</b>	<b>Marks (Given)</b>	<b>Marks (To Be Attempted)</b>
Q-1	Attempt <b>any four</b> of the following. A. Numerical / Case study-based question B. Numerical / Case study-based question C. Numerical / Case study-based question D. Numerical / Case study-based question E. Numerical / Case study-based question	<b>25</b>	<b>20</b>
Q-2	Attempt <b>any four</b> of the following. A. Numerical / Case study-based question B. Numerical / Case study-based question C. Numerical / Case study-based question D. Numerical / Case study-based question E. Numerical / Case study-based question	<b>25</b>	<b>20</b>
Q-3	Attempt <b>any four</b> of the following. A. Numerical / Case study-based question B. Numerical / Case study-based question C. Numerical / Case study-based question D. Numerical / Case study-based question E. Numerical / Case study-based question	<b>25</b>	<b>20</b>
	<b>Total</b>	<b>75</b>	<b>60</b>



**Reference Books ( with Chapters):**

- Statistics by Schaum Series.
- Operations Research by Gupta and Kapoor.
- Operations Research by Schaum Series.
- Fundamentals of Statistics - D. N. Elhance.
- Statistical Methods - S.G. Gupta (S. Chand & Co.
- Statistics for Management - Lovin R. Rubin D.S. (Prentice Hall of India).
- Statistics - Theory, Method & Applications D.S.Sancheti& V. K. Kapoor.
- Modern Business Statistics - (Revised)-B. Pearles& C. Sullivan –Prentice Hall of India.
- Business Mathematics &Statistics : B Aggarwal, Ane Book Pvt. Limited.
- Business Mathematics : D C Sancheti& V K Kapoor, Sultan Chand & Sons.
- Mathematics for Economics and Finance, Martin Anthony, Norman Biggs,Cambridge lowprice editions, 2000.

**Syllabus of courses of FY BMS Programme  
(With effect from the Academic Year 2023-2024)**

**5. Ability Enhancement Courses, Value Enhancement Course, Indian Knowledge System  
5.B Value Enhancement Course (VEC)  
5.B.b Basis of Cost Accounting**

**Semester II**

<b>5. Ability Enhancement Courses, Value Enhancement Course, Indian Knowledge System</b>	
<b>5.B Value Enhancement Course (VEC)</b>	
<b>5.B.b Basis of Cost Accounting</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To understand and explain the conceptual framework of Cost Accounting
CObj 2	To explain the various costs related to Inventory
CObj 3	Learn about inventory management policies and objectives.
<b>Course Outcomes</b>	
COut 1	Learners will be able to understand the meaning of cost, Objectives, and scope of cost Accounting & classification of cost.
COut 2	Learners will understand about the meaning, need for and Importance of materials, procedures and documentation involved in procuring, storing & issuing material.
COut 3	Gain knowledge about Inventory control techniques, determination of various stock levels, computation and application of EOQ.
COut 4	It helps learners in understanding the attendance and payroll procedures, computation of labor turnover and different methods of remuneration and incentive systems.
COut 5	Learners will gain knowledge regarding different methods of allocation, apportionment and absorption of overheads and will learn about the treatment of under-absorption and over-absorption of overheads.
COut 6	Learner is able to calculate advanced variances, Interpret variances, analysis and evaluation of past performance using the results of variance analysis. Use of variances analysis to assess how future performance of an organisation can be improved through cost control technique
COut 7	Understanding of the emerging concepts of Cost Accounting is facilitated
COut 8	The learner is able to analyze the different types of costs and is able to factor in for the same.
COut 9	The learner is able to analyze between Absorption Costing vs. Marginal Costing
COut 10	The learner has an understanding of the different types of costs

### Modules at a Glance

Basis of Cost Accounting		
Sr. No.	Modules	No. of Lectures
1	Introduction to Cost Accounting	15
2	Elements of Cost	15
3	Introduction to Marginal & Standard costing	15
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
<b>1</b>	<b>Introduction to Cost Accounting</b>
	Meaning and definition; Need for Cost Accounting; advantages and limitations; Cost Accounting and financial Accounting; Cost concepts and Cost objects; methods of costing; Techniques of Costing (with emphasis on Uniform Costing); Cost center and Cost unit
<b>2</b>	<b>Elements of Cost</b>
	<p><b>(a) Material Costs:</b></p> <p>(i) Procurement of Materials,</p> <p>(ii) Inventory Management and Control,</p> <p>(iii) Inventory Accounting &amp; Valuation</p> <p>(iv) Physical Verification, treatment of losses</p> <p>(v) Scrap, spoilage, defectives and wastage.</p> <p><b>(b) Employee Costs:</b></p> <p>(i) Time keeping, Time booking and payroll,</p> <p>(ii) Labour Turnover, Overtime and idle time</p> <p>(iii) Principles and methods of remuneration and incentive schemes</p> <p>(iv) Employee cost reporting and measurement of efficiency.</p> <p><b>(c) Overheads:</b></p> <p>(i) Collection, classification and apportionment and allocation of overheads</p> <p>(ii) Absorption and treatment of over or under absorption of overheads</p> <p>(iii) Reporting of overhead costs</p>
<b>3</b>	<b>Introduction to Marginal &amp; Standard costing</b>

	<ul style="list-style-type: none"><li>(A) Marginal Costing<ul style="list-style-type: none"><li>(i) Meaning of Marginal Cost and Marginal Costing</li><li>(ii) Absorption Costing vs. Marginal Costing</li><li>(iii) Break-even analysis</li><li>(iv) Margin of safety</li><li>(v) Application of Marginal Costing for decision making (simple problems only)</li></ul></li><li>(B) Standard Costing &amp; Variance Analysis<ul style="list-style-type: none"><li>(i) Concept of standard cost and standard costing</li><li>(ii) Advantages and limitations</li><li>(iii) Computation of variances relating to material and labour costs only</li></ul></li></ul>
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## Basis of Cost Accounting

### *Question Paper Pattern (Academic Year: 2023-2024)*

#### Internal Examination & Semester End Examination – 100 Marks

##### A] Internals-40 Marks

Method of evaluation	Total marks
Written Test	20
Project/ Assignment / Work sheets/ Written Test	20
<b>TOTAL</b>	<b>40</b>

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

Maximum Marks                                  60

Duration    : 2 Hour

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

(2) Figures to the right indicate full marks.

Question No.	Particulars (Nature of Questions)	Marks (Given)	Marks (To Be Attempted)
Q-1	Attempt <b>any four</b> of the following. A. Numerical / Case study-based question B. Numerical / Case study-based question C. Numerical / Case study-based question D. Numerical / Case study-based question E. Numerical / Case study-based question	25	20
Q-2	Attempt <b>any four</b> of the following. A. Numerical / Case study-based question B. Numerical / Case study-based question C. Numerical / Case study-based question D. Numerical / Case study-based question E. Numerical / Case study-based question	25	20
Q-3	Attempt <b>any four</b> of the following. A. Numerical / Case study-based question B. Numerical / Case study-based question C. Numerical / Case study-based question D. Numerical / Case study-based question E. Numerical / Case study-based question	25	20
	<b>Total</b>	<b>75</b>	<b>60</b>

**Reference Books ( with Chapters**

1. Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Data, Prentice Hall
2. Management Accounting by Khan and Jain, Tata McGraw Hill
3. Practical Costing by P C Tulsian, Vikas New Delhi
4. Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd.
5. A Textbook of Cost And Management Accounting - 10th Edn by Arora M N, Vikas Publishing House Pvt. Ltd.
6. Cost Accounting: Principles & Practice - 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd. • Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd.
7. Students Guide to Cost Accounting & Financial Management (Set of 2 Volumes) (CAIPCC) (Group I) by Bhavesh N. Chandarana, Taxmann
8. Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi
9. Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
10. Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
11. Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
12. Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
13. Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai
14. Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
15. Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi
16. Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi Fundamentals of Cost Accounting by Jhamb. H. V., Ane Books Pvt. Ltd.
17. Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Data, Prentice Hall
18. Management Accounting by Khan and Jain, Tata McGraw Hill
19. Practical Costing by P C Tulsian, Vikas New Delhi
20. Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd.

**\*CRITERIA FOR EVALUATING POWERPOINT PRESENTATION/CASE STUDY/  
APPLICATIONBASED ACTIVITY:**

MARKS: 20 FY/SY/TY :

Division A/B

Semester:

Name of the Topic		Date of Presentation:					
Sr No	Roll No	Name of the student	Content (5)	Team building (5)	Presentation Skills		Total (20)
					Verbal (5)	Non Verbal (5)	
1							
2							
3							
4							
Sign: 1 _____ 2. _____ 3. _____ 4. _____ Faculty Sign: _____							
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Name of the Topic		Date of Presentation:					
Sr No	Roll No	Name of the student	Content (5)	Team building (5)	Presentation Skills		Total (20)
					Verbal (5)	Non Verbal (5)	
1							
2							
3							
4							
Sign: 1 _____ 2. _____ 3. _____ 4. _____ Faculty Sign: _____							
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Name of the Topic		Date of Presentation:					
Sr No	Roll No	Name of the student	Content (5)	Team building (5)	Presentation Skills		Total (20)
					Verbal (5)	Non Verbal (5)	
1							
2							
3							
4							
Sign: 1 _____ 2. _____ 3. _____ 4. _____ Faculty Sign: _____							