

# University of Mumbai



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

**Under Choice Based Credit, Grading  
and Semester System**

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

***Faculty of Commerce***

# B.Com. Programme

## Under Choice Based Credit, Grading and Semester System

### Course Structure

F.Y.B.Com.

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

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

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

**B.Com. Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

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

**Semester I**

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

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

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

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

**1.Accountancy and Financial Management I**

**Modules at a Glance**

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

Sr. No.	Modules / Units
1	<b>Accounting standards issued by ICAI and Inventory valuation</b>
	<ul style="list-style-type: none"> <li> <b>Accounting standards:</b>  Concepts, benefits, procedures for issue of accounting standards Various AS :  <b>AS – 1: Disclosure of Accounting Policies</b>  Purpose, Areas of Policies, Disclosure of Policies, Disclosure of Change in Policies, Illustrations  <b>AS–2: Valuation of Inventories (Stock)</b>  Meaning, Definition, Applicability, Measurement of Inventory, Disclosure in Final Account, Explanation with Illustrations.  <b>AS – 9: Revenue Recognition</b>  Meaning and Scope, Transaction excluded, Sale of Goods, Rendering of Services, Effect of Uncertainties, Disclosure, Illustrations. </li> <li> <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 </li> </ul>
2	<b>Final Accounts</b>
	Expenditure: Capital, Revenue Receipts: Capital, Revenue Adjustment and Closing Entries Final accounts of Manufacturing concerns (Proprietary Firm)
3	<b>Departmental Accounts</b>
	Meaning Basis of Allocation of Expenses and Incomes/Receipts Inter Departmental Transfer : at Cost Price and Invoice Price Stock Reserve Departmental Trading and Profit & Loss Account and Balance Sheet
4	<b>Accounting for Hire Purchase</b>
	Meaning Calculation of interest Accounting for hire purchase transactions by asset purchase method based on full cash price Journal entries, ledger accounts and disclosure in balance sheet for hirer and vendor (excluding default, repossession and calculation of cash price)

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

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

**2.Commerce I**

**Modules at a Glance**

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

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

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

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

**3.Business Economics I**

**Modules at a Glance**

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



Sr. No.	Modules / Units
1	<b>Introduction</b>
	<p><b>Scope and Importance of Business Economics</b> - 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,</p> <p>The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium</p>
2	<b>Demand Analysis</b>
	<p><b>Demand Function</b> - nature of demand curve under different markets  Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- relationship between elasticity of demand and revenue concepts</p> <p><b>Demand estimation and forecasting:</b> Meaning and significance - methods of demand estimation : survey and statistical methods ( numerical illustrations on trend analysis and simple linear regression)</p>
3	<b>Supply and Production Decisions</b>
	<p><b>Production function:</b> short run analysis with Law of Variable Proportions- Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs- Long run production function and Laws of Returns to Scale - expansion path - Economies and diseconomies of Scale and economies of scope</p>
4	<b>Cost of Production</b>
	<p><b>Cost concepts:</b> Accounting cost and economic cost, implicit and explicit cost, social and private cost, historical cost and replacement cost, sunk cost and incremental cost -fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run (hypothetical numerical problems to be discussed)</p> <p><b>Extensions of cost analysis:</b> cost reduction through experience - LAC and Learning curve - Break even analysis (with business applications)</p>

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

**Ability Enhancement Courses (AEC)**

**4. Business Communication I**

**Modules at a Glance**

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

**Note:**

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

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

Sr. No.	Modules / Units
4	Language and Writing Skills
	<p><b>Commercial Terms used in Business Communication</b></p> <p><b>Paragraph Writing:</b>            Developing an idea, using appropriate linking devices, etc            Cohesion and Coherence, self-editing, etc [Interpretation of technical data, Composition on a given situation, a short informal report etc.]</p> <p><b>Activities</b></p> <ul style="list-style-type: none"> <li>▪ Listening Comprehension</li> <li>▪ Remedial Teaching</li> <li>▪ Speaking Skills: Presenting a News Item, Dialogue and Speeches</li> <li>▪ Paragraph Writing: Preparation of the first draft, Revision and Self – Editing, Rules of spelling.</li> <li>▪ Reading Comprehension: Analysis of texts from the fields of Commerce and Management</li> </ul>

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

**Ability Enhancement Courses (AEC)**

**5.Environmental Studies I**

**Modules at a Glance**

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

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

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

**Skill Enhancement Courses (SEC)**

**6. Foundation Course - I**

**Modules at a Glance**

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

Sr. No.	Modules / Units
<b>1</b>	<b>Overview of Indian Society</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>2</b>	<b>Concept of Disparity- 1</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, female foeticide (declining sex ratio), and portrayal of women in media; Appreciate the inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities
<b>3</b>	<b>Concept of Disparity-2</b>
	Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences
<b>4</b>	<b>The Indian Constitution</b>
	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
<b>5</b>	<b>Significant Aspects of Political Processes</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

**Topics for Project Guidance: Growing Social Problems in India:**

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

**Note:**

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



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

**Core Courses (CC)**

**7.Mathematical and Statistical Techniques I**

**Modules at a Glance**

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

**Note:**

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

Sr. No.	Modules / Units
1	<b>Shares and Mutual Funds</b>
	<ul style="list-style-type: none"> <li>• <b>Shares:</b> Concept of share, face value, market value, dividend, equity shares, preferential shares, bonus shares. Simple examples.</li> <li>• <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 (S.I.P.)</li> </ul>
2	<b>Permutation, Combination and Linear Programming Problems</b>
	<ul style="list-style-type: none"> <li>• <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</li> <li>• <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.</li> </ul>
3	<b>Summarization Measures</b>
	<ul style="list-style-type: none"> <li>• <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.</li> <li>• <b>Measures of Dispersions:</b> Concept and idea of dispersion. Various measures Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance, Combined Variance.</li> </ul>
4	<b>Elementary Probability Theory</b>
	<ul style="list-style-type: none"> <li>• <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.</li> <li>• <b>Random Variable:</b> Probability distribution of a discrete random variable; Expectation and Variance of random variable, simple examples on probability distributions.</li> </ul>
5	<b>Decision Theory</b>
	Decision making situation, Decision maker, Courses of Action, States of Nature, Pay-off and Pay-off matrix; Decision making under uncertainty, Maximin, Maximax, Minimax regret and Laplace criteria; simple examples to find optimum decision. Formulation of Payoff Matrix. Decision making under Risk, Expected Monetary Value (EMV); Decision Tree; Simple Examples based on EMV. Expected Opportunity Loss (EOL), simple examples based on EOL.

**B.Com. Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

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

## Semester II

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

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

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

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

**1.Accountancy and Financial Management II**

**Modules at a Glance**

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

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

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

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

**2. Commerce II**

**Modules at a Glance**

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

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

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

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

**3. Business Economics II**

**Modules at a Glance**

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



Sr. No.	Modules / Units
1	<b>Market structure: Perfect competition and Monopoly</b>
	Perfect competition and Monopoly models as two extreme cases - profit maximisation and the competitive firm's supply curve - Short run and long run equilibrium of a firm and of industry - monopoly - Sources of monopoly power – short run and long- run equilibrium of a firm under Monopoly
2	<b>Pricing and Output Decisions under Imperfect Competition</b>
	<p><b>Monopolistic competition:</b> competitive and monopolistic elements of monopolistic competition - equilibrium of a firm under monopolistic competition, monopolistic competition verses perfect competition- excess capacity and inefficiency - debate over role of advertising ( topics to be taught using case studies from real life examples)</p> <p><b>Oligopolistic markets:</b> key attributes of oligopoly - Collusive and non collusive oligopoly market - Price rigidity - Cartels and price leadership models (with practical examples)</p>
3	<b>Pricing Practices</b>
	<b>Cost oriented pricing methods:</b> cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing (case studies on how pricing methods are used in business world)
4	<b>Evaluating Capital Projects</b>
	Meaning and importance of capital budgeting- steps in capital budgeting - +Techniques of Investment appraisal: Payback Period Method, Net Present Value Method, and Internal Rate of Return Method (with numerical examples)

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

**Ability Enhancement Courses (AEC)**

**4. Business Communication II**

**Modules at a Glance**

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

**Note:**

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

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

**Tutorial Activities:**

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

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

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

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

**Ability Enhancement Courses (AEC)**

**4.Environmental Studies II**

**Modules at a Glance**

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

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

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

**Skill Enhancement Courses (SEC)**

**6. Foundation Course - II**

**Modules at a Glance**

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

Sr. No	Modules /Units
1	<b>Globalisation and Indian Society</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.
2	<b>Human Rights</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
3	<b>Ecology</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; Environmental Degradation- causes and impact on human life;Sustainable development- concept and components; poverty and environment
4	<b>Understanding Stress and Conflict</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
5	<b>Managing Stress and Conflict in Contemporary Society</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

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

**Core Courses (CC)**

**7.Mathematical and Statistical Techniques II**

**Modules at a Glance**

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

**Note:**

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



Sr. No.	Modules / Units
1	<b>Functions, Derivatives and Their Applications</b>
	<p><b>Concept of real functions:</b> Constant function, linear function, <math>x^n, e^x, a^x, \log x</math>. Demand, Supply, Total Revenue, Average Revenue, Total cost, Average cost and Profit function. Equilibrium Point, Break-even point.</p> <p><b>Derivative of functions:</b></p> <ul style="list-style-type: none"> <li>▪ Derivative as rate measure, Derivative of <math>x^n, e^x, a^x, \log x</math>.</li> <li>▪ Rules of derivatives: Scalar multiplication, sum, difference, product, quotient (Statements only), Simple problems. Second order derivatives.</li> <li>▪ Applications: Marginal Cost, Marginal Revenue, Elasticity of Demand. Maxima and Minima for functions in Economics and Commerce.</li> </ul> <p>(Examination Questions on this unit should be application oriented only.)</p>
2	<b>Interest and Annuity</b>
	<p><b>Interest:</b> Simple Interest, Compound Interest (Nominal &amp; Effective Rate of Interest), Calculations involving upto 4 time periods.</p> <p><b>Annuity:</b> Annuity Immediate and its Present value, Future value. Equated Monthly Installments (EMI) using reducing balance method &amp; amortization of loans. Stated Annual Rate &amp; Affective Annual Rate Perpetuity and its present value. Simple problems involving up to 4 time periods.</p>
3	<b>Bivariate Linear Correlation and Regression</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 the Regression Line and its interpretation. Regression Coefficients (excluding Bivariate Frequency Distribution Table), Relationship between Coefficient of Correlation and Regression Coefficients, Finding the equations of Regression lines by method of Least Squares.</p>
4	<b>Time series and Index Numbers</b>
	<p><b>Time series:</b> Concepts and components of a time series. Representation of trend by Freehand Curve Method, Estimation of Trend using Moving Average Method and Least Squares Method (Linear Trend only). Estimation of Seasonal Component using Simple Arithmetic Mean for Additive Model only (For Trend free data only). Concept of Forecasting using Least Squares Method.</p> <p><b>Index Numbers:</b> Concept and usage of Index numbers, Types of Index numbers, Aggregate and Relative Index Numbers, Lasperye's, Paasche's, Dorbisch-Bowley's, Marshall-Edgeworth and Fisher's ideal index numbers, Test of Consistency: Time Reversal Test and Factor Reversal Test. Chain Base Index Nos. Shifting of Base year. Cost of Living Index Numbers, Concept of Real Income, Concept of Wholesale Price Index Number. (Examples on missing values should not be taken)</p>

5	Elementary Probability Distributions
	<p><b>Probability Distributions:</b></p> <ul style="list-style-type: none"><li>▪ Discrete Probability Distribution: Binomial, Poisson (Properties and applications only, no derivations are expected)</li><li>▪ Continuous Probability distribution: Normal Distribution. (Properties and applications only, no derivations are expected)</li></ul>

***Tutorial:***

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