



# **TOLANI COLLEGE OF COMMERCE**

**(Autonomous)**

**Recognised Linguistic (Sindhi) Minority Institution**

**(Affiliated to University of Mumbai)**

**Re-Accredited (3rd Cycle) by N.A.A.C. with 'A' Grade**

150-151, Sher-E-Punjab Society,

Guru Gobind Singh Road,

Andheri (East) Mumbai-400 093

**Syllabus of**

**First Year of Bachelor of Commerce Programme**

**Semester I & II**

**(Academic Year 2022-2023)**



## Semester I

Serial no	Course Code	Course Name	Credits
<b>Elective Courses (EC)</b>			
<b>Discipline Specific Elective (DSE) Courses</b>			
1	TCC.UCOMI01	Accountancy and Financial Management - I	03
<b>Discipline Related Elective (DRE) Courses</b>			
2	TCC.UCOMI02	Commerce – I	03
3	TCC.UCOMI03	Business Economics - I	03
<b>Ability Enhancement Courses (AEC)</b>			
<b>Ability Enhancement Compulsory Courses (AECC)</b>			
4	TCC.UCOMI04	Business Communication - I	03
5	TCC.UCOMI05	Environmental Studies - I	03
<b>Core Courses (CC)</b>			
6	TCC.UCOMI06	Mathematical and Statistical Techniques – I	03
<b>Skill Enhancement Courses (SEC)</b>			
7	TCC.UCOMI07	Foundation Course - I	02
		<b>TOTAL</b>	<b>20</b>

## Semester II

Serial no	Course Code	Course Name	Credits
<b>Elective Courses (EC)</b>			
<b>Discipline Specific Elective (DSE) Courses</b>			
1	TCC.UCOMII01	Accountancy and Financial Management - II	03
<b>Discipline Related Elective (DRE) Courses</b>			
2	TCC.UCOMII02	Commerce – II	03
3	TCC.UCOMII03	Business Economics - II	03
<b>Ability Enhancement Courses (AEC)</b>			
<b>Ability Enhancement Compulsory Courses (AECC)</b>			
4	TCC.UCOMII04	Business Communication - II	03
5	TCC.UCOMII05	Environmental Studies - II	03
<b>Core Courses (CC)</b>			
6	TCC.UCOMII06	Mathematical and Statistical Techniques – II	03
<b>Skill Enhancement Courses (SEC)</b>			
7	TCC.UCOMII07	Foundation Course - II	02
		<b>TOTAL</b>	<b>20</b>



**Programme: Bachelor of Commerce**  
**Semester: I**  
**Discipline Specific Elective (DSE):**  
**Accountancy & Financial Management- I**  
**Course Code: TCC.UCOMI01**



<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – I</b>	
<b>Course Name: Accountancy &amp; Financial Management- I</b>		<b>Course Code: TCC.UCOMI01</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>4</b>	
<b>Credits</b>		<b>3</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Accounting standards issued by ICAI and Inventory valuation</b>	<b>15</b>
	<p><b>Accounting standards:</b> Concepts, benefits, procedures for issue of accounting standards.</p> <p><b>AS – 1: Disclosure of Accounting Policies</b> Purpose, Areas of Policies, Disclosure of Policies, Disclosure of Change in Policies, Illustrations</p> <p><b>AS–2: Valuation of Inventories (Stock)</b> Meaning, Definition, Applicability, Measurement of Inventory, Disclosure in Final Account, Explanation with Illustrations.</p> <p><b>AS – 9: Revenue Recognition</b> Meaning and Scope, Transactions excluded, Sale of Goods, Rendering of Services, Effects of Uncertainties, Disclosure, Illustrations.</p> <p><b>Inventory Valuation</b> Meaning of inventories Cost for inventory valuation Inventory systems: Periodic Inventory system and Perpetual Inventory System Valuation: Meaning and importance Methods of Stock Valuation as per AS – 2: FIFO and Weighted Average Method Computation of valuation of inventory as on balance sheet date: If inventory is taken on a date after the balance sheet or before the balance sheet.</p>	

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>2</b>	<b>Final Accounts</b>	<b>15</b>
	<p>Expenditure: Capital, Revenue Receipts: Capital, Revenue Adjustment and Closing Entries Final accounts of Manufacturing concerns (Proprietary Firm)</p>	



Module. No	Details	No. of Lectures
3	<b>Reading of Ledger Accounts</b>	15
	Introduction, Classification of Ledger accounts, Importance, Golden rules of accounting, Objectives, Who may need?, Steps to read accounts. Reading of : <ul style="list-style-type: none"> <li>• Personal Accounts</li> <li>• Real Accounts</li> <li>• Nominal Accounts</li> </ul>	

Module. No	Details	No. of Lectures
4	<b>Accounting for Hire Purchase</b>	15
	Meaning Calculation of interest Accounting for hire purchase transactions by asset purchase method based on full cash price. Journal entries, ledger accounts and disclosure in balance sheet for hirer and vendor (excluding default, repossession and calculation of cash price)	

### **Reference Books:**

- Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R. L. Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata McGraw Hill & Co. Ltd., Mumbai
- Financial Accounting by Leslie Chadwick, Prentice Hall of India Adin Bakley (P) Ltd.
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
- Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Sehgal Ashok, Mayur PaperBack
- Compendium of Statement & Standard of Accounting, ICAI.
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai
- Financial Accounting by Williams, Tata McGraw Hill & Co. Ltd., Mumbai
- Company Accounting Standards by Srinivasan Anand, Taxman.
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
- Introduction to Financial Accounting by Horngren, Pearson Publications.
- Financial Accounting by M. Mukherjee.M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi



## Evaluation Pattern

### Continuous Evaluation (Internal Assessment)

Exam Component	Total Marks
Assignment/Case Studies	15 Marks
<ul style="list-style-type: none"> <li>● Presentation/Book Review/ Assignment/ Viva Voce or</li> <li>● Report Writing/ Quiz after participation in a Webinar/ Workshop/ Seminar</li> </ul>	15 Marks
Objective Questions (MCQs)	10 Marks
Total	40 Marks

**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**

### Semester End Examination (SEE)

#### Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	A (Practical Question)OR B (Practical Question)	15 Marks
Q-2	A (Practical Question)OR B (Practical Question)	15 Marks
Q-3	A (Practical Question)OR A (Practical Question) B (Practical Question)	15 Marks 07 Marks 08 Marks
Q-4	A (Theory Question)B (Theory Question) OR Short notes (Any 3 out of 4)	07 Marks 08 Marks 15 Marks



**Programme: Bachelor of Commerce**

**Semester: I**

**Discipline Related Elective (DRE):**

**Commerce - I**

**Course Code: TCC.UCOMI02**



<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – I</b>	
<b>Course Name: Commerce - I</b>		<b>Course Code : TCC.UCOMI02</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>3</b>	
<b>Credits</b>		<b>3</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>Module No.</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Introduction to Business</b>	
	<ul style="list-style-type: none"> <li>• <b>Introduction to Business</b> : Concept &amp; Features, Functions of Business, Scope and Significance of Business, Traditional and Modern Concept of Business</li> <li>• <b>Business Objectives</b> : Steps in setting business objectives, Classification of Business Objectives – Organic Objectives, Economic Objectives, Social Objectives, Human Objectives, National Objectives, Distinguish between Economic and Social Objectives, Reconciliation of Economic and Social Objectives</li> <li>• <b>New Trends in Business</b> : Growth Strategies – Internal Growth (Intensification &amp; Diversification) &amp; External Growth (Mergers and Amalgamation, Acquisitions and Takeovers, Foreign Collaborations and Joint Ventures), Retrenchment Strategy (Divestment &amp; Liquidation Strategies), Restructuring Strategies (Merger &amp; Takeovers, Portfolio Restructuring, Financial Restructuring, Organisational Restructuring) and Turnaround Strategy (Concept, Need, Essentials and Steps)</li> </ul>	<b>12</b>
<b>2</b>	<b>Business Environment</b>	
	<ul style="list-style-type: none"> <li>• <b>Introduction</b> : Concept, Features and Importance of Business Environment, Inter-relationship between Business and Environment</li> <li>• <b>Constituents of Business Environment -I</b> : Internal and External Environment, Educational Environment and its impact, VUCA Business Environment, ESG (Environment, Social and Governance) and Sustainability</li> <li>• <b>Constituents of Business Environment -II</b> : International Trading Environment - WTO and Trading Blocs and their impact on Indian business</li> </ul>	<b>11</b>
<b>3</b>	<b>Entrepreneurship</b>	
	<ul style="list-style-type: none"> <li>• <b>Introduction to Entrepreneurship</b> : Concept and Importance of Entrepreneurship, Factors contributing to Growth of Entrepreneurship, Concept of Intrapreneur, Entrepreneur v/s Intrapreneur, Entrepreneur v/s Manager, Ethical Aspects in Entrepreneurship</li> <li>• <b>The Entrepreneurs</b> : Types of Entrepreneurs, Competencies of an Entrepreneur, Entrepreneurship Development Program (EDP), Incentives to Entrepreneurs in India, Women Entrepreneurs - Problems and Promotion Measures</li> </ul>	<b>10</b>



	<ul style="list-style-type: none"> <li>• <b>Introduction to Start-Up</b> – basic concept or key terms – elevator pitch, term sheet, booth strapping, etc. concept of incubation, accelerator.</li> </ul>	
<b>4</b>	<b>Business Planning</b>	
	<ul style="list-style-type: none"> <li>• <b>Introduction</b> : Business Planning – Concept, Importance and Process</li> <li>• <b>Business Unit Promotion</b> : Concept and Stages of Business Unit Promotion, Location – factors determining location, Licensing and Registration Procedure</li> <li>• <b>Project Planning</b> :, Concept and Importance of Project Planning, Project Report, Feasibility Study - Types and Importance, Filing Returns and Other Documents, Other Important Legal Provisions</li> </ul>	<b>12</b>

### Reference Books:

- Introduction to Business - Lawrence J. Gitman, Carl McDaniel, Amit Shah, Monique Reece, Linda Koffel, Bethann Talsma, James C. Hyatt by Open Stax
- Introduction to Business – Douglas Wilson, David Dusseau by Pearson Learning Solution.
- Understanding Business – William G. Nickels, James McHugh, Susan McHugh by McGraw Hill Education
- Introduction to Business – Glencoe by McGraw Hill Education
- Mergers, Acquisitions and Corporate Restructuring – Strategies and Practices- Rabi Narayan Kar, Published by International Book House Pvt Ltd, Mumbai.
- Business Organisation Management Maheshwari, Rajendra P, Mahajan, J.P., International Book House
- Introduction To Commerce, Vikram, Amit, Atlantic Pub
- Morrison J, The International Business Environment, Palgrave
- Francis Cherunilam, *Business Environment*-Himalaya Publishing House, New Delhi
- Aswathappa, Essentials of Business Environment, Himalaya Publishing House, New Delhi
- Business Environment Raj Aggarwal Excel Books, Delhi
- International Business Environment – Sukumar Nandi by Tata McGraw Hill
- International Business Environment – Anant K. Sundaram by PHI Learning Pvt. Ltd.
- WTO and South Asian Countries – Anshuman Gupta by Shipra Publication.
- Project Pain Reliever: A Just-In-Time Handbook for Anyone Managing Projects by Dave Garrett
- The Lazy Project Manager: How to Be Twice As Productive and Still Leave the Office Early by Peter Taylor
- Strategic Management, Kapoor, Veekas, Taxmann



- Strategic Management, David, Fred R., Phi Learning
- Strategic Management, Bhutani, Kapil, Mark Publication
- Development of Rural Women Entrepreneurship by Dr. Gyanmudra
- Entrepreneurship Development - Issues and Perspectives edited by Jaynal Ud-din Ahmed
- Entrepreneurship Development in India by Bishwanath Ghosh
- Development of Entrepreneurship by Dr. G.S.Batra
- Entrepreneurship, Hisrich, Robert D, Mc Graw Hill
- Entrepreneurship Development, Sharma, K.C., Reegal Book Depot



### **Evaluation Pattern**

#### **Continuous Evaluation (Internal Assessment)**

The Continuous evaluation will have components as follows:

<b>Component</b>	<b>Details</b>	<b>Total marks</b>
I	Assignment / Case Study / Current Affairs Diary / Field Study / Business Plan / Project	<b>15</b>
II	Presentation of Component I	<b>15</b>
III	One Periodical Test	<b>10</b>
	<b>Total</b>	<b>40</b>

**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**

#### **Semester End Examination**

#### **Question Paper Pattern**

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 12 Marks each.

<b>Question No</b>	<b>Particulars</b>	<b>Marks</b>
Q-1	Attempt any 2 of the following: (From Module I) a. b. c.	12 Marks
Q-2	Attempt any 2 of the following: (From Module II) a. b. c.	12 Marks
Q-3	Attempt any 2 of the following: (From Module III) a. b. c.	12 Marks
Q-4	Attempt any 2 of the following: (From Module IV) a. b. c.	12 Marks
Q-5	Attempt the following: (Entire Syllabus) Approach Based Question (6 marks) Short Notes (any 2 out of 3) (6 marks)	12 Marks



**Programme: Bachelor of Commerce**

**Semester: I**

**Discipline Related Elective (DRE):**

**Business Economics - I**

**Course Code: TCC.UCOMI03**



<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – I</b>	
<b>Course Name: Business Economics- I</b>		<b>Course Code : TCC.UCOMI03</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>3</b>	
<b>Credits</b>		<b>3</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>Unit</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Introduction to Business Economics</b>	<b>10</b>
	Meaning and features of Business Economics- Ten Principles of Economics- Economic Model: Production Possibility Curve (PPC) with respect to scarcity and efficiency (technical, productive, allocative, and social)- Role of Economist as a policy adviser- Why Economists disagree? Differences in scientific judgements and Differences in values- Economics in the Decisions Making Process: Needs, wants and scarce resources- Process of decision making – Home Economics and Bounded Rationality- Human decision making and its impact on business-Business Decision Making with respect to investment, growth and expansion and acquiring and keeping customers- The PESTLE framework-political, economic, social, technological, legal, and environmental..	

<b>Unit</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>2</b>	<b>Demand and Supply Analysis</b>	<b>12</b>
	Meaning of market and competition- The market demand curve- The determinants of market demand- The market supply curve- Determinants of Market Supply- The Market Mechanism: Interaction of demand and supply- Changes in Demand and Supply- Prices and allocation of resources-Price Ceilings and Price Floors. Elasticity of Demand: Meaning, Price Elasticity of Demand, Income Elasticity of Demand, Cross Price Elasticity of Demand, Promotional Elasticity of Demand- Using Elasticity in Managerial Decision Making.	

<b>Unit</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>3</b>	<b>Production and Cost Analysis</b>	<b>12</b>
	Meaning of production and Production function- Total, Average and Marginal Product- The Law of Diminishing Returns- Production Isoquants and their properties-Economic Region of Production- Marginal Rate of Technical Substitution- Isocost Lines-Least Cost Combination of Factors- Returns to Scale- The Innovation Process- Innovation and Global Competitiveness.	



	The Nature of Costs- Types of Costs: Economic Cost, Accounting Cost, Sunk Cost, Private Cost , Social Cost, Recurring Cost, Non-recurring Cost, Incremental Cost, Cash Cost, Book Costs and Life Cycle Costs- Short-run Cost Functions: Fixed and Variable Costs, Average and Marginal Costs, Cost Curves and Their Shapes- Long-run Cost Curves: Long-run Cost Curves, Long-run Marginal Cost Curves and Long-Run Average Cost Curve- Plant Size and Economies of Scale and Diseconomies of Scale- Purchasing Economies of Scale-Economies of Scope – Learning or Experience Curves.	
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Unit	Details	No. of Lectures
4	<b>An Introduction to Economics of Information and Behavioural Economics</b>	11
	Asymmetric information-Signalling to Convey Private Information- Adverse Selection: The Lemons Problem-Market and Government Responses-Hidden Actions- Screening to Uncover Private Information- Moral Hazards-Efficiency effects of moral hazards- Ways of overcoming moral hazards-Moral hazards in product markets- Brand name and reputations as hostages-Guarantees and Warranties- Asymmetric Information in labour Markets: Efficiency wage theory- Meaning of Behavioural Economics- Are people always rational? Do People Care About Fairness? People are inconsistent over time.	

**Reference Books:**

- Christopher Thomas and Charles Maurice: Managerial Economics-Foundations of Business Analysis and Strategy, 12<sup>th</sup> Edition, McGraw Hill, 2020, New Delhi.
- Dominick Salvatore and Siddhartha Rastogi: *Managerial Economics-Principles and Worldwide Applications*, Oxford University Press, 8<sup>th</sup> Edition, 2017, New Delhi.
- H L Ahuja: Business Economics-Microeconomic Analysis, 13<sup>th</sup> Edition, S. Chand, 2016, New Delhi.
- Ivan Png: Managerial Economics, 5<sup>th</sup> Edition, Routledge, 2016, New Delhi.
- Michael R. Bye: Managerial Economics and Business Strategy, 4<sup>th</sup> edition, McGraw Hill, 2003.
- N. Gregory Mankiw: Principles of Economics Cengage, 6<sup>th</sup> edition, 2017, New Delhi.
- N. Gregory Mankiw, Mark P. Taylor, and Andrew Ashwin: *Business Economics, 1<sup>st</sup> Edition, 2013, Cengage Learning.*
- R. Panneerselvam, P. Sivasankaran and P. Senthilkumar: Managerial Economics, 1<sup>st</sup> Edition, Cengage, 2018, New Delhi.
- Robert Pindyck and Daniel Rubinfeld: Microeconomics, 8th Edition, Pearson, 2018, New Delhi
- Suma Damodaran: Managerial Economics, Oxford University Press, 2<sup>nd</sup> edition, 2010, New Delhi.



## Additional Reading:

### (A) Newspapers:

- The Economic Times
- The Mint
- The Business Line
- The Times of India
- The Indian Express
- The Hindu

### (B) Magazines:

- The Economist
- The Economic and Political Weekly
- Business India
- Business World
- Outlook Money



## Evaluation Pattern

### Scheme of Evaluation Pattern

**Table 1A: Scheme of Continuous Evaluation (CE)**

Sub-components	Maximum Marks
1) Written assignment of 1000 words involving analysis of events related to the course taken from a newspaper, magazine, journal etc.(See Annexure I)	15
2) Book review. The book selected must be approved by the teacher. A report of 1000words must be submitted. (See Annexure II)	15
3) MCQ Based Test	10
Total	40

**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**

Table 1B: Scheme of Semester End Examination (SEE) Evaluation Question Paper Pattern for Semester End Examination (SEE)

**Maximum Marks: 60    Minimum Marks to Pass: 24**

**Duration: 2 hours**

Note: All questions are compulsory. Each question has an internal choice.

Question Number	Nature of Questions	Maximum Marks	From
1)	a)	Define the following concepts (Attempt any 7 out of 10):	Module I
	b)	State with reasons whether the following statements are true or false (Attempt any 4 out of 6)	
2)	<b>Attempt any 1 question out of the following 3:</b>		Module II
	a)	Full length question	
	b)	Three Notes (5 Marks Each)	
3)	<b>Attempt any 1 question out of the following 3:</b>		Module III
	a)	Full length question	
	b)	Three Notes (5 Marks Each)	
4)	<b>Attempt any 1 question out of the following 3:</b>		Module IV
	a)	Full length question	
	b)	Three Notes (5 Marks Each)	
	c)	Application/Numerical Question	



**Programme: Bachelor of Commerce**

**Semester: I**

**Ability Enhancement Compulsory Courses (AECC):**

**Business Communication - I**

**Course Code: TCC.UCOMI04**



<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – I</b>	
<b>Course Name: Business Communication- I</b>		<b>Course Code : TCC.UCOMI04</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>3 and Tutorials 04</b>	
<b>Credits</b>		<b>3</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Theory of Communication</b>	<b>20</b>
	<p><b>Concept of Communication:</b> Models of Communication – Linear / Interactive / Transactional / Shannon and Weaver (to be only discussed in class) Meaning, Definition, Process, Need, Feedback</p> <p>Emergence of Communication as a key concept in the Corporate and Global world</p> <p><b>Impact of technology enabled Communication:</b> Types – Internet, Blogs, E-mail, Moodle, Social Media (Facebook, Twitter &amp; WhatsApp) – Advantages and Disadvantages</p> <p><b>Communication at Workplace:</b> Channels - Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine</p> <p>Methods – Verbal/Nonverbal (including visual),</p> <p><b>Business Etiquettes:</b> (Office, Business Card, Telephone/Mobile/ Internet /Netiquette, Handshake, Business Meal, Greetings)</p> <p><b>Business Ethics:</b> Ethics at Workplace – Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and Media, Computer Ethics, Mass Media Laws, Corporate Social Responsibility</p> <p><b>Problems in Communication /Barriers to Communication:</b> Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers</p> <p><b>Listening:</b> Importance of Listening Skills, Obstacles to Listening ,Cultivating good Listening Skills</p>	



Module. No	Details	No. of Lectures
2	<b>Business Correspondence</b>	12
	<p><b>Theory of Business Letter Writing:</b> Parts, Structure, Layouts—Full Block. Principles of Effective Letter Writing, Principles of Effective Email Writing,</p> <p><b>Personnel Correspondence:</b> Statement of Purpose, Letter of Recommendation, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Appreciation, Letter of Resignation, Letter of Thank You, Letter of Condolence, Apology Letter, Letter for Sanction of Leave</p>	

Module. No	Details	No. of Lectures
3	<b>Language and Writing Skills</b>	13
	<p><b>Commercial Terms used in Business Communication</b> (to be only discussed)</p> <p><b>Paragraph Writing:</b> Developing an idea, using appropriate linking devices, etc. Cohesion and Coherence, etc.</p> <p><b>Tutorial Activities</b> Speaking Skills, Writing Skills, Remedial Grammar, Soft Skills – EQ, Conflict Management, Time Management (Students may be asked to make a Power Point Presentation on any topic of their choice in order to enhance LSRW – Listening / Speaking / Reading / Writing)</p>	

**Reference Books:**

- Ashley, A (1992) A Handbook Of Commercial Correspondence, Oxford University Press.
- Aswalthapa, K (1991) Organisational Behaviour, Himalayan Publication, Mumbai.
- Atreya N and Guha (1994) Effective Credit Management, MMC School of Management, Mumbai.
- Balan, K.R. and Rayudu C.S. (1996) Effective Communication, Beacon New Delhi.
- Bangh, LSue, Fryar, Maridell and Thomas David A. (1998) How to Write First Class Business Correspondence, N.T.C. Publishing Group USA.
- Banerjee, Bani P (2005) Foundation of Ethics in Mangement Excel Books 10. Businessworld Special Collector's Issue: Ethics and the Manager
- Barkar, Alan (1993) Making Meetings Work, Sterling Publications Pvt. Ltd., New Delhi.
- Basu, C.R. (1998) Business Organisation and Management, T.M.H. New Delhi.
- Benjamin, James (1993) Business and Professional Communication Concepts and



- Practices, Harper Collins College Publishers, New York.
- Bisen, Vikram and Priya, New Age International (P) Ltd., Publishers (2009) Business Communication
  - Bovee, Thill and Raina, 14<sup>th</sup> edn., 2018 . Business Communication Today
  - Burton, G and Thakur, (1995) Management Today- Principles and Practices. T.M.H.,New Delhi.
  - Darrow, Richard, Forrstal, Dan and Coolman, Aubrey (1967) Public Relations Handbook, The Dartwell Co., Chicago.
  - Ecouse Barry, (1999), Competitive Communication: A Rhetoric for Modern Business, OUP.
  - Fisher Dalmar, (1999), Communication in Organisation, Jaico Pub House, Mumbai, Delhi.
  - Frailley, L.E. (1982) Handbook of Business Letters, Revised Edn. Prentice HallInc.
  - French, Astrid (1993) Interpersonal Skills. Sterling Publishers, New delhi.
  - Fritzsche, David J (2005) Business Ethics: A Global and Managerial Perspective McGraw Hill
  - Ghanekar, A (1996) Communication Skills for Effective Management. Everest Publishing House, Pune.
  - Gupta, Anand Das (2010) Ethics, Business and Society: Managing Responsibly
  - Gupta, Dipankar (2006) Ethics Incorporated: Top Priority and Bottom Line
  - Kelly M. Quintanilla and Shawn T. Wahl. Business and Professional Communication: Keys for Workplace Excellence
  - Lesiker, Flatley, Rentz, Lentz and Pande, 13<sup>th</sup> edn., 2015 Business Communication: Connecting in a Digital World
  - Lesikar, Raymond V and Pettit, John D.(1994) Business Communication: Theory and Application, D a m e P u b l i c a t i o n s
  - Ludlow, Ron and Fergus Panton (1995) The Essence of Effective Communication, Prentice, New Delhi.
  - M. Ashraf, Rizvi (2006) Effective Technical Communication Tata McGraw Hill
  - Majumdar,P.K.(1992) Commentary on the Consumer protection Act, Prentice, New Delhi.
  - Mishra Rajiv K (2006) Code of Conduct for Managers Rupa Company
  - Monippalli, M.M. (1997), The Craft of Business Letter Writing, T.M.H. New Delhi.
  - Murphy, Herta and Hilde Brandt, Herbert W (1984) Effective Business Communication, McGraw Hill, New York.
  - Peterson, Robert A and Ferrell, O.C (2005) Business Ethics: New Challenges for Business Schools and Corporate Leaders Prentice Hall of India Pvt., Ltd
  - Raman, Meenakshi and Prakash Singh, OUP (2012) Business Communication, second edn.
  - Sadri Sorab, Sinha Arun and Bonnerjee peter (1998) Business Ethics: Concepts and Cases Tata McGraw Hill Public Company Limited
  - Shekhar, R.C (1997) Ethical Choices in Business Response Books
  - Stephenson, James (1988) Principles and Practice of Commercial Correspondence, Pilman and Sons Ltd. London.



## Evaluation Pattern

### Continuous Evaluation (CE) Test Pattern:

1.	Spoken English/ Writing Articles/ Book Reviews/ Case Studies/ Assignment Writing (Essay, Poems, Self-Introduction, etc.)	15 Marks
2.	Presentation/ Book Review/ Remedial Grammar/ Speech/ Mock Interviews/ Group Communication/ Conversational Skills	15 Marks
3.	Online MCQ Test	10 Marks
<b>Total Marks</b>		<b>40 Marks</b>

**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**

### Question Paper Pattern

#### Semester End Examination (SEE)

(Theoretical Courses) Business Communication- I

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory and carry 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 ( * <b>Multiple Choice/True or False / Match the columns / Fillin the Blanks</b> )	08 Marks 07 Marks
Q-2	A) Full Length Question B) Full Length Question	07 Marks 08 Marks
Q-2	<b>OR</b> Short Notes To be asked 05 To be answered 03	15 Marks



Q-3	A) Draft a Job application letter along with C.V <b>OR</b> B) Draft a Statement of Purpose Write a Paragraph on any 1 of the following topics in (200 Words)	10Marks
Q3	A) B)	10 Marks 05 Marks
Q-4	Draft the following letters ( <b>3 out of 5</b> ) – <b>5 Marks Each</b>  a) Letter of Recommendation b) Letter of Acceptance of Job Offer c) Letter of Resignation d) Letter of Appreciation e) Thank You/ Condolence/ Apology Letter/ Sanction for Leave Letter	15 Marks

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



**Programme: Bachelor of Commerce**

**Semester: I**

**Ability Enhancement Compulsory Courses (AECC):**

**Environmental Studies - I**

**Course Code: TCC.UCOMI05**



<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – I</b>	
<b>Course Name: Environmental Studies - I</b>		<b>Course Code: TCC.UCOMI05</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>4</b>	
<b>Credits</b>		<b>3</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>Module No. 1</b>	<b>Details</b>	<b>No. of Lectures</b>
	<b>Environment and Ecosystem</b>	<b>13</b>
	Environment: Meaning, definition, scope and its components; Ecosystem: Definition, Concept, Characteristics, components and types, functioning and structure- Food Chain and Food Web, Ecological Pyramids; Man and environment relationship; Importance and scope of Environmental Studies; Use of Environmental Calendar to create awareness about conservation of environment	

<b>Module No. 2</b>	<b>Details</b>	<b>No. of Lectures</b>
	<b>Natural Resources and Sustainable Development</b>	<b>13</b>
	Meaning and definitions; Classification and types of resources, factors influencing resource; Resource conservation- meaning and methods; Conventional and non-conventional resources; Problems associated with and management of water, forest and energy resources Resource utilization and sustainable development; Water footprint; Concept of water and energy audit	



<b>Module No. 3</b>	<b>Details</b>	<b>No. of Lectures</b>
	<b>Populations and Emerging Issues of Development</b>	<b>13</b>
	Pattern of population growth in the world and in India; Demographic Transition Theory; Population explosion in the world and in India and arising concerns; Measures taken to control population growth in India; Human population and environment; Environment and Human Health; Human Development Index; The World Happiness Index; Concept of Ecological Footprint	

<b>Module No. 4</b>	<b>Details</b>	<b>No. of Lectures</b>
	<b>Urbanisation and Environment</b>	<b>13</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 and safe cities in India Sustainable Cities	

<b>Module No. 5</b>	<b>Details</b>	<b>No. of Lectures</b>
	<b>Reading of Thematic Maps and Map Filling</b>	<b>08</b>
	<b>Reading of Thematic Maps</b> Located bars, Circles, Pie charts, Isopleths, Choropleth, Flow map, and Pictograms -Only reading and interpretation.	04
	<b>Map Filling:</b> Map filling of World (Environmentally significant features) using point, line and polygon segment.	04

### **Reference Books:**

- McKinney M.L. & Schoch R.M., 1998: Environmental Science, Jones & Bartlett Publishers, London
- Allaby M. 2002: Basics of Environmental Sciences, Routledge, London
- Odum E.P. (1971): Fundamentals of Ecology, W.B. Saunders, Philadelphia
- Rao K.L. 1975: India's Water Wealth, Orient Longman Ltd. New Delhi



- Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute Oxford Univ. Press. 473p
- Rajgopalan C (2015): Environmental Studies. Oxford University Press
- Zimmerman W E (1972) Zimmerman's World Resources and Industries' Harper & Row
- Down to Earth, Centre for Science and Environment
- Census Handbooks Human Development Report-2019
- Human Development Report 2020 "The next frontier Human development and the Anthropocene", United Nations Development Programme (eISBN: 978-92-1-005516-1) 412 p.p <http://hdr.undp.org/en/2020-report>
- Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co.
- Provisional Population Totals Paper 1 of 2011 India, Office of the Registrar General & Census Commissioner India. Product No. 00-001-2011-Cen-Book (E) 13 p.p
- Gautam Alka, 2009: Environmental Geography, Sharda Pustak Bhavan, Allahabad, India  
Singh, Savindra, 2011: Environmental Geography, Prayag Pustak Bhavan, Allahabad, India



## **Evaluation Pattern**

### **Continuous Evaluation (Internal Assessment)**

**The Continuous evaluation will consist of one class test of 10 marks and a Fieldwork-based project work and assignment or presentation or report-writing of 15 marks each.**

**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**

### **Semester End Examination**

#### **Question Paper Pattern**

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 12 Marks each.

<b>Question No.</b>	<b>Particular</b>	<b>Marks</b>
Q-1	A. Map Reading (World Map) B. Map filling (World Map)	12 Marks
Q-2	Attempt any One of the following: (From Module I) A. B.	12 Marks
Q-3	Attempt any One of the following: (From Module II) A. B.	12 Marks
Q-4	Attempt any One of the following: (From Module III) A. B.	12 Marks
Q-5	Attempt any One of the following: (From Module IV) A. B.	12 Marks



**Program: Bachelor of Commerce**

**Semester: I**

**Core Course (CC):**

**Mathematical and Statistical Techniques-I**

**Course Code: TCC.UCOMI06**

<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – I</b>	
<b>Course Name: Mathematical and Statistical Techniques-I</b>		<b>Course Code : TCC.UCOMI06</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>5</b>	
<b>Tutorials per week</b>		<b>4</b>	
<b>Credits</b>		<b>3</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Shares and Mutual Funds</b>	<b>15</b>
	<p><b>Shares:</b> Concept of share, face value, market value, dividend, equity shares, preferential shares, bonus shares. Simple examples.</p> <p><b>Mutual Funds:</b> Simple problems on calculation of Net income after considering entry load, dividend, change in Net Asset Value (N.A.V.) and exit load. Averaging of price under the Systematic Investment Plan</p>	

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>2</b>	<b>Permutation, Combination and Linear Programming Problems</b>	<b>15</b>
	<p><b>Permutation and Combination:</b> Factorial Notation, Fundamental principle of counting, Permutation as arrangement, Simple examples, combination as selection, Simple examples, Relation between <math>{}^n C_r</math> and <math>{}^n P_r</math> Examples on commercial application of permutation and combination</p> <p><b>Linear Programming Problem:</b> Sketching of graphs of (i) linear equation <math>Ax + By + C = 0</math> (ii) linear inequalities. Mathematical Formulation of Linear Programming Problems upto 3 variables. Solution of Linear Programming Problems using graphical method up to two variables.</p>	

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>3</b>	<b>Summarization Measures</b>	<b>15</b>
	<p><b>Measures of Central Tendencies:</b> Definition of Average, Types of Averages: Arithmetic Mean, Median, and Mode for grouped as well as ungrouped data. Quartiles, Deciles and Percentiles. Using Ogive locate median and Quartiles. Using Histogram locate mode. Combined and Weighted mean.</p> <p><b>Measures of Dispersions:</b> Concept and idea of dispersion. Various measures Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance, Combined Variance.</p> <p>Classification and Tabulation of Data</p> <p>Applications of Mean, Median and Mode</p>	



Module. No	Details	No. of Lectures
4	<b>Elementary Probability Theory</b>	15
	<p><b>Probability Theory:</b> Concept of random experiment/trial and possible outcomes; Sample Space and Discrete Sample Space; Events their types, Algebra of Events, Mutually Exclusive and Exhaustive Events, Complimentary events. Classical definition of Probability, Addition theorem (without proof), conditional probability. Independence of Events: <math>P(A \cap B) = P(A)P(B)</math>. Simple examples.</p> <p><b>Random Variable:</b> Probability distribution of a discrete random variable; Expectation and Variance of random variable, simple examples on probability distributions.</p>	

**Reference Books:**

- Fundamentals of Statistics - D. N. Elhance.
- Statistical Methods - S.G. Gupta (S. Chand & Co.
- Statistics for Management - Lovin R. Rubin D.S.
- Statistics - Theory, Method & Applications D.S.Sancheti & V. K. Kapoor.
- Business Mathematics & Statistics: B Aggarwal, Ane Book Pvt. Limited
- Business Mathematics By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006
- Mathematics for Business Economics: By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc- Graw Hill Publishing Co. Ltd.



**Evaluation Pattern**  
**Continuous Evaluation (Internal Assessment)**

Exam Component	Total Marks
Assignment/Case Studies	15 Marks
<ul style="list-style-type: none"> <li>● Presentation/Book Review/ Assignment/ Viva Voce or</li> <li>● Report Writing/ Quiz after participation in a Webinar/ Workshop/ Seminar</li> </ul>	15 Marks
Objective Questions (MCQs)	10 Marks
Total	40 Marks

**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**

**Semester End Examination**  
**Question Paper Pattern**

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 12 Marks each. And each sub-question of 6 marks each.

Question No	Particular	Marks
Q-1	Attempt any 2 of the following: (From Module I) a. b. c.	12 Marks
Q-2	Attempt any 2 of the following: (From Module II) a. b. c.	12 Marks
Q-3	Attempt any 2 of the following: (From Module III) a. b. c.	12 Marks
Q-4	Attempt any 2 of the following: (From Module IV) a. b. c.	12 Marks
Q-5	Attempt any 2 of the following: (From Module V) a. b. c.	12 Marks



**Programme: Bachelor of Commerce**

**Semester: I**

**Skill Enhancement Courses (SEC):**

**Foundation Course - I**

**Course Code: TCC.UCOMI07**

<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – I</b>	
<b>Course Name: Foundation Course- I</b>		<b>Course Code: TCC.UCOMI07</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>3</b>	
<b>Credits</b>		<b>2</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>UNIT. No.</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Overview of Indian Society</b>	<b>05</b>
	Understand the multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender; Appreciate the concept of linguistic diversity in relation to the Indian situation; Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as difference	

<b>UNIT. No.</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>2</b>	<b>Concept of Disparity- 1</b>	<b>10</b>
	Understand the concept of disparity as arising out of stratification and inequality; Explore the disparities arising out of gender with special reference to violence against women including domestic violence, sexual harassment at workplace, female foeticide (declining sex ratio), and portrayal of women in media; Measures to enhance the status of women in the society; Gender identity & gendered violence; Appreciate the inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities.	

<b>UNIT No.</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>3</b>	<b>Concept of Disparity-2</b>	<b>10</b>
	Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism and casteism including honour killings; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences	



UNIT No.	Details	No. of Lectures
<b>4</b>	<b>The Indian Constitution</b>	<b>10</b>
	Introduction to the Constitution of India; Philosophy of the Constitution as set out in the Preamble; The structure of the Constitution-the Preamble, Main Body and Schedules; Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society; Basic features of the Constitution.	

UNIT No.	Details	No. of Lectures
<b>5</b>	<b>Significant Aspects of Political Processes</b>	<b>10</b>
	The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics; Role and significance of women in politics	

### **Reference Books:**

- Social and Economic Problems in India, Naseem Azad, R Gupta Pub (2011)
- Indian Society and Culture, Vinita Padey, Rawat Pub (2016)
- Social Problems in India, Ram Ahuja, Rawat Pub (2014)
- Faces of Feminine in Ancient, medieval and Modern India, Mandakranta Bose Oxford University Press
- National Humana rights commission- disability Manual
- Rural, Urban Migration: Trends, challenges & Strategies, S Rajagopalan, ICFAI- 2012
- Regional Inequalities in India Bhat L SSSRD- New Delhi
- Urbanisation in India: Challenges, Opportunities & the way forward, I J Ahluwalia, Ravi Kanbur, P K Mohanty, SAGE Pub (2014)
- The Constitution of India, P M Bakshi 2011
- The Problems of Linguistic States in India, Krishna Kodesia Sterling Pub
- Politics in India: structure, Process and Policy Subrata Mitra, Rouutlege Pub
- Politics in India, Rajani Kothari, Orient Blackswan
- Problems of Communalism in India, Ravindra Kumar Mittal Pub
- Combating communalism in India: Key to National Integration, Kawal Kishor Bhardwaj, Mittal Pub



**Evaluation Pattern**

**Continuous Evaluation (Internal Assessment)**

**The Continuous evaluation will consist of one class test of 10 marks and a Fieldwork-based project work and assignment or presentation or report-writing of 15 marks each.**

**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**

**Semester End Examination**

**Question Paper Pattern**

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 10 Marks each.

<b>Question No</b>	<b>Particular</b>	<b>Marks</b>
Q-1	A. Fill in the blanks: (From All Modules)	05 Marks
	B. State the following statements are True or False: (From All Modules)	05 Marks
Q-2	Attempt any ONE of the following: (From Module I) A. B.	10 Marks
Q-3	Attempt any ONE of the following: (From Module II) A. B.	10 Marks
Q-4	Attempt any ONE of the following: (From Module III) A. B.	10 Marks
Q-5	Attempt any ONE of the following: (From Module IV) A. B.	10 Marks
Q-6	Attempt any ONE of the following: (From Module V) A. B.	10 Marks



**Programme: Bachelor of Commerce**  
**Semester: II**  
**Discipline Specific Elective (DSE):**  
**Accountancy & Financial Management- II**  
**Course Code: TCC.UCOMII01**

<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – II</b>	
<b>Course Name: Accountancy &amp; Financial Management-II</b>		<b>Course Code: TCC.UCOMII01</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>4</b>	
<b>Credits</b>		<b>3</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Accounting from Incomplete Records</b>	<b>15</b>
	Introduction to Single Entry System Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)	

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>2</b>	<b>Consignment Accounts</b>	<b>13</b>
	Accounting for consignment transactions Valuation of Stock Invoicing of goods at higher price (Excluding: Overriding Commission, Normal/Abnormal Losses)	

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>3</b>	<b>Branch Accounts</b>	<b>15</b>
	Meaning & Classification of Branch Accounting for Dependent Branch not maintaining full books of accounts under: <ul style="list-style-type: none"> <li>• Debtors Method</li> <li>• Stock &amp; Debtors Method</li> </ul>	

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>4</b>	<b>Fire Insurance Claims</b>	<b>13</b>
	Calculation of Loss of Stock by Fire, Ascertainment of Claim as per the Insurance Policy (Exclude: Loss of Profit and Consequential Loss)	



<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>5</b>	<b>Provision for Depreciation</b>	<b>04</b>
	Meaning of depreciation Need of depreciation Causes of depreciation Accounting procedure for disposal of fixed assets Methods of depreciation	

### **Reference Books:**

- Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R. L. Gupta and M. Radhaswamy, S. Chand and Company(P)Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata McGraw Hill & Co. Ltd., Mumbai
- Financial Accounting by Leslie Chadwick, Prentice Hall of India Adin Bakley (P) Ltd.
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co.Ltd., Mumbai.
- Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Sehgal Ashok, Mayur PaperBack
- Compendium of Statement & Standard of Accounting, ICAI.
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai
- Financial Accounting by Williams, Tata McGraw Hill & Co. Ltd., Mumbai
- Company Accounting Standards by Srinivasan Anand, Taxman.
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
- Introduction to Financial Accounting by Horngren, Pearson Publications.
- Financial Accounting by M. Mukherjee.M. Hanif. Tata McGraw Hill Education Private Ltd;New Delhi



## Evaluation Pattern

### Continuous Evaluation (Internal Assessment)

Exam Component	Total Marks
Assignment/Case Studies	15 Marks
<ul style="list-style-type: none"> <li>● Presentation/Book Review/ Assignment/ Viva Voce or</li> <li>● Report Writing/ Quiz after participation in a Webinar/ Workshop/ Seminar</li> </ul>	15 Marks
Objective Questions (MCQs)	10 Marks
Total	40 Marks

**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**

### Semester End Examination (SEE) Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	A (Practical Question)OR B (Practical Question)	15 Marks
Q-2	A (Practical Question)OR B (Practical Question)	15 Marks
Q-3	A (Practical Question)OR A (Practical Question) B (Practical Question)	15 Marks  07 Marks 08 Marks
Q-4	A (Theory Question)B (Theory Question)  OR Short notes (Any 3 out of 4)	07 Marks 08 Marks  15 Marks



**Programme: Bachelor of Commerce**

**Semester: II**

**Discipline Related Elective (DRE):**

**Commerce - II**

**Course Code: TCC.UCOMII02**

<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – II</b>	
<b>Course Name: Commerce – II</b>		<b>Course Code : TCC.UCOMII02</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>3</b>	
<b>Credits</b>		<b>3</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>Module No.</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Concept of Services</b>	
	<ul style="list-style-type: none"> <li>• <b>Introduction:</b> Meaning, Characteristics, Scope and Classification of Services – Importance of service sector in the Indian context</li> <li>• <b>Marketing Mix Services:</b> Consumer expectations, Services Mix, - Product, Place, Price, Promotion, Process of Services delivery, Physical evidence and people</li> <li>• <b>Service Strategies:</b> Market research and Service development cycle, Managing demand and capacity, opportunities and challenges in service sector, Importance of Customer Relationship Management (CRM) in Services Marketing</li> </ul>	<b>12</b>
<b>2</b>	<b>Retailing</b>	
	<ul style="list-style-type: none"> <li>• <b>Introduction:</b> Concept of organized and unorganized retailing, Trends in Retailing, growth of organized retailing in India, Survival strategies for unorganized Retailers</li> <li>• <b>Retail Formats:</b> Store format, Non – Store format, Store Planning, design and layout, E-Retailing</li> <li>• <b>Retail Scenario:</b> Retail Scenario in India and Global context – Prospects and Challenges in India. Mall Management – Retail Franchising. FDI in Retailing, Ethics in Retailing, Careers in Retailing</li> </ul>	<b>12</b>
<b>3</b>	<b>Recent Trends in Service Sector</b>	
	<ul style="list-style-type: none"> <li>• <b>ITES Sector:</b> Concept and scope of BPO, KPO, LPO and ERP.</li> <li>• <b>Banking and Insurance Sector:</b> ATM, Debit &amp; Credit Cards, Internet Banking / Digital banking – UPI, NEFT – Opening of Insurance sector for private players, FDI and its impact on Banking and Insurance Sector in India,</li> <li>• <b>Logistics:</b> Networking – Importance – Challenges &amp; Trends in Hospitality Sector</li> </ul>	<b>10</b>

<b>4</b>	<b>E-Commerce</b>	
	<ul style="list-style-type: none"> <li>• <b>Introduction:</b> Meaning, Features, Functions and Scope of E-Commerce-Importance and Limitations of E-Commerce</li> <li>• <b>Types of E-Commerce:</b> Basic ideas and Major activities of B2C, B2B, C2C, C2B and B2G</li> <li>• <b>Present status of E-Commerce in India:</b> Transition to E-Commerce in India, E-Transition Challenges for Indian Corporates; On-line Marketing Research, E-payments</li> </ul>	<b>11</b>

**Reference Books:**

- Service Marketing, Temani, V.K., Prism Pub
- Services Marketing: People, Technology, Strategy (Eighth Edition) Christopher Lovelock and Jochen Wirtz
- Services Marketing : The Indian Context - R. Srinivasan
- Services Marketing: Text and Cases - Harsh V. Verma
- Essentials of Services Marketing - Christopher Lovelock, Jochen Wirtz, and Patricia Chew
- Introduction To Retailing, Lusch, Robert F., Dunne, Patrick M., Carver, James R., Cengage Learning
- Retailing Management, Levy Michael., Weitz Barton A, Tata Mcgraw Hill
- Retail Management in India – S.N.L.Das
- Retailing Management – Text and Cases – Swapana Pradhan
- Retail Management – Chetan Bajaj, Rajnish Tul & Nidhi Varma Srivastava
- The Black Book of Outsourcing: How to Manage the Changes, Challenges and Opportunities – Douglas Brown & Scott Wilson – Wiley Desktop Editions
- Business Process Outsourcing: OH! BPO – Structure and Chaos, Fund and Agony – Subhasish Biswas and V Anandkumar – Sage Publications
- How to start a New BPO/KPO/LPO Unit in India – Virendra K. Pamecha – Sterling Book House
- Modern ERP: Select, Implement & Use Today’s Advanced Business Systems – Marianne Bradford
- Integrated Business Process with ERP Systems – Jeffrey Word & Simha R. Magal –Wiley
- Elements of Banking and Insurance – Jyotsna Sethi, Nishwan Bhatia – PHI Learning Pvt. Ltd.
- Banking and Insurance : Principles and Practices – Neelam C.Gulati - Abebooks
- Logistics Management – S.K. Nandi & S. L. Ganapathi – Oxford University Press



- Introduction to Logistics Systems Management (Second Edition) – Gianpaolo Ghiani, Gilbert Laporte, Roberto Musmanno – Wiley
- Logistics – An Introduction to Supply Chain Management – Donald Waters
- Introduction To E – Commerce, Dhawan, Nidhi, International Book House
- The Complete E-Commerce Book – Janice Reynolds
- E-Commerce – An Indian Perspective – P.T. Joseph, S.J.
- E-Commerce : Fundamentals and Applications – Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang – Wiley



## Evaluation Pattern

### Continuous Evaluation (Internal Assessment)

The Continuous evaluation will have components as follows:

Component	Details	Total marks
I	Assignment / Case Study / Biz Chronicle / Field Study / Business Plan	15
II	Presentation of Component I	15
III	One Periodical Test	10
	<b>Total</b>	<b>40</b>

**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**

### Semester End Examination

#### Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Attempt any 2 of the following: (From Module I) a. b. c.	12 Marks
Q-2	Attempt any 2 of the following: (From Module II) a. b. c.	12 Marks
Q-3	Attempt any 2 of the following: (From Module III) a. b. c.	12 Marks
Q-4	Attempt any 2 of the following: (From Module IV) a. b. c.	12 Marks
Q-5	Attempt the following: (Entire Syllabus) Approach Based Question (6 marks) Short Notes (any 2 out of 3) (6 marks)	12 Marks



**Programme: Bachelor of Commerce**

**Semester: II**

**Discipline Related Elective (DRE):**

**Business Economics - II**

**Course Code: TCC.UCOMII03**

<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – II</b>	
<b>Course Name: Business Economics- II</b>		<b>Course Code : TCC.UCOMII03</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>3</b>	
<b>Credits</b>		<b>3</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>Unit</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Business Decisions in Competitive Markets</b>	<b>10</b>
	Market Structure and Degree of Competition-Concepts of Revenue-Meaning, features, and Importance of Perfect Competition-Demand Facing a Price-Taking Firm-Profit Maximisation in the Short-Run: Earning Positive Profit and The Shut-Down Point- Long-Run Analysis of a Perfectly Competitive Firm- Is Competition Always Good?	

<b>Unit</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>2</b>	<b>Business Decisions for Firms with Market Power</b>	<b>12</b>
	Market Power-Measurement of Market Power: Market, Elasticity of Demand, The Lerner Index and Cross-Price Elasticity of Demand- Barriers to Entry: Barriers Created by Government, Economies of Scale, Essential Input Barriers, Brand Loyalties, Consumer Lock-in, Network Effects and Sunk Cost- Meaning and Features of Monopoly-Why Monopolies Arise?: Monopoly Resources, Government Created Monopolies and Natural Monopolies- Monopolist's Demand Curve-Profit Maximisation Under Monopoly-Why a Monopolist Does Not Have A Supply Curve?-The Welfare Cost of Monopolies.  Monopolistic Competition: Meaning and Features-Monopolistic Competition versus Perfect Competition-Monopolistic Competition and the Welfare Society-The Role of Advertising in Monopolistic Competition.	

<b>Unit</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>3</b>	<b>Strategic Decision Making in Oligopoly Markets</b>	<b>12</b>
	Oligopoly: Meaning and Features-The Equilibrium for An Oligopoly-The Size of Oligopoly and Market Outcomes- The Economics of Co-operation: The Prisoner's Dilemma Model- Oligopoly and Market Concentration- The Herfindahl	

	Index and Contestable Market- Oligopoly Models: The Cournot Model and The Kinked Demand Curve Model- Profitability and Efficiency Implications of Oligopoly: Porter's Strategic Framework-Public Policy toward Oligopolies.	
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Unit	Details	No. of Lectures
<b>4</b>	<b>Pricing Techniques</b>	<b>11</b>
	Pricing Techniques: Meaning and Objectives-Types of Pricing Techniques: Pricing of Multiple Products, Pricing of Joint Products, Transfer Pricing, Price Discrimination, Product Bundling, Cost Plus Pricing, Peak Load Pricing, Penetration Pricing, Entry Deterring Pricing, Every Day Low Pricing Strategy, Prestige Pricing, Price Skimming, Price Lining, Value Pricing, Price Matching, Auction Pricing.	

**Reference Books:**

- Christopher Thomas and Charles Maurice: Managerial Economics-Foundations of Business Analysis and Strategy, 12<sup>th</sup> Edition, McGraw Hill, 2020, New Delhi.
- Dominick Salvatore and Siddhartha Rastogi: *Managerial Economics-Principles and Worldwide Applications*, Oxford University Press, 8<sup>th</sup> Edition, 2017, New Delhi.
- Geetika, P. G. (2013). Managerial Economics. New Delhi: Tata McGraw Hill Education Private Limited, 2nd Edition.
- H L Ahuja: Business Economics-Microeconomic Analysis, 13<sup>th</sup> Edition, S. Chand, 2016, New Delhi.
- Ivan Png: Managerial Economics, 5<sup>th</sup> Edition, Routledge, 2016, New Delhi.
- Michael R. Bye: Managerial Economics and Business Strategy, 4<sup>th</sup> edition, McGraw Hill, 2003.
- N. Gregory Mankiw: Principles of Economics Cengage, 6<sup>th</sup> edition, 2017, New Delhi.
- N. Gregory Mankiw, Mark P. Taylor, and Andrew Ashwin: *Business Economics, 1<sup>st</sup> Edition, 2013, Cengage Learning.*
- R. Panneerselvam, P. Sivasankaran and P. Senthilkumar: Managerial Economics, 1<sup>st</sup> Edition, Cengage, 2018, New Delhi.
- Robert Pindyck and Daniel Rubinfeld: Microeconomics, 8th Edition, Pearson, 2018, New Delhi
- Suma Damodaran: Managerial Economics, Oxford University Press, 2<sup>nd</sup> edition, 2010, New Delhi.



### **Additional Reading:**

#### (A) Newspapers:

- The Economic Times
- The Mint
- The Business Line
- The Times of India
- The Indian Express
- The Hindu

#### (B) Magazines:

- The Economist
- The Economic and Political Weekly
- Business India
- Business World
- Outlook Money



## Evaluation Pattern

### Scheme of Evaluation Pattern

**Table 1A: Scheme of Continuous Evaluation (CE)**

Sub-components	Maximum Marks
1) Written assignment of 1000 words involving analysis of events related to the course taken from a newspaper, magazine, journal etc.(See Annexure I)	15
2) Book review. The book selected must be approved by the teacher. A report of 1000 words must be submitted. (See Annexure II)	15
3) MCQ Based Test	10
Total	40

Table 1B: Scheme of Semester End Examination (SEE) Evaluation Question  
**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**

### **Paper Pattern for Semester End Examination (SEE)**

**Maximum Marks: 60    Minimum Marks to Pass: 24**

**Duration: 2 hours**

Note: All questions are compulsory. Each question has an internal choice.

Question Number	Nature of Questions	Maximum Marks	From
1)	a)	Define the following concepts (Attempt any 7 out of 10):	Module I
	b)	State with reasons whether the following statements are true or false (Attempt any 4 out of 6)	
	<b>Attempt any 1 question out of the following 3:</b>		
2)	a)	Full length question	Module II
	b)	Three Notes (5 Marks Each)	
	c)	Application/Numerical Question	
3)	<b>Attempt any 1 question out of the following 3:</b>		Module III
	a)	Full length question	
	b)	Three Notes (5 Marks Each)	
4)	<b>Attempt any 1 question out of the following 3:</b>		Module IV
	a)	Full length question	
	b)	Three Notes (5 Marks Each)	
	c)	Application/Numerical Question	



**Programme: Bachelor of Commerce**

**Semester: II**

**Ability Enhancement Compulsory Courses (AECC):**

**Business Communication - II**

**Course Code: TCC.UCOMII04**



<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – II</b>	
<b>Course Name: Business Communication- II</b>		<b>Course Code : TCC.UCOMII04</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>3 and Tutorials 04</b>	
<b>Credits</b>		<b>3</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Group Communication</b>	<b>20</b>
	<p><b>Interviews:</b> Group Discussion, Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit, Online</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, Resolutions and Minutes of a Meeting, Types of Secretaries – Company Secretary/ Private Secretary Functions of secretaries (only to be discussed and not to be assessed)</p> <p><b>Presentations:</b> Principles of Effective Presentation, how to make a Power-Point Presentation</p> <p><b>Committees and Conferences:</b> Importance and Types of Committees, Meaning and Importance of Conference, Organizing a Conference, Modern Methods: Skype &amp; Webinar</p> <p><b>Public Relations:</b> Meaning, Functions of PR Department, External and Internal Measures of PR, Crisis Management, Press Release</p>	

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>2</b>	<b>Business Correspondence</b>	<b>12</b>
	<p><b>Trade Letters:</b> Letters of Inquiry, Letters of Complaints, Claims, Adjustments, Sales Letters, Promotional Leaflets and Fliers, Consumer Grievance Redressed Letters, Letters under Right to Information (RTI) Act</p>	



<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>3</b>	<b>Language and Writing Skills</b>	<b>13</b>
	<b>Reports and Business Proposals:</b> Parts, Types, Feasibility Reports, Investigative Reports, Drafting of Business Proposals <b>Summarisation:</b>	
	<b>Identification of main and supporting/sub points, Presenting these in a cohesive manner</b> <b>Tutorial Activities:</b> <b>Group Discussion, Book Reviews, Mock Interviews, Presentations</b>	

### **Reference Books:**

- Ashley, A (1992) A Handbook Of Commercial Correspondence, Oxford University Press.
- Aswalthapa, K (1991) Organisational Behaviour, Himalayan Publication, Mumbai.
- Atreya N and Guha (1994) Effective Credit Management, MMC School of Management, Mumbai.
- 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 FirstClass Business Correspondence, N.T.C. Publishing Group USA.
- Banerjee, Bani P (2005) Foundation of Ethics in Mangement Excel Books10.Businessworld Special Collector's Issue: Ethics and the Manager
- Barkar, Alan (1993) Making Meetings Work, Sterling Publications Pvt. Ltd., New Delhi.
- Basu, C.R. (1998) Business Organisation and Management, T.M.H. New Delhi.
- Benjamin, James (1993) Business and Professional Communication Concepts and Practices, Harper Collins College Publishers, New York.
- Bisen, Vikram and Priya, New Age International (P) Ltd., Publishers (2009) Business Communication
- Bovee, Thill and Raina, 14<sup>th</sup> edn., 2018 . Business Communication Today
- Burton, G and Thakur, (1995) Management Today- Principles and Practices. T.M.H., New Delhi.
- Darrow, Richard, Forrstal, Dan and Coolman, Aubrey (1967) Public Relations Handbook, The Dartwell Co., Chicago.
- Ecouse Barry, (1999), Competitive Communication: A Rhetoric for Modern Business, OUP.



- Fisher Dalmar, (1999), Communication in Organisation, Jaico Pub House, Mumbai, Delhi.
- Frailley, L.E. (1982) Handbook of Business Letters, Revised Edn. Prentice Hall Inc.
- French, Astrid (1993) Interpersonal Skills. Sterling Publishers, New delhi.
- Fritzsche, David J (2005) Business Ethics: A Global and Managerial Perspective McGraw Hill
- Ghanekar, A (1996) Communication Skills for Effective Management. Everest Publishing House, Pune.
- Gupta, Anand Das (2010) Ethics, Business and Society: Managing Responsibly
- Gupta, Dipankar (2006) Ethics Incorporated: Top Priority and Bottom Line
- Kelly M. Quintanilla and Shawn T. Wahl. Business and Professional Communication: Keys for Workplace Excellence
- Lesiker, Flatley, Rentz, Lentz and Pande, 13<sup>th</sup> edn., 2015 Business Communication: Connecting in a Digital World
- Lesikar, Raymond V and Pettit, John D. (1994) Business Communication: Theory and Application, D a m e P u b l i c a t i o n s
- Ludlow, Ron and Fergus Panton (1995) The Essence of Effective Communication, Prentice ,New Delhi.
- M. Ashraf, Rizvi (2006) Effective Technical Communication Tata McGraw Hill
- Majumdar, P.K. (1992) Commentary on the Consumer protection Act, Prentice, New Delhi.
- Mishra Rajiv K (2006) Code of Conduct for Managers Rupa Company
- Monippalli, M.M. (1997), The Craft of Business Letter Writing, T.M.H. New Delhi.
- Murphy, Herta and Hilde Brandt, Herbert W (1984) Effective Business Communication, McGraw Hill, New York.
- Peterson, Robert A and Ferrell, O.C (2005) Business Ethics: New Challenges for Business Schools and Corporate Leaders Prentice Hall of India Pvt., Ltd
- Raman, Meenakshi and Prakash Singh, OUP (2012) Business Communication, second edn.
- Sadri Sorab, Sinha Arun and Bonnerjee Peter (1998) Business Ethics: Concepts and Cases Tata McGraw Hill Public Company Limited
- Shekhar, R.C (1997) Ethical Choices in Business Response Books
- Stephenson, James (1988) Principles and Practice of Commercial Correspondence, Pilmanand Sons Ltd. London.



## Evaluation Pattern

### Continuous Evaluation (CE) Test Pattern:

1.	Spoken English/ Writing Articles/ Book Reviews/ Case Studies/ Assignment Writing (Essay, Poems, Self-Introduction, etc.)	15 Marks
2.	Presentation/ Book Review/ Remedial Grammar/ Speech/ Mock Interviews/ Group Communication/ Conversational Skills	15 Marks
3.	Online MCQ Test	10 Marks
<b>Total Marks</b>		<b>40 Marks</b>

**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**

### Question Paper Pattern- B. Com (Theoretical Courses) Business Communication –II

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory and carry 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (* <b>Multiple Choice /True or False / Match the columns/ Fillin the Blanks</b> )	08 Marks 07 Marks
Q-2	A) Full Length Question B) Full Length Question  <b>OR</b>	07 Marks 08 Marks
Q-2	Short Notes To be asked 05 To be answered 03	15 Marks



Q-3	A) Draft a Business Report <p style="text-align: center;"><b>OR</b></p> B) Draft a Business Proposal	10 Marks  10 Marks
Q3	A) Draft a Notice, Agenda and 1 Resolution <p style="text-align: center;"><b>OR</b></p> B) Summarization	05 Marks  05 Marks
Q-4	Draft the following letters ( <b>3 out of 5</b> ) – <b>5 Marks Each</b>	15 Marks
	a) Letter of Inquiry b) Letter of Complaint/Claim/Adjustment c) Sales Letter d) Consumer Grievance Letter e) Letter Under RTI Act	

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



**Programme: Bachelor of Commerce**

**Semester: II**

**Ability Enhancement Compulsory Courses (AECC):**

**Environmental Studies - II**

**Course Code: TCC.UCOMII05**



<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – II</b>	
<b>Course Name: Environmental Studies - II</b>		<b>Course Code: TCC.UCOMII05</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>4</b>	
<b>Credits</b>		<b>3</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>Module No. 1</b>	<b>Details</b>	<b>No. of Lectures</b>
	<b>Solid Waste Management for Sustainable Society</b>	<b>13</b>
	<p><b>Classification of solid wastes:</b> Types and Sources of Solid Waste;  <b>Effects of Solid Waste Pollution:</b> Health hazards, Environmental Impacts;  <b>Solid Waste Management:</b> Solid waste management in Mumbai- Schemes and initiatives run by MCGM, Role of citizens in waste management in Mumbai</p>	

<b>Module No. 2</b>	<b>Details</b>	<b>No. of Lectures</b>
	<b>Agriculture and Industrial Development</b>	<b>13</b>
	<p><b>Environmental Problems Associated with Agriculture:</b> Loss of Productivity, Land Degradation, Desertification, Uneven Food Production- Hunger, Malnutrition and Food Security;  Sustainable Agricultural practices  <b>Environmental Problems Associated with Industries:</b> Pollution, Global warming, Ozone Layer Depletion, Acid rain,  Sustainable Industrial practices- Green Business and Green Consumerism, Corporate Social Responsibility  Concept of Environmental Performance Index (EPI)</p>	



Module No. 3	Details	No. of Lectures
	<b>Tourism and Environment</b>	<b>13</b>
	Tourism: Meaning, Nature, Scope and importance Typology of tourism- classification; Tourism potentials in India and challenges before India; New Tourism Policy of India; Consequences of tourism: Positive and Negative Impacts on Economy, Culture and environment; Ecotourism	

Module No. 4	Details	No. of Lectures
	<b>Environmental Movements and Management</b>	<b>13</b>
	<b>Environmental movements in India:</b> Save Narmada Movement, Chipko Movement, Appiko Movement, Save Western Ghat and Save Jaitapur; <b>Environmental Management:</b> Concept, need and relevance; Concept of ISO 14000 and 16000; Concept of Carbon Bank and Carbon Credit. EIA <b>Environment Protection Acts</b> <b>Geospatial Technology:</b> Concept and components of Geospatial Technology, Applications of GST in Environmental Management.	

Module No. 5	Details	No. of Lectures
	<b>Map Filling</b>	<b>08</b>
	<b>Map filling of Konkan and Mumbai</b> (Environmentally significant features and GST centers) using point, line and polygon segment.	

### Reference Books:

- C J Barrow (2005): Environmental Science, Routledge Publications
- Botkin D.B. & Keller E.A., 1995: Environmental Science, John Wiley & Sons, New York
- Mckinney, M.L. & School, R.M. 1996. Environmental Science systems & Solutions, Web enhanced edition. 639p.
- Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p
- Mhaskar A.K., Matter Hazardous, Techno-Science Publication



- Down to Earth, Centre for Science and Environment
- Clark R.S., Marine Pollution, Clarendon Press Oxford
- Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001, Environmental Encyclopedia, Jaico Publ. House, Mumbai, 1196p
- Rao M N. & Datta, A.K. 1987. Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd. 345p.
- Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication
- Ecotourism Economics and Environment” by Nagarajan K and Alex K Thottunkel
- Indian Ecotourism: Environmental Rules and Regulations” by Ratandeep Singh
- Ecotourism and Sustainable Development” by Ravishanker Singh
- <http://tourism.gov.in/market-research-and-statistics>
- <https://doi.org/10.18111/9789284421152>
- <https://www.unwto.org/world-tourism-barometer-n18-january-2020>
- <https://www.unwto.org/sustainable-development>
- Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284 p.
- Trivedi R.K., Handbook of Environmental Laws, Rules Guidelines, Compliances and Standards, Vol I and II, Enviro Media
- S.S. Negi (1993) Biodiversity and its Conservation in India, Indus Publications, New Delhi.
- <https://unfccc.int/>
- <https://www.cbd.int/>
- <https://cpcb.nic.in>
- <https://mpcb.gov.in>
- <https://www.gps.gov/systems/gps/>
- <https://earthdata.nasa.gov/learn/backgrounders/remote-sensing>



## **Evaluation Pattern**

### **Continuous Evaluation (Internal Assessment)**

**The Continuous evaluation will consist of one class test of 10 marks and a Fieldwork-based project work and assignment or project or presentations or article review of 15 marks each.**

**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**

### **Semester End Examination**

#### **Question Paper Pattern**

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 12 Marks each.

<b>Question No.</b>	<b>Particular</b>	<b>Marks</b>
Q-1	A. Map filling (Mumbai Map) B. Map filling (Konkan Map)	12 Marks
Q-2	Attempt any One of the following: (From Module I) A. B.	12 Marks
Q-3	Attempt any One of the following: (From Module II) A. B.	12 Marks
Q-4	Attempt any One of the following: (From Module III) A. B.	12 Marks
Q-5	Attempt any One of the following: (From Module IV) A. B.	12 Marks



**Program: Bachelor of Commerce**

**Semester: II**

**Core Course (CC):**

**Mathematical and Statistical Techniques-II**

**Course Code: TCC.UCOMII06**



<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – II</b>	
<b>Course Name: Mathematical and Statistical Techniques-II</b>		<b>Course Code : TCC.UCOMII06</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>5</b>	
<b>Tutorials per week</b>		<b>4</b>	
<b>Credits</b>		<b>3</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Functions, Derivatives and their applications</b>	<b>12</b>
	<p>Existing: Concept of real functions: Constant function, Linear function, <math>x^n</math>, <math>e^x</math>, <math>a^x</math>, <math>\log x</math></p> <p>Demand, Supply, Total Revenue, Average revenue, Total Cost, Average Cost and Profit function. Equilibrium Point, Break-even point.</p> <p>Derivatives of functions: Derivative as rate measure, Derivative of <math>x^n</math>, <math>e^x</math>, <math>a^x</math>, <math>\log x</math></p> <p>Rules of Derivatives, Scalar multiplication, sum, difference, product, quotient (statements only), Simple problems, Second order derivatives.</p> <p>Applications: Marginal Cost, Marginal Revenue, Elasticity of demand, Maxima and minima for functions in Economics and Commerce.</p>	

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>2</b>	<b>Interest and Annuity</b>	<b>12</b>
	<p><b>Interest:</b> Simple interest, Compound Interest (Nominal &amp; Effective rate of interest) Calculations involving up to 4 time periods.</p> <p><b>Annuity:</b> Annuity immediate and its present value, Future value, Equated Monthly Instalments (EMI) using reducing balance method &amp; amortization of loans. Stated annual rates and Affective annual rate, Perpetuity and its present value. Simple problems involving up to 4 time periods.</p> <p>Commission and Brokerage</p>	



<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>3</b>	<b>Bivariate Linear Correlation and Regression</b>	<b>12</b>
	<p><b>Correlation Analysis:</b> Meaning, types of correlation, determination of correlation, scatter diagram, Karl Pearson's method of correlation coefficient (excluding Bivariate Frequency Distribution Table) and Spearman's Rank Correlation Coefficient</p> <p><b>Regression Analysis:</b> Meaning, Concept of Regression Equations, Slope of Regression Line and its interpretation of Regression Coefficients (excluding Bivariate Frequency Distribution Table) Relationship Between Coefficient of Correlation and Regression Coefficients, Finding the Equations of Regression Lines by Method of Least Squares.</p>	

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>4</b>	<b>Time Series and Index Numbers:</b>	<b>12</b>
	<p><b>Time Series</b> Concepts and Components of Time Series Representation of Trend by Freehand Curve Method, Estimation of Trend using Moving Average Method and Least Square Method (Linear Trend only), Estimation of Seasonal Component using Simple Arithmetic Mean for Additive Model only (For Trend Free Data only) Concept of Forecasting using Least Square Method.</p> <p><b>Index Numbers:</b> Concept and usage of Index Numbers, Types of Index Numbers, Aggregate And Relative Index Numbers, Laspeyer's, Paasche's, Dorbisich and Bowley's, Marshall and Edgeworth's and Fisher's Ideal Index Numbers, Test of Consistency, Time Reversal Test and Factor Reversal Test, Chain Base Index, Numbers Shifting of Base Year, Cost of Living Index Numbers, Concept of Real Income, Concept of Wholesale Price Index Number (Examples on missing values should not be taken)</p>	

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>5</b>	<b>Elementary Probability Distributions:</b>	<b>12</b>
	<p>Probability Distributions: Discrete Probability Distribution; Binomial Continuous Probability Distribution: Normal Distribution (properties and applications only, no derivations are expected)</p>	



### **Reference Books:**

- Fundamentals of Statistics - D. N. Elhance.
- Statistical Methods - S.G. Gupta (S. Chand & Co.
- Statistics for Management - Lovin R. Rubin D.S.
- Statistics - Theory, Method & Applications D.S.Sancheti & V. K. Kapoor.
- Business Mathematics & Statistics: B Aggarwal, Ane Book Pvt. Limited
- Fundamentals of Statistics - D. N. Elhance.
- Statistical Methods - S.G. Gupta (S. Chand & Co.
- Statistics for Management - Lovin R. Rubin D.S.
- Statistics - Theory, Method & Applications D.S.Sancheti & V. K. Kapoor.
- Business Mathematics & Statistics: B Aggarwal, Ane Book Pvt. Limited
- Fundamentals of Statistics - D. N. Elhance.
- Statistical Methods - S.G. Gupta (S. Chand & Co.
- Statistics for Management - Lovin R. Rubin D.S.
- Statistics - Theory, Method & Applications D.S.Sancheti & V. K. Kapoor.
- Business Mathematics & Statistics: B Aggarwal, Ane Book Pvt. Limited
- Business Mathematics By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006
- Mathematics for Business Economics: By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc- Graw Hill Publishing Co. Ltd
- Business Mathematics By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006
- Mathematics for Business Economics: By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc- Graw Hill Publishing Co. Ltd



## Evaluation Pattern

### Continuous Evaluation (Internal Assessment)

Exam Component	Total Marks
Assignment/Case Studies	15 Marks
<ul style="list-style-type: none"> <li>● Presentation/Book Review/ Assignment/ Viva Voce or</li> <li>● Report Writing/ Quiz after participation in a Webinar/ Workshop/ Seminar</li> </ul>	15 Marks
Objective Questions (MCQs)	10 Marks
Total	40 Marks

**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**

### Semester End Examination

#### Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 12 Marks each. And each sub-question of 6 marks each.

Question No	Particular	Marks
Q-1	Attempt any 2 of the following: (From Module I) a. b. c.	12 Marks
Q-2	Attempt any 2 of the following: (From Module II) a. b. c.	12 Marks
Q-3	Attempt any 2 of the following: (From Module III) a. b. c.	12 Marks



Q-4	Attempt any 2 of the following: (From Module IV) a. b. c.	12 Marks
Q-5	Attempt any 2 of the following: (From Module V) a. b. c.	12 Marks



**Programme: Bachelor of Commerce**

**Semester: II**

**Skill Enhancement Courses (SEC):**

**Foundation Course - II**

**Course Code: TCC.UCOMII07**



<b>Bachelor of Commerce (B.COM.)</b>		<b>Semester – II</b>	
<b>Course Name: Foundation Course- II</b>		<b>Course Code: TCC.UCOMII07</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>3</b>	
<b>Credits</b>		<b>2</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>2</b>	<b>60</b>
	<b>Continuous Evaluation</b>		<b>40</b>

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Globalisation and Indian Society</b>	<b>07</b>
	Understanding the concepts of liberalization, privatization and globalization; Growth of information technology and communication and its impact manifested in everyday life; Impact of globalization on industry: changes in employment and increasing migration; Changes in agrarian sector due to globalization; rise in corporate farming and increase in farmers' suicides.	

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>2</b>	<b>Human Rights</b>	<b>10</b>
	Concept of Human Rights; origin and evolution of the concept; The Universal Declaration of Human Rights; Human Rights constituents with special reference to Fundamental Rights stated in the Constitution	

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>3</b>	<b>Ecology</b>	<b>10</b>
	Importance of Environment Studies in the current developmental context; Understanding concepts of Environment, Ecology and their interconnectedness; Environment as natural capital and connection to quality of human life; Sustainable development- concept and components; poverty and environment on the theory.	



<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>4.</b>	<b>Understanding Stress and Conflict</b>	<b>10</b>
	Causes of stress and conflict in individuals and society; Agents of socialization and the role played by them in developing the individual; Significance of values, ethics and prejudices in developing the individual; Stereotyping and prejudice as significant factors in causing conflicts in society. Aggression and violence as the public expression of conflict	

<b>Module. No</b>	<b>Details</b>	<b>No. of Lectures</b>
<b>5.</b>	<b>Managing Stress and Conflict in Contemporary Society</b>	<b>08</b>
	Types of conflicts and use of coping mechanisms for managing individual stress; Maslow's theory of self-actualisation; Different methods of responding to conflicts in society; Conflict-resolution and efforts towards building peace and harmony in society; Importance of Counselling	

### **Reference Books:**

- A decade of economic reforms in India (The past, the present, the future)-Edited by Raj Kapila and Uma Kapila, Academic Foundation (2002)
- Impact of the policies of WTO on Indian agriculture - S. Nehru, Serial Pub. (2012)
- Privatisation of public enterprises – Emerging dimensions – Edited by G.S. Batra, Narinder Kaur , Anmol Pub. (1995)
- Globalisation and development of backward areas – Edited by G. Satyanarayana New Century Pub.(2007)
- Universal Human Rights : In theory and practice, Jack Donnelly, (2014)
- Environmental Studies – Dr. Vijay Kumar Tiwari , Himalayan Pub. (2010)
- Ecology and environment – Benu Singh, Vista International Pub. (2006)
- Stress Management – Dr. N. Tejmani Singh ,Maxford books (2011)
- Stress blasters – Brian Chchester, Perry Garfinkel and others , Rodale Press (1997)



## **Evaluation Pattern**

### **Continuous Evaluation (Internal Assessment)**

**The Continuous evaluation will consist of one class test of 10 marks and a Fieldwork-based project work and assignment or presentation or report-writing of 15 marks each.**

**Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)**

### **Semester End Examination**

#### **Question Paper Pattern**

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 10 Marks each.

<b>Question No</b>	<b>Particular</b>	<b>Marks</b>
Q-1	A. Fill in the blanks: (From All Modules) B. State the following statements are True or False: (From All Modules)	05 Marks 05 Marks
Q-2	Attempt any ONE of the following: (From Module I) A. B.	10 Marks
Q-3	Attempt any ONE of the following: (From Module II) A. B.	10 Marks
Q-4	Attempt any ONE of the following: (From Module III) A. B.	10 Marks
Q-5	Attempt any ONE of the following: (From Module IV) A. B.	10 Marks
Q-6	Attempt any ONE of the following: (From Module V) A. B.	10 Marks